

Clayton, MISSOURI



Operating Budget and Capital Improvements Plan

Fiscal Years

October 1, 2013 - September 30, 2016



CITY OF CLAYTON, MISSOURI

OPERATING BUDGET AND CAPITAL IMPROVEMENTS PLAN

Fiscal Years October 1, 2013 to September 30, 2016

PRINCIPAL OFFICIALS

Members of the Board of Aldermen

Mayor

Harold J. Sanger

Aldermen

Joanne Boulton
Cynthia Garnholz
Alex Berger III

Andrea Maddox-Dallas
Michelle Harris
Mark Winings

City Manager

Craig S. Owens

Department Directors

Administrative Services	Janet Watson
Planning & Development	Susan Istenes
Police	Thomas Byrne
Fire	G. Mark Thorp
Public Works	John Wulf (Interim)
Parks & Recreation	Patty DeForrest
Economic Development	Gary Carter



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Clayton
Missouri**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morill

President

Jeffrey R. Emer

Executive Director



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October 1, 2013

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 2014 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 2014 Budget:

Fund	Revenue & Transfers In	Expenditures & Transfers Out	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures
General	\$23,423,637	\$24,398,065	(\$974,428)	\$15,753,906	\$14,779,478	61%
Special Revenue	519,345	538,315	(18,970)	335,872	316,902	59%
Equipment Replacement	1,095,264	1,757,649	(662,385)	1,924,978	1,262,593	72%
Capital Improvement	11,420,510	11,509,892	(89,382)	1,484,052	1,394,670	12%
Debt Service	3,855,322	5,735,933	(1,880,611)	4,401,516	2,520,905	44%
Pension	4,731,446	4,111,576	619,870	44,879,434	45,499,304	1,107%
TOTAL*	\$45,045,524	\$48,051,430	(\$3,005,906)	\$68,779,758	\$65,773,852	137%

* Includes inter-fund transfers of \$6,579,855.

This budget implements the second year of a three year plan to eliminate the General Fund structural deficit through a combination of increased efficiency, expense reduction, and enhanced revenue through increased tax rates. We believe a balance of these approaches will preserve appropriate continued reserves 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 in certain revenues while other revenue types continue to improve at a slower pace.

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 survey questions 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, both nationally and regionally. Second, residents believe they receive 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.

The approved budget dramatically reduces the structural deficit in FY 2014 and with the adoption of recommended tax measures (1/2 cent sales tax in April 2014) completely eliminates the deficit into the future and we again begin to maintain reserve funds at a steady level. Adjustment to personnel levels and hastening of the departure of many veteran leaders in the organization presents challenges and opportunities, but is a critical piece to achieving a sustainable future for our city. We believe residents, businesses and visitors to our community will continue to receive top levels of service delivered within our means.

Personnel

The Deferred Retirement Option Program offered in 2013 will lead to the net elimination of the following positions by January 2014:

- Deputy Building Official (Planning)
- Police Captain (Police)
- Detective (Police)
- Parking Control Supervisor (Police)
- Assistant City Forester (Public Works)
- Recreation Assistant Supervisor (Parks & Recreation)
- Park Supervisor (Parks & Recreation)
- Laborer (Parks & Recreation)

This reduction of nearly 5% of the City's full-time staff is in addition to downward reclassification of some positions which also reduces long-term costs.

The City had 174 full-time employees in 2007 and the budget for 2014 includes 162 positions. When vacancies have occurred we carefully reviewed the need to replace employees in favor of elimination, consolidation, reclassification or through the use of contract labor. While we had minor position additions during the period of 2007-2013, a larger number of administrative and support positions were eliminated or in some instances converted to part-time positions, with significant savings, for a net reduction of five full-time positions*. The reduced positions are listed below.

- Deputy City Manager (City Manager's Office)
- Management Analyst (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)

*One administrative secretary position was also added which is fully reimbursed by RCCEEG.

Together with the personnel reductions contained in this budget, since 2007 the City has reduced 7.4% of the full-time workforce. The reduction in these specific areas were designed to limit the noticeable impact on the front line service delivery to citizens, keeping in mind citizen preferences for areas where service levels could be reduced. These choices are strategic and will yield savings for multiple years, though may have an impact on speed, accuracy and sophistication of responses.

This year's budget provides for a 2.8% merit pool for general employees and 3.85% step increase and structure adjustment for public safety employees. All full-time pay grades were adjusted by a 1.3% factor. We believe the step and merit adjustments from the past two years have kept us close to the market averages and the approved compensation plan for FY 2014 is reasonable considering the current budget challenges.

Pension and Health Insurance

One of the largest increases in expenditures for the city in the past years has been increased pension contributions in response 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 \$677,000 in 2009 to \$1,543,000 in 2014, including the CRSWC employees. Over the past two years the City has reinstated the Non-uniformed employee mandatory contribution of 3% of salary which is the maximum plan limit. This change helps ensure the stability of the long-term retirement benefits. Uniformed employees have contributed 5% for many years.

We note that health insurance is climbing much faster than inflation and is one of the largest cost factors in our budget. We have combated the impact by forming a municipal insurance pool, sharing costs with our employees, benefit adjustments, and wellness programs but still project costs in this area to grow much faster than inflation, payroll and revenue. This year's cost of medical insurance for both the City and employees is \$1,576,000.

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 will 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 supporting property tax levy that will repave the following subdivisions as well as various alleys and street lighting: Clayton Gardens, Northmoor, Claverach Park, Wydown Forest, Moorlands, Clayshire, Parkside, Old Towne, Hanley Place, Skinker Heights, Hi Pointe and DeMun Park.

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 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 low interest rate debt financing for only the very large, long-lifecycle assets.

The average residential property owner would pay approximately \$12-15 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.

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 2014 including legally allowed property tax inflation rates, except as follows. In April of 2014 (subject to voter approval) I am recommending a sales tax rate increase of ½ cent to a total sales tax rate of 8.863% to assist in balancing the operational budget, and (subject to voter approval) a property tax levy for the general obligation bonds which will move the total levies to approximately 92 cents for residential and 95 cents for commercial properties to fund the residential street resurfacing projects.

Conclusion

Through consistent community dialogue, leadership, and innovative management and service delivery Clayton has navigated a world-wide economic event without sacrificing the essential components that have made it one of the top cities in the United States for business and quality of life. Though Clayton had more options than most cities during this time, the decisions were no less challenging. As we regain a very strong footing and begin once again to assume an exciting growth posture, we are mindful of the need to “protect the nest egg” and stay fully prepared to maintain the high standards that make Clayton the special community it is.

My thanks go out first to the elected leaders of our community that passionately consider and set the policy direction of our city which provides a clear target for our budget aim. I also thank our entire group of dedicated employees who have directly and indirectly given their input to build this operational strategy and resource allocation plan. Especially however, I recognize the Management Team and the Finance and Budget Team who tirelessly researched, calculated, debated and pulled together to provide excellent decision analysis and a clean, clear and comprehensive final product.

This budget is the culmination of many thoughts and ideas from citizens, elected officials and professional staff. It delivers a clear plan to continue the high service levels and maintain the physical assets of our unique and prominent community. It balances the need for proper resources to deliver current priorities with long-term sustainability.

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 Strategic Plan. The City Manager serves as the Budget Officer and proposes a budget for consideration and approval by the Board of Aldermen. Highlights of the budget process are as follows:

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

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

ORGANIZATIONAL PRINCIPLES GUIDING BUDGET DEVELOPMENT

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

- ***Open and Accessible Government***
The most fundamental principle is to maintain an open and honest atmosphere for our residents. Our competence is encouraged by subjection of our actions to the public arena and our ideas become better when we expose them to public scrutiny. In order to further our service goals, we must remain accessible to the public to whom we provide service.
- ***Fiscal Responsibility***
The proper use of public funds must continually be reviewed and guarded. These funds must be managed in the most efficient manner at all times. Adherence to strict guidelines is the only way to ensure public trust in the management of public funds.

■ **Personal Honesty and Integrity**

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

■ **Professionalism**

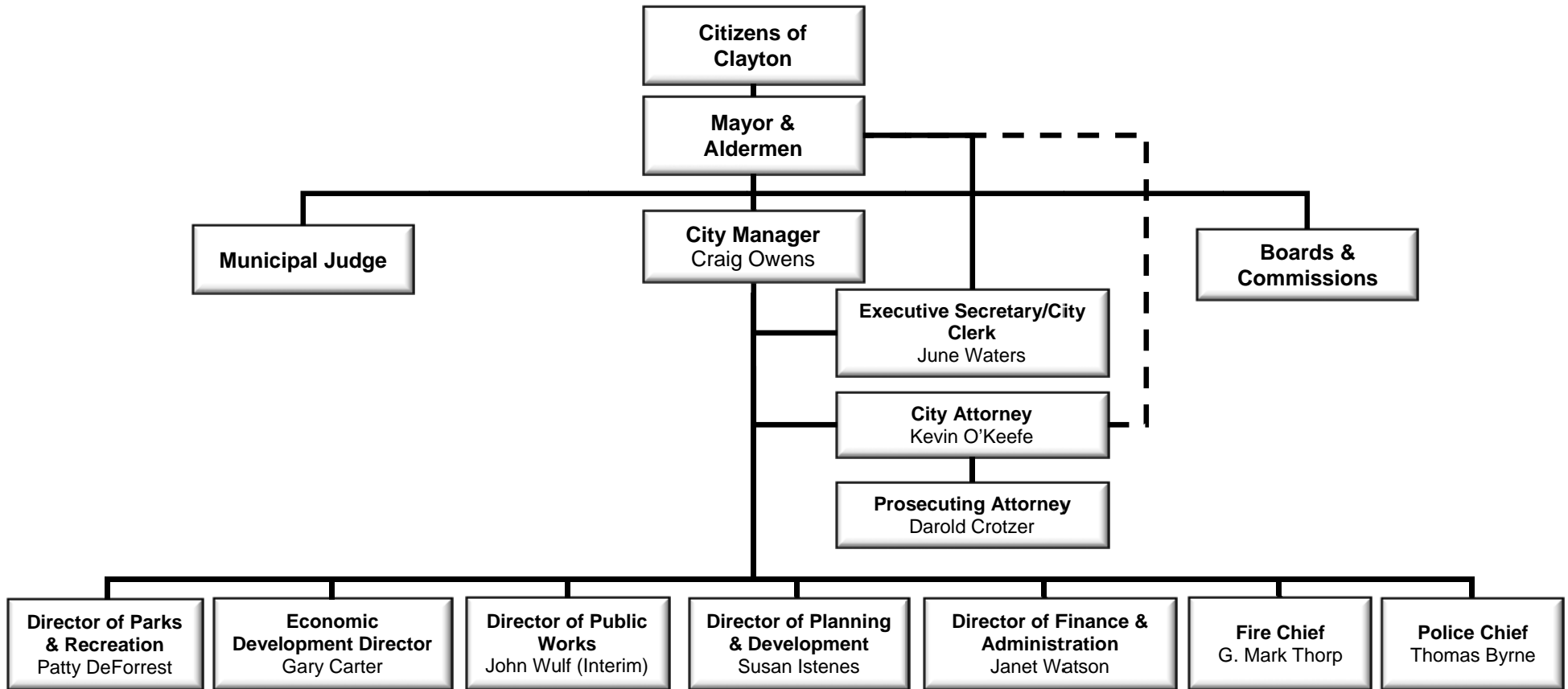
We shall strive for personal professional excellence based upon sound judgment that is free from personal biases. A spirit of cooperation and respect is necessary in order to approach problem-solving within the City. Each of us should utilize a team approach in providing the best services possible.

BUDGET CALENDAR FOR FISCAL YEAR 2014

<u>Date</u>	<u>Description</u>
April 4, 2013	- Discuss budget instructions at staff meeting
April 8 – May 3, 2013	- Departments enter budget requests into the Budget System - Equipment replacement and technology requests are reviewed
May 3, 2013	- Department budget submissions due
May 6-17, 2013	- Budget Team review and Department Director presentations
May 20-24, 2013	- Final Review with Budget Team and Department Directors
June 3-14, 2013	- Final review by City Manager
June 17-28, 2013	- Preparation of recommended budget document by Budget Team
July 1, 2013	- Distribution of recommended budget document to the Board
July 15 – August 9, 2013	- Budget Review Work Sessions (two or more) with Mayor and Board of Aldermen
July 23, 2013	- Set and publish Public Notice for August 27 th Public Hearing
August 27, 2013	- Public Hearing and 1 st Reading of Proposed Property Tax Levy - Public Hearing and 1 st Reading of Proposed Budget Ordinance
September 10, 2013	- Public Hearing and 2 nd Reading of Proposed Property Tax Levy - Public Hearing and 2 nd Reading of Proposed Budget Ordinance
September 30, 2013	- 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 162 full-time employees and approximately 300 part-time employees. Day-to-day responsibilities are managed by six City departments: Administrative Services, Planning & Development Services, Police, Fire, Public Works, and Parks & Recreation.

Community Overview

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

Clayton's bustling business community includes 7,000,000 square feet of premier office space. Several titans of the corporate world are included in the 2,000 businesses that call Clayton home. Clayton's 1,000,000 square feet of charming, neighborhood retail districts are filled with specialty boutiques, galleries and restaurants.

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

No other municipality in the region has a more impressive calendar of events, which includes Clayton Farmers' Market, Parties in the Park, the Taste of Clayton and the country's #1 art fair, the Saint Louis Art Fair. World-class public art adds to the City's cultural amenities with works by Pierre Auguste Renoir, Carl Milles, Ernest Trova, Fernando Botero, Howard Ben Tre and Alice Aycock.

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

Economic Development

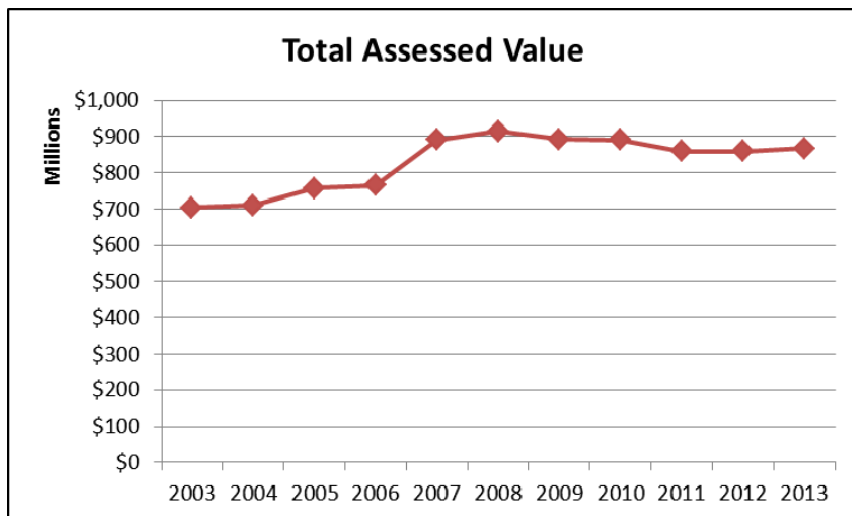
In 2010, Sasaki Associates completed the revisions to the downtown master plan. As a comprehensive plan for downtown Clayton, the plan suggests an increased emphasis on downtown residential projects and walkable streets. The new plan should serve as a guide for development for the next 15 to 20 years.



In the summer of 2012 Clayton on the Park reopened as a 206 unit luxury residential rental tower. The opening is sign of significant progress towards the goal of the new downtown master plan. In addition, several new restaurants and shops have opened in downtown Clayton within the past year. These include Five Star Buggers, Libertine, WheelHouse, HappyUp, and Sweet Boutique. This momentum will carry into the following year with additional new restaurants under construction now. These include 801 Chop House and Jim Edmonds Parkside Grill.

The Clayton office market remains the premier location in the St. Louis Region. As of September 2013, the Clayton Class A office space has a vacancy rate of less that 10% and an average per square foot asking rent in excess of \$24. Outside of the downtown area economic development is also strong. The former retail building in a prominent location is currently under renovation to be transformed into a new CVS Pharmacy.

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



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 92% of its high school graduates continuing on to college (based on the most recent data from 2012). 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.

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 26th 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. The Information Technology (IT) Department continues the implementation of its five-year IT Master Plan which will assist the Department in its mission to maintain state-of-the-art information systems.

POLICY IMPLICATIONS AND DECISION POINTS

General Fund Balance

The Board of Aldermen established a preferred fund balance goal equaling 120 working days or 33% of the current fiscal year's projected operating expenditures in the General Fund. This fund balance goal provides the City the ability to react to unexpected events, such as emergency expenditures and revenue shortfalls that may occur during a fiscal year. At a minimum, the City will maintain a fund balance equivalent to 90 working days or 25% of projected annual expenditures in the General Fund. The General Operating Fund balance is projected to total \$14,779,478 at September 30, 2014, which is 61% of total expenditures.

Personnel Position Classification System

The position classification system establishes a hierarchy of the various job descriptions maintained by the City. The system is based on an analysis of the duties and responsibilities of each position, taking into account such factors as education, training and experience needed to perform the job, the nature of the work involved, the degree of supervision exercised or received, and other measures of responsibility and difficulty. The St. Louis area municipal market is also taken into consideration for determining proper 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 2014 Pay Adjustments: The factors of decreased revenues and increasing expenditures continue to challenge the City and its peers to provide competitive pay and benefits. The Board of Aldermen has made a commitment to City employees to provide market pay and benefits. The City surveyed other comparable municipalities regarding planned or recent salary increases and the results indicate 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 2.8% was established to reward non-uniform employees' performance. The salary structure is being adjusted by 1.3%. Each employee received a formal performance evaluation at the end of last 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. A "midpoint adjustment" component is included in the City's non-uniform 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. The FY 2014 midpoint increase is established at 2.5%.

Uniformed employees will receive an increase to the next step in their salary range and a 1.3% salary range adjustment. Due to the salary structure increase, only a few employees remain who are receiving non-base building pay.

Personnel Changes: No new positions were recommended for FY 2014. To assist in staffing reductions, the City offered a Deferred Retirement Option Plan (DROP) which resulted in nineteen employees accepting retirement. The City was able to evaluate these positions and the result was a

reduction of eight full-time positions due to this program. A list of these positions may be found in the City Manager's transmittal letter.

Reclassifications occurred in several positions. Due to the vacancy of the Assistant IT Manager, this position was reclassified to a Network Engineer which resulted in a lower salary grade. The Recreation Superintendent position was also reclassified to a lower salary grade as a Recreation Manager. Four positions were reclassified to the next higher salary grade which were Planning Technician, Public Works Superintendent, Assistant Director of Parks and Recreation and Fire Lieutenant. The total savings from all reclassifications was approximately \$17,200.

Pension: The Uniformed pension plan has a 5% mandatory contribution for employees. Prior to FY 2012, the Non-Uniformed employees 3% pension contribution had been 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 FY 2014 contribution to the Uniformed plan will be \$1,004,082, or 17.7% of compensation, as compared to \$1,029,554 in the prior year. The contribution to the Non-uniformed plan will be \$539,154, or 10.1% of compensation, which is the same final cost as the prior year since the new actuarial valuation has not yet been received. The City has paid the annual required contributions to both plans in recent years.

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. Employees pay 13% of the premium for employee only coverage and 23% of the premiums for all forms of employee and dependent coverage. The City continues to offer an opt-out option which currently pays employees who provide proof of coverage elsewhere, with approximately 12% of employees taking advantage of this benefit.

Other Fringe Benefits: The City's other major fringe benefit programs will continue, including life insurance, long-term disability, 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.

Fee Increases

Private Subdivision Fees: The fee charged to private subdivisions for snow removal, leaf collection, and street sweeping will increase to \$0.45 per linear foot in FY 2014. See the table below for a summary of these fees in recent years.

<u>Cost per Linear Foot</u>		
FY 2012	FY 2013	FY 2014
\$0.42	\$0.43	\$0.45

Shaw Park Ice Rink Fees: The daily youth admission fee for the Shaw Park Ice Rink will increase by \$1.00 to cover the cost of purchasing helmets which will be required for all children under the age of 12 beginning this year. This results in youth fees of \$4 (Resident), \$5 (Corporate) and \$6 (Non-Resident). The rental rate for the Ice Rink North Pole Party Room will increase by \$20 per hour resulting in hourly fees of \$120 (Resident), \$140 (Corporate), and \$160 (Non-Resident).

Permit Parking Fees: The monthly permit parking fee will increase by \$5.00 per space at four surface parking lots. The new monthly fees will be \$75 at Upper St. Joseph (120 N Meramec) and \$70 at each of the remaining three lots: S Hanley/Wydown (602 S Hanley), Wydown (7619 Wydown), and S Hanley/Carondelet (106 S Hanley).

Fire Permit Fees: The Fire Department will increase the penalty fee with a \$600 fine or double the amount of the permit fee, whichever is greater, for contractors starting work without proper permits.

Bonded Indebtedness

As of September 2013, the total assessed valuation for the City of Clayton was \$870,902,519. 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 \$87,090,251, if approved by the voters. The City currently has no outstanding general obligation debt. The City has total debt outstanding as of September 30, 2013 of \$33,535,000, all of which is special obligation debt that is not part of the debt ceiling.

Total Outstanding Bonds as of 9/30/13	
Issuance	Amount
<i>2005 Special Obligation</i>	<i>\$6,940,000</i>
<i>2007 Special Obligation</i>	<i>\$3,910,000</i>
<i>2009 General Obligation</i>	<i>\$0</i>
<i>2009 Build America</i>	<i>\$13,225,000</i>
<i>2011 Special Obligation</i>	<i>\$9,460,000</i>
Total Outstanding Bonds	\$33,535,000

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, 2013 on these bonds is \$6,940,000.

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, 2013 is \$3,910,000.

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, 2013 is \$13,225,000.

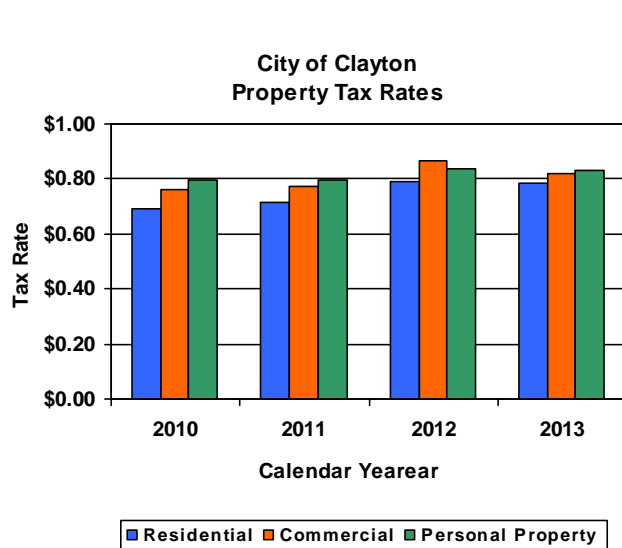
In 2011, the City issued \$9.845 million of special obligation bonds to pay for the reconstruction and renovation of the new Police Headquarters and various other capital improvement projects in the Public Works and Parks and Recreation Departments. These other projects include replacement or upgrade 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, 2013 is \$9,460,000.

Grants and Donations

The City will receive funding from several sources in this budget year. Federal grants will help fund the pedestrian enhancements, resurfacing of Wydown, Brentwood and Carondelet streetscape and curb ramp improvements. In addition, the City will also receive various small state and local grants.

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.



	2010 <i>(FY11)</i>	2011 <i>(FY12)</i>	2012 <i>(FY13)</i>	2013 <i>(FY14)</i>
--	------------------------------	------------------------------	------------------------------	------------------------------

<i>Residential</i>	.692	.717	.789	.787
<i>Commercial</i>	.764	.772	.867	.820
<i>Personal</i>	.798	.798	.837	.830

These tax rates are estimated to generate approximately \$7.0 million in this fiscal year.

The Special Business District (SBD) tax is a tax on those properties within the downtown area. The approved SBD residential property tax rate is \$0.125, which is a slight increase from the prior year, and the approved commercial tax rate will reduce to \$0.127. These taxes are expected to generate approximately \$428,000.

City of Clayton Assessed Value and Tax Rate Comparison

<i>Assessed Values</i>	2012 (FY13)	2013 (FY14)
<i>Residential</i>	\$454,833,410	\$453,204,320
<i>Commercial</i>	\$325,994,130	\$340,725,110
<i>Personal Property</i>	\$74,944,010	\$76,973,089

	2012 (FY13)			2013 (FY14)		
	<i>Residential</i>	<i>Commercial</i>	<i>Personal</i>	<i>Residential</i>	<i>Commercial</i>	<i>Personal</i>
<i>General</i>	\$0.659	\$0.737	\$0.707	\$0.659	\$0.692	\$0.707
<i>Police Building*</i>	\$0.000	\$0.000	\$0.000	\$0.128	\$0.128	\$0.123
<i>Debt Service</i>	<u>\$0.130</u>	<u>\$0.130</u>	<u>\$0.130</u>	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$0.000</u>
<i>Total Rate</i>	\$0.7897	\$0.867	\$0.837	\$0.7879	\$0.820	\$0.830

*A levy for the police building is instituted in 2013, as approved by voters, after the general obligation bond levy ended.

Clayton Special Business District Assessed Value and Tax Rate Comparison

<i>Assessed Values</i>	2012 (FY13)	2013 (FY14)
<i>Residential</i>	\$50,968,310	\$52,034,530
<i>Commercial</i>	\$272,862,540	\$285,995,780

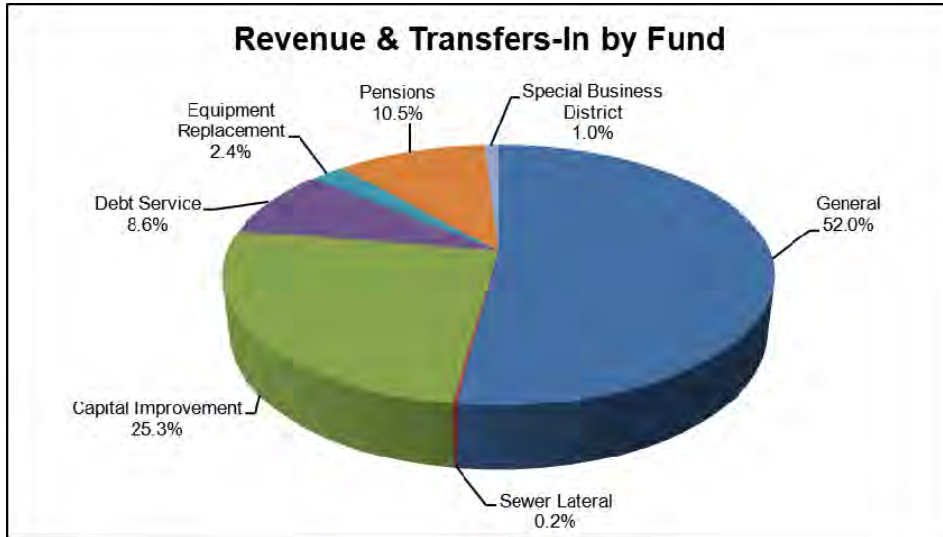
	2012 (FY13)		2013 (FY14)	
	<i>Residential</i>	<i>Commercial</i>	<i>Residential</i>	<i>Commercial</i>
<i>Special Business District</i>	\$0.121	\$0.131	\$0.125	\$0.127

BUDGET HIGHLIGHTS – ALL FUNDS

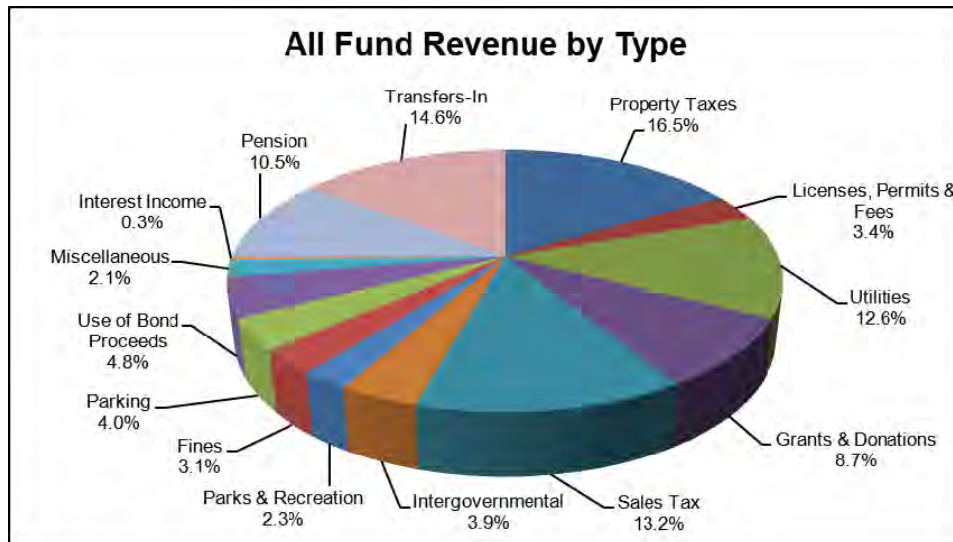
Revenue and Transfers-In

Revenue and transfers-in from all funds are projected to decrease to \$45,045,524 from the prior year estimated amount of \$49,611,556. The majority of this decrease is due to the completion of the transfers-in of bond proceeds for the police building, reductions in capital expenditures due to the police building and a one-time receipt of lease payments in FY 2013. There will be use of bond proceeds in FY 2014 from the 2011 existing bonds and a newly proposed bond issue for capital projects.

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



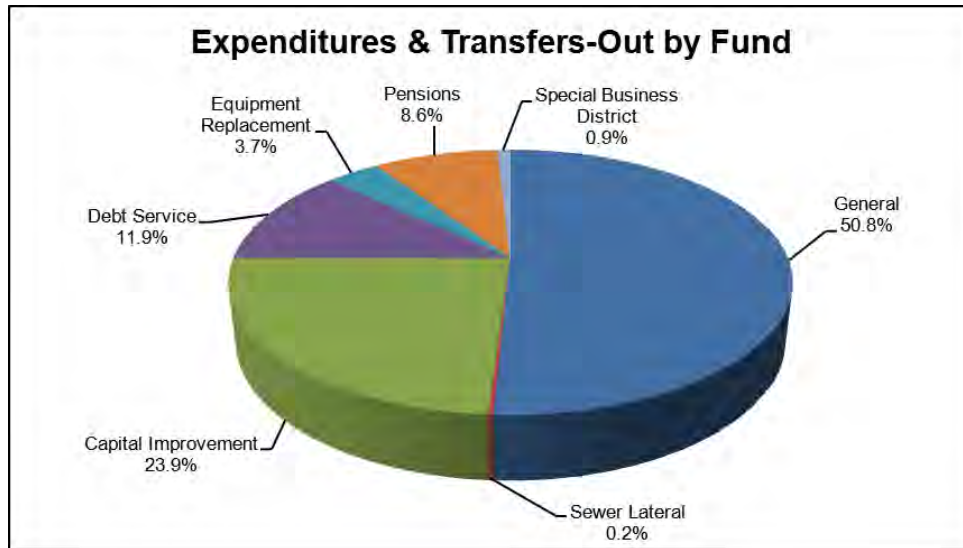
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected.



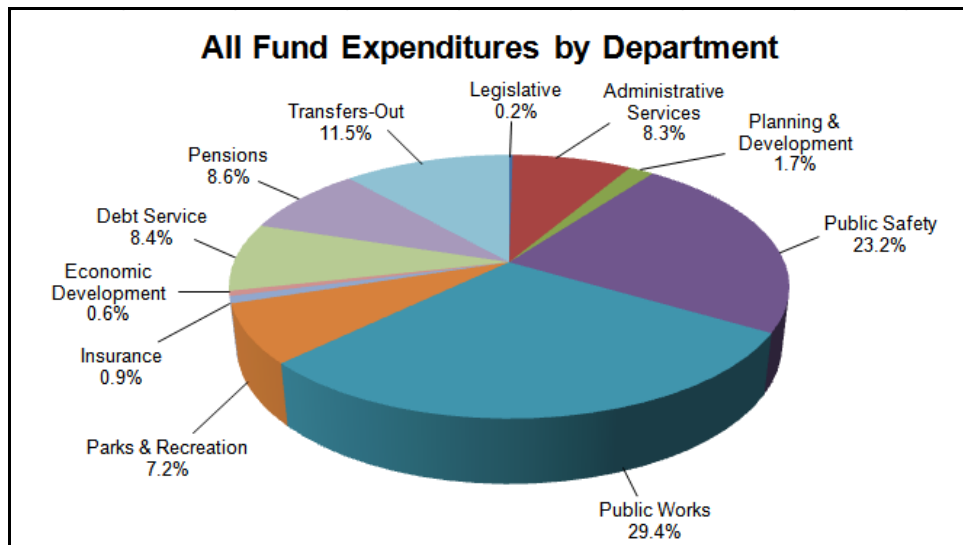
Expenditures and Transfers-Out

Expenditures and transfers-out from all funds are projected to decrease to \$48,051,430 from the prior year estimated amount of \$51,076,111. The significant decrease in expenditures and transfers-out are due to the completion of the police building in FY 2013.

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

Fund	2012 Actual	2013 Estimated	2014 Budget	2014 % of Total	\$ Change 2013 to 2014	% Change 2013 to 2014
General	20,685,234	21,756,997	22,317,983	58.02%	560,986	2.58%
Sewer Lateral	97,451	96,322	96,285	0.25%	(37)	-0.04%
Special Business District	398,775	424,082	423,060	1.10%	(1,022)	-0.24%
Equipment Replacement	1,038,163	208,146	61,110	0.16%	(147,036)	-70.64%
Capital Improvement	9,348,005	11,448,402	9,552,188	24.83%	(1,896,214)	-16.56%
Debt Service	10,893,108	1,338,762	1,283,597	3.34%	(55,165)	-4.12%
Uniformed Pension	5,291,637	3,382,754	2,886,532	7.50%	(496,222)	-14.67%
Non-Uniformed Pension	1,852,223	1,797,144	1,844,914	4.80%	47,770	2.66%
Total Revenue	49,604,596	40,452,609	38,465,669	100.00%	(1,986,940)	-4.91%
Transfers In, All Funds	16,099,102	9,158,947	6,579,855		(2,579,092)	-28.16%
Total Revenue & Transfers In	65,703,698	49,611,556	45,045,524		(4,566,032)	-9.20%

EXPENDITURES BY FUND

Fund	2012 Actual	2013 Estimated	2014 Budget	2014 % of Total	\$ Change 2013 to 2014	% Change 2013 to 2014
General	21,472,998	22,878,139	22,976,758	55.40%	98,619	0.43%
Sewer Lateral	116,859	120,000	120,000	0.29%	0	0.00%
Special Business District	300,038	291,943	296,815	0.72%	4,872	1.67%
Equipment Replacement	1,569,924	1,650,576	1,757,649	4.25%	107,073	6.49%
Capital Improvement	18,477,132	8,705,987	8,291,166	19.99%	(414,821)	-4.76%
Debt Service	4,993,330	5,544,333	3,917,611	9.45%	(1,626,722)	-29.34%
Uniformed Pension	1,564,089	2,105,432	3,238,106	7.81%	1,132,674	53.80%
Non-Uniformed Pension	373,840	620,754	873,470	2.11%	252,716	40.71%
Total Expenditures	48,868,210	41,917,164	41,471,575	100.00%	(445,589)	-1.06%
Transfers Out, All Funds	16,099,102	9,158,947	6,579,855		(2,579,092)	-28.16%
Total Expenditures & Transfers Out	64,967,312	51,076,111	48,051,430		(3,024,681)	-5.92%

**SUMMARY OF REVENUE AND EXPENDITURES
ALL FUNDS**

REVENUE BY TYPE

Type	2012 Actual	2013 Estimated	2014 Budget	2014 % of Total	\$ Change 2013 to 2014	% Change 2013 to 2014
Property Taxes	6,717,940	7,398,158	7,425,523	19.3%	27,365	0.4%
Licenses, Permits & Fees	1,481,938	1,508,244	1,516,800	3.9%	8,556	0.6%
Utilities	5,182,809	5,522,228	5,669,547	14.7%	147,319	2.7%
Grants & Donations	6,078,726	8,070,550	3,911,817	10.2%	(4,158,733)	-51.5%
Sales Tax	5,554,236	5,723,514	5,944,628	15.5%	221,114	3.9%
Intergovernmental	1,773,743	1,762,674	1,770,481	4.6%	7,807	0.4%
Parks & Recreation	881,988	977,007	1,061,740	2.8%	84,733	8.7%
Fines	1,377,797	1,370,162	1,385,565	3.6%	15,403	1.1%
Parking	1,587,248	1,705,587	1,783,850	4.6%	78,263	4.6%
Miscellaneous	1,807,446	1,100,573	956,137	2.5%	(144,436)	-13.1%
Interest Income	167,747	134,014	123,135	0.3%	(10,879)	-8.1%
Bond Proceeds	9,849,118	0	2,185,000	5.7%	2,185,000	100.0%
Pension	7,143,860	5,179,898	4,731,446	12.3%	(448,452)	-8.7%
Total Revenue	49,604,596	40,452,609	38,465,669	100.0%	(1,986,940)	-4.9%
Transfers In, All Funds	16,099,102	9,158,947	6,579,855		(2,579,092)	
Total Revenue & Transfers In	65,703,698	49,611,556	45,045,524		(4,566,032)	-9.2%

EXPENDITURES BY DEPARTMENT

Department	2012 Actual	2013 Estimated	2014 Budget	2014 % of Total	\$ Change 2013 to 2014	% Change 2013 to 2014
Legislative	80,486	92,582	116,404	0.3%	23,822	25.7%
Administrative Services	3,194,460	3,224,993	3,970,956	9.3%	745,963	23.1%
Planning & Development	953,471	842,051	830,566	2.0%	(11,485)	-1.4%
Public Safety	10,677,217	11,611,555	11,145,315	26.2%	(466,240)	-4.0%
Public Works	23,062,810	13,332,627	14,122,012	33.2%	789,385	5.9%
Parks & Recreation	4,124,065	4,792,424	3,469,884	8.2%	(1,322,540)	-27.6%
Insurance	348,879	365,383	413,155	1.0%	47,772	13.1%
Economic Development	300,038	291,943	296,815	0.7%	4,872	1.7%
Debt Service	5,095,478	5,655,768	4,029,046	9.5%	(1,626,722)	-28.8%
Pension	1,937,929	2,726,186	4,111,576	9.7%	1,385,390	50.8%
Total Expenditures	49,774,833	42,935,512	42,505,729	100.0%	(429,783)	-1.0%
Transfers Out, All Funds	15,192,479	8,140,599	5,545,701		(2,594,898)	
Total Expenditures & Transfers Out	64,967,312	51,076,111	48,051,430		(3,024,681)	-5.9%

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

Changes in Fund Balance

The City has several funds which will experience a change in fund balance exceeding 10%. In comparing the estimated FY 2013 ending fund balance with the projected FY 2014 ending fund balance, four funds will have a change larger than 10%.

Fund	FY 2013 Estimated Ending Fund Balance	FY 2014 Projected Ending Fund Balance	\$ Change from FY 2013 to FY 2014	% Change from FY 2013 to FY 2014
Sewer Lateral Fund	\$234,548	\$210,833	(\$23,715)	- 10.1%
Equipment Replacement Fund	\$1,924,978	\$1,262,593	(\$662,385)	- 34.4%
2009 Build America Bond Issue	\$70	\$1,899	\$1,829	2612.96%
2011 Bond Issue	\$1,918,322	\$100,000	(\$1,818,322)	- 94.8%

The 10.1% decrease in fund balance in the Sewer Lateral Fund is a result of the budgeted FY 2014 deficit of \$23,715. Applications for repair have increased resulting in a deficit projected for each fiscal year through FY 2016. The fund balance has historically been adequate to cover the increased level of expenditures, and no fee increase is recommended.

The 34.4% decrease in the Equipment Replacement Fund is a result of the FY 2014 deficit of \$662,385. This deficit is the result of the specific equipment for replacement and projects budgeted for FY 2014, including an ambulance and an aerial bucket truck. This amount of deficit is not planned to continue for FY 2015 and 2016.

The 2,612.9% increase in the 2009 Build America Bond Issue Debt Service Fund is a result of a change in funding source. In previous years, the General Fund has transferred-in funds to pay the debt payments. Beginning in FY 2014 property tax revenue will directly fund these expenditures. This revenue source is budgeted at a slightly higher amount than previous transfers-in.

The 94.8% decrease in the 2011 Bond Issue Debt Service Fund is a result of the FY 2014 deficit of \$1,818,322 as these bond proceeds will be transferred-out to the Capital Improvement Fund for the completion of various capital improvement projects. These projects include: street resurfacing; sidewalk and streetscape improvements; improvements to the garage at the new Police headquarters; improvements to the Shaw Park Aquatic Center; improvements to the historic Hanley House; and re-grading and irrigating two Shaw Park ball fields.

**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2014 Budget**

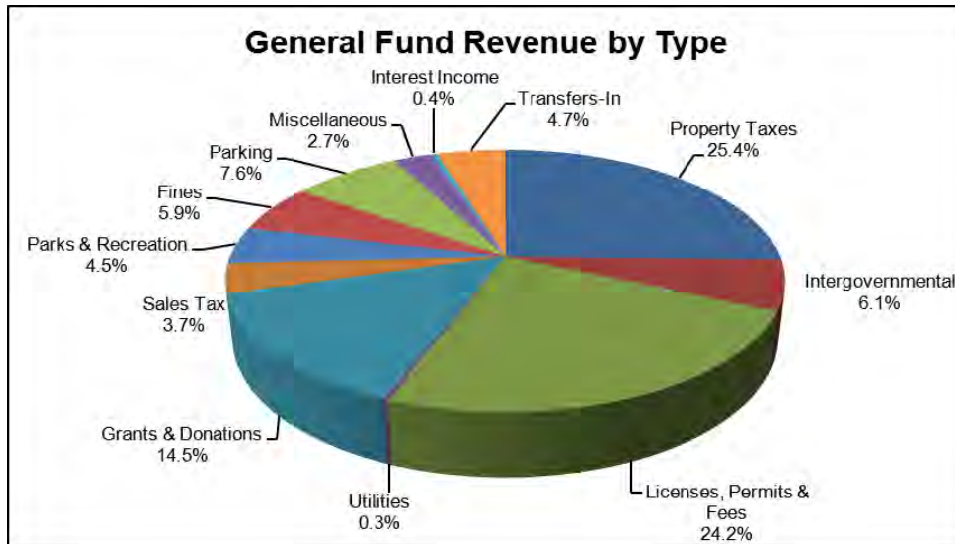
	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Debt Service
Revenue & Transfers In						
Property Taxes	5,952,523	-	423,000	-	-	1,050,000
Licenses, Permits & Fees	1,421,300	95,500	-	-	-	-
Utilities	5,669,547	-	-	-	-	-
Grants & Donations	68,000	-	-	-	3,843,817	-
Sales Tax	3,400,468	-	-	-	2,544,160	-
Intergovernmental	858,500	-	-	-	911,981	-
Parks & Recreation	1,061,740	-	-	-	-	-
Fines	1,385,565	-	-	-	-	-
Parking	1,783,850	-	-	-	-	-
Use of Bond Proceeds	-	-	-	-	2,185,000	-
Miscellaneous	621,490	-	-	57,700	59,230	217,717
Interest Income	95,000	785	60	3,410	8,000	15,880
Total Revenue	22,317,983	96,285	423,060	61,110	9,552,188	1,283,597
Transfers In	1,105,654	-	-	1,034,154	1,868,322	2,571,725
Total Revenue & Transfers In	23,423,637	96,285	423,060	1,095,264	11,420,510	3,855,322
Expenditures & Transfers Out						
Legislative	116,404	-	-	-	-	-
Administrative Services	2,906,956	-	-	1,064,000	-	-
Planning & Development	830,566	-	-	-	-	-
Public Safety	10,826,055	-	-	319,260	-	-
Public Works	6,451,875	120,000	-	230,518	7,319,619	-
Parks & Recreation	2,465,901	-	-	32,436	971,547	-
Insurance	413,155	-	-	-	-	-
Economic Development	-	-	296,815	-	-	-
Debt Service	-	-	-	111,435	-	3,917,611
Total Expenditures	24,010,912	120,000	296,815	1,757,649	8,291,166	3,917,611
Transfers Out*	387,153	-	121,500	-	3,218,726	1,818,322
Total Expenditures & Transfers Out	24,398,065	120,000	418,315	1,757,649	11,509,892	5,735,933
Surplus (Deficit)	(974,428)	(23,715)	4,745	(662,385)	(89,382)	(1,880,611)
Fund Balance October 1, 2013 (Estimated)	15,753,906	234,548	101,324	1,924,978	1,484,052	4,401,516
Fund Balance September 30, 2014	14,779,478	210,833	106,069	1,262,593	1,394,670	2,520,905

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

BUDGET HIGHLIGHTS – GENERAL FUND

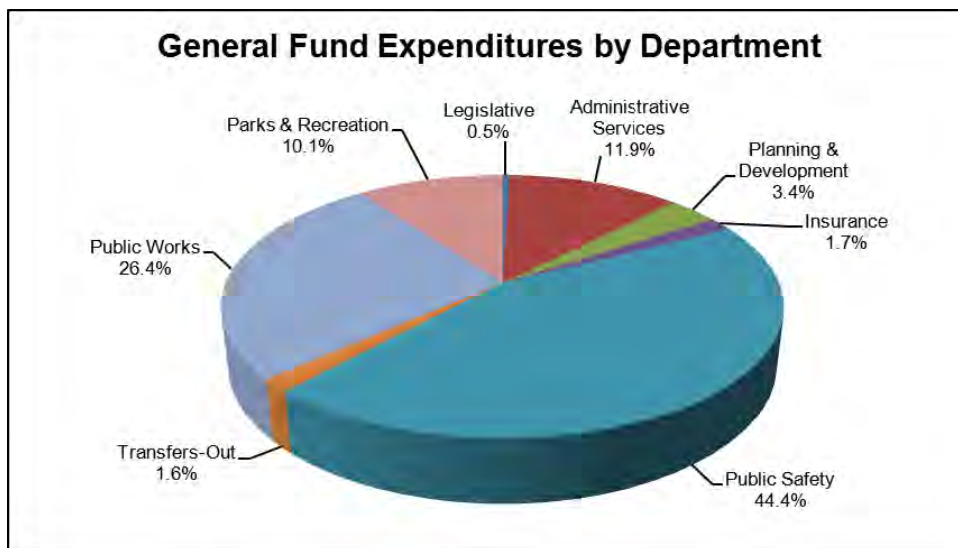
Revenue and Transfers-In

Total revenue and transfers-in for the General Fund, the City's operating fund, will increase to \$23,423,637 from the prior year estimated amount of \$22,901,845, or 2.3%. This change is due to slight increases projected for property taxes, utility taxes, sales taxes, and other minor increases. The graph below illustrates General Fund revenue projections by type or category of revenue.



Expenditures and Transfers-Out

General Fund expenditures and transfers-out are projected to decrease to \$24,398,065 from the prior year estimated amount of \$25,383,102, or 3.9%, related to reduced expenditures and an eliminated transfer-out due to the new property tax levy for the 2009 Build America Bonds. The graph below illustrates General Fund projected expenditures by department.

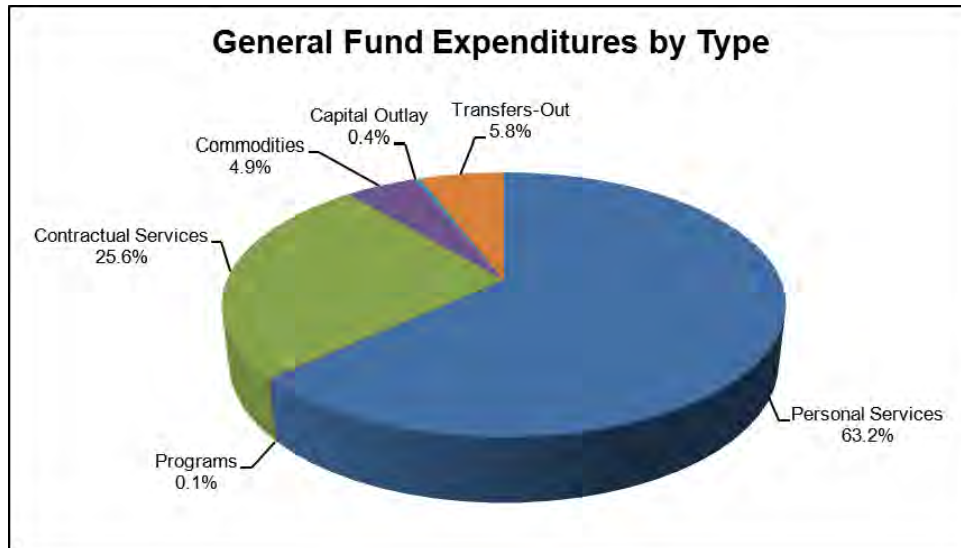


The table and graph below illustrate projected General Fund expenditures by type or category of expenditure.

General Fund Expenditures by Type

<u>General Fund Expenditures</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>	<u>% of Total</u>	<u>\$ Change FY 2013 to FY 2014</u>	<u>% Change FY 2013 to FY 2014</u>
Personal Services	\$15,001,486	\$15,415,678	63.2%	\$414,192	2.8%
Contractual Services	6,219,569	6,255,088	25.6%	35,519	0.6%
Commodities	1,365,186	1,189,741	4.9%	(175,445)	- 12.9%
Capital Outlay	261,220	87,000	0.4%	(174,220)	- 66.7%
Programs	30,678	29,251	0.1%	(1,427)	- 4.7%
Subtotal	22,878,139	22,976,758	94.2%	98,619	0.4%
Transfers-Out*	2,504,963	1,421,307	5.8%	(1,083,656)	- 43.3%
Total General Fund	\$25,383,102	\$24,398,065	100.0%	(\$985,037)	- 3.9%

*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

Type	2012 Actual	2013 Estimated	2014 Budget	2014 % of Total	\$ Change 2013 to 2014	% Change 2013 to 2014
Property Taxes	5,562,435	5,891,522	5,952,523	26.66%	61,001	1.04%
Licenses, Permits & Fees	1,385,255	1,412,744	1,421,300	6.37%	8,556	0.61%
Utilities	5,182,809	5,522,228	5,669,547	25.40%	147,319	2.67%
Grants & Donations	41,849	95,080	68,000	0.30%	(27,080)	-28.48%
Sales Tax	3,092,196	3,192,670	3,400,468	15.24%	207,798	6.51%
Intergovernmental	879,462	866,141	858,500	3.85%	(7,641)	-0.88%
Parks & Recreation	881,988	977,007	1,061,740	4.76%	84,733	8.67%
Fines	1,377,797	1,370,162	1,385,565	6.21%	15,403	1.12%
Parking	1,587,248	1,705,587	1,783,850	7.99%	78,263	4.59%
Miscellaneous	587,115	639,397	621,490	2.78%	(17,907)	-2.80%
Interest Income	107,080	84,459	95,000	0.43%	10,541	12.48%
Total Revenue	20,685,234	21,756,997	22,317,983	100.00%	560,986	2.58%
Transfers In	765,469	1,144,848	1,105,654		(39,194)	-3.42%
Total Revenue & Transfers In	21,450,703	22,901,845	23,423,637		521,792	2.28%

EXPENDITURES BY DEPARTMENT

Department	2012 Actual	2013 Estimated	2014 Budget	2014 % of Total	\$ Change 2013 to 2014	% Change 2013 to 2014
Legislative	80,486	92,582	116,404	0.48%	23,822	25.73%
Administrative Services	2,368,971	2,767,504	2,906,956	12.11%	139,452	5.04%
Planning & Development	894,509	836,792	830,566	3.46%	(6,226)	-0.74%
Public Safety	10,327,182	10,771,170	10,826,055	45.09%	54,885	0.51%
Public Works	5,849,073	6,344,439	6,451,875	26.87%	107,436	1.69%
Parks & Recreation	2,510,521	2,718,617	2,465,901	10.27%	(252,716)	-9.30%
Insurance	348,879	365,383	413,155	1.72%	47,772	13.07%
Total Expenditures	22,379,621	23,896,487	24,010,912	100.00%	114,425	0.48%
Transfers Out*	1,530,782	1,486,615	387,153		(1,099,462)	-73.96%
Total Expenditures & Transfers Out	23,910,403	25,383,102	24,398,065		(985,037)	-3.88%

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

Summary of Budget Transfers

Funds Involved in Transfer	Purpose of Transfer	Amount
1. Special Business District to General Fund	Reimburse City staffing expenditures for the Art Fair, holiday lighting, watering, and insurance	\$71,500
2. Capital Improvement Fund to General Fund to Equipment Replacement Fund*	Fund departmental contributions for future replacement of vehicles and equipment	\$1,034,154
3. Capital Improvement Fund to 2005, 2007, and 2011 Special Obligation Bond Issues	Debt payments	\$2,184,572
4. General Fund to 2005 Special Obligation Bond Issue and 2009 Build America Bond Issues	Debt payments	\$387,153
5. Special Business District to Capital Improvement Fund	Fund street light and traffic signal pole painting projects in the downtown area	\$50,000
6. 2011 Special Obligation Bond Issue to Capital Improvement Fund	Transfers bond funds for the payment of Public Works and Parks capital projects	\$1,818,322

* *Annual contributions for the future replacement of vehicles and equipment are shown as a transfer out in each department in the General Fund to align these costs with the appropriate department, rather than present it as one total transfer. Ultimately the Capital Improvement Fund is supporting this need by transferring the total amount of equipment replacement funds needed into the General Fund.*

CHANGES TO THE BUDGET DOCUMENT

The City strives to simplify and enhance the budget document each year. This year there are no substantial changes to the budget document when compared to prior years, although we believe we have made significant enhancements to the appearance of the document.

Minor changes to the budget as presented in the document include the following:

- **Detailed Budget Pages** – We have made two changes to the detailed revenue and expenditure pages. In previous budget documents the City has shown a column which was the percentage increase/decrease of the budget year as compared to the previous year's original budget. In this document a column has been added to show the percentage increase/decrease as compared to the prior year estimated amounts. The second change is that there is one less historic year shown on these pages. The budget document now shows two historic years of actual amounts; the current year original budget, amended budget and estimated; the budget year with two comparison columns; and two planning years.
- **General Fund Sales Tax** – We have segregated the sales tax revenue from the Intergovernmental category to a separate Sales Tax category. Since sales tax is such an important revenue source, we believe segregating it to its own category enhances the review of revenue. A second change to the General Fund sales tax is a separation of two distinct sales tax sources. The City receives 1% in a county-wide sales tax as do all cities in St. Louis County. In addition, in 1993 the City approved a one-quarter cent local option sales tax when the county-wide sales tax redistribution went into effect. This redistribution required all point-of-sale cities, such as Clayton, to share sales tax revenue with St. Louis County and other county municipalities. This additional one-quarter cent sales tax was designed to approximate the revenue replacement of the amount point-of-sale cities lost due to the redistribution (sharing) requirements. In previous years, both of these sales taxes were combined into one line item. The City believes separating these sales tax types presents a clearer picture of the City's approved sales taxes.
- **Property Tax Revenue for Support of the 2009 Build America Bond Issue** – In FY 2013 the last payment was made on the 2009 General Obligation Bond issue. In 2010, voters approved adding a new property tax levy to pay for the 2009 Build America Bonds when the General Obligation bond levy ceased. In last year's budget document this "future" property tax revenue was included in the General Fund property tax for the planning years with a coordinated transfer-out of this revenue to the debt service fund to pay the debt service on the Build America Bonds. In this budget document, this revenue was moved to be direct received into the Build America Bond debt service fund and there is no need for the related transfer-out from the General Fund.
- **Debt Service for 2005A Series and 2005B Series** – Previously the budget document portrayed the funds for debt service of these two series of bonds in separate funds. This document combines those funds for budget presentation.
- In this document, the Equipment Replacement Fund which funds vehicles, large equipment and technology projects is now grouped more appropriately with the Capital Improvement Fund instead of as a Special Revenue Fund.

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C the Future – Clayton’s Strategic Planning Process

The City embarked on a process of developing a new strategic plan in 2012. The City was set to celebrate its 100 year anniversary in 2013 and this planning process was designed to assist the community in moving forward into the next century.

This new strategic plan is a result of a significant process that began in March 2012 and dubbed *C the Future*. The Novak Consulting Group, who facilitated the Strategic Planning process, conducted focus groups and meetings with the Steering Committee.

The Steering Committee invited members of the community to participate. Fifty stakeholders committed to the two-part Future Search Conference process, a Vision Conference and an Action Conference. At the Vision Conference in early June, social, political, economic, environmental and technological trends important to Clayton’s future were studied. This visioning process resulted in a draft vision statement and twelve key performance areas. Via an interactive citizen engagement website called *ClaytonConnects*, the entire community was able to engage in a dynamic online conversation and share their perspectives, ideas, visions and aspirations for Clayton’s future.

Open houses in August 2012 provided additional opportunities for stakeholders to provide input and comments. The feedback obtained from *ClaytonConnects* and the open houses became part of the dialogue for the participants as they structured long and short term action plans.

The fifty stakeholders reconvened at the Action Conference in September 2012. They reviewed and refined the draft Vision Statement and reduced the number of Key Performance Areas from twelve to four.

In October 2012 the Steering Committee reviewed the final four KPAs and discussed the process of selecting individuals to serve on Action Committees. The Action Committees are responsible for executing each of the KPAs which is the culmination of the process.

The final elements of the Strategic Planning process were presented to the Board of Aldermen in November 2012. At this meeting the new Vision Statement and four Key Performance Areas (KPA) were presented and approved. The City believes the result of this inclusive process is a truly community vision for the City and it will guide decision-making for many years into the future.



STRATEGIC PLAN

C the Future

Vision

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

Key Performance Areas and Strategic Initiatives

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

Exceptional City Services

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

Strategic Initiatives:

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

Livable Community

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

Strategic Initiatives:

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

Strategic Relationships

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

Strategic Initiatives:

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

Economic Development and Vibrant Downtown

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

Strategic Initiatives:

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



Exceptional City Services Scorecard

Public Safety		2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% residents surveyed who feel safe	94%	94%	94%	94%	95%
	% of EMS patients surveyed rating service as good or better	92%	100%	90%	90%	90%
Financial	Police cost per capita	\$121	\$118	\$123	\$123	\$123
	Fire/EMS cost per capita	\$83	\$86	\$86	\$87	\$87
Process	Response time for priority police calls (dispatch receipt of call to personnel arrival on scene)	4:14	4:16	3:53	3:50	3:50
	Response time for priority EMS calls (dispatch receipt of call to personnel arrival on scene)	4:37	5:06	5:30	5:00	5:00
	% of fires contained in room of origin	100%	100%	100%	100%	100%
	UCR Part I crimes per 1,000 population	19.24	19.70	18.55	18.00	18.00
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	25%	67%	60%	40%	40%
People	Average annual training hours per employee	147.25	118.43	125	130	130
	% employees meeting requirements to promote	82%	72%	88%	93%	94%
	Police Employee Engagement Index	4.23	N/A	4.22	N/A	4.25
	Fire Employee Engagement Index	3.83	N/A	3.71	N/A	3.75

Economic Development		2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% businesses rating business climate as good or better	N/A	83%	88%	88%	80%
	% residents rating culture, dining and shopping environment as good or better	79%	69%	84%	84%	85%
Financial	Sales tax per square foot	\$5.15	\$5.39	\$5.45	\$5.25	\$5.25
	Commercial property tax per square foot	\$0.35	\$0.34	\$0.35	\$0.34	\$0.34
Process	# annual prospect or retention visits	41	47	58	45	45
People	Average annual training hours per employee	32	44	36	48	40

Planning and Sustainability		2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents rating appearance of Clayton as good or better	92%	92%	95%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	95%	85%	97%	95%	98%
	% of projects approved without modification to ARB guidelines	97%	99%	100%	100%	100%
People	Average annual training hours per employee	25	27	32	35	35
	Employee Engagement Index	4.34	N/A	3.98	N/A	4.00

Recreation and Culture		2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% residents rating overall satisfaction with Parks and Recreation services as good or better	94%	92%	92%	92%	95%
Financial	Cost of park maintenance per acre maintained	\$9,239	\$10,371	\$10,211	\$9,000	\$8,500
	Cost per program participant	\$35.75	\$34.36	\$33.47	\$34.00	\$34.00
Process	Total annual program participants	21,137	23,347	23,612	23,500	23,500
	Total recreation facility attendance	652,938	638,649	693,958	650,000	650,000
	Acres properly maintained (per park inspection index)	82%	82%	85%	84%	84%
	% households with one or more recreation pass holders	30%	30%	30%	30%	30%
People	Average annual training hours per full-time equivalent employee	32	35	34	30	30
	Employee Engagement Index	4.22	N/A	4.05	N/A	4.25

Transportation		2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents rating streets as good or better*	88%	91%	70%	70%	75%
	% of businesses rating streets as good or better	N/A	81%	N/A	N/A	75%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$11,500	\$19,500	\$23,200	\$19,800	\$41,555
Process	% lane miles with Pavement Condition Index rating of 3 or higher	92%	91%	87%	85%	80%
	Linear miles of dedicated/shared bicycle routes	6.2%	7.0%	7.0%	7.0%	7.0%
	Annual sidewalk defects per 1000 population	1.54	1.03	2.07	2.07	1.50
	MetroLink ridership at Clayton stations	340,000	247,000	N/A	250,000	250,000
People	Average annual training hours per employee	N/A	15	30	19	25
	Employee Engagement Index	4.21	N/A	4.25	N/A	4.25

* 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.

Organizational Excellence		2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of employees who have had contact with HR rating service as good or better	92%	96%	97%	92%	92%
	% of employees who have had contact with IT rating service as good or better	N/A	76%	N/A	80%	80%
	% of employees who have had contact with Finance rating service as good or better	84%	N/A	N/A	85%	85%
Financial	IT cost per user	\$1,681	\$2,725	\$4,121	\$8,172	\$12,889
	HR cost per employee	\$442	\$407	\$568	\$575	\$585
	Finance cost per \$1M in expenditure	\$16,272	\$14,858	\$12,843	\$17,922	\$20,073
Process	Annual % IT system "up" time	99.90%	99.98%	99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	0	11	6	0	0
	Annual \$ of auditor adjusting entries	\$0	\$764,609	\$791,843*	<\$100,000	<\$100,000
	City-wide annual rate of turnover (excluding retirement, disability or death)	3.30%	5.06%	2.25%	5.00%	5.00%
People	Annual training hours per employee	20	17	18	20	20
	Employee Engagement Index	3.83	N/A	4.26	N/A	4.26

* Excludes reclassification in equity accounts totaling \$2.4 million.

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REVENUE SOURCES

This section provides a detailed analysis of each major revenue source, excluding pension funds. In total, approximately 85% 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.

Financial Trend

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

Trend Analysis

This is a narrative and graphical display of the past eight fiscal years, the most recent fiscal year estimate, and the adopted budgeted amount from the revenue source for the budget year.



Real & Personal Property Tax

Legal Authorization

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

Description

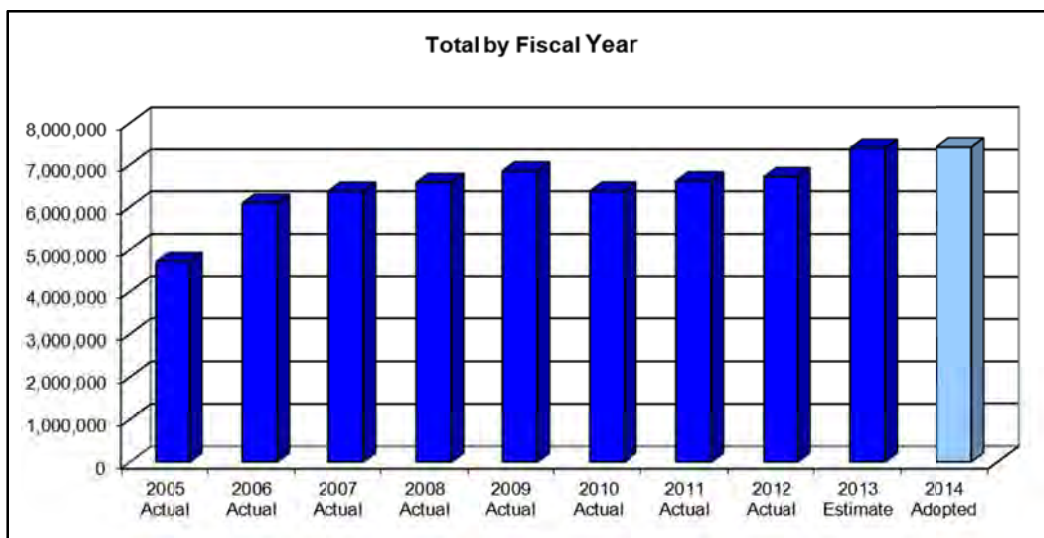
The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area) and the Build America Bond debt service.

Financial Trend

Year	General Fund	Special Business District Fund	G.O. Debt Service Fund	Build America Bond Fund	Total	% Change from Previous Year
2005 Actual	\$4,105,410	\$121,778	\$489,530	\$0	\$4,716,718	
2006 Actual	4,901,035	110,425	1,075,408	0	6,086,868	29.0%
2007 Actual	5,093,997	185,458	1,091,801	0	6,371,256	4.7%
2008 Actual	5,282,697	190,632	1,103,764	0	6,577,093	3.2%
2009 Actual	5,501,930	247,296	1,103,130	0	6,852,356	4.2%
2010 Actual	5,358,914	223,154	791,990	0	6,374,058	-7.0%
2011 Actual	5,446,505	398,305	772,297	0	6,617,107	3.8%
2012 Actual	5,562,435	398,748	756,757	0	6,717,940	1.5%
2013 Estimate	5,891,522	424,022	1,082,614	0	7,398,158	10.1%
2014 Adopted	5,952,523	423,000	0	1,050,000	7,425,523	0.4%
Percent of Funds' 2014 Revenue	26.7%	99.9%	N/A	83.9%		

Trend Analysis

The property tax levy for the General Fund and Special Business District (SBD) are at or near the maximum rate allowable by State of Missouri law. Growth in new property tax dollars is restricted to a growth index and new construction. The new levy for the Build America Bond debt service was approved by voters and was timed to replace the levy supporting the General Obligation Bonds which matured. Property tax revenue is anticipated to increase 1.8% in FY 2014.





Sales Tax

Legal Authorization

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

Description

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

The City receives a one-cent county-wide general sales tax and has approved an additional one-quarter cent general sales tax on retail sales. These sales taxes are recorded in the General Fund and are used to provide a broad range of traditional City services.

In 1993, the voters approved a one-half cent sales tax for capital improvements. In 1997, the voters approved a one-half cent sales tax for parks and storm water improvements which is used to pay for ongoing parks capital needs. A significant portion of both of these sales tax revenues are used to pay debt on capital projects.

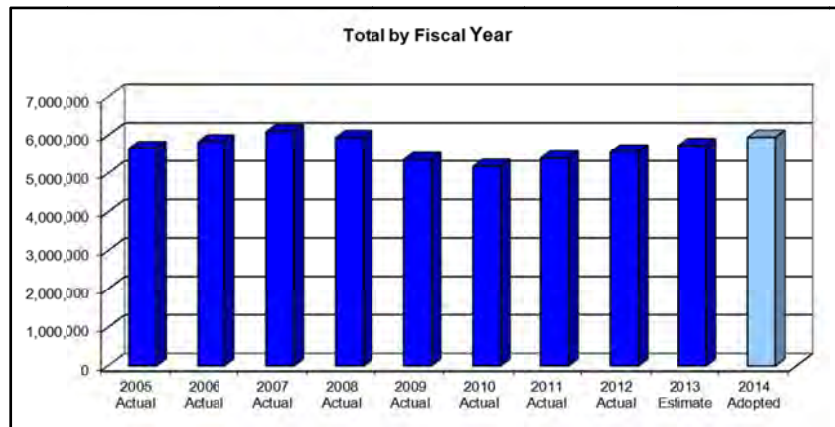
Beginning in FY 2011, the Parks and Storm water Fund was combined into the Capital Improvement Fund.

Financial Trend

Year	General Fund	Capital Improvement Fund	Parks & Storm Water Fund	Total	% Change from Previous Year
2005 Actual	\$3,041,266	\$1,211,461	\$1,392,034	\$5,644,761	
2006 Actual	3,205,832	1,202,261	1,414,428	5,822,521	3.1%
2007 Actual	3,324,634	1,271,180	1,495,339	6,091,153	4.6%
2008 Actual	3,186,884	1,261,486	1,491,336	5,939,706	-2.5%
2009 Actual	2,931,587	1,114,641	1,304,107	5,350,335	-9.9%
2010 Actual	2,769,622	1,104,475	1,299,382	5,173,479	-3.3%
2011 Actual	2,901,148	2,488,616	0	5,389,764	4.2%
2012 Actual	3,092,196	2,462,040	0	5,554,236	3.1%
2013 Estimate	3,192,670	2,530,844	0	5,723,514	3.0%
2014 Adopted	3,400,468	2,544,160	0	5,944,628	3.9%
Percent of Funds' 2014 Revenue	15.2%	26.6%			

Trend Analysis

Variations in the collection of sales tax revenue over the last few years are related to the national economic downturn. In FY 2010 there was an additional decrease due to the reconstruction of nearby interstate highway. Due to the strengthening economy beginning in FY 2011, the City anticipates that sales tax revenue will continue to improve in FY14 by 2.75%. The City is considering a ballot initiative for an additional one-half cent sales tax that, if passed, would provide approximately \$1,250,000 in additional revenue annually.





Federal Grants

Legal Authorization

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

Description

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

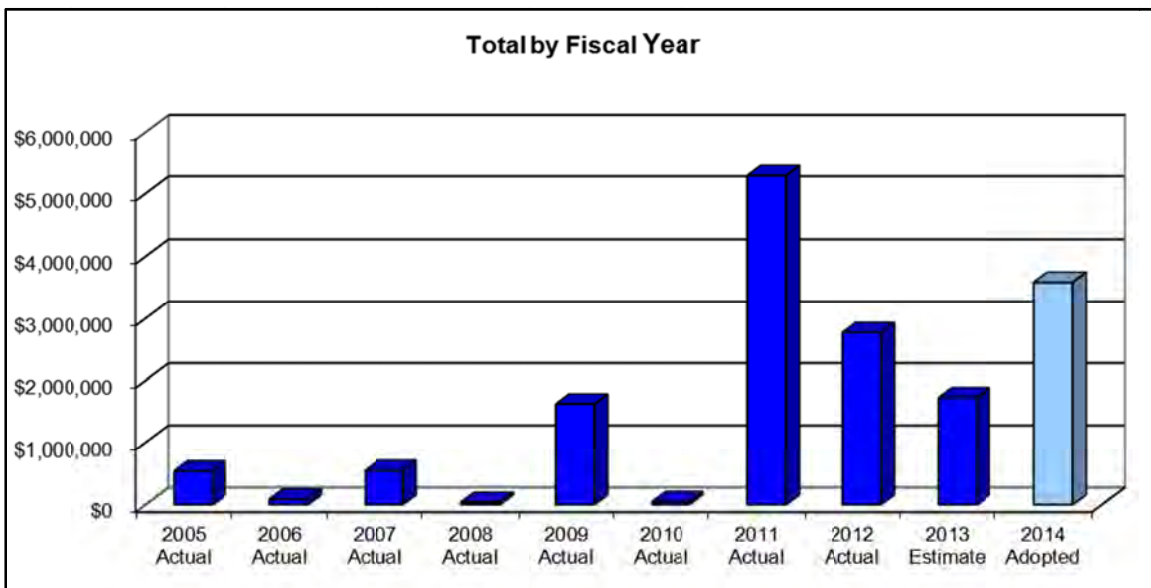
Financial Trend

Year	General Fund	Capital Improvement Fund*	Recreation & Stormwater Fund*	Total	% Change from Previous Year
2005 Actual	\$93,000	\$439,163	\$10,000	\$542,163	
2006 Actual	24,086	0	63,318	87,404	-83.9%
2007 Actual	131,566	287,100	131,250	549,916	529.2%
2008 Actual	35,709	0	1,600	37,309	-93.2%
2009 Actual	31,534	1,593,987	0	1,625,521	4,256.9%
2010 Actual	43,646	0	5,000	48,646	-97.0%
2011 Actual	34,375	5,257,134	0	5,291,509	10,777.6%
2012 Actual	0	2,773,626	0	2,773,626	-47.6%
2013 Estimate	18,713	1,710,438	0	1,729,151	-37.7%
2014 Adopted	18,000	3,567,817	0	3,585,817	107.4%
Percent of Funds' 2014 Revenue	0.1%	37.4%			

*Until FY 2012, the Capital Improvement Fund and Recreation & Stormwater Fund each had a single account for grants. Federal grants were not separated from state and local grants and other contributions until FY 2012 and are combined here.

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 source of revenue is also dependent on the availability of federal funds. FY 2011 revenue was significantly higher due to a large one-time federal grant.





Utility Tax - Electric

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

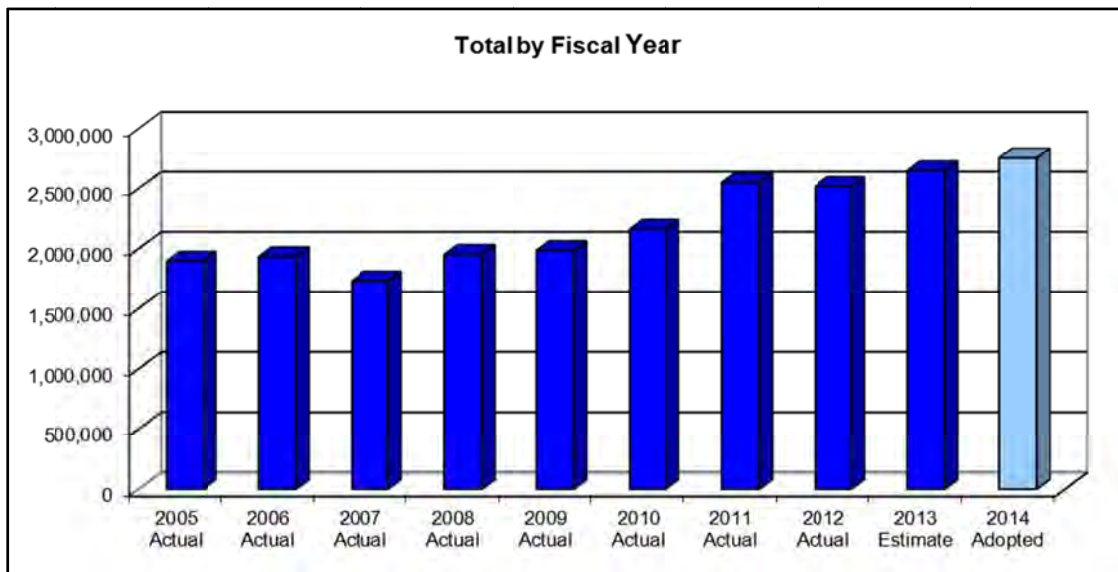
The City levies an 8% gross receipts tax on utilities doing business within the City. Ameren UE provides electricity to Clayton residents and businesses. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year	General Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2005 Actual	1,665,614	229,351.19	1,894,965	
2006 Actual	1,932,419	0	1,932,419	2.0%
2007 Actual	1,727,853	0	1,727,853	-10.6%
2008 Actual	1,950,700	0	1,950,700	12.9%
2009 Actual	1,983,434	0	1,983,434	1.7%
2010 Actual	2,161,952	0	2,161,952	9.0%
2011 Actual	2,548,213	0	2,548,213	17.9%
2012 Actual	2,516,075	0	2,516,075	-1.3%
2013 Estimate	2,648,800	0	2,648,800	5.3%
2014 Adopted	2,754,752	0	2,754,752	4.0%
Percent of Funds' 2014 Revenue	12.3%			

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 increased 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. An increase in the Fuel Adjustment Charge, taking effect June 2013, accounts for the projected increase in revenue in FY 2014.





Parking Meter/Lot

Legal Authorization

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

Description

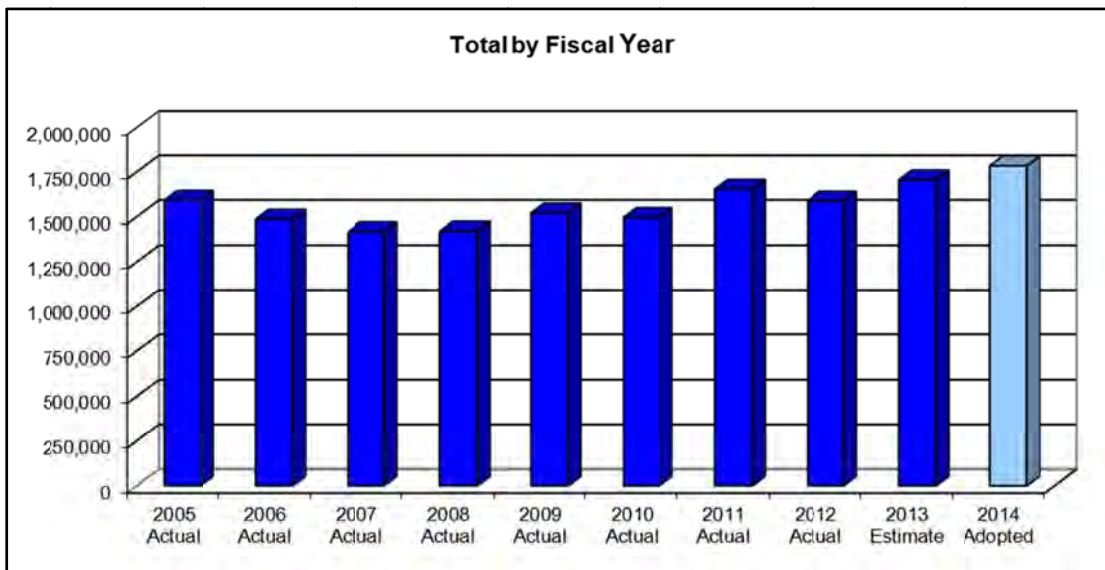
This is revenue from on-the-street meters, permit parking, and Bonhomme and Shaw Park parking structures. Parking meters and other parking spaces are enforced Monday through Friday from 8 a.m. to 5 p.m.

Financial Trend

Year	Parking Fund	General Fund	Total	% Change from Previous Year
2005 Actual	1,592,937	0	1,592,937	
2006 Actual	1,486,558	0	1,486,558	-6.7%
2007 Actual	1,416,972	0	1,416,972	-4.7%
2008 Actual	1,420,623	0	1,420,623	0.3%
2009 Actual	1,520,587	0	1,520,587	7.0%
2010 Actual	1,496,154	0	1,496,154	-1.6%
2011 Actual	0	1,653,514	1,653,514	10.5%
2012 Actual	0	1,587,248	1,587,248	-4.0%
2013 Estimate	0	1,705,066	1,705,587	7.5%
2014 Adopted	0	1,783,850	1,783,850	4.6%
Percent of Funds' 2014 Revenue		8.0%		

Trend Analysis

In January 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 decreased in FY 2012 due to a renegotiated parking garage agreement for economic development purposes but is expected to increase again in FY 2013 and 2014.





Utility Tax - Telephone

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

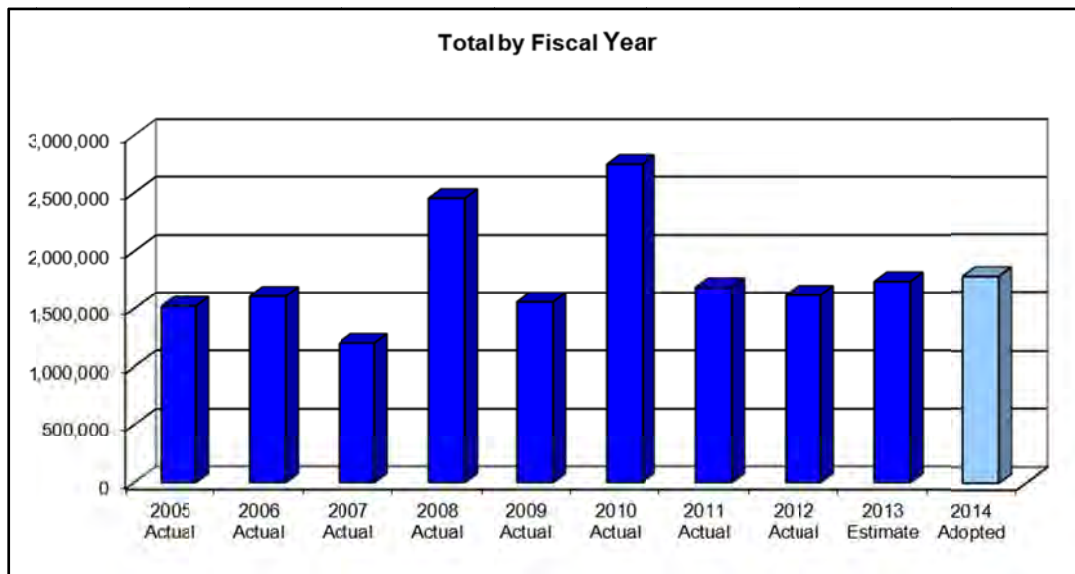
The City levies an 8% gross receipts tax on utilities doing business in the City. Multiple telephone companies provide service to Clayton residents and businesses. This tax is passed on to customers by the utility companies and remitted to the City in the following month.

Financial Trend

Year	General Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2005 Actual	1,336,327	186,096	1,522,423	
2006 Actual	1,608,487	0	1,608,487	5.7%
2007 Actual	1,201,184	0	1,201,184	-25.3%
2008 Actual	2,450,800	0	2,450,800	104.0%
2009 Actual	1,558,743	0	1,558,743	-36.4%
2010 Actual	2,746,266	0	2,746,266	76.2%
2011 Actual	1,684,442	0	1,684,442	-38.7%
2012 Actual	1,617,257	0	1,617,257	-4.0%
2013 Estimate	1,736,590	0	1,736,590	7.4%
2014 Adopted	1,774,795	0	1,774,795	2.2%
Percent of Funds' 2014 Revenue	8.0%			

Trend Analysis

There is significant variation in utility tax telephone revenue. The City received large telecommunications settlements in FY 2008 and FY 2010, and a small settlement in FY 2009. No future settlements are expected. The City receives telephone utility taxes from approximately twenty-five telephone companies and expects to receive growing levels of telephone utility revenue in FY 2014.





Municipal Court, Parking Fees & Fines

Legal Authorization

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

Description

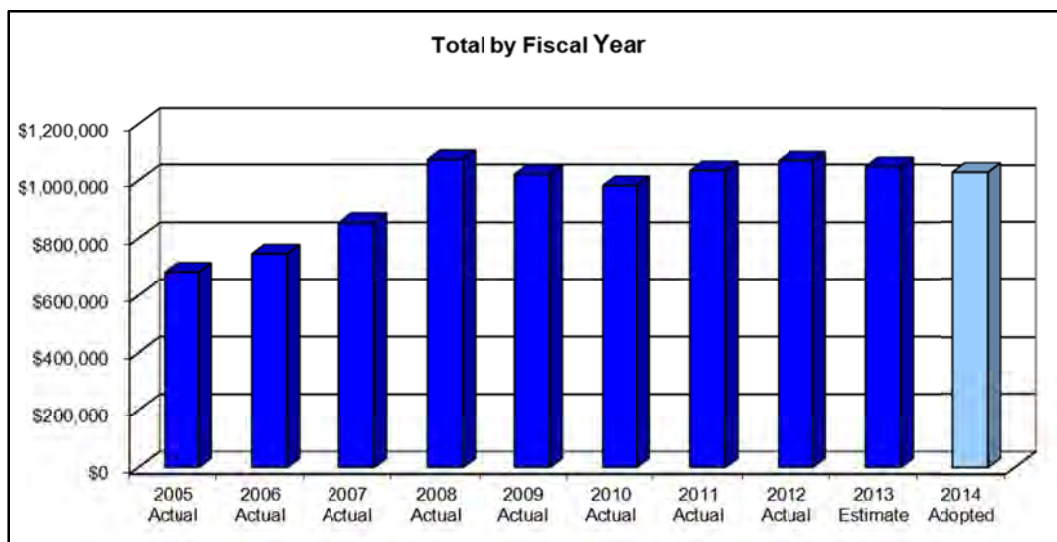
This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking tickets and fines issued by the parking enforcement officers. All collection efforts are made by the City of Clayton.

Financial Trend

Year	General Fund	% Change from Previous Year
2005 Actual	\$681,714	
2006 Actual	745,905	9.4%
2007 Actual	854,117	14.5%
2008 Actual	1,073,515	25.7%
2009 Actual	1,022,003	-4.8%
2010 Actual	982,733	-3.8%
2011 Actual	1,034,383	5.3%
2012 Actual	1,068,676	3.3%
2013 Estimate	1,048,422	-1.9%
2014 Adopted	1,031,500	-1.6%
Percent of Funds' 2014 Revenue	4.6%	

Trend Analysis

In FY 2009 and 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 these years 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 slightly decrease in FY 2013 and FY 2014.





St. Louis County Road & Bridge Tax

Legal Authorization

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

Description

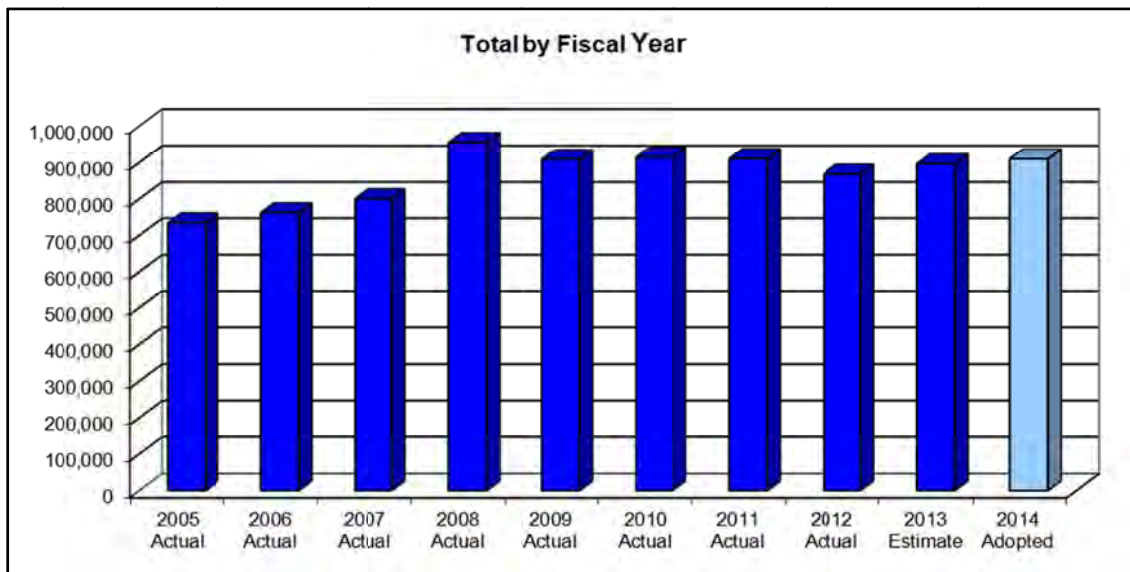
St. Louis County levies a tax for municipal street maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

Financial Trend

Year	General Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2005 Actual	733,908	0	733,908	
2006 Actual	0	761,607	761,607	3.8%
2007 Actual	0	800,190	800,190	5.1%
2008 Actual	0	954,885	954,885	19.3%
2009 Actual	0	908,378	908,378	-4.9%
2010 Actual	0	914,135	914,135	0.6%
2011 Actual	0	910,289	910,289	-0.4%
2012 Actual	0	867,645	867,645	-4.7%
2013 Estimate	0	896,533	896,533	3.3%
2014 Adopted	0	909,981	909,981	1.5%
Percent of Funds' 2014 Revenue		9.5%		

Trend Analysis

This tax is based on the county tax rate using the City's assessed valuations and is not controlled by the City. 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 remain steady to increasing slightly in FY 2014 due to changes in the county levy.





Utility Tax - Gas

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

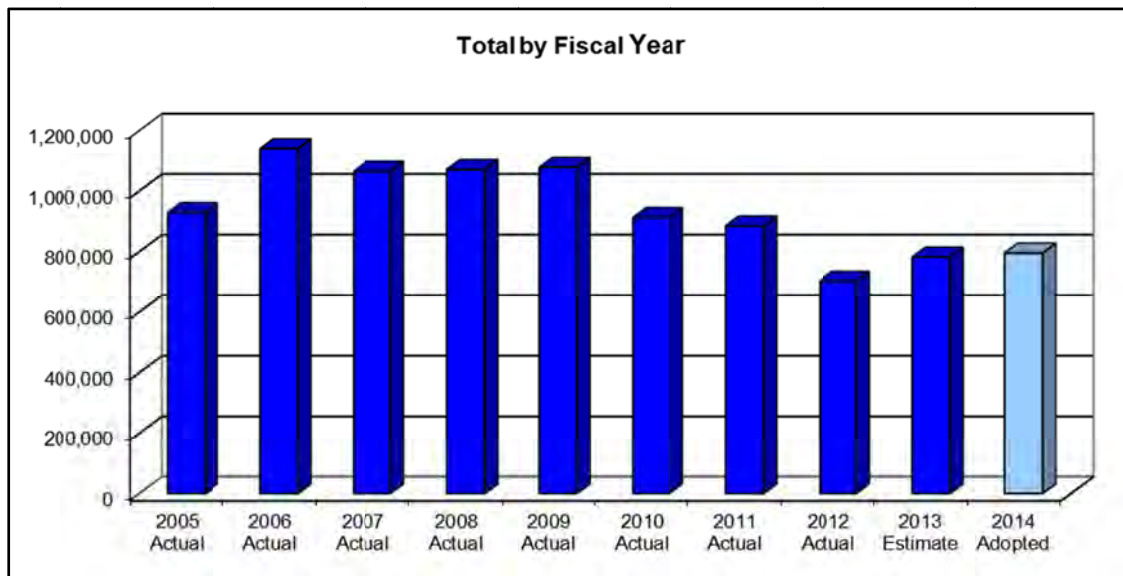
The City levies an 8% gross receipts tax on utilities doing business within the City. Laclede Gas provides this utility to Clayton residents and businesses. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year	General Fund	Capital Improvement Fund	All Funds Total	% Change from Previous Year
2005 Actual	813,170	114,901	928,071	
2006 Actual	1,140,547	0	1,140,547	22.9%
2007 Actual	1,064,359	0	1,064,359	-6.7%
2008 Actual	1,070,077	0	1,070,077	0.5%
2009 Actual	1,076,986	0	1,076,986	0.6%
2010 Actual	911,964	0	911,964	-15.3%
2011 Actual	884,411	0	884,411	-3.0%
2012 Actual	702,112	0	702,112	-20.6%
2013 Estimate	782,000	0	782,000	11.4%
2014 Adopted	795,000	0	795,000	1.7%
Percent of Funds' 2014 Revenue	3.6%			

Trend Analysis

Revenue from this source fluctuates according to the price of natural gas and weather conditions throughout the year. A mild 2011-2012 winter season contributed to the decrease in revenue in FY 2012. Revenue is expected to increase in FY 2013 and FY 2014 due to an increase in the Infrastructure System Replacement Surcharge that became effective in March 2013. Rates are projected to remain stable.





Permits & Fees

Legal Authorization

State Statute: 79.450
 City Ordinance: Municipal Code Chapter 5

Description

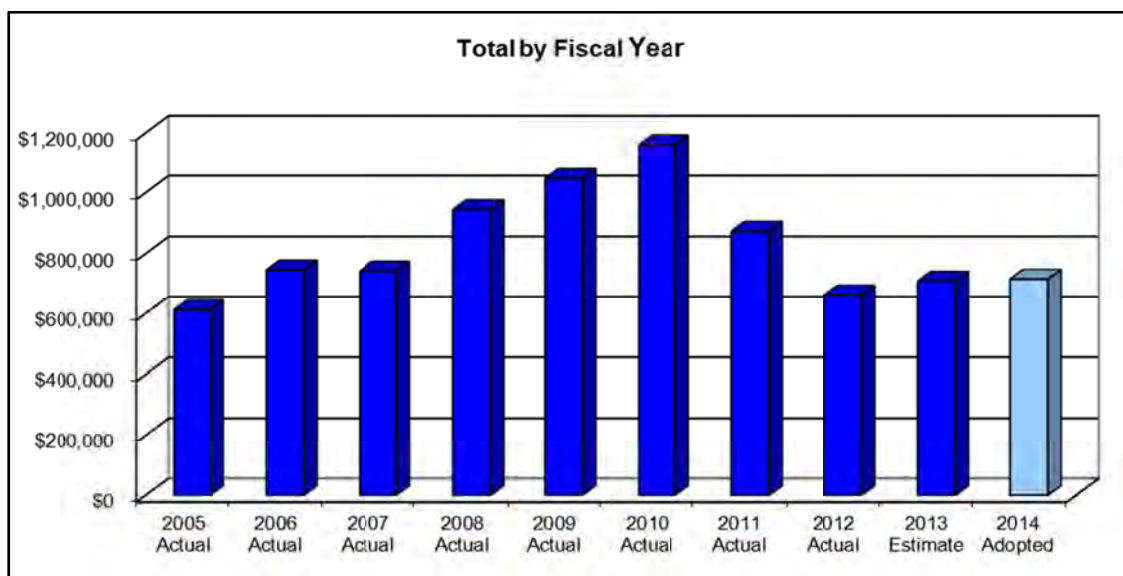
The City issues building and construction permits for activities associated with building and remodeling within the City. The fees for these activities are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application.

Financial Trend

Year	General Fund	% Change from Previous Year
2005 Actual	\$612,109	
2006 Actual	744,955	21.7%
2007 Actual	740,942	-0.5%
2008 Actual	942,522	27.2%
2009 Actual	1,046,217	11.0%
2010 Actual	1,159,440	10.8%
2011 Actual	871,416	-24.8%
2012 Actual	661,058	-24.1%
2013 Estimate	707,656	7.0%
2014 Adopted	714,200	0.9%
Percent of Funds' 2014 Revenue	3.2%	

Trend Analysis

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





Business and Liquor License Revenue

Legal Authorization

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

Description

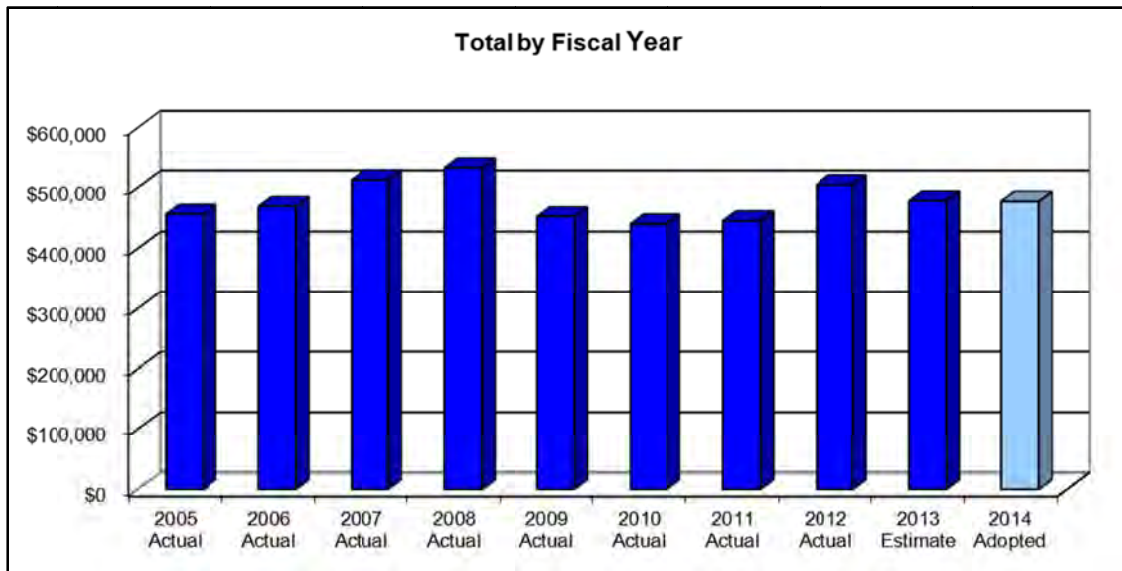
The City charges businesses located within Clayton an annual license fee based on gross sales (minimum \$50) or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. All fees are collected annually. The revenue from these fees is recorded in the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

Financial Trend

Year	General Fund	% Change from Previous Year
2005 Actual	\$456,009	
2006 Actual	468,763	2.8%
2007 Actual	512,692	9.4%
2008 Actual	532,436	3.9%
2009 Actual	451,847	-15.1%
2010 Actual	439,643	-2.7%
2011 Actual	444,931	1.2%
2012 Actual	504,629	13.4%
2013 Estimate	477,785	-5.3%
2014 Adopted	477,100	-0.1%
Percent of Funds' 2014 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. While revenue increased approximately \$60,000 in FY 2012 due to an intensive delinquency collection program, regular receipts are expected to remain about the same in FY 2013 and 2014.





Gasoline Tax

Legal Authorization

State Statute: 142.345
 City Ordinance: Municipal Code Chapter 9

Description

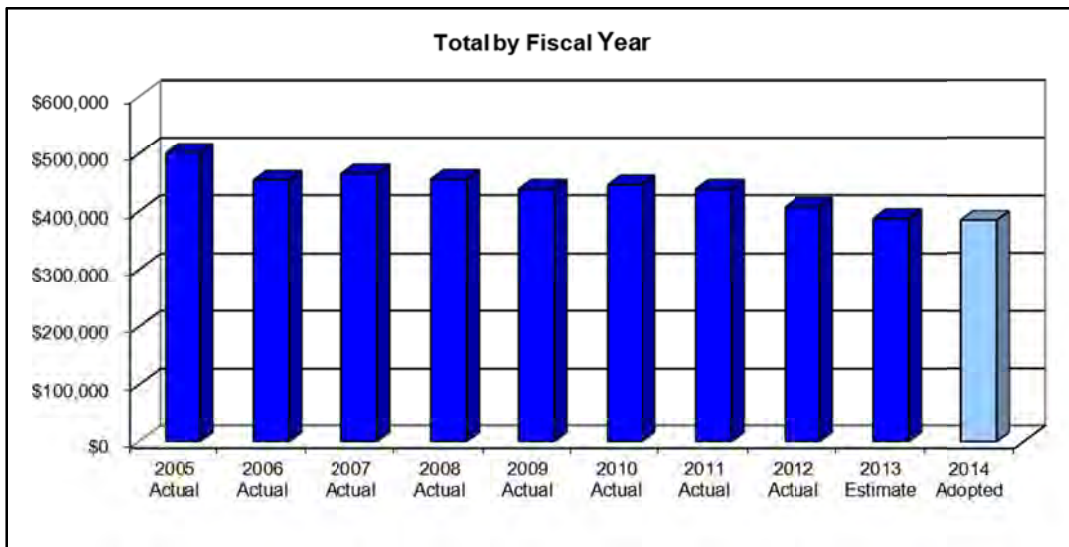
The State of Missouri imposes and collects a seventeen-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City's population to the total state population. The state distributes the funds one month after collected. Gasoline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

Financial Trend

Year	General Fund	% Change from Previous Year
2005 Actual	\$501,116	
2006 Actual	453,815	-9.4%
2007 Actual	465,011	2.5%
2008 Actual	455,469	-2.1%
2009 Actual	438,339	-3.8%
2010 Actual	445,865	1.7%
2011 Actual	438,213	-1.7%
2012 Actual	407,295	-7.1%
2013 Estimate	387,559	-4.8%
2014 Adopted	385,000	-0.7%
Percent of Funds' 2014 Revenue	1.7%	

Trend Analysis

Gasoline tax revenue varies directly with the number of gallons used. Therefore, the change in revenue is a function of usage, not of fuel price. Due to the rising gas prices and expanded use of hybrid vehicles over the past few years, gas purchases have decreased resulting in lower 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, resulting in a lower percentage of taxes distributed.





Utility Tax - Water

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

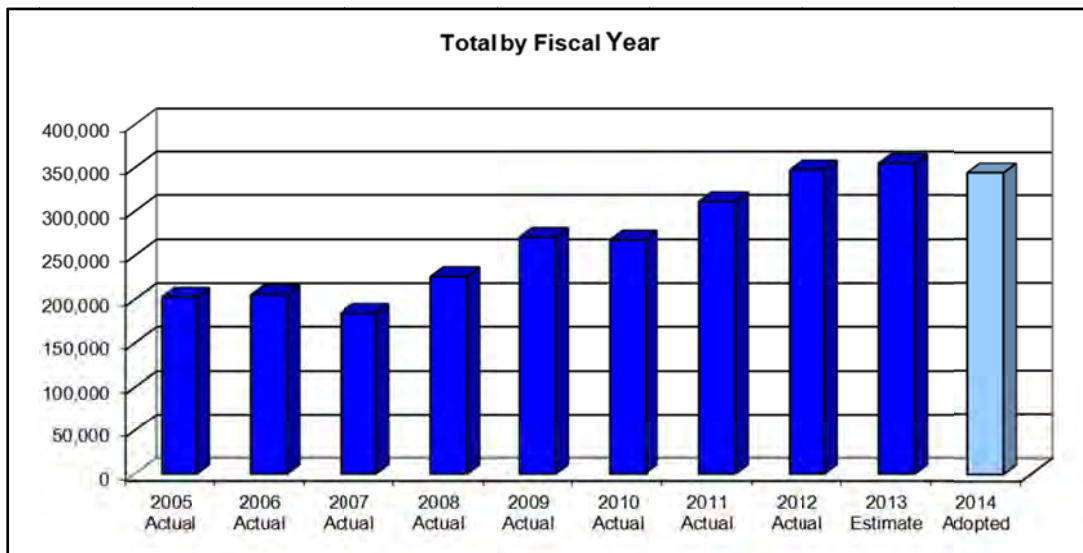
The City levies an 8% gross receipts tax on utilities doing business within the City. Missouri American Water provides water to Clayton residents and businesses. This tax is passed on to customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year	General Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2005 Actual	178,761	23,998	202,759	
2006 Actual	205,202	0	205,202	1.2%
2007 Actual	184,182	0	184,182	-10.2%
2008 Actual	226,079	0	226,079	22.7%
2009 Actual	271,053	0	271,053	19.9%
2010 Actual	267,882	0	267,882	-1.2%
2011 Actual	311,286	0	311,286	16.2%
2012 Actual	347,365	0	347,365	11.6%
2013 Estimate	354,838	0	354,838	2.2%
2014 Adopted	345,000	0	345,000	-2.8%
Percent of Funds' 2014 Revenue	1.5%			

Trend Analysis

Rate increases by the utility company and variation in usage account for the majority of changes in revenue. Revenue increased significantly in FY 2011 through FY 2013 due to rate increases in July 2010 and September 2012, warm weather, and higher levels of water usage. Usage is not expected to be as high in FY 2014, resulting in a projected decrease in revenue.





State and Local Grants & Donations

Legal Authorization

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

Description

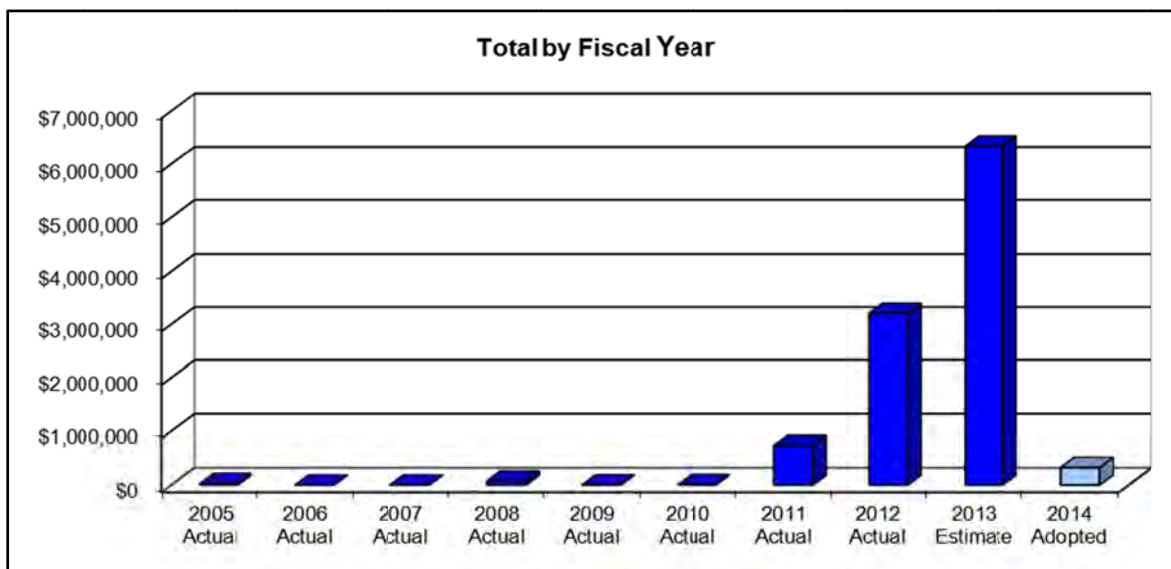
The City obtains state and local grants to fund portions of various purchases and capital improvement projects. The City also receives donations for certain projects.

Financial Trend

Year	General Fund	Capital Improvement Fund	Total	% Change from Previous Year
2005 Actual	\$26,363	\$0	\$26,363	
2006 Actual	-144	0	-144	-100.5%
2007 Actual	-225	0	-225	56.3%
2008 Actual	75,000	0	75,000	-33,433.3%
2009 Actual	0	0	0	-100.0%
2010 Actual	7,376	0	7,373	100.0%
2011 Actual	2,800	731,000	733,800	9,852.5%
2012 Actual	41,849	3,163,099	3,204,948	336.8%
2013 Estimate	76,367	6,265,032	6,341,399	97.9%
2014 Adopted	50,000	276,000	326,000	-94.9%
Percent of Funds' 2014 Revenue	0.2%	2.9%		

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 and Recreation projects which were completed in FY 2012 and FY 2013 relied heavily on donations which has become a significant part of this revenue source. The large spike in revenue in FY 2013 is partly attributable to a tenant's up-front payment of a long-term lease and other tenant costs totaling approximately \$4,000,000.





Cable Franchise Fees

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

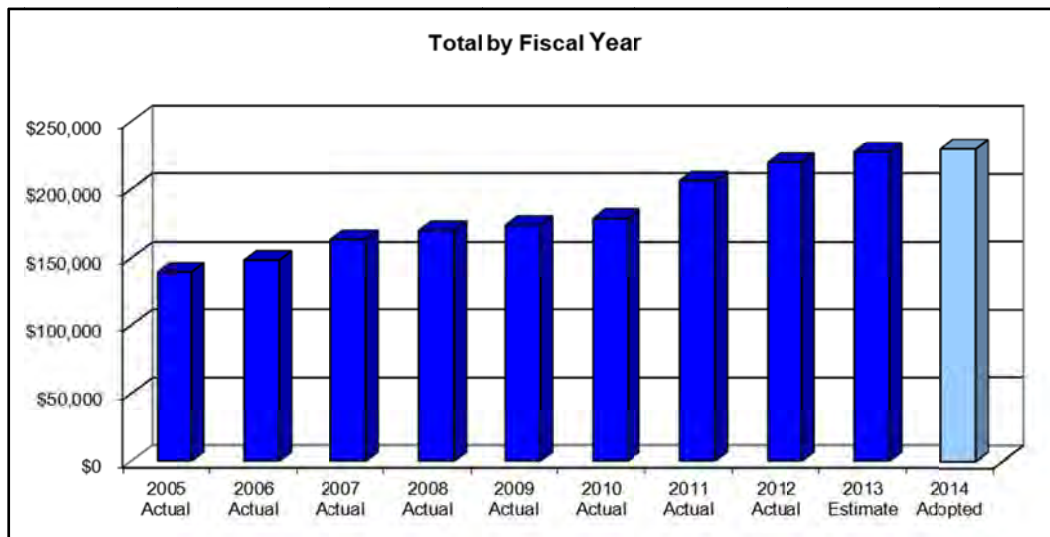
All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made. Charter Communications and AT&T provide these services to the residents of Clayton.

Financial Trend

Year	General Fund	% Change from Previous Year
2005 Actual	\$139,610	
2006 Actual	148,323	6.2%
2007 Actual	163,361	10.1%
2008 Actual	170,009	4.1%
2009 Actual	173,837	2.3%
2010 Actual	178,766	2.8%
2011 Actual	205,914	15.2%
2012 Actual	219,568	6.6%
2013 Estimate	227,303	3.5%
2014 Adopted	230,000	1.2%
Percent of Funds' 2014 Revenue	1.0%	

Trend Analysis

This revenue source is dependent on cable television usage and rates. Revenue has experienced slight to moderate growth over the past several years and is expected to increase again in FY 2014.





Interest Income

Legal Authorization

State Statute: N/A
 City Ordinance: City Charter

Description

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

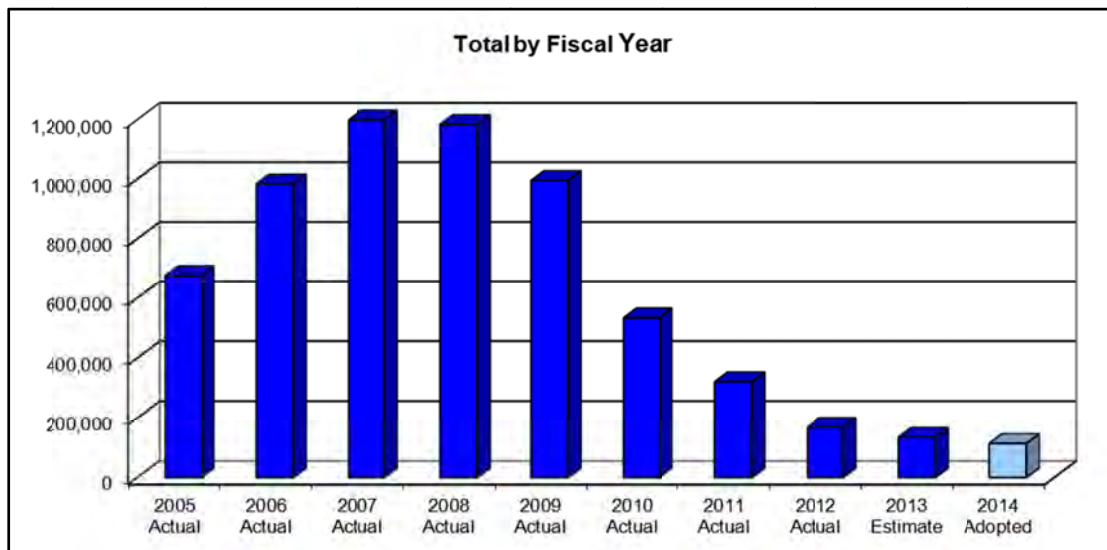
Financial Trend

Year	General Fund	Sewer Lateral Fund	SBD	ERF	CIP Fund	Debt Service Funds	Total All Funds	% Change from Previous Year
2005 Actual	475,945	3,102	8,282	93,123	70,934	24,181	675,567	
2006 Actual	727,231	8,069	10,333	109,455	81,806	45,860	982,754	45.5%
2007 Actual	954,759	11,533	9,958	94,520	88,309	39,870	1,198,949	22.0%
2008 Actual	875,493	8,202	6,588	84,619	96,344	112,305	1,183,551	-1.3%
2009 Actual	713,481	7,313	8,587	72,765	117,146	75,169	994,461	-16.0%
2010 Actual	352,655	3,528	636	30,058	40,333	105,872	533,082	-46.4%
2011 Actual	212,601	1,921	823	15,798	34,664	54,696	320,503	-39.9%
2012 Actual	107,080	768	27	8,438	22,939	28,495	167,747	-47.7%
2013 Estimate	84,459	822	60	4,979	20,955	22,739	134,014	-20.1%
2014 Adopted	95,000	785	60	3,410	8,000	15,880	113,135	-15.6%
Percent of Funds' 2014 Revenue	0.4%	0.8%	0.0%	5.6%	0.1%	1.2%		

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

Trend Analysis

Most City investments are short-term and are often tied to the Federal Fund Rate (FFR). Interest revenue in all funds has decreased since FY 2008 due to declining market conditions, changes in the FFR, and lower fund balances and cash reserves. Interest on investments is expected to continue to decrease through FY 2014 due to holding less bond proceeds to receive interest.





Sewer Lateral Fees

Legal Authorization

State Statute: 249.422
 City Ordinance: Municipal Code Chapter 5

Description

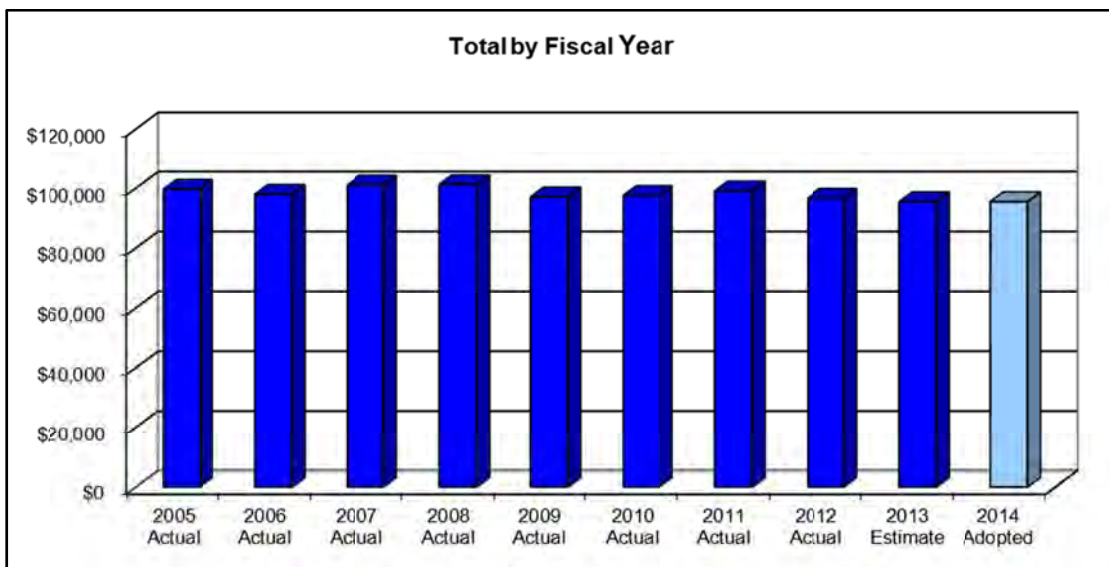
Clayton residents approved an annual fee of \$28.00 per covered property to create a fund for and to assist in sewer lateral repairs, with up to \$4,000 of repair costs reimbursable from the City on all residential properties with six or fewer dwelling units.

Financial Trend

Year	Sewer Lateral Fund	% Change from Previous Year
2005 Actual	\$99,711	
2006 Actual	97,978	-1.7%
2007 Actual	101,093	3.2%
2008 Actual	101,250	0.2%
2009 Actual	97,099	-4.1%
2010 Actual	97,595	0.5%
2011 Actual	99,098	1.5%
2012 Actual	96,683	-2.4%
2013 Estimate	95,500	-1.2%
2014 Adopted	95,500	0.0%
Percent of Funds' 2014 Revenue	99.2%	

Trend Analysis

Beginning in FY 2009, St. Louis County changed the classification of properties that were eligible for participation in the sewer lateral repair program. This resulted in fewer eligible properties and slightly lower revenue received from this source.





Personnel Full-Time Positions

PERSONNEL	2012 Budgeted	2013 Budgeted	2014 Adopted
<u>ADMINISTRATIVE SERVICES</u>			
<u>City Manager's Office</u>			
City Manager	1	1	1
Executive Secretary/City Clerk	1	1	1
Economic Development Director	1	1	1
Communications Coordinator	2	1	1
Total City Manager's Office	5	4	4
<u>Finance</u>			
Director of Finance & Administration	1	1	1
Assistant Director of Finance	1	1	1
Accountant	2	2	2
Administrative Secretary	2	2	2
Total Finance	6	6	6
<u>Human Resources</u>			
Human Resources Manager	1	1	1
Administrative Secretary	1	1	1
Total Human Resources	2	2	2
<u>Information Technology</u>			
IT Manager	1	1	1
Assistant IT Manager	1	1	0
Network Engineer	1	0	1
Applications Specialist	0	1	1
Support Technician	1	1	1
Total Information Technology	4	4	4
<u>Municipal Court</u>			
Court Clerk	1	1	1
Court Assistant	1	1	1
Total Municipal Court	2	2	2
TOTAL ADMINISTRATIVE SERVICES	19	18	18
<u>PLANNING & DEVELOPMENT SERVICES</u>			
Director of Planning & Development	1	1	1
Planner	1	1	1
Planning Technician	0	0	1
Administrative Secretary	2	2	1
Building Official	1	1	1
Deputy Building Official	1	1	0
Construction Inspector	1	1	1
Building Inspector	3	3	3
TOTAL PLANNING & DEVELOPMENT SERVICES	10	10	9

PERSONNEL	2012 Budgeted	2013 Budgeted	2014 Adopted
POLICE			
<u>Police Operations</u>			
Police Chief	1	1	1
Captain	2	2	1
Lieutenant	4	4	3
Sergeant	5	5	5
Detective	7	7	6
Police Officer	33	33	33
Administrative Supervisor	0	0	1
Accreditation Manager	1	1	1
Administrative Secretary*	2	2	2
Data Analyst	1	1	1
Total Police Operations	56	56	54
<u>Parking Control</u>			
Parking Control Supervisor	1	1	0
Parking Controller	3	3	3
Total Parking Control	4	4	3
TOTAL POLICE	60	60	57
FIRE			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	0	0	2
Firefighter/Paramedic	21	22	21
Firefighter	3	2	1
Administrative Secretary	1	1	1
TOTAL FIRE	36	36	36
PUBLIC WORKS			
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Civil Engineer	1	1	1
Civil Engineer I	1	1	1
Construction Inspector - PW	1	1	1
Administrative Secretary	1	1	1
Total Engineering	6	6	6
<u>Street Maintenance</u>			
Public Works Superintendent	1	1	1
City Forester	1	1	1
Assistant City Forester	2	2	1
Labor Foreman	2	2	2
Laborer	8	7	7
Total Street Maintenance	14	13	12

*Note: An Administrative Secretary which is 100% reimbursed by RCCEEG is now included.

PERSONNEL	2012 Budgeted	2013 Budgeted	2014 Adopted
<u>Building Maintenance</u>			
Facilities Maintenance Supervisor	0	0	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
Total Building Maintenance	2	2	3
<u>Fleet Maintenance</u>			
Fleet and Building Manager	1	1	0
Mechanic Foreman	1	1	1
Mechanic	2	2	2
Total Fleet Maintenance	4	4	3
<u>Parking Operations</u>			
Meter Technician	1	1	1
Total Parking - Operations and Maint.	1	1	1
<u>Street Lighting</u>			
Labor Foreman	1	1	1
Laborer	1	1	1
Total Street Lighting	2	2	2
TOTAL PUBLIC WORKS	29	28	27
PARKS & RECREATION			
<u>Administration & Recreation</u>			
Director of Parks & Recreation	1	1	1
Parks & Recreation Superintendent	1	1	0
Recreation Manager	0	0	1
Recreation Assistant - Administration	1	1	1
Recreation Assistant - Sports	1	1	0
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
Total Administration and Recreation	9	9	8
<u>Parks Maintenance</u>			
Parks Superintendent	1	1	1
Parks Supervisor	2	2	1
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	4	4	3
Total Parks Maintenance	9	9	7
TOTAL PARKS & RECREATION	18	18	15
TOTAL FULL-TIME EMPLOYEES	172	170	162



FY 2014 Full-Time Staffing Summary

The City's two pension plans offered a Deferred Retirement Option Program (DROP) to thirty-nine (39) eligible employees which is a retirement incentive program. Nineteen(19) employees elected to participate in the DROP program. The City choose not to refill a portion of the vacant positions and combined duties of other employees. This resulted in the elmination of a total of eight full-time positions City-wide. A few employees retired prior to the beginning of this fiscal year and all DROP participants will have left employment by December 31, 2013. The table below reflects the personnel changes after all retirements.

Department	FY 2012	FY 2013	Vacant Positions Eliminated	Positions Added for FY 2014	FY 2014	Variance FY 2014 vs FY 2013	
Administrative Services:							
City Manager's Office	5	4	0	0	4	0	
Finance	6	6	0	0	6	0	
Human Resources	2	2	0	0	2	0	
Information Technology	4	4	-1	1	4	0	
Municipal Court	2	2	0	0	2	0	
Planning & Development Services	10	10	-1	0	9	-1	<i>a</i>
Police:							
Police Operations	56	56	-3	1	54	-2	<i>b</i>
Parking Control	4	4	-1	0	3	-1	<i>c</i>
Fire	36	36	-2	2	36	0	
Public Works:							
Engineering	6	6	0	0	6	0	
Street Maintenance	14	13	-1	0	12	-1	<i>d</i>
Building Maintenance	2	2	0	1	3	1	<i>e</i>
Fleet Maintenance	4	4	-1	0	3	-1	<i>f</i>
Parking Operations	1	1	0	0	1	0	
Street Lighting	2	2	0	0	2	0	
Parks & Recreation:							
Administration & Recreation	9	9	-2	1	8	-1	<i>g</i>
Parks Maintenance	9	9	-2	0	7	-2	<i>h</i>
Total Full-Time Positions	172	170	-14	6	162	-8	

Notes: Variance FY 2014 vs FY 2013

- a* One position eliminated through retirement incentive program.
- b* Two positions eliminated through retirement incentive program, one position change from sworn to civilian.
- c* One position eliminated through retirement incentive program.
- d* One position eliminated through retirement incentive program.
- e* New position due to position transfer from Parks Maintenance (see note i).
- f* One position eliminated through retirement incentive program.
- g* One position eliminated through attrition.
- h* One position eliminated through attrition, and one through transfer (see note f).



GENERAL FUND

The General Fund accounts for all revenue and expenditures associated with the traditional services provided by the Clayton City government. These services fall into the broad categories of 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.

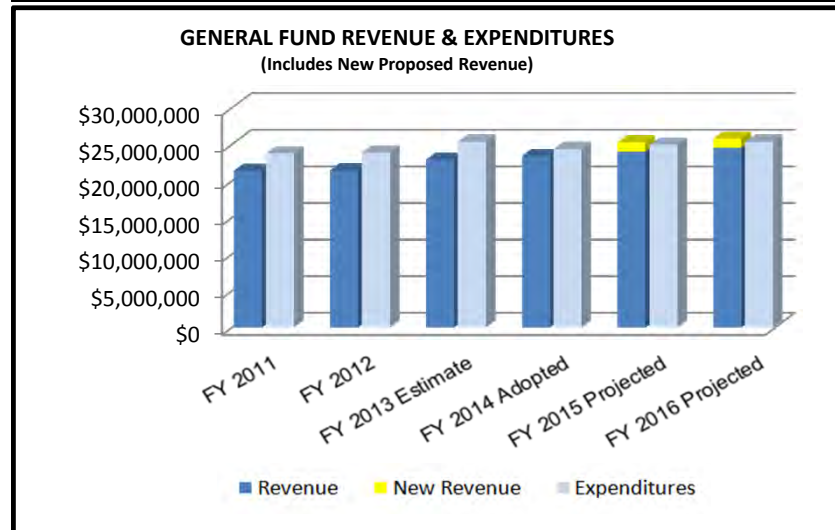
The Insurance Fund historically was classified as an internal service fund. The transactions were accounted for in a separate fund, primarily due to revenue received from participants in the City's health plan which are to be used specifically for payment of insurance.

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.



GENERAL FUND Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 10	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$23,041,909	\$20,694,863	\$18,235,163	\$15,753,906	\$14,779,478	\$15,138,881
Revenue	20,987,537	20,685,234	21,756,997	22,317,983	22,897,297	23,378,868
Transfers In	413,894	765,469	1,144,848	1,105,654	1,135,795	1,176,645
Revenue & Transfers In	21,401,431	21,450,703	22,901,845	23,423,637	24,033,092	24,555,513
Expenditures	21,168,442	21,472,998	22,878,139	22,976,758	23,459,380	24,134,840
Transfers Out	2,580,035	2,437,405	2,504,963	1,421,307	1,464,309	1,247,481
Expenditures & Transfers Out	23,748,477	23,910,403	25,383,102	24,398,065	24,923,689	25,382,321
Surplus (Deficit)	(2,347,046)	(2,459,700)	(2,481,257)	(974,428)	(890,597)	(826,808)
New Proposed Revenue	-	-	-	-	1,250,000	1,250,000
Adjusted Surplus (Deficit)	(2,347,046)	(2,459,700)	(2,481,257)	(974,428)	359,403	423,192
Ending Fund Balance	\$20,694,863	\$18,235,163	\$15,753,906	\$14,779,478	\$15,138,881	\$15,562,073
% Fund Balance to Expenditures	87%	76%	62%	61%	61%	61%

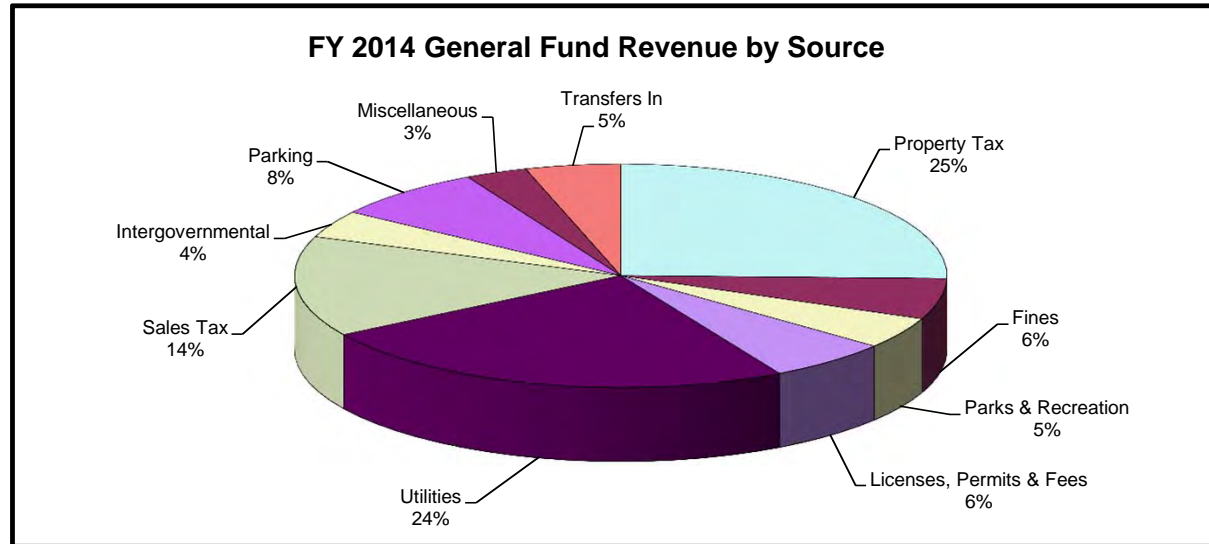


Beginning in FY 2010, expenditures have exceeded revenue in this fund. The City had a large fund balance and chose to spend down that balance for three years. During that time, the City began a proactive approach by implementing a community strategic plan to identify service level requirements, available funding to meet those requirements, and future goals of the City. In FY 2013 the City approved a three year deficit elimination plan to bring the General Fund into balance without using reserves. The first phase reduced positions City-wide and has already occurred. The second phase of the process requires the voters to pass a one-half cent sales tax.



10 GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
REVENUE										
PROPERTY TAX	\$5,446,505	\$5,562,435	\$5,670,370	\$5,670,370	\$5,891,522	\$5,952,523	5%	1%	\$6,028,238	\$6,124,677
LICENSES PERMITS FEES	1,522,261	1,385,255	1,399,650	1,404,650	1,412,744	1,421,300	2%	1%	1,473,095	1,516,525
UTILITIES	5,428,352	5,182,809	5,479,678	5,479,678	5,522,228	5,669,547	3%	3%	5,847,406	6,031,921
SALES TAX	2,901,148	3,092,196	2,948,961	2,948,961	3,192,670	3,400,468	15%	7%	3,490,681	3,583,375
INTERGOVERNMENTAL	948,242	921,311	951,362	1,004,237	961,221	926,500	-3%	-4%	932,500	943,500
SHAW PARK AQUATICS	345,216	355,987	372,888	372,888	360,885	382,443	3%	6%	382,443	382,443
SHAW PARK ICE RINK	77,808	96,415	100,598	113,498	114,462	118,085	17%	3%	118,085	118,085
SHAW PARK TENNIS	43,753	3,449	66,376	66,376	67,978	68,756	4%	1%	70,388	70,388
PARKS MISC. REVENUE	147,399	85,962	161,610	95,110	96,206	145,240	-10%	51%	170,915	170,915
SPORTS PROGRAMS	303,453	340,175	312,710	312,710	337,476	347,216	11%	3%	348,416	348,416
FINES	1,320,332	1,377,797	1,388,644	1,388,644	1,370,162	1,385,565	0%	1%	1,408,790	1,432,243
PARKING	1,653,514	1,587,248	1,756,710	1,756,710	1,705,587	1,783,850	2%	5%	1,887,850	1,890,850
MISCELLANEOUS	849,554	694,195	655,315	655,315	723,856	716,490	9%	-1%	738,490	765,530
TOTAL REVENUE	20,987,537	20,685,234	21,264,872	21,269,147	21,756,997	22,317,983	5%	3%	22,897,297	23,378,868
TRANSFERS IN	413,894	765,469	1,144,848	1,144,848	1,144,848	1,105,654	-3%	-3%	1,135,795	1,176,645
TOTAL GENERAL FUND REVENUE & TRANSFERS IN	\$21,401,431	\$21,450,703	\$22,409,720	\$22,413,995	\$22,901,845	\$23,423,637	5%	2%	\$24,033,092	\$24,555,513





10 GENERAL FUND - REVENUE

GENERAL FUND REVENUE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUD.	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PROPERTY TAX										
1010000 REAL PROPERTY TAX - CURRENT	\$4,908,578	\$4,921,448	\$5,007,806	\$5,007,806	\$5,223,500	\$5,317,523	6%	2%	\$5,413,238	\$5,510,677
1020000 REAL PROPERTY TAX - DELINQUENT	-19,468	43,832	70,000	70,000	87,954	60,000	-14%	-32%	40,000	40,000
1030000 PERSONAL PROP. TAX - CURRENT	519,719	523,636	540,564	540,564	518,849	520,000	-4%	0%	520,000	520,000
1040000 PERSONAL PROP. TAX - DELINQUENT	-415	8,549	9,000	9,000	7,768	7,000	-22%	-10%	7,000	6,000
1050000 FINANCIAL INSTITUTION TAX	16,113	41,654	20,000	20,000	30,299	25,000	25%	-17%	25,000	25,000
1060000 RAILROAD & OTHER UTILITIES	21,978	23,316	23,000	23,000	23,152	23,000	0%	-1%	23,000	23,000
TOTAL PROPERTY TAX	5,446,505	5,562,435	5,670,370	5,670,370	5,891,522	5,952,523	5%	1%	6,028,238	6,124,677
LICENSES PERMITS FEES										
2000000 MERCHANTS LICENSE	98,703	109,339	95,000	95,000	102,560	103,000	8%	0%	106,000	109,000
2010000 PEDDLERS/TEMP. MERCHANT PERMIT	616	60	350	350	5	350	0%	6900%	350	350
2020000 RESTAURANT LICENSE	102,030	112,249	95,000	95,000	112,711	112,000	18%	-1%	115,000	118,000
2030000 OCCUPATION LICENSE	196,803	237,823	200,000	200,000	216,479	215,000	8%	-1%	220,000	225,000
2050000 TREE TRIMMING LICENSE	350	600	500	500	700	600	20%	-14%	600	600
2080000 VENDING MACHINE STICKERS	7,090	6,365	6,500	6,500	6,530	6,500	0%	0%	6,500	6,500
2090000 TAXICAB STANDS	0	3,050	3,600	3,600	3,050	3,100	-14%	2%	3,100	3,100
2100000 VIDEO GAMES PERMITS	-179	0	0	0	0	0	0%	0%	0	0
2150000 BUSINESS LICENSE PENALTIES	2,165	1,205	2,000	2,000	1,500	2,000	0%	33%	2,000	2,000
2300000 SUNDAY LIQUOR LICENSE	27,750	26,250	27,000	27,000	26,313	27,000	0%	3%	27,000	27,000
2310000 ALL BUT SUNDAY LIQUOR LICENSE	5,625	3,150	4,500	4,500	3,150	3,500	-22%	11%	3,500	3,500
2320000 LIQUOR BY THE PACKAGE	150	150	150	150	150	150	0%	0%	150	150
2330000 LIQUOR BY THE PACKAGE - SUNDAY	2,288	2,288	1,800	1,800	2,288	2,000	11%	-13%	2,000	2,000
2370000 5 % BEER - 14 % WINE - SUNDAY	1,220	1,525	1,050	1,050	1,754	1,500	43%	-14%	1,500	1,500
2380000 5 % BEER - 14 % WINE	105	105	100	100	105	100	0%	-5%	100	100
2400000 TEMPORARY LIQUOR LICENSE	215	470	200	200	490	300	50%	-39%	300	300
2500000 RIGHT OF WAY PERMITS	48,414	29,815	35,000	35,000	34,000	35,000	0%	3%	35,000	35,000
2500010 AFTER HOURS PERMIT	1,900	4,950	4,500	4,500	5,000	5,000	11%	0%	5,000	5,000
2510000 PLUMBING PERMITS	52,465	50,238	50,000	50,000	53,000	52,500	5%	-1%	52,500	52,500
2520000 MASTER PLUMBING LICENSE	4,548	4,296	4,300	4,300	4,280	4,300	0%	0%	4,300	4,300
2540000 MECHANICAL PERMITS	31,340	26,650	26,000	26,000	30,704	29,000	12%	-6%	29,000	29,000
2550000 BID SPECS.	980	275	400	400	280	300	-25%	7%	300	300
2560000 SIGN PERMITS	10,127	16,349	12,000	12,000	19,772	18,900	58%	-4%	19,845	20,750
2570000 BUILDING PERMITS	586,919	390,493	475,000	475,000	388,291	420,000	-12%	8%	450,000	480,000
2580000 ZONING ORDINANCES	62	0	0	0	0	0	0%	0%	0	0
2590000 ZONING APPLICATION FEES	2,050	2,100	2,000	2,000	4,650	5,525	176%	19%	5,800	5,900
2600000 OCCUPANCY PERMITS	14,370	18,570	12,500	12,500	18,590	18,000	44%	-3%	18,000	18,000
2610000 TENANCY PERMITS	46,326	50,945	42,500	42,500	59,000	55,000	29%	-7%	55,000	55,000
2620000 PRIOR TO SALE INSPECTIONS	4,900	3,200	4,000	4,000	4,075	4,000	0%	-2%	4,000	4,000
2630000 FIRE SAFETY PERMITS	31,375	27,308	29,000	29,000	26,441	28,000	-3%	6%	29,000	30,000

(Continued)

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
GENERAL FUND REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUD.	2013 EST.	PROJECTED	PROJECTED
LICENSES PERMITS FEES (Continued)											
2640000	MULCH DELIVERY FEE	7,991	5,962	7,000	7,000	4,350	5,000	-29%	15%	5,000	5,000
2650000	CABLE T.V. FRANCHISE FEES	205,914	219,568	210,000	210,000	227,303	230,000	10%	1%	232,000	234,000
2670000	CONDITIONAL USE	2,350	5,100	3,800	3,800	5,200	4,725	24%	-9%	4,900	5,125
2680000	SITE PLAN REVIEW/ARCHICT. REVIEW BOARD	10,762	8,350	7,500	7,500	9,260	9,400	25%	2%	9,600	10,000
2690000	PUBLIC HEARING NOTICE FEES	350	150	200	200	350	350	75%	0%	350	350
2700000	OUTDOOR DINING PERMIT	5,100	5,500	5,500	5,500	7,700	3,300	-40%	-57%	7,500	3,300
2710000	LANDSCAPE ARCHITECT REVIEW FEES	4,037	6,057	11,700	11,700	8,641	0	-100%	-100%	0	0
2720000	TRAFFIC STUDY FEE	700	0	15,000	15,000	6,200	0	-100%	-100%	0	0
2730000	SWPPP PLAN REVIEW FEES	2,650	3,450	3,000	3,000	3,600	0	-100%	-100%	0	0
2740000	LAND DISTURBANCE PERMIT	350	50	0	0	750	0	0%	-100%	0	0
2750000	CONDO FLAT/BOUNDARY ADJUSTMENTS	1,350	1,250	1,000	1,000	1,000	900	-10%	-10%	900	900
2780000	DEGRADATION FEES	0	0	0	5,000	12,522	15,000	100%	20%	17,000	19,000
TOTAL LICENSES PERMITS FEES		1,522,261	1,385,255	1,399,650	1,404,650	1,412,744	1,421,300	2%	1%	1,473,095	1,516,525
UTILITIES											
3010000	ELECTRICAL UTILITIES	2,548,213	2,516,075	2,664,678	2,664,678	2,648,800	2,754,752	3%	4%	2,878,716	3,008,258
3020000	GAS UTILITIES	884,411	702,112	880,000	880,000	782,000	795,000	-10%	2%	802,950	810,980
3030000	WATER UTILITIES	311,286	347,365	310,000	310,000	354,838	345,000	11%	-3%	351,900	358,938
3040000	TELEPHONE UTILITIES	1,684,442	1,617,257	1,625,000	1,625,000	1,736,590	1,774,795	9%	2%	1,813,840	1,853,745
TOTAL UTILITIES		5,428,352	5,182,809	5,479,678	5,479,678	5,522,228	5,669,547	3%	3%	5,847,406	6,031,921
SALES TAX											
3500000	CITY SALES TAX	2,330,356	2,519,937	2,359,169	2,359,169	2,554,136	2,720,374	15%	7%	2,792,545	2,866,700
3500025	LOCAL OPTION SALES TAX	570,792	572,259	589,792	589,792	638,534	680,094	15%	7%	698,136	716,675
TOTAL SALES TAX		2,901,148	3,092,196	2,948,961	2,948,961	3,192,670	3,400,468	15%	7%	3,490,681	3,583,375
INTERGOVERNMENTAL											
3510000	CITY SALES TAX-AUTOS	96,708	96,745	95,000	95,000	98,000	96,000	1%	-2%	96,000	96,000
3520000	VEHICLE FEE INCREASE	71,252	67,849	70,000	70,000	67,812	68,000	-3%	0%	68,000	68,000
3530000	GASOLINE TAX	438,213	407,295	420,000	420,000	387,559	385,000	-8%	-1%	384,000	383,000
3540000	CIGARETTE TAX	100,488	100,489	100,500	100,500	100,489	100,500	0%	0%	100,500	100,500
3580000	FEDERAL GRANT	34,375	0	18,360	18,360	18,713	18,000	-2%	-4%	18,000	18,000
3580001	STATE GRANT	2,800	4,000	5,000	15,000	12,605	10,000	100%	-21%	10,000	10,000
3580002	OTHER GRANTS	0	37,849	20,502	63,377	63,762	40,000	95%	-37%	40,000	40,000
3590000	SCHOOL DISTRICT REIMB. - SRO	118,191	121,493	135,000	135,000	126,690	135,000	0%	7%	140,000	150,000
3600000	ST.LOUIS COUNTY REIMB./ POLICE ACADEMY	86,215	85,591	87,000	87,000	85,591	74,000	-15%	-14%	76,000	78,000
TOTAL INTERGOVERNMENTAL		948,242	921,311	951,362	1,004,237	961,221	926,500	-3%	-4%	932,500	943,500
SHAW PARK AQUATICS											
4010000	SPAC-FAMILY RES SEASON PASS	80,786	85,419	85,113	85,113	84,798	87,798	3%	4%	87,798	87,798
4020000	SPAC-ADULT RES SEASON PASS	10,734	11,631	12,333	12,333	11,833	12,333	0%	4%	12,333	12,333
4020001	SPAC-CORPORATE RES SEASON PASS	62,858	67,866	75,633	75,633	72,633	75,633	0%	4%	75,633	75,633
4020002	SPAC-SENIOR RES SEASON PASS	4,986	4,992	5,542	5,542	4,942	5,542	0%	12%	5,542	5,542
4030000	SPAC-YOUTH RES SEASON PASS	2,553	2,041	2,968	2,968	2,968	2,968	0%	0%	2,968	2,968
4030010	SPAC-FAMILY NR SEASON PASS	41,457	43,184	44,218	44,218	42,218	44,218	0%	5%	44,218	44,218
4030020	SPAC-ADULT NR SEASON PASS	14,394	17,686	14,971	14,971	16,948	17,948	20%	6%	17,948	17,948
4030030	SPAC-SENIOR NR SEASON PASS	2,440	2,453	2,380	2,380	2,738	2,738	15%	0%	2,738	2,738
4030040	SPAC-YOUTH NR SEASON PASS	784	1,418	895	895	1,432	1,432	60%	0%	1,432	1,432
4040000	SPAC-ADMISSIONS	62,122	58,622	57,140	57,140	55,820	59,388	4%	6%	59,388	59,388

(Continued)

	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
GENERAL FUND REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUD.	2013 EST.	PROJECTED	PROJECTED
4040001 SPAC-RENTALS	35,311	33,791	43,840	43,840	36,840	44,680	2%	21%	44,680	44,680
4040002 SPAC-PROGRAMS	25,936	26,441	27,080	27,080	26,940	26,990	0%	0%	26,990	26,990
4060000 SPAC-LOCKERS & MISC.	855	443	775	775	775	775	0%	0%	775	775
TOTAL SHAW PARK AQUATICS	345,216	355,987	372,888	372,888	360,885	382,443	3%	6%	382,443	382,443
SHAW PARK ICE RINK										
4070000 SPIR-FAMILY RES SEASON PASSES	3,880	3,437	4,672	4,672	4,065	4,178	-11%	3%	4,178	4,178
4080000 SPIR-ADULT RES SEASON PASSES	270	324	481	481	368	395	-18%	7%	395	395
4080001 SPIR-SENIOR RES SEASON PASSES	111	120	139	139	120	120	-14%	0%	120	120
4090000 SPIR-FAMILY RES SEASON PASSES	260	381	605	605	398	415	-31%	4%	415	415
4090010 SPIR-CORPORATE NR SEASON PASSES	1,800	1,379	2,085	2,085	2,407	2,524	21%	5%	2,524	2,524
4090020 SPIR-FAMILY NR SEASON PASSES	1,299	936	1,368	1,368	983	1,053	-23%	7%	1,053	1,053
4090030 SPIR-ADULT NR SEASON PASSES	109	73	119	119	100	140	18%	40%	140	140
4090040 SPIR-SENIOR NR SEASON PASSES	26	26	28	28	28	28	0%	0%	28	28
4100000 SPIR-ADMISSIONS	21,982	30,591	30,655	37,155	37,201	38,495	26%	3%	38,495	38,495
4100001 SPIR-RINK RENTALS	34,104	44,388	44,556	50,956	50,774	52,100	17%	3%	52,100	52,100
4100002 SPIR-SKATE RENTAL	6,862	7,181	7,360	7,360	9,320	9,506	29%	2%	9,506	9,506
4100003 SPIR-SKATING PROGRAMS	6,969	7,418	8,380	8,380	8,481	8,906	6%	5%	8,906	8,906
4120000 SPIR-MISC.	136	161	150	150	217	225	50%	4%	225	225
TOTAL SHAW PARK ICE RINK	77,808	96,415	100,598	113,498	114,462	118,085	17%	3%	118,085	118,085
SHAW PARK TENNIS										
4140000 SPTC-FAMILY RES SEASON PASSES	3,604	681	4,850	4,850	4,850	5,028	4%	4%	5,028	5,028
4150000 SPTC-ADULT RES SEASON PASSES	450	-24	540	540	540	658	22%	22%	658	658
4150001 SPTC-SENIORS RES SEASON PASSES	248	12	336	336	336	483	44%	44%	483	483
4150002 TENNIS/CORP. ADULT	1,736	-66	1,390	1,390	2,732	1,646	18%	-40%	1,646	1,646
4160000 SPTC-STUDENT PASSES	15	-1	88	88	88	205	133%	133%	205	205
4160010 SPTC-FAMILY NR SEASON PASS	1,038	-164	1,228	1,228	1,228	1,407	15%	15%	1,407	1,407
4160020 SPTC-ADULT NR SEASON PASS	109	5	180	180	2,429	180	0%	-93%	180	180
4160030 SPTC-SENIOR NR SEASON PASS	26	0	14	14	14	14	0%	0%	14	14
4170000 SPTC-ADMISSIONS	2,718	0	4,950	4,950	2,961	5,235	6%	77%	5,235	5,235
4170001 SPTC-COURT RENTALS	1,757	200	4,120	4,120	4,120	4,270	4%	4%	4,270	4,270
4170002 SPTC-TENNIS PROGRAMS	32,052	2,806	48,680	48,680	48,680	49,630	2%	2%	51,262	51,262
TOTAL SHAW PARK TENNIS	43,753	3,449	66,376	66,376	67,978	68,756	4%	1%	70,388	70,388
PARKS MISC. REVENUE										
4200000 SHAW PARK CONCESSIONS	66,634	2,500	71,500	5,000	4,000	4,000	-94%	0%	4,000	4,000
4210000 VENDING MACHINE	1,542	1,405	1,550	1,550	1,550	1,580	2%	2%	1,600	1,600
4220000 HANLEY HOUSE ADMISSIONS	4,775	5,864	8,835	8,835	6,765	10,215	16%	51%	10,370	10,370
4290000 SHELTER/RENTALS	15,405	14,301	15,725	15,725	10,950	15,025	-4%	37%	15,025	15,025
4310000 SPECIAL EVENTS	17,433	21,413	20,400	20,400	19,301	20,400	0%	6%	20,400	20,400
4320000 I.D. CARD PROCESSING FEE	70	15	100	100	20	20	-80%	0%	20	20
4330000 RENTAL INCOME	25,185	23,883	22,500	22,500	40,500	57,000	153%	41%	82,500	82,500
4350000 CORPORATE PICNICS	16,355	16,581	21,000	21,000	5,120	25,000	19%	388%	25,000	25,000
4360000 DOG PARK PASSES	0	0	0	0	8,000	12,000	100%	50%	12,000	12,000
TOTAL PARKS MISC. REVENUE	147,399	85,962	161,610	95,110	96,206	145,240	-10%	51%	170,915	170,915

(Continued)

		FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
GENERAL FUND REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUD.	2013 EST.	PROJECTED	PROJECTED
SPORTS PROGRAMS											
4420000	BALLFIELD COMPLEX-RENTALS	13,493	14,538	15,000	15,000	13,701	15,576	4%	14%	15,576	15,576
4440100	FITNESS	72,129	80,514	70,760	70,760	93,810	92,500	31%	-1%	93,500	93,500
4440102	LEAGUES - ADULT	56,718	66,396	59,200	59,200	59,685	62,585	6%	5%	62,585	62,585
4440110	LEAGUES - YOUTH	134,915	147,768	137,900	137,900	137,950	144,225	5%	5%	144,425	144,425
4440112	INSTRUCTIONAL - SPORTS CAMPS	26,198	30,959	29,850	29,850	32,330	32,330	8%	0%	32,330	32,330
TOTAL SPORTS PROGRAMS		303,453	340,175	312,710	312,710	337,476	347,216	11%	3%	348,416	348,416
FINES											
4500000	ACCIDENT REPORT CHARGES	1,948	2,256	2,000	2,000	1,541	2,000	0%	30%	2,000	2,000
4500001	FIRE/EMS - REPORT CHARGES	111	212	150	150	300	200	33%	-33%	200	200
4520000	PRIVATE SUBDIVISION FEES	11,398	11,676	11,600	11,600	11,954	12,232	5%	2%	12,500	12,900
4540000	FONTBONNE FIRE PROTECTION	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%	10,000	10,000
4560000	CONCORDIA FIRE PROTECTION	33,721	17,703	37,154	37,154	18,000	37,154	0%	106%	39,011	40,961
4570000	WASHINGTON UNIVERSITY FIRE PROTECTION	173,085	247,000	251,940	251,940	251,940	256,979	2%	2%	257,079	257,182
4640000	VALET PARKING PERMITS	1,600	1,900	3,000	3,000	11,050	10,000	233%	-10%	10,000	10,000
5010000	FINES-TRAFFIC VIOLATIONS	405,431	446,314	425,000	425,000	399,336	400,000	-6%	0%	410,000	420,000
5020000	FINES-MUNICIPAL COURT	553,607	556,596	545,000	545,000	587,348	570,000	5%	-3%	575,000	580,000
5050000	C-V-C FEES	4,544	3,844	4,300	4,300	3,506	3,500	-19%	0%	3,500	3,500
5060000	FALSE ALARMS	4,900	-200	3,500	3,500	2,100	3,000	-14%	43%	3,000	3,000
5060001	FALSE ALARMS - FIRE DEPARTMENT	33,754	4,700	15,000	15,000	1,400	8,000	-47%	471%	12,000	16,000
5070000	COURT FEES	70,801	61,922	65,000	65,000	58,232	58,000	-11%	0%	60,000	62,000
5070010	(PCF) I PAY CONVENIENCE FEES	-563	-843	0	0	-654	0	0%	100%	0	0
5080000	LAW ENFORCEMENT TRAINING	11,646	10,316	11,000	11,000	9,912	10,000	-9%	1%	10,000	10,000
5120000	REIMBURSEMENT POLICE COST	4,090	4,401	4,000	4,000	4,197	4,500	13%	7%	4,500	4,500
TOTAL FINES		1,320,332	1,377,797	1,388,644	1,388,644	1,370,162	1,385,565	0%	1%	1,408,790	1,432,243
PARKING											
2500001	BONHOMME GARAGE	267,403	174,878	307,160	307,160	292,976	375,000	22%	28%	375,000	375,000
2510002	PARKING STRUCTURE- ST.L COUNTY/S.PARK	36,769	33,685	34,000	34,000	33,685	33,600	-1%	0%	33,600	33,600
2550001	ST.L COUNTY REIMB. - BONHOMME GAR.	67,732	69,233	70,000	70,000	70,521	70,000	0%	-1%	70,000	70,000
5630000	120 NORTH MERAMEC	27,858	36,660	31,000	31,000	36,426	38,000	23%	4%	38,000	38,000
5640000	HANLEY & CARONDELET LOT	4,354	4,480	4,500	4,500	3,753	4,000	-11%	7%	4,000	4,000
5650000	HANLEY & WYDOWN	9,673	9,802	10,500	10,500	10,052	10,700	2%	6%	10,700	10,700
5670000	10-22 NORTH BRENTWOOD	17,242	16,328	16,000	16,000	17,500	17,000	6%	-3%	17,000	17,000
5710000	7600 WYDOWN LOT	7,044	6,163	7,000	7,000	9,837	10,500	50%	7%	10,500	10,500
5720000	FORSYTH/BRENTWOOD	17,438	13,306	16,500	16,500	13,956	14,000	-15%	0%	14,000	14,000
5750000	RENTAL OF PARKING METERS	64,399	67,789	65,000	65,000	41,389	45,000	-31%	9%	45,000	45,000
5760000	PARKING METERS REVENUE	983,255	997,969	998,000	998,000	997,449	999,000	0%	0%	1,103,000	1,106,000
5760001	SO. CENTRAL/COUNTY LOT	109,511	110,480	150,000	150,000	134,023	130,000	-13%	-3%	130,000	130,000
5770000	FORSYTH/WASHINGTON UNIVERSITY	22,050	22,050	22,050	22,050	22,050	22,050	0%	0%	22,050	22,050
5780000	NORTH MERAMEC LOT	18,786	24,425	25,000	25,000	21,970	15,000	-40%	-32%	15,000	15,000
TOTAL PARKING		1,653,514	1,587,248	1,756,710	1,756,710	1,705,587	1,783,850	2%	5%	1,887,850	1,890,850

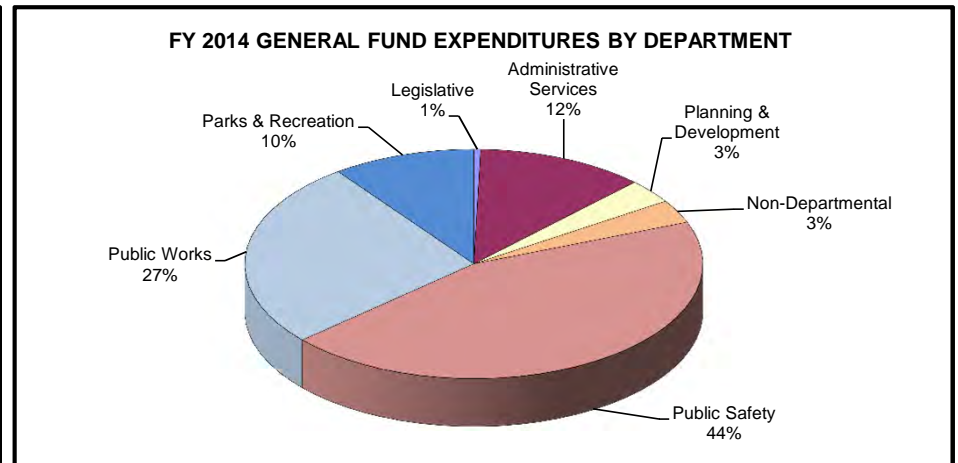
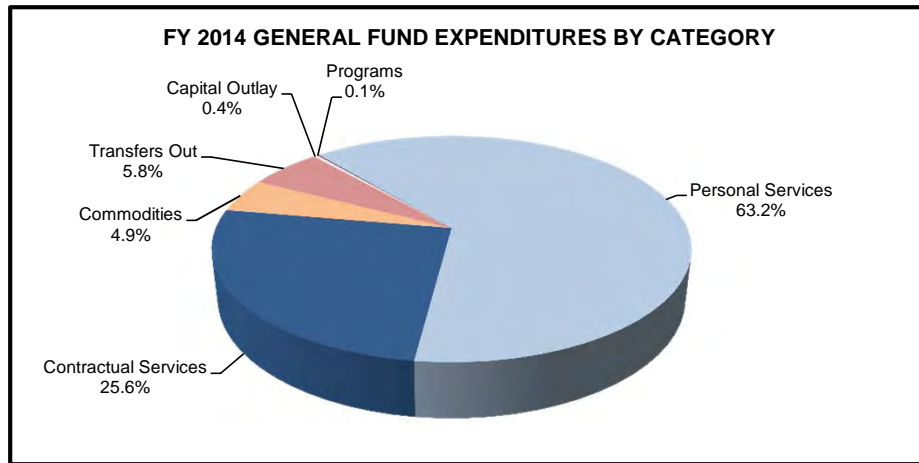
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GENERAL FUND REVENUE		FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUD.	2013 EST.	PROJECTED	PROJECTED
MISCELLANEOUS											
7010000	SALE OF HISTORY BOOKS	10	5	75	75	10	50	-33%	400%	50	40
7030000	INCOME FROM AUCTIONS	904	0	0	0	0	0	0%	0%	0	0
7060000	ZONING BOOKS, MAPS, & XEROX COPIES	1,511	1,871	1,800	1,800	1,787	1,800	0%	1%	1,800	1,800
7070000	OTHER INCOME	114,780	35,643	40,000	40,000	33,205	36,000	-10%	8%	36,000	36,000
7070002	TRANSIT PASS REIMBURSEMENT	931	395	600	600	0	0	-100%	0%	0	0
7080001	P.O.S.T.	5,244	5,641	5,600	5,600	4,823	5,000	-11%	4%	5,000	5,000
7100000	INTEREST ON INVESTMENTS	212,601	107,080	90,000	90,000	84,459	95,000	6%	12%	110,000	120,000
7110000	TREE CALIPER	0	0	1,000	1,000	0	500	-50%	100%	500	500
7140000	DOMESTIC PARTNER REGISTRY	0	50	0	0	50	0	0%	-100%	0	0
7250000	AMBULANCE CHARGES	312,642	331,481	320,000	320,000	385,000	375,000	17%	-3%	380,000	385,000
7260000	TASTE OF CLAYTON	0	46,984	59,140	59,140	59,140	59,140	0%	0%	59,140	59,140
7270000	SPECIAL EVENT STANDBY	0	600	0	0	1,650	1,500	100%	-9%	1,500	1,500
7300000	REIMBURSEMENTS - CITY RELATED EXPENSES	8,400	1,212	0	0	1,212	1,000	100%	-17%	1,000	1,000
7330000	VEST PARTNERSHIP	8,406	2,802	0	0	2,200	2,500	100%	14%	2,500	11,550
7340000	RCCEEG - REIMB./POLICE OFFICER	119,349	139,194	132,600	132,600	136,000	134,000	1%	-1%	136,000	139,000
7340100	RCCEEG/FBI RENT	16,000	18,060	4,500	4,500	2,500	0	-100%	-100%	0	0
7340200	HERITAGE BUILDING RENT	48,253	0	0	0	0	0	0%	0%	0	0
7360000	REIMBURSEMENTS - CITY LOSSES	523	3,177	0	0	11,820	5,000	100%	-58%	5,000	5,000
TOTAL MISCELLANEOUS		849,554	694,195	655,315	655,315	723,856	716,490	9%	-1%	738,490	765,530
TOTAL REVENUE		20,987,537	20,685,234	21,264,872	21,269,147	21,756,997	22,317,983	5%	3%	22,897,297	23,378,868
TRANSFERS IN											
9250000	TRANSFER FROM SPECIAL BUS. DISTRICT	0	75,147	71,500	71,500	71,500	71,500	0%	0%	71,500	71,500
9320000	TRANSFER FROM DEBT SERVICE	0	0	55,000	55,000	55,000	0	-100%	-100%	0	0
9600000	TRANSFER FROM CAPITAL IMPROVEMENT FUND	413,894	690,322	1,018,348	1,018,348	1,018,348	1,034,154	2%	2%	1,064,295	1,105,145
TOTAL TRANSFERS IN		413,894	765,469	1,144,848	1,144,848	1,144,848	1,105,654	-3%	-3%	1,135,795	1,176,645
TOTAL REVENUE & TRANSFERS IN		\$21,401,431	\$21,450,703	\$22,409,720	\$22,413,995	\$22,901,845	\$23,423,637	5%	2%	\$24,033,092	\$24,555,513



GENERAL FUND EXPENDITURES SUMMARY - BY CATEGORY

GENERAL FUND EXPENDITURES BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$14,613,468	\$14,665,493	\$15,459,506	\$15,462,394	\$15,001,486	\$15,415,678	0%	3%	\$15,673,425	\$16,202,608
CONTRACTUAL SERVICES	5,338,127	5,508,737	6,452,025	6,477,456	6,219,569	6,255,088	-3%	1%	6,317,485	6,419,578
COMMODITIES	1,073,964	1,143,719	1,387,899	1,356,909	1,365,186	1,189,741	-14%	-13%	1,319,215	1,315,747
CAPITAL OUTLAY	114,570	124,691	183,200	235,575	261,220	87,000	-53%	-67%	119,900	167,400
PROGRAMS	28,313	30,358	28,260	28,260	30,678	29,251	4%	-5%	29,356	29,507
TOTAL EXPENDITURES	21,168,442	21,472,998	23,510,890	23,560,594	22,878,139	22,976,758	-2%	0%	23,459,380	24,134,840
TRANSFERS OUT	2,580,035	2,437,405	2,498,181	2,498,181	2,504,963	1,421,307	-43%	-43%	1,464,309	1,247,481
TOTAL EXPENDITURES & TRANSFERS OUT	\$23,748,477	\$23,910,403	\$26,009,071	\$26,058,775	\$25,383,102	\$24,398,065	-6%	-4%	\$24,923,689	\$25,382,321





GENERAL FUND EXPENDITURES SUMMARY - BY PROGRAM

GENERAL FUND EXPENDITURES PROGRAM	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
MAYOR, BOARD OF ALDERMAN & CITY CLERK	\$76,849	\$80,486	\$114,648	\$114,648	\$92,582	\$116,404	2%	26%	\$105,609	\$103,502
CITY MANAGER	703,143	650,985	561,549	578,643	528,412	530,344	-6%	0%	526,197	536,238
FINANCE	509,434	574,587	624,030	625,181	631,984	652,839	5%	3%	676,096	702,296
HUMAN RESOURCES	186,559	200,086	237,545	237,893	229,704	266,026	12%	16%	246,179	251,615
INFORMATION TECHNOLOGY	592,396	662,042	1,076,634	1,078,835	1,078,341	1,158,258	8%	7%	1,148,878	1,161,314
MUNICIPAL COURT	256,113	281,271	311,915	313,540	299,063	299,489	-4%	0%	306,330	313,256
PLANNING & DEVELOPMENT	872,192	894,509	937,761	939,806	836,792	830,566	-11%	-1%	853,269	881,500
POLICE	5,633,006	5,799,299	6,006,373	6,072,691	5,943,623	6,044,525	1%	2%	6,109,532	6,330,559
PARKING CONTROL	247,885	253,186	280,372	280,887	280,291	254,017	-9%	-9%	231,126	251,159
FIRE	4,019,063	4,274,697	4,396,967	4,416,598	4,547,256	4,527,513	3%	0%	4,623,470	4,765,620
ENGINEERING	2,329,702	2,356,101	2,689,417	2,690,747	2,465,122	2,552,369	-5%	4%	2,625,128	2,659,201
STREET MAINTENANCE	1,338,746	1,431,099	1,580,021	1,608,019	1,545,804	1,534,110	-3%	-1%	1,579,073	1,623,419
BUILDING MAINTENANCE	511,121	483,163	618,372	618,629	595,649	665,604	8%	12%	705,955	733,373
FLEET MAINTENANCE	667,250	682,189	794,666	795,516	683,318	691,465	-13%	1%	703,272	739,469
PARKING OPERATIONS & MAINTENANCE	672,925	627,917	735,581	735,761	711,430	692,970	-6%	-3%	756,552	804,406
STREET LIGHTING	254,739	268,604	361,016	361,310	343,116	315,357	-13%	-8%	353,931	340,984
P&R ADMINISTRATION	756,942	790,228	950,093	905,836	878,486	758,772	-20%	-14%	791,382	808,073
SHAW PARK AQUATIC CENTER	246,420	249,066	254,750	264,250	281,877	278,698	9%	-1%	265,787	276,268
ICE RINK	97,379	167,680	117,250	117,250	122,986	120,614	3%	-2%	128,051	131,388
HANLEY HOUSE	20,158	11,875	24,585	24,585	25,899	17,038	-31%	-34%	17,677	17,709
TENNIS CENTER	34,325	8,318	46,596	51,333	55,842	54,706	17%	-2%	57,838	59,576
SPORTS PROGRAMS	178,845	204,065	190,010	190,010	213,072	216,365	14%	2%	219,152	223,030
PARK MAINTENANCE	1,000,994	991,712	1,028,774	1,030,160	1,030,466	913,213	-11%	-11%	956,110	971,431
CONCESSIONS	63,748	1,421	66,048	1,300	1,694	1,675	-97%	-1%	1,675	1,675
TASTE OF CLAYTON	0	40,958	59,140	59,140	59,140	59,140	0%	0%	59,140	59,140
CLAYTON CENTURY FOUNDATION	29,760	45,198	45,350	46,599	49,155	45,680	1%	-7%	47,806	49,344
INSURANCE	350,129	348,879	419,774	419,774	365,383	413,155	-2%	13%	428,460	444,440
TOTAL EXPENDITURES	21,649,823	22,379,621	24,529,237	24,578,941	23,896,487	24,010,912	-2%	0%	24,523,675	25,239,985
TRANSFERS OUT*										
TRANSFER TO DEBT SERVICE	1,676,654	1,530,782	1,479,834	1,479,834	1,486,615	387,153	-74%	-74%	400,014	142,336
TRANSFER TO CAPITAL IMPROVEMENT FUND	422,000	0	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS OUT	2,098,654	1,530,782	1,479,834	1,479,834	1,486,615	387,153	-74%	-74%	400,014	142,336
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT	\$23,748,477	\$23,910,403	\$26,009,071	\$26,058,775	\$25,383,102	\$24,398,065	-6%	-4%	\$24,923,689	\$25,382,321

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



GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
FULL-TIME	\$9,894,954	\$9,911,045	\$10,321,511	\$10,319,134	\$9,991,461	\$10,200,219	-1%	2%	\$10,246,413	\$10,592,454
OVERTIME & HOLIDAY PAY	467,517	410,276	482,853	482,853	509,642	500,860	4%	-2%	514,433	529,941
PART-TIME	436,885	399,050	488,631	432,365	438,794	450,125	-8%	3%	461,379	472,915
MISCELLANEOUS	45,517	45,711	49,948	49,948	44,873	33,007	-34%	-26%	33,217	33,894
CAR ALLOWANCE	7,824	7,846	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
FICA	798,871	795,221	872,722	867,843	808,968	850,941	-2%	5%	886,555	916,963
DEFERRED COMPENSATION	21,325	20,959	22,000	22,000	22,000	22,000	0%	0%	22,000	22,000
PENSION PLAN	1,216,900	1,317,903	1,412,985	1,481,270	1,481,270	1,488,686	5%	1%	1,510,602	1,539,935
GROUP LIFE INSURANCE PREMIUM	34,238	35,874	37,854	37,854	34,250	36,105	-5%	5%	37,270	37,655
DENTAL HEALTH INSURANCE	132,424	142,945	127,867	127,867	111,895	132,949	4%	19%	140,720	141,004
EMPLOYEE HEALTHCARE	1,140,467	1,164,474	1,194,057	1,194,057	1,123,557	1,271,268	6%	13%	1,360,092	1,455,123
REIMB-HRA DEDUCTIBLE	50,868	59,594	55,000	55,000	56,330	57,643	5%	2%	74,433	59,403
WORKERS' COMPENSATION	365,678	354,595	386,278	384,403	370,646	364,075	-6%	-2%	378,511	393,521
TOTAL PERSONAL SERVICES	14,613,468	14,665,493	15,459,506	15,462,394	15,001,486	15,415,678	0%	3%	15,673,425	16,202,608
CONTRACTUAL SERVICES										
LEGAL EXPENSES	162,916	159,572	100,000	113,055	105,400	110,000	10%	4%	110,000	110,000
PROFESSIONAL SERVICES	118,655	127,302	129,125	129,125	108,097	158,500	23%	47%	116,800	126,800
MEDICAL SERVICES	25,683	22,808	27,540	27,540	30,690	28,540	4%	-7%	29,903	29,515
MISC. OUTSIDE PERSONAL SERVICES	2,133	1,399	20,200	20,200	21,900	17,300	-14%	-21%	18,000	18,000
POSTAGE	34,632	42,578	46,427	46,427	43,742	46,230	0%	6%	46,944	47,776
TRAVEL AND TRAINING	137,104	118,309	183,134	183,134	154,477	153,988	-16%	0%	178,708	161,434
ADVERTISING	10,091	8,618	20,430	20,430	18,946	19,830	-3%	5%	19,930	18,380
PRINTING & PHOTOGRAPHY	55,199	33,184	55,673	55,673	59,421	45,247	-19%	-24%	44,016	59,515
TELEPHONE	118,028	107,635	104,922	104,922	111,979	109,469	4%	-2%	112,664	115,955
PUBLICATIONS	12,212	11,012	12,000	12,000	10,561	11,475	-4%	9%	11,694	11,919
UTILITIES	472,639	489,736	648,543	648,543	586,052	622,581	-4%	6%	648,067	675,085
MAINTENANCE & REPAIRS	324,892	389,318	507,989	507,989	498,260	611,354	20%	23%	611,023	632,211
RENTALS	34,907	34,218	35,845	35,845	32,775	34,350	-4%	5%	34,350	34,900
TRASH & RECYCLING	1,667,387	1,706,017	1,934,109	1,934,109	1,753,007	1,800,733	-7%	3%	1,827,874	1,864,517
DUES & MEMBERSHIPS	27,121	29,621	44,246	44,246	38,247	33,511	-24%	-12%	42,091	37,194
EDUCATION BENEFITS	16,901	12,671	18,000	18,000	18,000	18,000	0%	0%	18,000	18,000
BANKING & CREDIT CARD FEES	26,910	54,412	95,800	95,800	69,325	92,100	-4%	33%	97,639	103,182
CONTRACTUAL SERVICES	1,157,105	1,274,803	1,383,659	1,446,035	1,546,403	1,330,091	-4%	-14%	1,319,163	1,305,066
PARKING STRUCTURES	433,483	386,645	414,609	414,609	446,904	448,634	8%	0%	452,159	455,689
CONTRIBUTION TO CRSWC	150,000	150,000	250,000	200,000	200,000	150,000	-40%	-25%	150,000	150,000
INSURANCE	350,129	348,879	419,774	419,774	365,383	413,155	-2%	13%	428,460	444,440
TOTAL CONTRACTUAL SERVICES	5,338,127	5,508,737	6,452,025	6,477,456	6,219,569	6,255,088	-3%	1%	6,317,485	6,419,578

(Continued)

GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
COMMODITIES										
OFFICE SUPPLIES	61,068	73,236	92,251	92,251	94,025	80,542	-13%	-14%	93,912	86,170
PUBLICATIONS	201	99	2,185	2,185	1,374	1,983	-9%	44%	2,302	2,319
CLOTHING & UNIFORMS	93,466	75,915	80,431	80,431	103,914	90,366	12%	-13%	97,424	115,611
AGRICULTURAL SUPPLIES	39,590	35,740	41,000	41,000	35,000	35,000	-15%	0%	36,000	36,000
HARDWARE & HAND TOOLS	9,879	6,145	8,200	8,200	8,450	11,750	43%	39%	9,950	8,000
MEDICAL SUPPLIES	14,012	26,371	24,100	24,100	27,117	29,750	23%	10%	31,050	32,350
MEETINGS & RECEPTIONS	19,751	31,951	26,010	26,010	25,195	25,470	-2%	1%	22,770	22,010
FOOD & BEVERAGE	9,594	13,770	9,805	9,805	11,258	10,610	8%	-6%	10,782	10,962
SUPPLIES, EQUIPMENT & PARTS	781,202	827,988	1,052,420	1,021,430	1,003,843	852,290	-19%	-15%	962,395	949,465
AWARDS, RECOGNITION, BADGES & MEMORIALS	2,916	8,573	3,450	3,450	7,830	3,700	7%	-53%	3,600	3,600
FITNESS & LEAGUES	36,746	38,293	41,797	41,797	41,180	41,780	0%	1%	41,780	42,010
MISCELLANEOUS	5,539	5,638	6,250	6,250	6,000	6,500	4%	8%	7,250	7,250
TOTAL COMMODITIES	1,073,964	1,143,719	1,387,899	1,356,909	1,365,186	1,189,741	-14%	-13%	1,319,215	1,315,747
CAPITAL OUTLAY										
BUILDING STRUCTURES & IMPROVEMENTS	7,722	13,077	49,000	58,500	91,000	28,500	-42%	-69%	24,000	68,500
CAPITAL OUTLAY	41,474	36,087	55,500	55,500	48,497	40,000	-28%	-18%	41,200	42,400
SOFTWARE & OTHER EQUIPMENT	62,071	69,514	72,200	115,075	115,723	12,000	-83%	-90%	47,700	49,000
PARKING LOT RESURFACING	3,303	6,013	6,500	6,500	6,000	6,500	0%	8%	7,000	7,500
TOTAL CAPITAL OUTLAY	114,570	124,691	183,200	235,575	261,220	87,000	-53%	-67%	119,900	167,400
PROGRAMS										
EMPLOYEE RELATIONS	23,360	22,308	28,260	28,260	30,678	29,251	4%	-5%	29,356	29,507
POLICE PROGRAMS	3,704	0	0	0	0	0	0%	0%	0	0
PARKS & RECREATION PROGRAMS & EVENTS	1,249	8,050	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	28,313	30,358	28,260	28,260	30,678	29,251	4%	-5%	29,356	29,507
TOTAL EXPENDITURES	21,168,442	21,472,998	23,510,890	23,560,594	22,878,139	22,976,758	-2%	0%	23,459,380	24,134,840
TRANSFERS OUT										
TRANSFER TO CAPITAL IMPROVEMENT FUND	422,000	0	0	0	0	0	0%	0%	0	0
TRANSFER TO EQUIPMENT REPLACEMENT FUND	481,381	906,623	1,018,347	1,018,347	1,018,348	1,034,154	2%	2%	1,064,295	1,105,145
TRANSFER TO DEBT SERVICE FUNDS	1,676,654	1,530,782	1,479,834	1,479,834	1,486,615	387,153	-74%	-74%	400,014	142,336
TOTAL TRANSFERS OUT	2,580,035	2,437,405	2,498,181	2,498,181	2,504,963	1,421,307	-43%	-43%	1,464,309	1,247,481
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT	\$23,748,477	\$23,910,403	\$26,009,071	\$26,058,775	\$25,383,102	\$24,398,065	-6%	-4%	\$24,923,689	\$25,382,321



LEGISLATIVE

Mission

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

Description

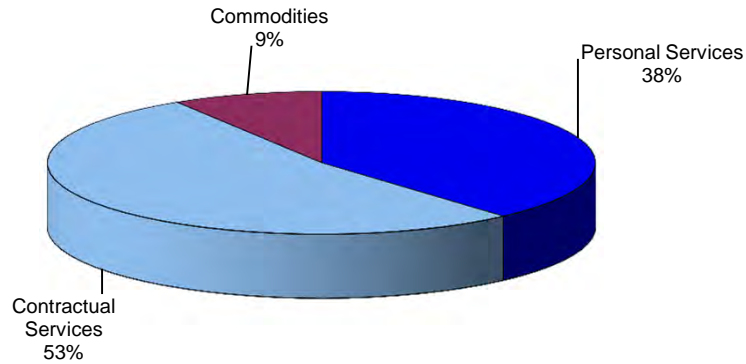
The legislative powers of the City Government are vested in Clayton's elected officials, which include the Mayor, who is elected at-large for a three-year term, and six Aldermen, who are elected from the City's three wards on a staggered three-year term basis. The Mayor and Board of Aldermen represent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



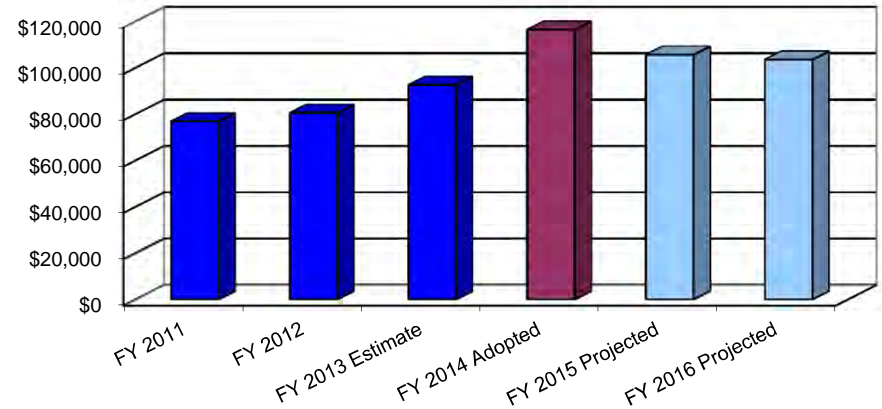
SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: LEGISLATIVE	FUND: GENERAL									
CATEGORY: ALL	PROGRAM ACCOUNT: 1001									
LEGISLATIVE - BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$32,322	\$33,254	\$44,903	\$44,903	\$37,940	\$44,789	0%	18%	\$45,214	\$45,555
CONTRACTUAL SERVICES	34,795	34,698	57,995	57,995	44,812	61,315	6%	37%	49,645	47,197
COMMODITIES	9,732	12,534	11,750	11,750	9,830	10,300	-12%	5%	10,750	10,750
TOTAL LEGISLATIVE	\$76,849	\$80,486	\$114,648	\$114,648	\$92,582	\$116,404	2%	26%	\$105,609	\$103,502

FY 2014 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - MAYOR & BOARD OF ALDERMEN

10X1001 MAYOR & BOARD OF ALDERMEN	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$29,857	\$30,586	\$41,400	\$41,400	\$35,200	\$41,400	0%	18%	\$41,607	\$41,828
1140000 FICA - EMPLOYER PORTION	2,277	2,340	3,167	3,167	2,506	3,167	0%	26%	3,278	3,393
1180000 GROUP LIFE INSURANCE PREMIUM	104	246	246	246	144	141	-43%	-2%	245	247
1960000 WORKERS' COMPENSATION	84	82	90	90	90	81	-10%	-10%	84	87
TOTAL PERSONAL SERVICES	32,322	33,254	44,903	44,903	37,940	44,789	0%	18%	45,214	45,555
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	4,422	3,131	8,000	8,000	4,532	18,000	125%	297%	6,500	7,000
2100000 POSTAGE	408	654	730	730	600	770	5%	28%	790	810
2130000 TRAVEL & TRAINING	10,479	1,265	14,800	14,800	11,800	13,200	-11%	12%	13,200	13,200
2150000 ADVERTISING	1,287	1,793	1,600	1,600	766	1,650	3%	115%	1,650	0
2160000 PRINTING AND PHOTOGRAPY	268	905	2,715	2,715	2,930	715	-74%	-76%	465	465
2330000 TELEPHONE	3,941	4,413	5,000	5,000	1,145	1,180	-76%	3%	1,215	1,252
2370000 EQUIPMENT MAINTENANCE	0	0	0	0	0	300	100%	100%	325	350
2550000 DUES & MEMBERSHIPS	9,007	9,117	11,450	11,450	10,289	10,300	-10%	0%	10,300	10,420
2700000 CONTRACTUAL SERVICES	4,983	13,420	13,700	13,700	12,750	15,200	11%	19%	15,200	13,700
TOTAL CONTRACTUAL SERVICES	34,795	34,698	57,995	57,995	44,812	61,315	6%	37%	49,645	47,197
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	465	984	500	500	500	500	0%	0%	500	500
3020000 PUBLICATIONS	0	0	1,000	1,000	200	200	-80%	0%	500	500
3210000 MEETINGS & RECEPTIONS	8,855	10,930	9,000	9,000	8,030	8,500	-6%	6%	8,500	8,500
3330000 AWARDS & MEMORIALS	412	620	1,250	1,250	1,100	1,100	-12%	0%	1,250	1,250
TOTAL COMMODITIES	9,732	12,534	11,750	11,750	9,830	10,300	-12%	5%	10,750	10,750
TOTAL 1001 EXPENDITURES	\$76,849	\$80,486	\$114,648	\$114,648	\$92,582	\$116,404	2%	26%	\$105,609	\$103,502

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DEPARTMENT OF ADMINISTRATIVE SERVICES

Funded Staffing	2012	2013	2014
<u>City Manager's Office</u>			
City Manager	1	1	1
Executive Secretary/City Clerk	1	1	1
Economic Development Director	0.25	0.25	0.1
Communications Coordinator	0.75	0.5	0.5
Total City Manager's Office	3	2.75	2.6
<u>Finance</u>			
Director of Finance & Administration	1	1	1
Assistant Director of Finance	1	1	1
Accountant	2	2	2
Administrative Secretary	2	2	2
Total Finance	6	6	6
<u>Human Resources</u>			
Human Resources Manager	1	1	1
Administrative Secretary	1	1	1
Total Human Resources	2	2	2
<u>Information Technology</u>			
IT Manager	1	1	1
Assistant IT Manager	1	1	0
Network Engineer	1	0	1
Applications Specialist	0	0.5	0.75
Support Technician	1	1	1
Total Information Technology	4	3.5	3.75
<u>Municipal Court</u>			
Court Clerk	1	1	1
Court Assistant	1	1	1
Total Municipal Court	2	2	2
Total Administrative Services	17	16.25	16.35

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.

Programs

The Department of Administrative Services is divided into five programs which are the City Manager's Office, Finance, Municipal Court, Human Resources and Information Technology. These departments were presented together under Administrative Services for the first time in FY 2013.

Description

City Manager's Office

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

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

Finance

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).

Municipal Court

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

Human Resources

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

Information Technology

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

Goal

- Maintain a highly responsive government by providing excellent customer service, encouraging citizen participation, and increasing the dialogue with residential and commercial citizens.
- 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 Outcomes

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

Performance Measures (by Fiscal Year):

Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of employees who have had contact with HR rating service as good or better	92%	96%	97%	92%	92%
	% of employees who have had contact with IT rating service as good or better	N/A	76%	N/A	80%	80%
	% of employees who have had contact with Finance rating service as good or better	84%	N/A	N/A	85%	85%
Financial	HR cost per employee*	\$442	\$407	\$568	\$575	\$585
	IT cost per user*	\$1,681	\$2,725	\$4,121	\$8,172	\$12,889
	Finance cost per \$1 million in expenditures	\$16,272	\$14,858	\$12,843	\$17,922	\$20,073
Process	Annual City-wide rate of turnover (excluding retirement, disability or death)	3.30%	5.06%	2.25%	5.0%	5.0%
	Annual % IT system “up” time	99.98%	99.98%	99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	0	11	6	0	0
	Annual \$ of auditor adjusting entries	\$0	\$764,609	\$791,843**	<\$100,000	<\$100,000
People	Annual training hours per HR employee	7	31	17	30	15
	Annual training hours per IT employee	48.5	35	42	40	40
	Annual training hours per Finance employee	4	4	11	15	15
	Employee Engagement Index	3.83	N/A	4.26	N/A	4.26

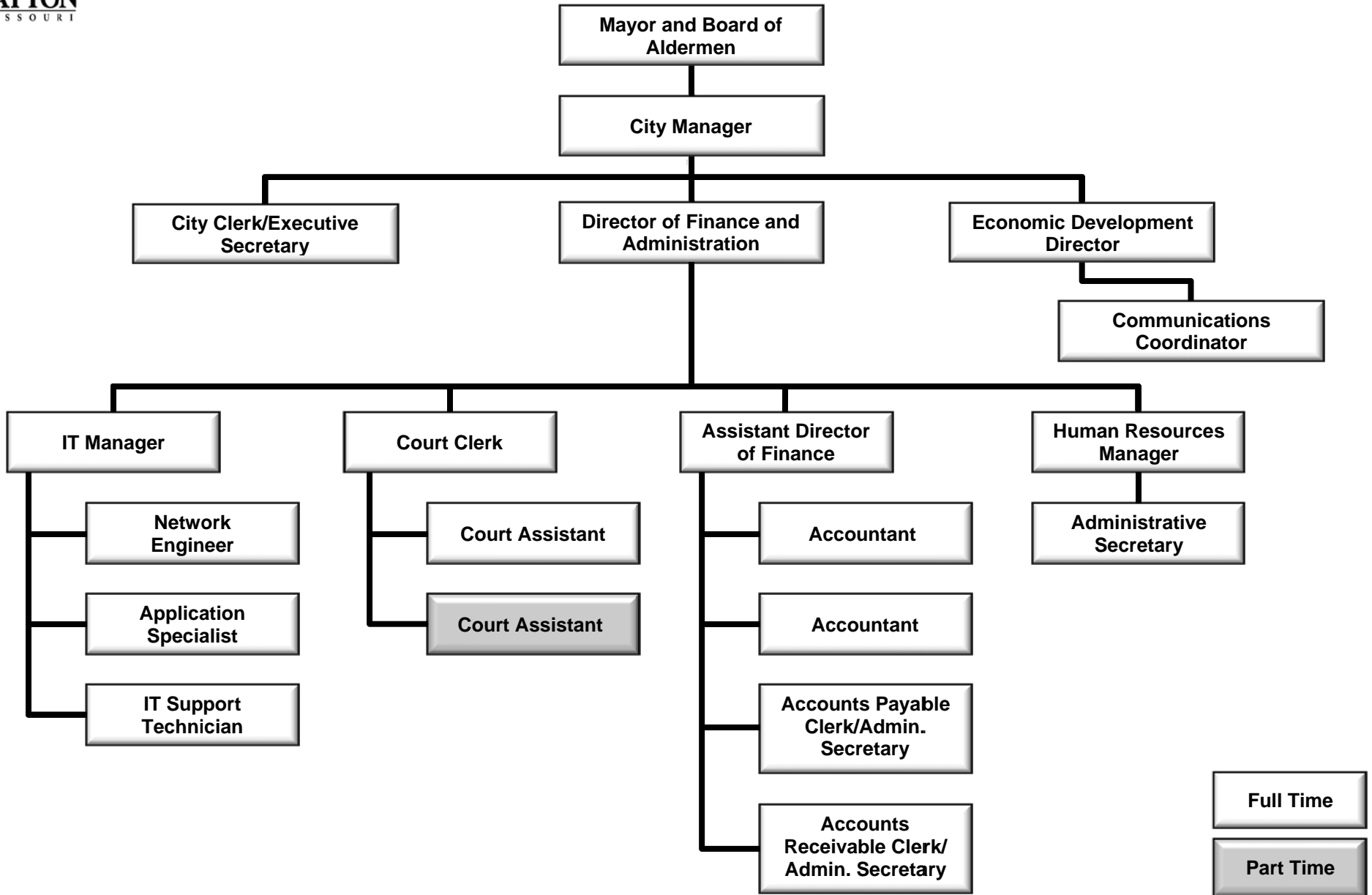
*HR cost per employee is calculated based on number of full-time equivalent positions. IT cost per user is calculated based on the number of employees at the end of each fiscal year. These are the same measurements reported through the ICMA Center for Performance. The high cost per IT user beginning in FY 2011 is due to completing significant portions of the City’s Technology strategic plan.

**Excludes reclassification in equity accounts totaling \$2.4 million.

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



City of Clayton Administrative Services





SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: ADMINISTRATIVE SERVICES

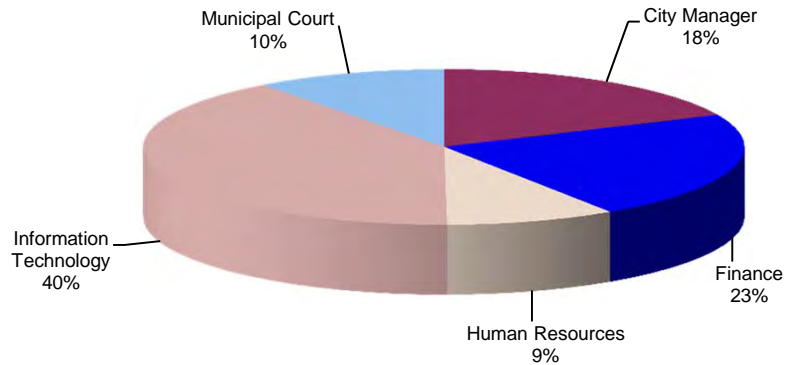
FUND: GENERAL

PROGRAM: ALL

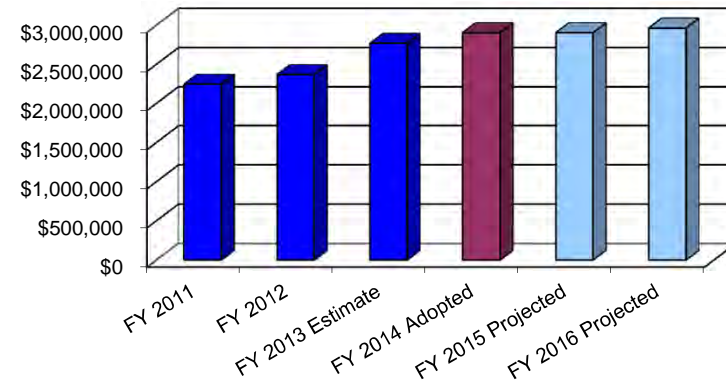
**PROGRAM ACCOUNTS:
1003-1007, 1101-1102**

ADMINISTRATIVE SERVICES - BY PROGRAM	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
CITY MANAGER	\$703,143	\$650,985	\$561,549	\$578,643	\$528,412	\$530,344	-6%	0%	\$526,197	\$536,238
FINANCE	509,434	574,587	624,030	625,181	631,984	652,839	5%	3%	676,096	702,296
HUMAN RESOURCES	186,559	200,086	237,545	237,893	229,704	266,026	12%	16%	246,179	251,615
INFORMATION TECHNOLOGY	592,396	662,042	1,076,634	1,078,835	1,078,341	1,158,258	8%	7%	1,148,878	1,161,314
MUNICIPAL COURT	256,113	281,271	311,915	313,540	299,063	299,489	-4%	0%	306,330	313,256
TOTAL ADMINISTRATIVE SERVICES	\$2,247,645	\$2,368,971	\$2,811,673	\$2,834,092	\$2,767,504	\$2,906,956	3%	5%	\$2,903,680	\$2,964,719

FY 2014 ADOPTED BUDGET



TOTAL ADMINISTRATIVE SERVICES

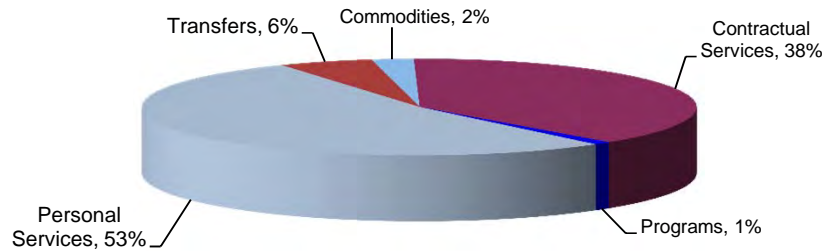




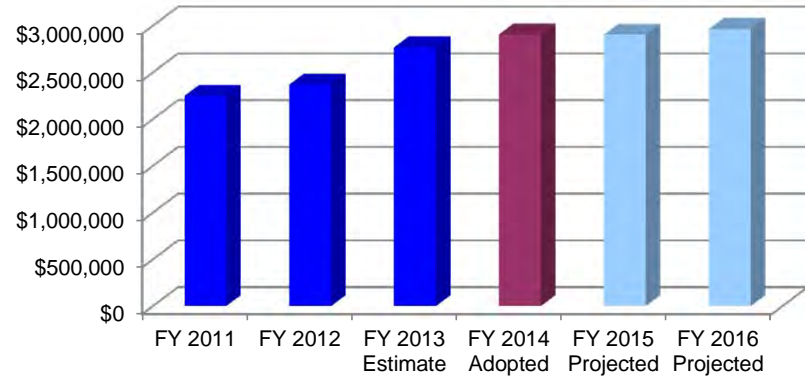
SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: ADMINISTRATIVE SERVICES						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1003-1007, 1101-1102				
ADMINISTRATIVE SERVICES - BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,375,824	\$1,283,670	\$1,486,894	\$1,496,258	\$1,345,425	\$1,531,207	3%	14%	\$1,588,009	\$1,639,996
CONTRACTUAL SERVICES	760,518	904,070	1,054,301	1,067,356	1,152,629	1,115,531	6%	-3%	1,043,455	1,034,162
COMMODITIES	33,582	42,383	86,545	86,545	71,162	70,967	-18%	0%	62,861	61,054
PROGRAMS	23,360	22,308	28,260	28,260	30,678	29,251	4%	-5%	29,356	29,507
CAPITAL OUTLAY	0	2,694	9,000	9,000	20,937	0	-100%	-100%	0	0
TOTAL EXPENDITURES	2,193,284	2,255,125	2,665,000	2,687,419	2,620,831	2,746,956	3%	5%	2,723,680	2,764,719
TRANSFERS OUT	54,361	113,846	146,673	146,673	146,673	160,000	9%	9%	180,000	200,000
TOTAL ADMINISTRATIVE SERVICES	\$2,247,645	\$2,368,971	\$2,811,673	\$2,834,092	\$2,767,504	\$2,906,956	3%	5%	\$2,903,680	\$2,964,719

FY 2014 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - CITY MANAGER

10X1006 CITY MANAGER	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$329,370	\$270,502	\$258,669	\$258,669	\$263,984	\$257,791	0%	-2%	\$266,709	\$275,939
1020000 OVERTIME	0	0	2,000	2,000	950	2,000	0%	111%	2,070	2,142
1120000 CAR ALLOWANCE	7,824	7,846	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
1140000 FICA - EMPLOYER PORTION	22,123	17,961	21,685	21,685	18,680	21,389	-1%	15%	22,137	22,912
1150000 DEFERRED COMPENSATION CONTRIB.	15,229	14,728	15,000	15,000	15,000	15,000	0%	0%	15,000	15,000
1160000 PENSION PLAN	10,860	12,900	22,176	26,215	26,215	27,696	25%	6%	28,250	28,815
1180000 GROUP LIFE INS. PREMIUM	1,257	915	912	912	912	873	-4%	-4%	891	908
1190000 DENTAL HEALTH INSURANCE	3,084	2,799	5,935	5,935	1,862	1,802	-70%	-3%	5,658	1,911
1200000 EMPLOYEE HEALTH CARE	26,700	23,100	20,405	20,405	20,284	19,011	-7%	-6%	20,342	21,766
1220000 REIMB-HRA DEDUCTIBLE	1,105	1,295	1,195	1,195	1,195	1,230	3%	3%	1,267	1,305
1960000 WORKERS' COMPENSATION	538	522	566	566	566	501	-11%	-11%	521	542
TOTAL PERSONAL SERVICES	418,090	352,568	356,343	360,382	357,448	355,093	0%	-1%	370,645	379,040
CONTRACTUAL SERVICES										
2010000 LEGAL EXPENSES	162,916	159,572	100,000	113,055	105,400	110,000	10%	4%	110,000	110,000
2100000 POSTAGE	12,173	7,198	6,458	6,458	5,990	6,110	-5%	2%	6,230	6,360
2130000 TRAVEL & TRAINING	7,570	7,017	8,070	8,070	6,423	8,069	0%	26%	6,719	8,675
2160000 PRINTING AND PHOTOGRAPHY	15,898	9,746	9,800	9,800	9,800	10,200	4%	4%	10,200	10,200
2330000 TELEPHONE	3,979	4,440	3,846	3,846	3,494	3,598	-6%	3%	3,706	3,818
2370000 MAINTENANCE & REPAIR EQUIP.	0	0	100	100	100	100	0%	0%	100	0
2390000 MAINTENANCE & REPAIR-OFFICE EQUIP.	0	0	0	0	0	300	100%	100%	325	325
2550000 DUES & MEMBERSHIPS	3,834	3,444	4,120	4,120	2,337	1,812	-56%	-22%	2,360	1,855
2700000 CONTRACTUAL SERVICES	69,755	95,760	67,262	67,262	31,920	29,462	-56%	-8%	10,212	10,212
TOTAL CONTRACTUAL SERVICES	276,125	287,177	199,656	212,711	165,464	169,651	-15%	3%	149,852	151,445
COMMODITIES										
3010000 OFFICE SUPPLIES	4,252	2,665	2,550	2,550	2,500	2,600	2%	4%	2,701	2,753
3210000 MEETINGS & RECEPTIONS	4,676	8,575	3,000	3,000	3,000	3,000	0%	0%	3,000	3,000
TOTAL COMMODITIES	8,928	11,240	5,550	5,550	5,500	5,600	1%	2%	5,701	5,753
TOTAL 1006 EXPENDITURES	\$703,143	\$650,985	\$561,549	\$578,643	\$528,412	\$530,344	-6%	0%	\$526,197	\$536,238



10 GENERAL FUND - FINANCE

10X1101 FINANCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$302,485	\$343,132	\$365,988	\$365,988	\$369,607	\$384,288	5%	4%	\$397,564	\$411,303
1020000 OVERTIME	501	3,395	500	500	1,200	1,200	140%	0%	1,242	1,285
1030000 PART-TIME	3,428	2,745	4,000	4,000	3,000	4,000	0%	33%	4,100	4,203
1040000 MISCELLANEOUS	313	314	312	312	316	312	0%	-1%	318	325
1140000 FICA - EMPLOYER PORTION	22,536	26,483	28,672	28,672	27,843	30,143	5%	8%	31,184	32,262
1150000 DEFERRED COMPENSATION CONTRIB.	3,096	3,231	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
1160000 PENSION PLAN	16,290	25,800	35,940	37,091	37,091	41,986	17%	13%	42,818	43,666
1180000 GROUP LIFE INS. PREMIUM	1,131	1,192	1,283	1,283	1,283	1,294	1%	1%	1,320	1,346
1190000 DENTAL HEALTH INSURANCE	4,424	3,838	3,240	3,240	4,212	4,419	36%	5%	4,552	4,688
1200000 EMPLOYEE HEALTH CARE	38,224	32,628	32,773	32,773	36,926	39,657	21%	7%	42,433	45,403
1220000 REIMB-HRA DEDUCTIBLE	1,662	1,948	1,797	1,797	1,797	1,851	3%	3%	1,906	1,963
1960000 WORKERS' COMPENSATION	765	742	807	807	807	750	-7%	-7%	780	811
TOTAL PERSONAL SERVICES	394,855	445,448	479,312	480,463	488,082	513,900	7%	5%	532,217	551,255
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	74,108	67,707	31,425	31,425	37,595	38,800	23%	3%	35,350	39,600
2100000 POSTAGE	3,209	5,142	5,738	5,738	5,500	5,740	0%	4%	5,800	5,800
2130000 TRAVEL & TRAINING	6,156	4,134	9,000	9,000	8,005	9,325	4%	16%	9,325	11,525
2160000 PRINTING AND PHOTOGRAPHY	5,207	3,682	3,550	3,550	5,980	4,525	27%	-24%	4,575	4,675
2330000 TELEPHONE	2,077	2,738	3,050	3,050	2,829	2,914	-4%	3%	3,002	3,092
2370000 MAINTENANCE & REPAIR EQUIP.	3,992	3,698	6,075	6,075	6,536	4,950	-19%	-24%	5,125	5,375
2420000 RENTALS	972	1,020	1,000	1,000	925	1,000	0%	8%	1,000	1,050
2550000 DUES & MEMBERSHIPS	312	2,291	2,195	2,195	2,565	2,695	23%	5%	2,695	2,750
2690000 BANKING & CREDIT CARD FEES	7,370	24,181	30,660	30,660	15,817	22,440	-27%	42%	22,507	22,574
2700000 CONTRACTUAL SERVICES	0	2,550	36,225	36,225	44,300	32,000	-12%	-28%	40,400	40,400
TOTAL CONTRACTUAL SERVICES	103,403	117,143	128,918	128,918	130,052	124,389	-4%	-4%	129,779	136,841
COMMODITIES										
3010000 OFFICE SUPPLIES	11,176	11,996	13,500	13,500	13,550	13,750	2%	1%	13,800	13,900
3070000 OPERATING SUPPLIES & EQUIPMENT	0	0	0	0	0	800	100%	100%	0	0
3160000 CLOTHING & UNIFORMS	0	0	300	300	300	0	-100%	-100%	300	300
TOTAL COMMODITIES	11,176	11,996	13,800	13,800	13,850	14,550	5%	5%	14,100	14,200
CAPITAL OUTLAY										
5030000 CAPITAL OUTLAY	0	0	2,000	2,000	0	0	-100%	0%	0	0
TOTAL CAPITAL OUTLAY	0	0	2,000	2,000	0	0	-100%	0%	0	0
TOTAL 1101 EXPENDITURES	\$509,434	\$574,587	\$624,030	\$625,181	\$631,984	\$652,839	5%	3%	\$676,096	\$702,296



10 GENERAL FUND - HUMAN RESOURCES

10X1007 HUMAN RESOURCES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$105,189	\$108,290	\$110,772	\$110,772	\$111,034	\$113,990	3%	3%	\$117,979	\$122,108
1020000 OVERTIME	0	0	100	100	0	100	0%	100%	104	107
1140000 FICA - EMPLOYER PORTION	8,051	8,455	8,482	8,482	8,577	8,728	3%	2%	9,033	9,349
1160000 PENSION PLAN	5,430	8,600	10,878	11,226	11,226	12,391	14%	10%	12,638	12,891
1180000 GROUP LIFE INS. PREMIUM	353	366	388	388	391	388	0%	-1%	396	404
1190000 DENTAL HEALTH INSURANCE	446	499	432	432	432	453	5%	5%	467	481
1200000 EMPLOYEE HEALTH CARE	6,258	6,474	6,577	6,577	6,809	6,889	5%	1%	7,371	7,887
1220000 REIMB-HRA DEDUCTIBLE	263	308	284	284	284	292	3%	3%	302	310
1960000 WORKERS' COMPENSATION	227	220	241	241	241	223	-7%	-7%	232	241
TOTAL PERSONAL SERVICES	126,217	133,212	138,154	138,502	138,994	143,454	4%	3%	148,522	153,778
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	8,924	19,700	19,700	12,470	46,700	137%	274%	19,950	20,200
2100000 POSTAGE	517	829	925	925	925	1,230	33%	33%	1,250	1,280
2130000 TRAVEL & TRAINING	2,723	992	3,500	3,500	3,500	2,000	-43%	-43%	3,500	2,000
2150000 ADVERTISING	2,170	160	5,000	5,000	5,000	5,000	0%	0%	5,100	5,200
2160000 PRINTING AND PHOTOGRAPHY	733	1,942	2,053	2,053	1,776	1,702	-17%	-4%	1,423	2,150
2330000 TELEPHONE	525	704	632	632	1,157	1,192	89%	3%	1,228	1,265
2390000 MAINT. & REPAIR-OFFICE EQUIP.	0	0	150	150	150	600	300%	300%	600	625
2550000 DUES & MEMBERSHIPS	840	469	976	976	1,070	880	-10%	-18%	914	952
2560000 EDUCATION BENEFITS	16,901	12,671	18,000	18,000	18,000	18,000	0%	0%	18,000	18,000
2700000 CONTRACTUAL SERVICES	10,647	16,481	18,000	18,000	13,800	13,800	-23%	0%	14,076	14,357
TOTAL CONTRACTUAL SERVICES	35,056	43,172	68,936	68,936	57,848	91,104	32%	57%	66,041	66,029
COMMODITIES										
3010000 OFFICE SUPPLIES	1,926	1,394	1,360	1,360	1,360	1,384	2%	2%	1,408	1,432
3020000 PUBLICATIONS	0	0	835	835	824	833	0%	1%	852	869
TOTAL COMMODITIES	1,926	1,394	2,195	2,195	2,184	2,217	1%	2%	2,260	2,301
PROGRAMS										
4080000 EMPLOYEE RELATIONS	23,360	22,308	28,260	28,260	30,678	29,251	4%	-5%	29,356	29,507
TOTAL PROGRAMS	23,360	22,308	28,260	28,260	30,678	29,251	4%	-5%	29,356	29,507
TOTAL 1007 EXPENDITURES	\$186,559	\$200,086	\$237,545	\$237,893	\$229,704	\$266,026	12%	16%	\$246,179	\$251,615



10 GENERAL FUND - INFORMATION TECHNOLOGY

10X1102	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
INFORMATION TECHNOLOGY	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$216,761	\$122,081	\$239,574	\$239,574	\$115,855	\$241,336	1%	108%	\$249,730	\$258,418
1020000 OVERTIME	514	0	1,000	1,000	100	1,000	0%	900%	1,035	1,071
1140000 FICA - EMPLOYER PORTION	16,306	8,935	18,404	18,404	9,329	18,424	0%	97%	19,069	19,736
1160000 PENSION PLAN	9,955	17,200	22,079	24,280	24,280	26,070	18%	7%	26,592	27,123
1180000 GROUP LIFE INSURANCE PREMIUM	943	913	842	842	842	819	-3%	-3%	835	852
1190000 DENTAL HEALTH INSURANCE	956	499	1,890	1,890	800	3,258	72%	307%	3,356	3,456
1200000 EMPLOYEE HEALTH CARE	9,398	3,974	18,330	18,330	10,657	29,990	64%	181%	32,089	34,335
1220000 REIMB-HRA DEDUCTIBLE	1,056	1,238	1,142	1,142	1,142	1,176	3%	3%	1,211	1,248
1960000 WORKERS' COMPENSATION	494	479	523	523	523	470	-10%	-10%	489	509
TOTAL PERSONAL SERVICES	256,383	155,319	303,784	305,985	163,528	322,543	6%	97%	334,406	346,748
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	0	15,000	15,000	0	0	-100%	0%	0	5,000
2100000 POSTAGE	0	0	0	0	150	200	100%	33%	200	200
2130000 TRAVEL & TRAINING	18,916	14,052	30,650	30,650	20,535	31,650	3%	54%	45,750	32,000
2150000 ADVERTISING	1,190	53	1,000	1,000	500	500	-50%	0%	500	500
2160000 PRINTING AND PHOTOGRAPHY	0	0	100	100	100	100	0%	0%	100	100
2330000 TELEPHONE	20,532	5,026	5,400	5,400	6,184	6,370	18%	3%	6,561	6,758
2370000 MAINTENANCE & REPAIR EQUIPMENT	139,650	172,875	297,219	297,219	269,000	394,687	33%	47%	365,168	379,208
2550000 DUES & MEMBERSHIPS	0	0	0	0	0	800	100%	100%	800	800
2700000 CONTRACTUAL SERVICE	90,097	183,051	206,808	206,808	403,806	195,008	-6%	-52%	176,793	153,400
TOTAL CONTRACTUAL SERVICES	270,385	375,057	556,177	556,177	700,275	629,315	13%	-10%	595,872	577,966
COMMODITIES										
3010000 OFFICE SUPPLIES	573	1,080	0	0	800	800	100%	0%	800	800
3020000 PUBLICATIONS	0	0	0	0	0	600	100%	100%	600	600
3190000 HAND TOOLS	0	0	0	0	500	4,000	100%	700%	200	200
3530000 COMPUTER ACCESSORIES	10,694	14,046	63,000	63,000	45,628	41,000	-35%	-10%	37,000	35,000
TOTAL COMMODITIES	11,267	15,126	63,000	63,000	46,928	46,400	-26%	-1%	38,600	36,600
CAPITAL OUTLAY										
5030000 CAPITAL OUTLAY	0	0	0	0	10,097	0	0%	-100%	0	0
5200000 COMPUTER SOFTWARE	0	2,694	7,000	7,000	10,840	0	-100%	-100%	0	0
TOTAL CAPITAL OUTLAY	0	2,694	7,000	7,000	20,937	0	-100%	-100%	0	0
TOTAL EXPENDITURES										
	538,035	548,196	929,961	932,162	931,668	998,258	7%	7%	968,878	961,314
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	54,361	113,846	146,673	146,673	146,673	160,000	9%	9%	180,000	200,000
TOTAL TRANSFERS OUT	54,361	113,846	146,673	146,673	146,673	160,000	9%	9%	180,000	200,000
TOTAL 1102 EXPENDITURES & TRANSFERS OUT	\$592,396	\$662,042	\$1,076,634	\$1,078,835	\$1,078,341	\$1,158,258	8%	7%	\$1,148,878	\$1,161,314



10 GENERAL FUND - MUNICIPAL COURT

10X1003 MUNICIPAL COURT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$95,324	\$97,243	\$111,869	\$111,869	\$103,453	\$103,456	-8%	0%	\$106,352	\$110,075
1020000 OVERTIME	13,303	11,497	14,500	14,500	12,287	14,500	0%	18%	15,008	15,533
1030000 PART-TIME	37,991	51,976	43,000	43,000	44,028	39,721	-8%	-10%	40,714	41,732
1140000 FICA - EMPLOYER PORTION	10,237	11,306	12,957	12,957	11,227	12,009	-7%	7%	12,429	12,864
1160000 PENSION PLAN	6,335	8,600	9,712	11,337	11,337	11,170	15%	-1%	11,393	11,621
1180000 GROUP LIFE INS. PREMIUM	503	408	442	442	443	399	-10%	-10%	407	415
1190000 DENTAL HEALTH INSURANCE	1,637	1,649	1,404	1,404	1,404	1,473	5%	5%	1,517	1,563
1200000 EMPLOYEE HEALTH CARE	14,131	13,537	14,541	14,541	12,318	12,562	-14%	2%	13,441	14,382
1220000 REIMB. HRA DEDUCTIBLE	565	662	611	611	611	629	3%	3%	648	668
1960000 WORKERS' COMPENSATION	253	245	265	265	265	298	12%	12%	310	322
TOTAL PERSONAL SERVICES	180,279	197,123	209,301	210,926	197,373	196,217	-6%	-1%	202,219	209,175
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	40,125	47,540	54,000	54,000	53,500	54,000	0%	1%	54,000	54,000
2100000 POSTAGE	6,949	8,391	10,011	10,011	10,920	10,920	9%	0%	11,000	11,250
2130000 TRAVEL & TRAINING	1,372	568	2,900	2,900	2,650	2,850	-2%	8%	2,950	3,050
2160000 PRINTING AND PHOTOGRAPHY	3,578	3,980	4,500	4,500	4,500	4,500	0%	0%	4,500	4,500
2330000 TELEPHONE	907	900	1,013	1,013	1,580	1,627	61%	3%	1,676	1,726
2370000 MAINTENANCE & REPAIR EQUIP.	0	0	0	0	0	75	100%	100%	75	85
2550000 DUES & MEMBERSHIPS	0	375	850	850	800	800	-6%	0%	850	850
2690000 BANKING & CREDIT CARD FEES	0	0	5,940	5,940	3,640	4,900	-18%	35%	4,960	5,020
2700000 CONTRACTUAL SERVICES	22,618	19,767	21,400	21,400	21,400	21,400	0%	0%	21,900	21,400
TOTAL CONTRACTUAL SERVICES	75,549	81,521	100,614	100,614	98,990	101,072	0%	2%	101,911	101,881
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	285	2,627	1,800	1,800	2,500	2,000	11%	-20%	2,000	2,000
3070000 OPERATING SUPPLIES & EQUIPMENT	0	0	200	200	200	200	0%	0%	200	200
TOTAL COMMODITIES	285	2,627	2,000	2,000	2,700	2,200	10%	-19%	2,200	2,200
TOTAL 1003 EXPENDITURES	\$256,113	\$281,271	\$311,915	\$313,540	\$299,063	\$299,489	-4%	0%	\$306,330	\$313,256



DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

Funded Staffing			
	2012	2013	2014
Planning & Development Services			
Director of Planning & Development	1	1	1
Planner	1	1	1
Planning Technician	0	0	1
Administrative Secretary	2	2	1
Building Official	1	1	1
Deputy Building Official	1	1	0
Construction Inspector	1	1	1
Building Inspector	3	3	3
Total Administrative Services	10	10	9

Mission

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

Performance Measures (by Fiscal Year):

Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents rating appearance of Clayton as good or better	92%	92%	95%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	95%	85%	97%	95%	98%
	% of projects approved without modification to ARB guidelines	97%	99%	100%	100%	100%
People	Average Annual hours of training per employee	25	27	32	35	35
	Employee Engagement Index	4.34	N/A	3.98	N/A	4.00

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

designed and prosperous community within a business-friendly environment.

Description

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

Goal

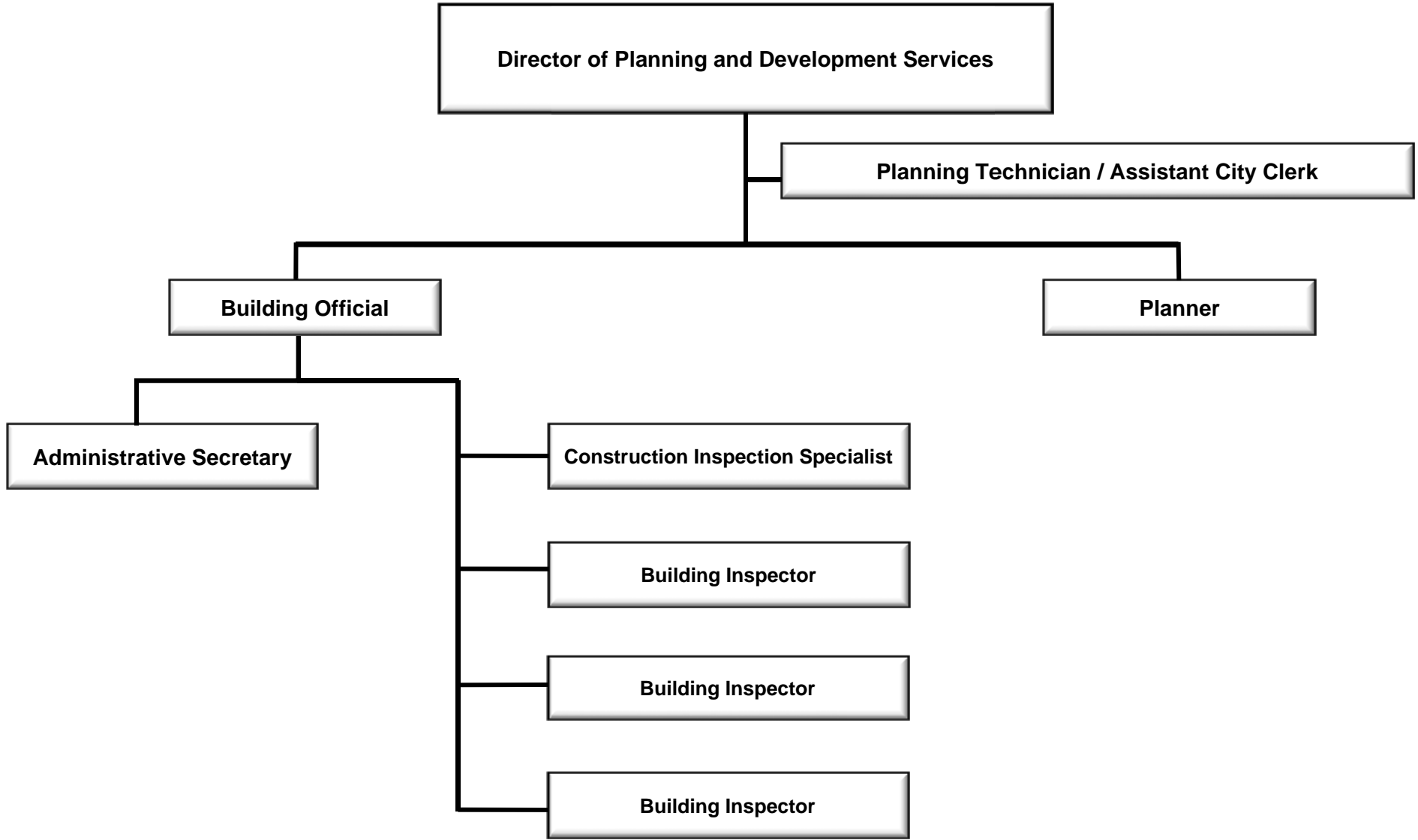
Create and maintain a beautiful, clean and healthy community where resources are used responsibly.

Key Intended Outcomes

Planning and Sustainability



City of Clayton Department of Planning and Development Services





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PLANNING & DEVELOPMENT

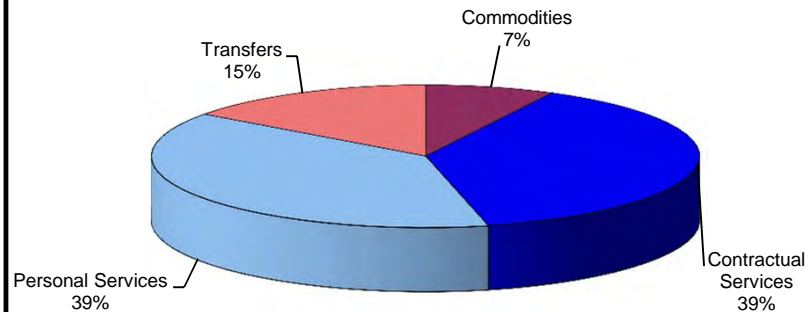
FUND: GENERAL

CATEGORY: ALL

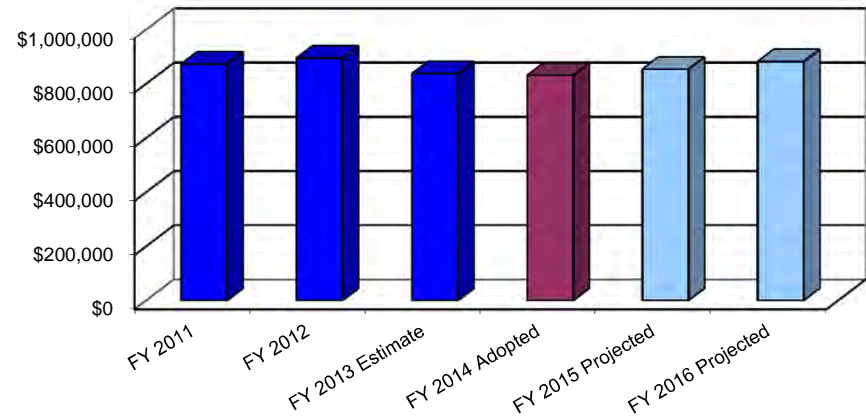
PROGRAM ACCOUNT: 1008

PLANNING & DEVELOPMENT - BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$811,402	\$818,029	\$845,638	\$847,683	\$743,252	\$779,198	-8%	5%	\$789,520	\$818,835
CONTRACTUAL SERVICES	40,804	43,390	56,376	56,376	58,059	32,427	-42%	-44%	39,208	39,636
COMMODITIES	7,686	10,752	10,666	10,666	10,400	6,400	-40%	-38%	12,000	10,000
TOTAL EXPENDITURES	859,892	872,171	912,680	914,725	811,711	818,025	-10%	1%	840,728	868,471
TRANSFERS OUT	12,300	22,338	25,081	25,081	25,081	12,541	-50%	-50%	12,541	13,029
TOTAL PLANNING & DEVELOPMENT	\$872,192	\$894,509	\$937,761	\$939,806	\$836,792	\$830,566	-11%	-1%	\$853,269	\$881,500

FY 2014 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - PLANNING & DEVELOPMENT

10X1008 PLANNING & DEVELOPMENT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$610,435	\$606,018	\$612,737	\$612,737	\$533,295	\$545,970	-11%	2%	\$556,272	\$575,322
1020000 OVERTIME	2,823	3,336	5,000	5,000	4,000	5,000	0%	25%	5,175	5,356
1030000 PART-TIME	7,435	0	5,200	5,200	0	4,000	-23%	100%	4,100	4,203
1040000 MISCELLANEOUS	890	893	2,088	2,088	279	1,222	-41%	338%	1,247	1,272
1140000 FICA - EMPLOYER PORTION	45,577	44,661	47,968	47,968	39,712	42,549	-11%	7%	44,132	45,676
1160000 PENSION PLAN	27,150	43,000	60,053	62,098	62,098	70,247	17%	13%	61,635	62,857
1180000 GROUP LIFE INS. PREMIUM	2,245	2,140	2,165	2,165	2,162	1,873	-13%	-13%	1,911	1,949
1190000 DENTAL HEALTH INSURANCE	9,636	10,401	8,640	8,640	7,749	8,558	-1%	10%	8,815	9,080
1200000 EMPLOYEE HEALTH CARE	83,948	86,253	79,239	79,239	71,409	83,433	5%	17%	89,273	95,522
1220000 REIMB-HRA DEDUCTIBLE	3,511	4,113	3,796	3,796	3,796	3,910	3%	3%	4,027	4,148
1960000 WORKERS' COMPENSATION	17,752	17,214	18,752	18,752	18,752	12,436	-34%	-34%	12,933	13,450
TOTAL PERSONAL SERVICES	811,402	818,029	845,638	847,683	743,252	779,198	-8%	5%	789,520	818,835
CONTRACTUAL SERVICES										
2100000 POSTAGE	4,505	7,220	8,057	8,057	5,890	6,400	-21%	9%	6,530	6,660
2130000 TRAVEL & TRAINING	6,182	6,188	9,980	9,980	10,995	3,950	-60%	-64%	7,950	7,950
2150000 ADVERTISING	480	1,119	2,000	2,000	1,600	1,600	-20%	0%	1,600	1,600
2160000 PRINTING AND PHOTOGRAPHY	4,109	1,841	1,700	1,700	2,700	2,700	59%	0%	2,700	2,700
2330000 TELEPHONE	7,465	6,592	5,902	5,902	7,792	8,025	36%	3%	8,266	8,514
2370000 MAINTENANCE & REPAIRS	0	0	150	150	0	625	317%	100%	775	825
2550000 DUES & MEMBERSHIPS	3,225	2,505	3,645	3,645	4,140	185	-95%	-96%	2,445	2,445
2700000 CONTRACTUAL SERVICES	14,838	17,925	24,942	24,942	24,942	8,942	-64%	-64%	8,942	8,942
TOTAL CONTRACTUAL SERVICES	40,804	43,390	56,376	56,376	58,059	32,427	-42%	-44%	39,208	39,636
COMMODITIES										
3010000 OFFICE SUPPLIES	5,522	8,183	7,566	7,566	8,800	4,800	-37%	-45%	8,900	6,900
3160000 CLOTHING & UNIFORMS	1,695	1,291	1,600	1,600	1,600	1,600	0%	0%	1,600	1,600
3210000 MEETINGS & RECEPTIONS	469	1,278	1,500	1,500	0	0	-100%	0%	1,500	1,500
TOTAL COMMODITIES	7,686	10,752	10,666	10,666	10,400	6,400	-40%	-38%	12,000	10,000
TOTAL EXPENDITURES	859,892	872,171	912,680	914,725	811,711	818,025	-10%	1%	840,728	868,471
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	12,300	22,338	25,081	25,081	25,081	12,541	-50%	-50%	12,541	13,029
TOTAL TRANSFERS OUT	12,300	22,338	25,081	25,081	25,081	12,541	-50%	-50%	12,541	13,029
TOTAL 1008 EXPENDITURES & TRANSFERS OUT	\$872,192	\$894,509	\$937,761	\$939,806	\$836,792	\$830,566	-11%	-1%	\$853,269	\$881,500



DEPARTMENT OF POLICE

Funded Staffing			
	2012	2013	2014
<u>Police Operations</u>			
Police Chief	1	1	1
Captain	2	2	1
Lieutenant	4	4	3
Sergeant	5	5	5
Detective	7	7	6
Police Officer	33	33	33
Administrative Supervisor	0	0	1
Accreditation Manager	1	1	1
Administrative Secretary*	2	2	2
Data Analyst	1	1	1
Total Police Operations	56	56	54
<u>Parking Control</u>			
Parking Control Supervisor	1	1	0
Parking Controller	3	3	3
Total Parking Control	4	4	3
Total Police	60	60	57

* An Administrative Secretary which is 100% reimbursed by RCCEEG is now included.

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

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

Key Intended Outcome

Public Safety

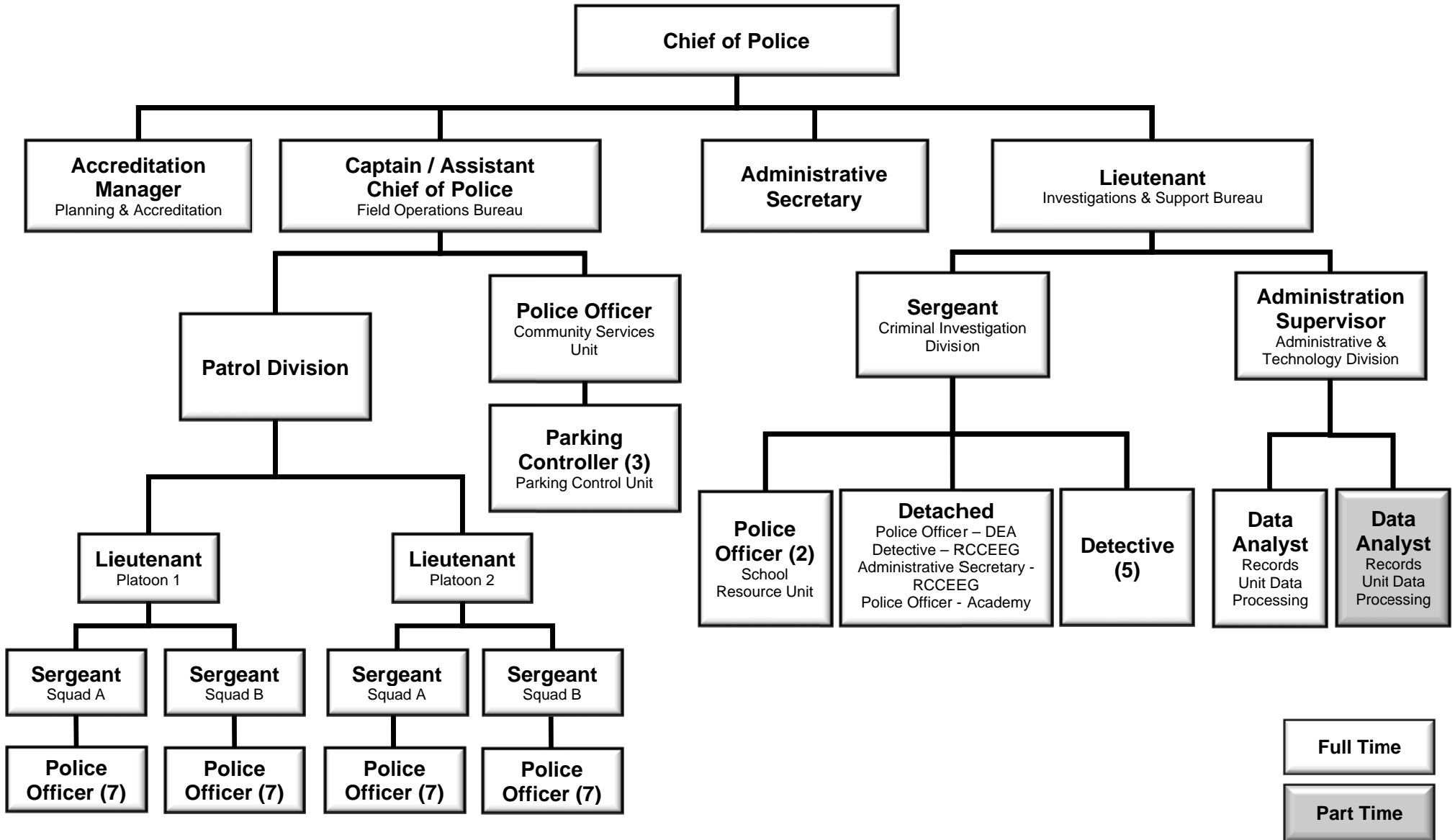
Performance Measures (by Fiscal Year):

Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents who feel safe	94%	94%	94%	94%	95%
Financial	Police cost per capita	\$118	\$118	\$123	\$123	\$123
Process	Response time for priority police calls (dispatch receipt of call to arrival on scene)	4:14	4:16	3:53	3:50	3:50
	UCR Part I crimes per 1,000 population	19.24	19.7	18.55	18.0	18.0
People	Annual training hours per employee	141	90	100	100	100
	Employee Engagement Index	4.23	N/A	4.22	N/A	4.25

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



City of Clayton Police Department

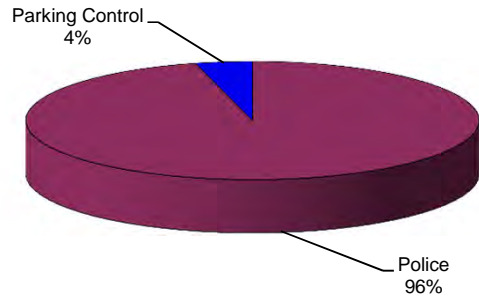




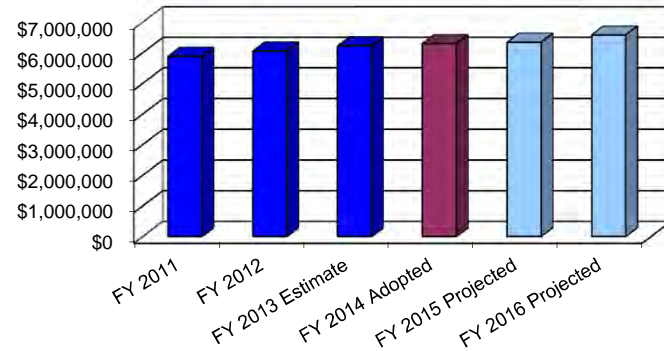
SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: POLICE						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY PROGRAM	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
POLICE	\$5,633,006	\$5,799,299	\$6,006,373	\$6,072,691	\$5,943,623	\$6,044,525	1%	2%	\$6,109,532	\$6,330,559
PARKING CONTROL	247,885	253,186	280,372	280,887	280,291	254,017	-9%	-9%	231,126	251,159
TOTAL POLICE	\$5,880,891	\$6,052,485	\$6,286,745	\$6,353,578	\$6,223,914	\$6,298,542	0%	1%	\$6,340,658	\$6,581,718

FY 2014 ADOPTED BUDGET



TOTAL EXPENDITURES

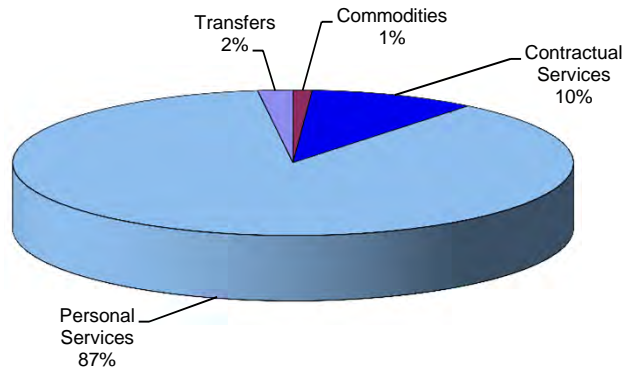




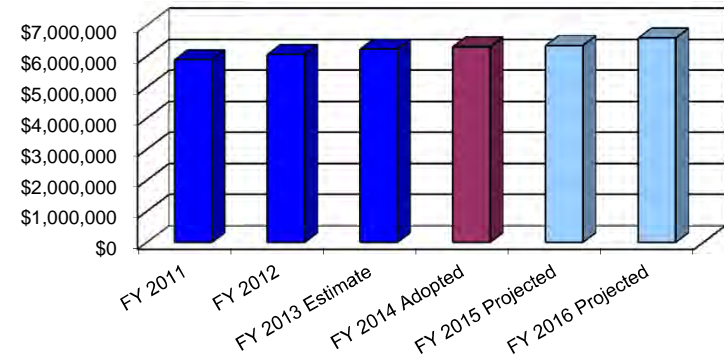
SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: POLICE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$5,178,035	\$5,323,212	\$5,459,514	\$5,483,472	\$5,340,335	\$5,494,217	1%	3%	\$5,506,456	\$5,697,131
CONTRACTUAL SERVICES	557,981	555,215	629,224	629,224	619,259	607,749	-3%	-2%	626,094	655,230
COMMODITIES	78,123	75,641	70,400	70,400	93,838	69,515	-1%	-26%	76,220	96,325
PROGRAMS	3,704	0	0	0	0	0	0%	0%	0	0
CAPITAL OUTLAY	0	0	0	42,875	42,875	0	0%	-100%	0	0
TOTAL EXPENDITURES	5,817,843	5,954,068	6,159,138	6,225,971	6,096,307	6,171,481	0%	1%	6,208,770	6,448,686
TRANSFERS OUT	63,048	98,417	127,607	127,607	127,607	127,061	0%	0%	131,888	133,032
TOTAL POLICE	\$5,880,891	\$6,052,485	\$6,286,745	\$6,353,578	\$6,223,914	\$6,298,542	0%	1%	\$6,340,658	\$6,581,718

FY 2014 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - POLICE

10X1200 POLICE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$3,337,784	\$3,449,953	\$3,539,125	\$3,539,125	\$3,445,364	\$3,554,287	0%	3%	\$3,524,708	\$3,641,118
1020000 OVERTIME	138,494	131,197	147,000	147,000	150,000	154,500	5%	3%	159,908	165,504
1030000 PART-TIME	17,668	17,145	20,800	20,800	22,000	22,660	9%	3%	23,227	23,807
1040000 MISCELLANEOUS	32,483	33,398	33,628	33,628	30,660	27,991	-17%	-9%	28,551	29,122
1080000 HOLIDAY PAY	12,043	12,153	13,000	13,000	13,000	12,500	-4%	-4%	12,500	12,500
1140000 FICA - EMPLOYER PORTION	263,185	271,290	285,999	285,999	282,457	287,824	1%	2%	297,850	308,227
1150000 DEFERRED COMPENSATION CONTRIB.	3,000	3,000	3,000	3,000	3,000	3,000	0%	0%	3,000	3,000
1160000 PENSION PLAN	605,087	596,157	591,902	615,345	615,345	610,575	3%	-1%	624,981	637,529
1180000 GROUP LIFE INS. PREMIUM	11,255	12,136	12,838	12,838	9,335	12,549	-2%	34%	12,800	13,056
1190000 DENTAL HEALTH INSURANCE	42,098	47,604	41,364	41,364	30,951	42,949	4%	39%	44,237	45,564
1200000 EMPLOYEE HEALTH CARE	378,050	401,335	408,856	408,856	376,402	418,185	2%	11%	447,458	478,780
1220000 REIMB-HRA DEDUCTIBLE	17,500	20,501	18,921	18,921	18,921	19,488	3%	3%	20,073	20,675
1960000 WORKERS' COMPENSATION	97,722	94,761	103,227	103,227	103,227	99,832	-3%	-3%	103,825	107,978
TOTAL PERSONAL SERVICES	4,956,369	5,090,630	5,219,660	5,243,103	5,100,662	5,266,340	1%	3%	5,303,118	5,486,860
CONTRACTUAL SERVICES										
2030000 MEDICAL SERVICES	3,091	1,846	4,100	4,100	6,400	8,100	98%	27%	7,300	7,300
2090000 MISC. OUTSIDE PERSONAL SERVICES	2,133	1,399	20,200	20,200	21,900	17,300	-14%	-21%	18,000	18,000
2100000 POSTAGE	760	1,218	1,360	1,360	1,040	870	-36%	-16%	890	910
2130000 TRAVEL & TRAINING	35,525	19,467	32,290	32,290	29,560	30,390	-6%	3%	31,890	31,190
2160000 PRINTING AND PHOTOGRAPHY	2,566	940	5,300	5,300	2,500	1,500	-72%	-40%	2,100	2,100
2330000 TELEPHONE	25,360	27,809	26,647	26,647	30,787	31,711	19%	3%	32,663	33,642
2370000 MAINTENANCE & REPAIR EQUIP.	13,775	10,627	11,650	11,650	11,279	12,922	11%	15%	12,935	13,048
2550000 DUES & MEMBERSHIPS	2,701	2,920	3,080	3,080	3,530	3,385	10%	-4%	3,480	3,480
2700000 CONTRACTUAL SERVICE	460,050	488,139	510,697	510,697	498,263	499,471	-2%	0%	513,736	529,360
TOTAL CONTRACTUAL SERVICES	545,961	554,365	615,324	615,324	605,259	605,649	-2%	0%	622,994	639,030
COMMODITIES										
3010000 OFFICE SUPPLIES	14,002	14,412	17,750	17,750	21,700	17,000	-4%	-22%	17,000	17,000
3070000 OPERATING SUPPLIES & EQUIPMENT	21,681	20,387	19,300	19,300	35,500	16,300	-16%	-54%	26,900	27,400
3160000 CLOTHING & UNIFORMS	28,978	19,884	19,600	19,600	17,600	21,500	10%	22%	17,500	37,000
3220000 FOOD & BEVERAGE	6,058	7,732	5,400	5,400	6,188	5,615	4%	-9%	5,720	5,825
3320000 AWARDS, RECOGNITION & BADGES	606	6,753	600	600	4,750	1,000	67%	-79%	750	750
3420000 COMMUNITY RELATIONS - SUPPLIES	3,973	4,250	3,900	3,900	4,500	4,500	15%	0%	4,500	4,500
3440000 MISC. - UNDERCOVER FUND	0	0	250	250	0	0	-100%	0%	250	250
TOTAL COMMODITIES	75,298	73,418	66,800	66,800	90,238	65,915	-1%	-27%	72,620	92,725
PROGRAMS										
4150000 FBI EXPENSES	1,817	0	0	0	0	0	0%	0%	0	0
4160000 RCEEG EXPENSES	1,887	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	3,704	0	0	0	0	0	0%	0%	0	0

(Continued)

10X1200 POLICE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>CAPITAL OUTLAY</u>										
5150000 OTHER EQUIPMENT	0	0	0	42,875	42,875	0	0%	-100%	0	0
TOTAL CAPITAL OUTLAY	0	0	0	42,875	42,875	0	0%	-100%	0	0
TOTAL EXPENDITURES	5,581,332	5,718,413	5,901,784	5,968,102	5,839,034	5,937,904	1%	2%	5,998,732	6,218,615
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	51,674	80,886	104,589	104,589	104,589	106,621	2%	2%	110,800	111,944
TOTAL TRANSFERS OUT	51,674	80,886	104,589	104,589	104,589	106,621	2%	2%	110,800	111,944
TOTAL 1200 EXPENDITURES & TRANSFERS OUT	\$5,633,006	\$5,799,299	\$6,006,373	\$6,072,691	\$5,943,623	\$6,044,525	1%	2%	\$6,109,532	\$6,330,559



10 GENERAL FUND - PARKING CONTROL

10X1201 PARKING CONTROL	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$157,348	\$158,560	\$163,654	\$163,654	\$161,980	\$147,201	-10%	-9%	\$119,121	\$121,919
1020000 OVERTIME	1,174	1,732	4,000	4,000	3,000	3,000	-25%	0%	4,140	4,285
1040000 MISCELLANEOUS	361	362	360	360	358	194	-46%	-46%	198	202
1140000 FICA - EMPLOYER PORTION	11,360	11,439	12,853	12,853	11,653	11,582	-10%	-1%	11,987	12,407
1160000 PENSION PLAN	10,860	17,200	16,071	16,586	16,586	16,001	0%	-4%	16,321	16,647
1180000 GROUP LIFE INS. PREMIUM	541	560	587	587	587	514	-12%	-12%	524	535
1190000 DENTAL HEALTH INSURANCE	3,509	3,950	3,348	3,348	3,348	3,617	8%	8%	3,726	3,838
1200000 EMPLOYEE HEALTH CARE	30,488	32,663	32,583	32,583	34,433	38,612	19%	12%	41,314	44,206
1220000 REIMB-HRA DEDUCTIBLE	1,359	1,592	1,469	1,469	2,799	2,878	96%	3%	1,558	1,605
1960000 WORKERS' COMPENSATION	4,666	4,524	4,929	4,929	4,929	4,278	-13%	-13%	4,449	4,627
TOTAL PERSONAL SERVICES	221,666	232,582	239,854	240,369	239,673	227,877	-5%	-5%	203,338	210,271
<u>CONTRACTUAL SERVICES</u>										
2160000 PRINTING AND PHOTOGRAPHY	9,049	850	12,900	12,900	14,000	2,100	-84%	-85%	2,100	15,200
2370000 MAINTENANCE & REPAIR EQUIP.	2,971	0	1,000	1,000	0	0	-100%	0%	1,000	1,000
TOTAL CONTRACTUAL SERVICES	12,020	850	13,900	13,900	14,000	2,100	-85%	-85%	3,100	16,200
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	418	116	300	300	300	300	0%	0%	300	300
3070000 OPERATING SUPPLIES & EQUIP.	1,700	1,654	1,800	1,800	1,800	1,800	0%	0%	1,800	1,800
3160000 CLOTHING & UNIFORMS	707	453	1,500	1,500	1,500	1,500	0%	0%	1,500	1,500
TOTAL COMMODITIES	2,825	2,223	3,600	3,600	3,600	3,600	0%	0%	3,600	3,600
TOTAL EXPENDITURES	236,511	235,655	257,354	257,869	257,273	233,577	-9%	-9%	210,038	230,071
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	11,374	17,531	23,018	23,018	23,018	20,440	-11%	-11%	21,088	21,088
TOTAL TRANSFERS OUT	11,374	17,531	23,018	23,018	23,018	20,440	-11%	-11%	21,088	21,088
TOTAL 1201 EXPENDITURES & TRANSFERS OUT	\$247,885	\$253,186	\$280,372	\$280,887	\$280,291	\$254,017	-9%	-9%	\$231,126	\$251,159

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DEPARTMENT OF FIRE

Funded Staffing			
	2012	2013	2014
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	0	0	2
Firefighter/Paramedic	21	22	21
Firefighter	3	2	1
Administrative Secretary	1	1	1
Total Fire	36	36	36

Mission

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

Description

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

Performance Measures (by Fiscal Year):

Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents surveyed who feel safe	94%	94%	94%	94%	95%
	% of residents surveyed rating EMS service as good or better	92%	100%	90%	90%	90%
Financial	Fire/EMS cost per capita	\$83	\$86	\$86	\$87	\$87
Process	Response time for priority EMS calls (receipt of call to personnel arrival on scene)	4:37	5:07	5:30	5:00	5:00
	% of fires contained to room of origin	100%	100%	100%	100%	100%
	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	25%	67%	60%	40%	40%
People	Annual training hours per employee	154	171	166	180	180
	% of employees meeting requirements to promote	82%	82%	85%	85%	85%
	Employee Engagement Index	3.83	N/A	3.71	N/A	3.75

residents, the business community and City employees. The department's jurisdiction encompasses all of the governmental boundaries of the City, along with the unincorporated Washington University Danforth Campus, which is a contractual service area. The fire department began providing services in 1897 and became a City department in 1915. The department serves an area of three (3) square miles. The area served by the department is experiencing light growth. The department's services are provided from one fire station with a fleet of apparatus including one fire rescue engine, one ladder truck, and two ambulances, along with several command, staff, and other specialty units. The East Central Dispatch Center (ECDC) provides emergency call receipt and dispatch service.

Staff for the Fire Department consists of 33 uniformed members and one civilian. The staff consists of the Fire Chief, Assistant Fire Chief/Fire Marshal and Administrative Secretary, and two 10-person crews and one 11-person crew staffing the fire department's command vehicle, ladder truck, rescue engine and ambulances 24 hours per day.

Goal

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

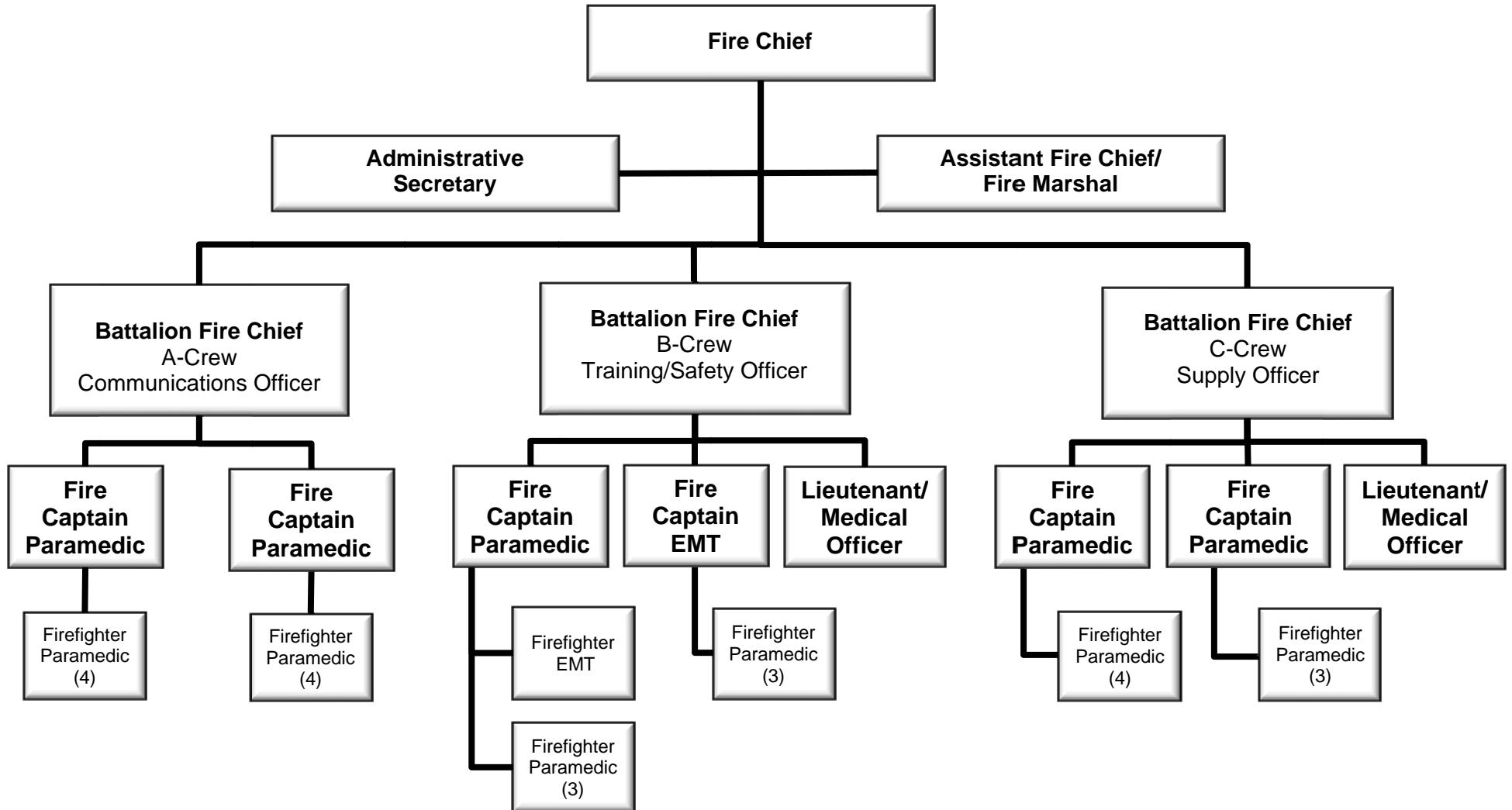
Key Intended Outcome

Public Safety

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



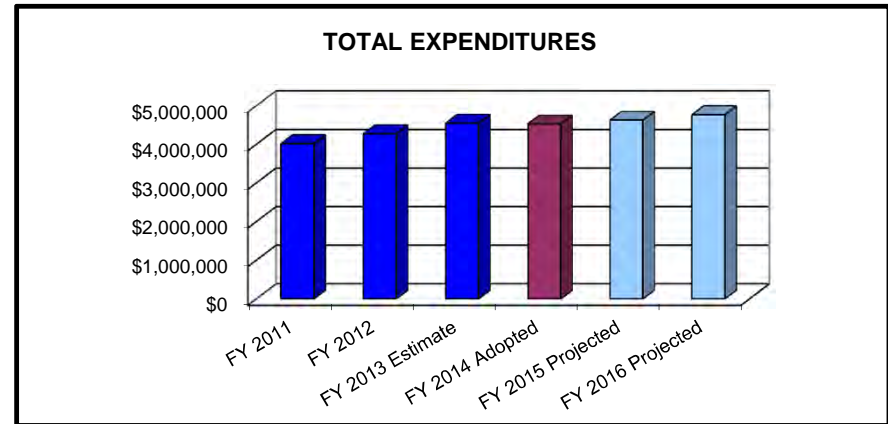
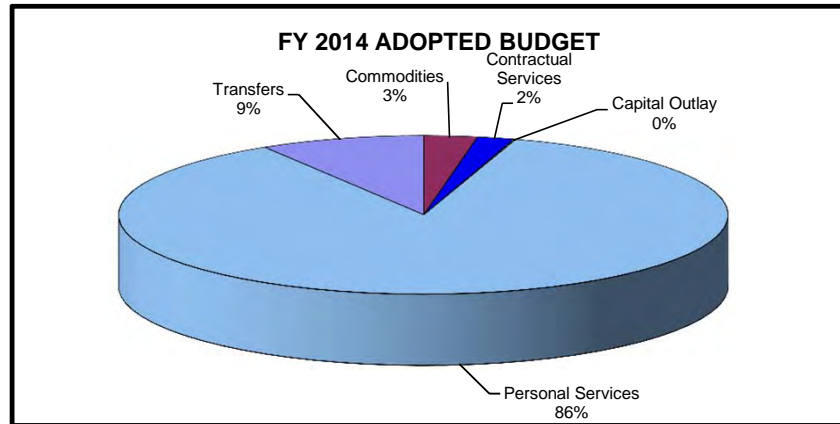
City of Clayton Fire Department





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: FIRE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1300				
FIRE - BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$3,670,776	\$3,664,469	\$3,796,131	\$3,815,762	\$3,922,654	\$3,910,667	3%	0%	\$3,977,872	\$4,120,361
CONTRACTUAL SERVICES	90,484	105,525	117,401	117,401	115,328	88,782	-24%	-23%	97,096	92,436
COMMODITIES	95,918	113,701	106,055	106,055	131,893	128,196	21%	-3%	148,634	139,866
CAPITAL OUTLAY	0	6,209	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
TOTAL EXPENDITURES	3,857,178	3,889,904	4,023,587	4,043,218	4,173,875	4,131,645	3%	-1%	4,227,602	4,356,663
TRANSFERS OUT	161,885	384,793	373,380	373,380	373,381	395,868	6%	6%	395,868	408,957
TOTAL FIRE	\$4,019,063	\$4,274,697	\$4,396,967	\$4,416,598	\$4,547,256	\$4,527,513	3%	0%	\$4,623,470	\$4,765,620





10 GENERAL FUND - FIRE

10X1300 FIRE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$2,395,991	\$2,406,560	\$2,472,696	\$2,472,696	\$2,553,209	\$2,527,244	2%	-1%	\$2,542,052	\$2,630,418
1020000 OVERTIME	168,367	142,204	152,737	152,737	182,737	152,319	0%	-17%	157,650	163,168
1040000 MISCELLANEOUS	8,318	7,580	10,080	10,080	10,080	726	-93%	-93%	290	305
1080000 HOLIDAY PAY	51,910	53,160	53,370	53,370	56,430	61,920	16%	10%	59,539	59,579
1140000 FICA - EMPLOYER PORTION	191,626	191,124	208,650	208,650	196,753	204,263	-2%	4%	215,612	223,160
1160000 PENSION PLAN	401,400	392,796	414,974	434,605	434,605	423,525	2%	-3%	431,991	440,627
1180000 GROUP LIFE INS. PREMIUM	8,024	8,671	9,138	9,138	9,140	9,237	1%	1%	9,418	9,602
1190000 DENTAL HEALTH INSURANCE	31,373	35,157	29,916	29,916	30,951	34,558	16%	12%	35,575	36,621
1200000 EMPLOYEE HEALTH CARE	263,583	279,296	285,645	285,645	289,824	325,824	14%	12%	348,469	372,688
1220000 REIMB-HRA DEDUCTIBLE	11,333	13,277	12,253	12,253	12,253	12,253	0%	0%	12,253	12,699
1960000 WORKERS' COMPENSATION	138,851	134,644	146,672	146,672	146,672	158,798	8%	8%	165,023	171,494
TOTAL PERSONAL SERVICES	3,670,776	3,664,469	3,796,131	3,815,762	3,922,654	3,910,667	3%	0%	3,977,872	4,120,361
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	0	1,000	1,000	0	1,000	0%	100%	1,000	1,000
2030000 MEDICAL SERVICES	22,592	20,962	23,440	23,440	24,290	20,440	-13%	-16%	22,603	22,215
2100000 POSTAGE	359	588	643	643	650	670	4%	3%	680	690
2130000 TRAVEL & TRAINING	22,957	39,236	34,979	34,979	34,830	15,579	-55%	-55%	17,779	15,579
2160000 PRINTING AND PHOTOGRAPHY	6,449	2,763	4,420	4,420	6,920	8,670	96%	25%	7,170	8,670
2330000 TELEPHONE	16,527	17,292	17,070	17,070	17,944	12,704	-26%	-29%	13,085	13,478
2370000 MAINTENANCE & REPAIR EQUIP.	10,754	15,011	21,010	21,010	21,010	20,660	-2%	-2%	20,660	20,685
2550000 DUES & MEMBERSHIPS	2,478	2,322	8,265	8,265	4,015	3,405	-59%	-15%	8,405	4,405
2700000 CONTRACTUAL SERVICES	8,368	7,351	6,574	6,574	5,669	5,654	-14%	0%	5,714	5,714
TOTAL CONTRACTUAL SERVICES	90,484	105,525	117,401	117,401	115,328	88,782	-24%	-23%	97,096	92,436
COMMODITIES										
3010000 OFFICE SUPPLIES	8,094	6,838	14,560	14,560	9,260	10,860	-25%	17%	15,910	10,860
3070000 OPERATING SUPPLIES & EQUIP.	22,070	31,936	23,090	23,090	23,315	27,740	20%	19%	27,815	27,815
3110000 EQUIPMENT PARTS	1,920	1,574	1,600	1,600	1,600	1,600	0%	0%	11,800	6,700
3160000 CLOTHING & UNIFORMS	46,409	42,044	40,075	40,075	66,100	50,826	27%	-23%	59,779	59,861
3200000 MEDICAL SUPPLIES	13,095	25,863	22,800	22,800	25,800	28,100	23%	9%	29,400	30,700
3210000 MEETINGS & RECEPTIONS	2,432	4,246	2,330	2,330	3,838	7,470	221%	95%	2,330	2,330
3320000 AWARDS, RECOGNITION & BADGES	1,898	1,200	1,600	1,600	1,980	1,600	0%	-19%	1,600	1,600
TOTAL COMMODITIES	95,918	113,701	106,055	106,055	131,893	128,196	21%	-3%	148,634	139,866
CAPITAL OUTLAY										
5030000 OFFICE FURNITURE & EQUIPMENT	0	0	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
5060000 BUILDING TOOLS, SHOP & CONSTRUCTION	0	6,209	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	6,209	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
TOTAL EXPENDITURES	3,857,178	3,889,904	4,023,587	4,043,218	4,173,875	4,131,645	3%	-1%	4,227,602	4,356,663
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	161,885	384,793	373,380	373,380	373,381	395,868	6%	6%	395,868	408,957
TOTAL TRANSFERS OUT	161,885	384,793	373,380	373,380	373,381	395,868	6%	6%	395,868	408,957
TOTAL 1300 EXPENDITURES & TRANSFERS OUT	\$4,019,063	\$4,274,697	\$4,396,967	\$4,416,598	\$4,547,256	\$4,527,513	3%	0%	\$4,623,470	\$4,765,620



DEPARTMENT OF PUBLIC WORKS

Funded Staffing			
	2012	2013	2014
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Civil Engineer	1	1	1
Civil Engineer I	1	1	1
Construction Inspector - PW	1	1	1
Administrative Secretary	1	1	1
Total Engineering	6	6	6
<u>Street Maintenance</u>			
Public Works Superintendent	1	1	1
City Forester	1	1	1
Assistant City Forester	2	2	1
Labor Foreman	2	2	2
Laborer	8	7	7
Total Street Maintenance	14	13	12
<u>Building Maintenance</u>			
Facilities Maintenance Supervisor	0	0	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
Total Building Maintenance	2	2	3
<u>Fleet Maintenance</u>			
Fleet and Building Manager	1	1	0
Mechanic Foreman	1	1	1
Mechanic	2	2	2
Total Fleet Maintenance	4	4	3
<u>Parking Operations</u>			
Meter Technician	1	1	1
Total Parking Operations	1	1	1
<u>Street Lighting</u>			
Labor Foreman	1	1	1
Laborer	1	1	1
Total Street Lighting	2	2	2
Total Public Works	29	28	27

Vision

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

Mission

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

Description

The Department of Public Works is divided into four programs:

Administrative/Engineering

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

Street Maintenance, Parking Operations and Street Lighting (Operations)

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

Facility Maintenance

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

Fleet Maintenance

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

Goal

Foster all safe and accessible modes of travel including walking and biking by providing excellent street and lighting planning and maintenance.

Promote public health by maintaining the City's cleanliness through efficient and effective refuse and recycling services. 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):

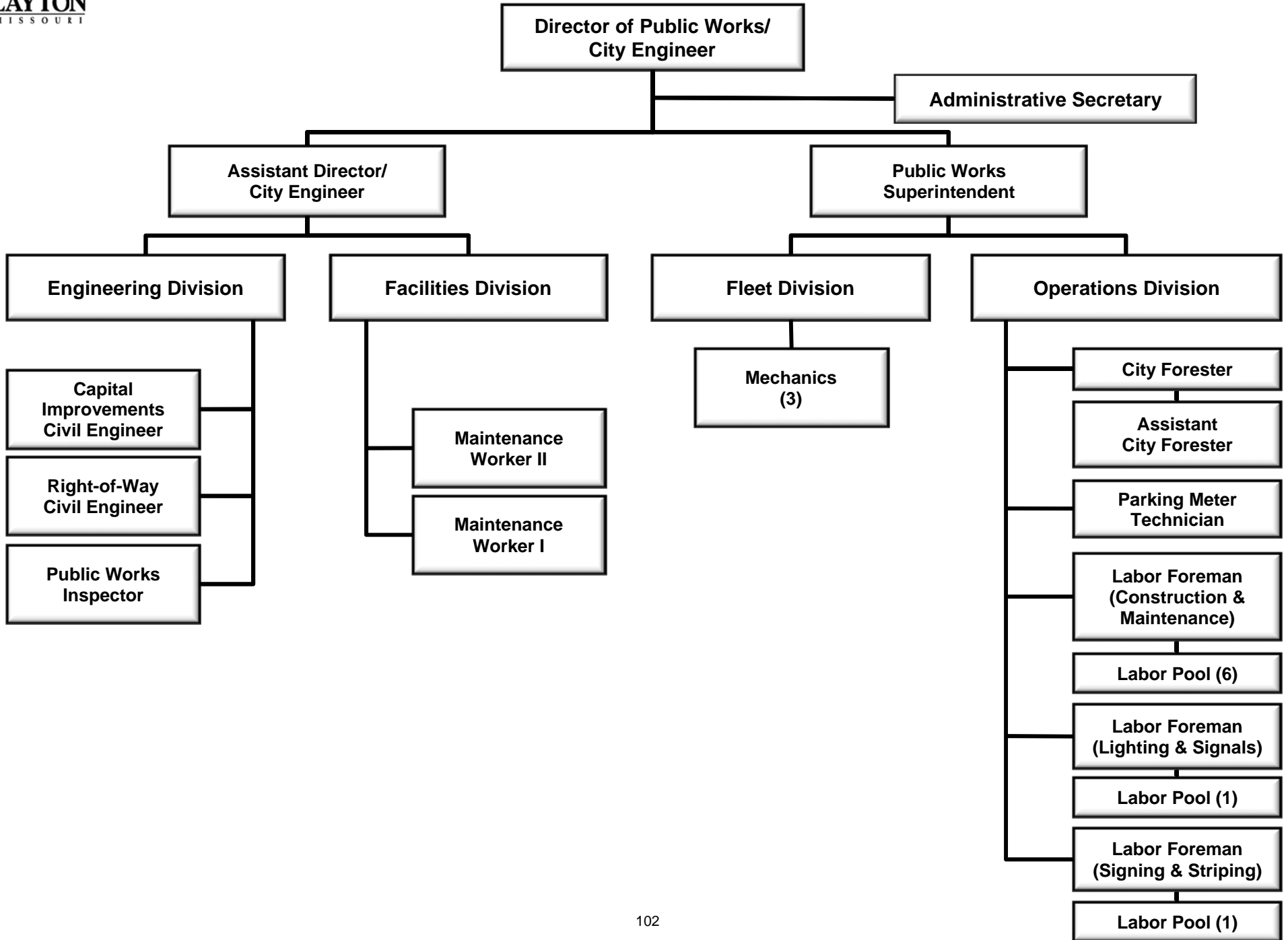
Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents rating streets as good or better*	88%	91%	70%	70%	75%
	% of businesses rating streets as good or better	N/A	81%	N/A	N/A	75%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$11,500	\$19,500	\$23,200	\$19,800	\$41,555
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	92%	91%	87%	85%	80%
	Linear Miles of dedicated/shared bicycle routes	6.2%	7%	7%	7%	7%
	Annual sidewalk defects per 1000 population	1.54	1.03	2.07	2.07	1.5
	MetroLink Ridership at Clayton Stations	340,000	247,000	N/A	250,000	250,000
People	Annual training hours per employee	N/A	15	30	19	25
	Employee Engagement Index	4.21	N/A	4.25	N/A	4.25

* 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.

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



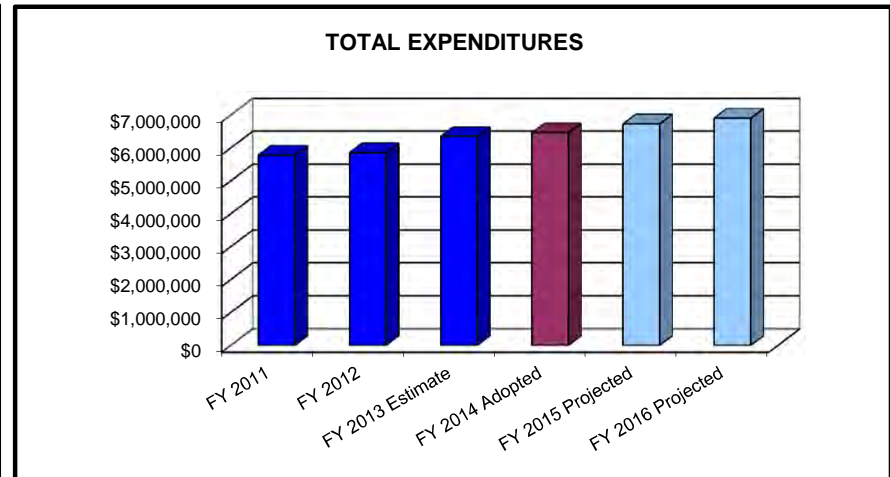
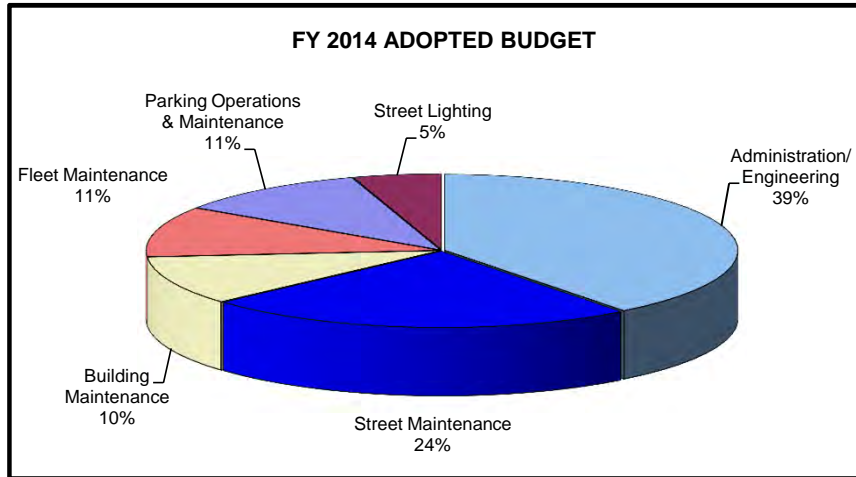
City of Clayton Public Works Department





SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: PUBLIC WORKS						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1400-1409				
PUBLIC WORKS DEPARTMENT - BY PROGRAM	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
ADMINISTRATION/ENGINEERING	\$2,329,702	\$2,356,101	\$2,689,417	\$2,690,747	\$2,465,122	\$2,552,369	-5%	4%	\$2,625,128	\$2,659,201
STREET MAINTENANCE	1,338,746	1,431,099	1,580,021	1,608,019	1,545,804	1,534,110	-3%	-1%	1,579,073	1,623,419
BUILDING MAINTENANCE	511,121	483,163	618,372	618,629	595,649	665,604	8%	12%	705,955	733,373
FLEET/EQUIPMENT SERVICES	667,250	682,189	794,666	795,516	683,318	691,465	-13%	1%	703,272	739,469
PARKING OPERATIONS & MAINTENANCE	672,925	627,917	735,581	735,761	711,430	692,970	-6%	-3%	756,552	804,406
STREET LIGHTING	254,739	268,604	361,016	361,310	343,116	315,357	-13%	-8%	353,931	340,984
TOTAL PUBLIC WORKS	\$5,774,483	\$5,849,073	\$6,779,073	\$6,809,982	\$6,344,439	\$6,451,875	-5%	2%	\$6,723,911	\$6,900,852





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PUBLIC WORKS

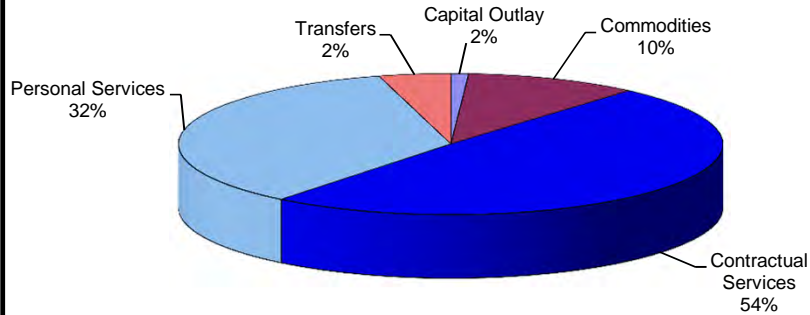
FUND: GENERAL

CATEGORY: ALL

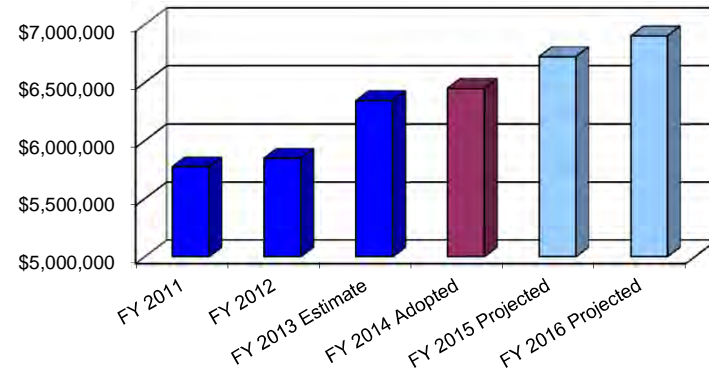
PROGRAM ACCOUNTS: 1400-1409

PUBLIC WORKS DEPARTMENT - BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$2,077,549	\$2,087,508	\$2,219,494	\$2,224,403	\$2,143,120	\$2,262,328	2%	6%	\$2,324,006	\$2,389,854
CONTRACTUAL SERVICES	2,850,874	2,789,069	3,349,207	3,369,207	3,066,457	3,181,823	-5%	4%	3,264,952	3,327,068
COMMODITIES	577,937	634,894	774,722	780,722	700,504	665,562	-14%	-5%	738,967	736,272
CAPITAL OUTLAY	114,570	102,711	155,200	155,200	153,908	67,000	-57%	-56%	115,900	163,400
TOTAL EXPENDITURES	5,620,930	5,614,182	6,498,623	6,529,532	6,063,989	6,176,713	-5%	2%	6,443,825	6,616,594
TRANSFERS OUT	153,553	234,891	280,450	280,450	280,450	275,162	-2%	-2%	280,086	284,258
TOTAL PUBLIC WORKS	\$5,774,483	\$5,849,073	\$6,779,073	\$6,809,982	\$6,344,439	\$6,451,875	-5%	2%	\$6,723,911	\$6,900,852

FY 2014 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - ENGINEERING

10X1401 ENGINEERING	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$403,290	\$414,887	\$423,093	\$423,093	\$406,503	\$429,456	2%	6%	\$444,487	\$460,044
1020000 OVERTIME	2,029	1,227	3,300	3,300	2,500	2,800	-15%	12%	2,898	2,999
1030000 PART-TIME	12,170	20,435	12,690	12,690	22,000	13,000	2%	-41%	13,325	13,658
1040000 MISCELLANEOUS	265	266	264	264	264	264	0%	0%	269	275
1140000 FICA - EMPLOYER PORTION	31,309	32,833	33,610	33,610	32,709	34,082	1%	4%	35,275	36,510
1160000 PENSION PLAN	16,290	25,800	41,548	42,878	42,878	47,548	14%	11%	48,490	48,568
1180000 GROUP LIFE INS. PREMIUM	1,352	1,413	1,840	1,840	1,838	1,470	-20%	-20%	1,847	1,529
1190000 DENTAL HEALTH INSURANCE	3,955	3,950	3,348	3,348	3,348	4,986	49%	49%	5,136	5,290
1200000 EMPLOYEE HEALTH CARE	36,746	36,413	40,469	40,469	39,872	53,970	33%	35%	57,748	61,790
1220000 REIMB-HRA DEDUCTIBLE	1,622	1,900	1,753	1,753	1,753	1,805	3%	3%	18,597	1,916
1960000 WORKERS' COMPENSATION	5,138	4,982	5,426	5,426	5,426	4,821	-11%	-11%	5,014	5,215
TOTAL PERSONAL SERVICES	514,166	544,106	567,341	568,671	559,091	594,202	5%	6%	633,086	637,794
CONTRACTUAL SERVICES										
2100000 POSTAGE	558	894	998	998	570	1,520	52%	167%	1,550	1,580
2130000 TRAVEL & TRAINING	6,243	3,465	9,830	9,830	8,145	11,320	15%	39%	9,520	9,520
2150000 ADVERTISING	611	0	1,500	1,500	1,500	1,500	0%	0%	1,500	1,500
2160000 PRINTING AND PHOTOGRAPHY	662	166	1,750	1,750	1,750	1,750	0%	0%	1,750	1,750
2330000 TELEPHONE	17,873	18,883	19,028	19,028	23,446	24,149	27%	3%	24,873	25,620
2370000 MAINTENANCE & REPAIR EQUIP.	0	0	0	0	0	1,275	100%	100%	1,275	1,350
2550000 DUES & MEMBERSHIPS	1,273	1,654	1,490	1,490	1,400	1,107	-26%	-21%	1,217	1,107
2700000 CONTRACTUAL SERVICES	117,457	64,232	135,540	135,540	94,110	100,530	-26%	7%	106,450	101,170
4020000 RECYCLING COMMITTEE	1,920	2,002	2,000	2,000	0	2,000	0%	100%	2,000	2,000
4040000 REFUSE COLLECTION	1,662,482	1,698,647	1,923,909	1,923,909	1,749,007	1,792,733	-7%	3%	1,819,624	1,856,017
TOTAL CONTRACTUAL SERVICES	1,809,079	1,789,943	2,096,045	2,096,045	1,879,928	1,937,884	-8%	3%	1,969,759	2,001,614
COMMODITIES										
3010000 OFFICE SUPPLIES	1,896	1,937	2,700	2,700	2,890	910	-66%	-69%	2,040	280
3020000 PUBLICATIONS	99	21	200	200	200	200	0%	0%	200	200
3070000 OPERATING SUPPLIES & EQUIP.	560	459	1,150	1,150	1,092	550	-52%	-50%	550	550
3160000 CLOTHING & UNIFORMS	1,245	906	1,530	1,530	1,470	1,500	-2%	2%	1,530	1,560
3210000 MEETINGS & RECEPTIONS	2,448	1,787	3,430	3,430	3,430	3,400	-1%	-1%	4,240	3,480
3220000 FOOD & BEVERAGE	209	202	812	812	812	812	0%	0%	812	812
TOTAL COMMODITIES	6,457	5,312	9,822	9,822	9,894	7,372	-25%	-25%	9,372	6,882
TOTAL EXPENDITURES	2,329,702	2,339,361	2,673,208	2,674,538	2,448,913	2,539,458	-5%	4%	2,612,217	2,646,290
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	0	16,740	16,209	16,209	16,209	12,911	-20%	-20%	12,911	12,911
TOTAL TRANSFERS OUT	0	16,740	16,209	16,209	16,209	12,911	-20%	-20%	12,911	12,911
TOTAL 1401 EXPENDITURES & TRANSFERS OUT	\$2,329,702	\$2,356,101	\$2,689,417	\$2,690,747	\$2,465,122	\$2,552,369	-5%	4%	\$2,625,128	\$2,659,201



10 GENERAL FUND - STREET MAINTENANCE

10X1403		FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
STREET MAINTENANCE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
PERSONAL SERVICES											
1010000	FULL-TIME	\$632,114	\$620,607	\$635,056	\$635,056	\$638,885	\$618,268	-3%	-3%	\$614,694	\$635,168
1020000	OVERTIME	32,032	17,794	43,300	43,300	43,300	45,000	4%	4%	46,575	48,205
1030000	PART-TIME	27,114	31,279	37,000	37,000	36,500	44,000	19%	21%	45,100	46,228
1040000	MISCELLANEOUS	1,637	1,642	1,632	1,632	1,653	1,283	-21%	-22%	1,309	1,335
1140000	FICA - EMPLOYER PORTION	51,101	49,382	54,932	54,932	50,284	54,204	-1%	8%	57,101	59,065
1160000	PENSION PLAN	38,010	60,200	62,362	64,360	64,360	68,441	10%	6%	69,797	71,181
1180000	GROUP LIFE INS. PREMIUM	2,286	2,376	2,374	2,374	2,375	2,255	-5%	-5%	2,300	2,346
1190000	DENTAL HEALTH INSURANCE	12,477	13,038	11,016	11,016	11,071	10,947	-1%	-1%	11,275	11,614
1200000	EMPLOYEE HEALTH CARE	101,953	100,806	95,197	95,197	94,159	97,637	3%	4%	104,472	111,785
1220000	REIMB-HRA DEDUCTIBLE	4,567	5,350	4,938	4,938	4,938	5,086	3%	3%	5,339	5,395
1960000	WORKERS' COMPENSATION	36,445	35,340	38,499	38,499	38,499	39,257	2%	2%	40,827	42,460
TOTAL PERSONAL SERVICES		939,736	937,814	986,306	988,304	986,024	986,378	0%	0%	998,789	1,034,782
CONTRACTUAL SERVICES											
2130000	TRAVEL & TRAINING	4,550	4,965	6,160	6,160	5,575	5,810	-6%	4%	5,960	5,960
2150000	ADVERTISING	0	0	0	0	250	250	0%	0%	250	250
2310000	WATER	15,996	21,223	41,302	41,302	34,772	36,598	-11%	5%	37,696	38,827
2320001	ELECTRICITY	-1,417	29	0	0	0	0	0%	0%	0	0
2350000	MAINTENANCE & REPAIR STRUCTURES	13,809	6,284	25,000	25,000	40,000	12,500	-50%	-69%	30,000	32,500
2370000	MAINTENANCE & REPAIR EQUIPMENT	0	1,203	1,200	1,200	0	0	-100%	0%	0	0
2380000	MAINTENANCE & REPAIR - RADIO	0	195	550	550	500	500	-9%	0%	0	0
2420000	RENTALS	2,920	863	3,000	3,000	1,500	3,000	0%	100%	3,000	3,500
2530000	LANDFILL CHARGES	2,985	5,368	8,200	8,200	4,000	6,000	-27%	50%	6,250	6,500
2550000	DUES & MEMBERSHIPS	560	939	1,090	1,090	970	970	-11%	0%	820	820
2700000	CONTRACTUAL SERVICES	9,311	34,794	12,900	32,900	12,000	13,100	2%	9%	13,700	13,800
2810000	REQUIRED TRAINING	250	698	1,000	1,000	700	800	-20%	14%	1,000	1,000
TOTAL CONTRACTUAL SERVICES		48,964	76,561	100,402	120,402	100,267	79,528	-21%	-21%	98,676	103,157
COMMODITIES											
3010000	OFFICE SUPPLIES	960	803	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3020000	PUBLICATIONS	102	78	150	150	150	150	0%	0%	150	150
3160000	CLOTHING & UNIFORMS	5,905	5,525	6,200	6,200	6,200	5,900	-5%	-5%	6,000	6,100
3170000	AGRICULTURAL SUPPLIES	27,147	29,255	32,000	32,000	28,000	28,000	-13%	0%	29,000	29,000
3190000	HARDWARE & HAND TOOLS	6,638	4,156	6,200	6,200	6,200	6,000	-3%	-3%	6,000	6,000
3200000	MEDICAL SUPPLIES	556	283	750	750	750	800	7%	7%	800	800
3210000	MEETINGS & RECEPTIONS	867	1,111	1,000	1,000	1,000	1,000	0%	0%	1,100	1,100
3250000	STREET MAINTENANCE MATERIALS	17,076	27,457	20,000	20,000	20,000	25,000	25%	25%	27,500	30,000
3260000	ROCK, CEMENT & CONCRETE PRODUCTS	10,307	2,000	14,000	20,000	14,000	14,000	0%	0%	15,250	16,500

(Continued)

10X1403		FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
STREET MAINTENANCE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
3270000	LUMBER & WOOD PRODUCTS	257	0	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
3280000	PAINTS & PAINTING SUPPLIES	12,472	12,326	14,000	14,000	14,000	14,000	0%	0%	14,500	15,000
3280001	PAINT-TRAFFIC CONTROL	2,497	3,098	5,000	5,000	5,000	5,000	0%	0%	5,250	5,500
3300000	STEEL, IRON & METAL PRODUCTS	1,643	487	4,000	4,000	3,000	4,000	0%	33%	4,000	4,000
3400000	OTHER OPERATING SUPPLIES	51,915	72,945	43,800	43,800	32,500	58,000	32%	78%	60,000	63,000
3460000	EMERGENCY CREW MEALS	1,784	769	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3600000	STREET FURNITURE & TRASH CONTAINERS	6,963	7,284	23,500	23,500	21,500	16,500	-30%	-23%	11,500	12,500
3640000	TRAFFIC CONTROL SIGNS	5,361	4,544	16,500	16,500	14,500	14,500	-12%	0%	9,000	9,500
TOTAL COMMODITIES		152,450	172,121	190,300	196,300	170,000	196,050	3%	15%	193,250	202,350
<u>CAPITAL OUTLAY</u>											
5020000	BUILDINGS, STRUCTURES & IMPROVEMENTS	0	0	12,000	12,000	14,500	0	-100%	-100%	0	0
5030000	CAPITAL OUTLAY	41,474	36,087	53,500	53,500	38,400	40,000	-25%	4%	41,200	42,400
5050000	RADIO & COMMUNICATION EQUIPMENT	2,363	572	0	0	0	0	0%	0%	0	0
5060000	BUILDING TOOLS, SHOP & CONSTR. EQP.	8,914	15,089	6,700	6,700	5,800	0	-100%	-100%	10,600	0
TOTAL CAPITAL OUTLAY		52,751	51,748	72,200	72,200	58,700	40,000	-45%	-32%	51,800	42,400
TOTAL EXPENDITURES		1,193,901	1,238,244	1,349,208	1,377,206	1,314,991	1,301,956	-4%	-1%	1,342,515	1,382,689
<u>TRANSFERS OUT</u>											
9270000	TRANSFER TO FUND 50 (ERF)	144,845	192,855	230,813	230,813	230,813	232,154	1%	1%	236,558	240,730
TOTAL TRANSFERS OUT		144,845	192,855	230,813	230,813	230,813	232,154	1%	1%	236,558	240,730
TOTAL 1403 EXPENDITURES & TRANSFERS OUT		\$1,338,746	\$1,431,099	\$1,580,021	\$1,608,019	\$1,545,804	\$1,534,110	-3%	-1%	\$1,579,073	\$1,623,419



10 GENERAL FUND - BUILDING MAINTENANCE

10X1404	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
BUILDING MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$77,826	\$80,099	\$81,784	\$81,784	\$83,187	\$138,857	70%	67%	\$143,717	\$148,747
1020000 OVERTIME	1,938	1,306	3,570	3,570	2,200	2,500	-30%	14%	2,588	2,678
1030000 PART-TIME	2,214	0	0	0	0	0	0%	0%	0	0
1040000 MISCELLANEOUS	168	169	168	168	170	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	6,053	6,175	6,542	6,542	6,365	10,827	65%	70%	11,206	11,598
1160000 PENSION PLAN	5,430	8,600	8,031	8,288	8,288	15,094	88%	82%	15,396	15,704
1180000 GROUP LIFE INS. PREMIUM	259	282	299	299	299	481	61%	61%	490	500
1190000 DENTAL HEALTH INSURANCE	891	997	864	864	864	1,926	123%	123%	1,984	2,043
1200000 EMPLOYEE HEALTH CARE	7,516	7,947	8,154	8,154	8,016	13,167	61%	64%	14,089	15,075
1220000 REIMB-HRA DEDUCTIBLE	337	395	365	365	365	376	3%	3%	387	399
1960000 WORKERS' COMPENSATION	2,430	2,356	2,568	2,568	2,568	4,484	75%	75%	4,663	4,850
TOTAL PERSONAL SERVICES	105,062	108,326	112,345	112,602	112,322	187,880	67%	67%	194,691	201,769
<u>CONTRACTUAL SERVICES</u>										
2130000 TRAVEL & TRAINING	0	0	1,000	1,000	1,000	1,000	0%	0%	1,020	1,040
2300000 NATURAL GAS	64,350	54,367	92,100	92,100	60,000	70,000	-24%	17%	74,000	78,000
2310000 WATER	14,437	14,994	18,375	18,375	18,375	19,000	3%	3%	19,600	19,900
2320000 ELECTRICITY	125,800	132,040	184,860	184,860	170,000	185,000	0%	9%	194,000	203,000
2340000 SEWER SERVICE CHARGE	7,638	7,523	22,200	22,200	20,000	20,600	-7%	3%	21,200	21,800
2350000 BUILDING MAINTENANCE	30,535	43,675	66,600	66,600	69,400	79,150	19%	14%	80,850	82,650
2370000 MAINTENANCE & REPAIR EQUIPMENT	180	1,878	225	225	300	300	33%	0%	300	300
2420000 RENTALS	0	0	275	275	300	300	9%	0%	300	300
2550000 DUES & MEMBERSHIPS	0	0	0	0	365	365	100%	0%	365	365
2700000 CONTRACTUAL SERVICES	150,281	84,164	79,965	79,965	78,110	78,560	-2%	1%	78,760	78,960
TOTAL CONTRACTUAL SERVICES	393,221	338,641	465,600	465,600	417,850	454,275	-2%	9%	470,395	486,315
<u>COMMODITIES</u>										
3050000 MEETINGS & RECEPTIONS/COFFEE	4	81	700	700	200	400	-43%	100%	400	400
3070000 OPERATING SUPPLIES & EQUIP.	9,217	25,373	12,725	12,725	23,500	6,750	-47%	-71%	12,970	13,190
3160000 CLOTHING & UNIFORMS	327	120	825	825	600	600	-27%	0%	600	600
3360000 BUILDING MAINTENANCE PARTS	3,290	6,219	8,000	8,000	8,000	8,200	3%	3%	8,400	8,600
TOTAL COMMODITIES	12,838	31,793	22,250	22,250	32,300	15,950	-28%	-51%	22,370	22,790
<u>CAPITAL OUTLAY</u>										
5020000 BUILDINGS, STRUCTURES & IMP.	0	0	15,000	15,000	30,000	5,000	-67%	-83%	16,000	20,000
TOTAL CAPITAL OUTLAY	0	0	15,000	15,000	30,000	5,000	-67%	-83%	16,000	20,000
TOTAL EXPENDITURES	511,121	478,760	615,195	615,452	592,472	663,105	8%	12%	703,456	730,874
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	0	4,403	3,177	3,177	3,177	2,499	-21%	-21%	2,499	2,499
TOTAL TRANSFERS OUT	0	4,403	3,177	3,177	3,177	2,499	-21%	-21%	2,499	2,499
TOTAL 1404 EXPENDITURES & TRANSFERS OUT	\$511,121	\$483,163	\$618,372	\$618,629	\$595,649	\$665,604	8%	12%	\$705,955	\$733,373



10 GENERAL FUND - FLEET MAINTENANCE

10X1405 FLEET MAINTENANCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$225,973	\$209,486	\$238,009	\$238,009	\$192,465	\$185,676	-22%	-4%	\$177,302	\$182,894
1020000 OVERTIME	4,713	1,358	3,060	3,060	3,060	3,500	14%	14%	3,623	3,749
1040000 MISCELLANEOUS	336	338	672	672	340	103	-85%	-70%	106	108
1140000 FICA - EMPLOYER PORTION	17,700	16,472	18,493	18,493	15,181	14,480	-22%	-5%	14,987	15,511
1160000 PENSION PLAN	10,860	17,200	23,372	24,222	24,222	20,183	-14%	-17%	20,587	20,998
1180000 GROUP LIFE INS. PREMIUM	756	796	844	844	842	643	-24%	-24%	656	669
1190000 DENTAL HEALTH INSURANCE	2,934	3,106	2,808	2,808	2,438	2,728	-3%	12%	2,809	2,894
1200000 EMPLOYEE HEALTH CARE	18,926	18,416	21,118	21,118	17,270	26,680	26%	54%	28,548	30,546
1220000 REIMB-HRA DEDUCTIBLE	869	1,018	940	940	940	968	3%	3%	997	1,027
1960000 WORKERS' COMPENSATION	6,510	6,313	6,878	6,878	6,878	4,587	-33%	-33%	4,770	4,961
TOTAL PERSONAL SERVICES	289,577	274,503	316,194	317,044	263,636	259,548	-18%	-2%	254,385	263,357
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	125	89	4,100	4,100	0	4,100	0%	100%	4,200	4,300
2160000 PRINTING AND PHOTOGRAPHY	624	919	1,100	1,100	675	750	-32%	11%	800	825
2370000 MAINTENANCE & REPAIR EQUIPMENT	2,889	1,023	3,600	3,600	2,000	3,600	0%	80%	3,700	3,800
2550000 DUES & MEMBERSHIPS	475	525	475	475	475	475	0%	0%	475	475
2700000 CONTRACTUAL SERVICES	25,574	37,308	38,150	38,150	33,250	40,900	7%	23%	41,400	42,900
TOTAL CONTRACTUAL SERVICES	29,687	39,864	47,425	47,425	36,400	49,825	5%	37%	50,575	52,300
COMMODITIES										
3010000 OFFICE SUPPLIES	217	415	300	300	300	300	0%	0%	350	400
3070000 OPERATING SUPPLIES & EQUIP.	16,111	22,910	20,400	20,400	15,885	7,500	-63%	-53%	8,000	8,500
3100000 GAS, OIL & LUBRICANTS	239,494	244,972	306,000	306,000	260,000	268,000	-12%	3%	276,000	284,000
3110000 EQUIPMENT PARTS	76,570	91,150	91,300	91,300	91,300	96,000	5%	5%	100,600	107,000
3160000 CLOTHING & UNIFORMS	428	429	750	750	750	750	0%	0%	800	850
3200000 MEDICAL SUPPLIES	0	0	0	0	0	300	100%	100%	300	300
TOTAL COMMODITIES	332,820	359,876	418,750	418,750	368,235	372,850	-11%	1%	386,050	401,050
CAPITAL OUTLAY										
5060000 TOOLS, SHOP & CONSTR. EQUIP.	9,774	0	0	0	2,750	0	100%	100%	2,500	13,000
TOTAL CAPITAL OUTLAY	9,774	0	0	0	2,750	0	100%	100%	2,500	13,000
TOTAL EXPENDITURES	661,858	674,243	782,369	783,219	671,021	682,223	-13%	2%	693,510	729,707
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	5,392	7,946	12,297	12,297	12,297	9,242	-25%	-25%	9,762	9,762
TOTAL TRANSFERS OUT	5,392	7,946	12,297	12,297	12,297	9,242	-25%	-25%	9,762	9,762
TOTAL 1405 EXPENDITURES & TRANSFERS OUT	\$667,250	\$682,189	\$794,666	\$795,516	\$683,318	\$691,465	-13%	1%	\$703,272	\$739,469



10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE

10X1406 PARKING OPERATIONS & MAINTENANCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$55,844	\$56,558	\$57,078	\$57,078	\$57,867	\$58,844	3%	2%	\$60,904	\$63,036
1020000 OVERTIME	599	1,688	3,500	3,500	3,100	5,500	57%	77%	5,683	5,871
1030000 PART-TIME	5,508	4,280	4,080	4,080	4,080	4,080	0%	0%	4,182	4,287
1040000 MISCELLANEOUS	168	169	168	168	170	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	4,579	4,607	4,959	4,959	4,613	5,094	3%	10%	5,273	5,457
1160000 PENSION PLAN	2,715	4,300	5,605	5,785	5,785	6,396	14%	11%	6,524	6,655
1180000 GROUP LIFE INS. PREMIUM	189	205	212	212	214	212	0%	-1%	216	221
1190000 DENTAL HEALTH INSURANCE	1,000	1,134	972	972	932	1,020	5%	9%	1,051	1,082
1200000 EMPLOYEE HEALTH CARE	8,724	9,424	10,464	10,464	9,833	11,298	8%	15%	12,089	12,935
1220000 REIMB-HRA DEDUCTIBLE	397	465	429	429	429	442	3%	3%	455	469
1960000 WORKERS' COMPENSATION	15,190	14,730	16,048	16,048	2,291	1,940	-88%	-15%	2,018	2,099
TOTAL PERSONAL SERVICES	94,913	97,560	103,515	103,695	89,314	94,994	-8%	6%	98,566	102,287
<u>CONTRACTUAL SERVICES</u>										
2130000 TRAVEL AND TRAINING	0	0	500	500	0	750	50%	100%	750	750
2160000 PRINTING AND PHOTOGRAPHY	550	420	1,000	1,000	900	950	-5%	6%	1,000	1,000
2320000 ELECTRICITY	844	798	2,962	2,962	1,500	1,550	-48%	3%	1,564	1,676
2340000 SEWER SERVICE CHARGE	0	0	1,434	1,434	0	0	-100%	0%	0	0
2370000 MAINTENANCE & REPAIR EQUIP.	0	0	2,000	2,000	1,000	1,500	-25%	50%	2,000	2,000
2450000 RENT FACILITIES	24,000	24,000	24,000	24,000	24,000	24,000	0%	0%	24,000	24,000
2690000 BANKING & CREDIT CARD FEES	531	10,000	39,200	39,200	27,868	41,760	7%	50%	46,172	50,588
2700000 CONTRACTUAL SERVICES	7,515	17,898	22,220	22,220	12,780	20,280	-9%	59%	23,664	18,864
2700002 ST. LOUIS COUNTY DR/SHAW PARK DR	101,575	60,830	62,000	62,000	63,695	64,000	3%	0%	65,000	66,000
2700003 CONTRACTUAL SERV. - BONHOMME	101,100	95,007	121,800	121,800	152,400	153,825	26%	1%	156,350	158,880
8100000 STL.CO. BOND-SHAW PARK DR. GARAGE	230,808	230,808	230,809	230,809	230,809	230,809	0%	0%	230,809	230,809
TOTAL CONTRACTUAL SERVICES	466,923	439,761	507,925	507,925	514,952	539,424	6%	5%	551,309	554,567
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	1,462	1,175	5,000	5,000	4,000	4,000	-20%	0%	4,750	5,500
3070000 OPERATING SUPPLIES & EQUIPMENT	22,671	14,367	10,850	10,850	8,577	8,750	-19%	2%	10,850	13,100
3160000 CLOTHING & UNIFORMS	306	106	400	400	401	400	0%	0%	425	450
3170000 AGRICULTURAL SUPPLIES	12,443	6,485	9,000	9,000	7,000	7,000	-22%	0%	7,000	7,000
3190000 HARDWARE & HAND TOOLS	1,877	967	1,000	1,000	750	750	-25%	0%	2,750	800
3250000 ASPHALT & ASPHALT PRODUCTS	1,728	5,968	2,500	2,500	2,500	2,500	0%	0%	2,750	3,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	2,275	1,536	2,750	2,750	4,858	4,250	55%	-13%	3,750	3,750
3270000 LUMBER & WOOD PRODUCTS	979	0	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3280000 PAINTS & PAINTING SUPPLIES	1,717	1,487	2,500	2,500	2,335	2,500	0%	7%	2,500	2,500
3300000 STEEL, IRON & METAL PRODUCTS	1,128	-44	2,100	2,100	2,100	2,150	2%	2%	2,200	2,350
3340000 PARKING METER & TRAFFIC COUNTERS	5,045	2,901	12,250	12,250	3,254	0	-100%	-100%	13,500	10,000
3380000 ELECTRICAL SUPPLIES	3,192	88	2,500	2,500	2,500	2,500	0%	0%	2,750	3,000

(continued)

10X1406	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
3390000 SIGN FABRICATION & ERECTION	905	1,811	2,250	2,250	2,500	2,500	11%	0%	2,500	2,750
3400000 OTHER OPERATING SUPPLIES	0	0	2,900	2,900	1,800	1,900	-34%	6%	0	0
TOTAL COMMODITIES	55,728	36,847	57,000	57,000	43,575	40,200	-29%	-8%	56,725	55,200
<u>CAPITAL OUTLAY</u>										
5020000 BUILDINGS, STRUCTURES & IMP.	7,722	0	7,000	7,000	7,000	7,500	7%	7%	8,000	48,500
5030000 OFFICE FURNITURE & EQUIPMENT	370	0	0	0	0	0	0%	0%	0	0
5060000 MACHINERY & EQUIPMENT	40,650	44,950	50,000	50,000	46,948	0	-100%	-100%	30,600	32,000
6110000 PARKING LOT RESURFACING	3,303	6,013	6,500	6,500	6,000	6,500	0%	8%	7,000	7,500
TOTAL CAPITAL OUTLAY	52,045	50,963	63,500	63,500	59,948	14,000	-78%	-77%	45,600	88,000
TOTAL EXPENDITURES	669,609	625,131	731,940	732,120	707,789	688,618	-6%	-3%	752,200	800,054
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	3,316	2,786	3,641	3,641	3,641	4,352	20%	20%	4,352	4,352
TOTAL TRANSFERS OUT	3,316	2,786	3,641	3,641	3,641	4,352	20%	20%	4,352	4,352
TOTAL 1406 EXPENDITURES & TRANSFERS OUT	\$672,925	\$627,917	\$735,581	\$735,761	\$711,430	\$692,970	-6%	-3%	\$756,552	\$804,406



10 GENERAL FUND - STREET LIGHTING

10X1409	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
STREET LIGHTING	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$95,793	\$87,298	\$93,625	\$93,625	\$94,023	\$96,980	4%	3%	\$100,374	\$103,887
1020000 OVERTIME	802	1,381	3,000	3,000	1,865	3,000	0%	61%	3,105	3,214
1040000 MISCELLANEOUS	265	266	264	264	265	264	0%	0%	269	275
1140000 FICA - EMPLOYER PORTION	7,156	6,597	7,412	7,412	7,064	7,669	3%	9%	7,937	8,215
1160000 PENSION PLAN	5,430	8,600	9,194	9,488	9,488	10,542	15%	11%	10,753	10,968
1180000 GROUP LIFE INS. PREMIUM	313	343	338	338	337	340	1%	1%	347	354
1190000 DENTAL HEALTH INSURANCE	1,843	1,544	1,404	1,404	1,390	1,473	5%	6%	1,517	1,563
1200000 EMPLOYEE HEALTH CARE	15,980	12,695	11,655	11,655	11,400	12,562	8%	10%	13,441	14,382
1220000 REIMB-HRA DEDUCTIBLE	793	929	858	858	858	884	3%	3%	910	938
1960000 WORKERS' COMPENSATION	5,720	5,546	6,043	6,043	6,043	5,612	-7%	-7%	5,836	6,069
TOTAL PERSONAL SERVICES	134,095	125,199	133,793	134,087	132,733	139,326	4%	5%	144,489	149,865
<u>CONTRACTUAL SERVICES</u>										
2320000 ELECTRICITY - STREET LIGHTING	70,458	69,471	90,750	90,750	81,000	83,500	-8%	3%	86,000	90,000
2320001 ELECTRICITY - TRAFFIC SIGNALS	29,302	29,619	32,560	32,560	27,560	28,387	-13%	3%	29,238	30,115
2370000 MAINTENANCE & REPAIR EQUIP.	810	1,994	3,000	3,000	3,000	3,000	0%	0%	3,000	3,000
2700000 CONTRACTUAL SERVICES	2,430	3,215	5,500	5,500	5,500	6,000	9%	9%	6,000	6,000
TOTAL CONTRACTUAL SERVICES	103,000	104,299	131,810	131,810	117,060	120,887	-8%	3%	124,238	129,115
<u>COMMODITIES</u>										
3190000 HARDWARE & HAND TOOLS	1,364	1,022	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	0	144	1,500	1,500	1,500	1,500	0%	0%	1,500	1,500
3380000 LIGHTING SYSTEMS PARTS	12,525	22,910	69,100	69,100	69,000	25,140	-64%	-64%	62,700	39,500
3430000 DOWNTOWN AREA HOLIDAY LIGHTING	3,755	4,869	5,000	5,000	5,000	5,500	10%	10%	6,000	6,000
TOTAL COMMODITIES	17,644	28,945	76,600	76,600	76,500	33,140	-57%	-57%	71,200	48,000
<u>CAPITAL OUTLAY</u>										
5060000 BUILDING TOOLS, SHOP & CONSTR. EQP.	0	0	4,500	4,500	2,510	8,000	78%	219%	0	0
TOTAL CAPITAL OUTLAY	0	0	4,500	4,500	2,510	8,000	78%	219%	0	0
TOTAL EXPENDITURES	254,739	258,443	346,703	346,997	328,803	301,353	-13%	-8%	339,927	326,980
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	0	10,161	14,313	14,313	14,313	14,004	-2%	-2%	14,004	14,004
TOTAL TRANSFERS OUT	0	10,161	14,313	14,313	14,313	14,004	-2%	-2%	14,004	14,004
TOTAL 1409 EXPENDITURES & TRANSFERS OUT	\$254,739	\$268,604	\$361,016	\$361,310	\$343,116	\$315,357	-13%	-8%	\$353,931	\$340,984

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DEPARTMENT OF PARKS AND RECREATION

Funded Staffing			
	2012	2013	2014
<u>Administration & Recreation</u>			
Director of Parks & Recreation	1	1	1
Parks & Recreation Superintendent	1	1	0
Recreation Manager	0	0	1
Recreation Assistant-Administration	1	1	1
Recreation Assistant-Sports	1	1	0
Recreation Supervisor-Sports	1	1	1
Event Specialist	0.75	0.75	0.75
Community Resource Coordinator	0.5	0.5	0.5
Recreation Supervisor-Community	0.5	0.5	0.5
Recreation Aquatic Supervisor	0.25	0.25	0.25
Total Administration & Recreation	7	7	6
<u>Parks Maintenance</u>			
Parks Superintendent	1	1	1
Parks Supervisor	2	2	1
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	4	4	3
Total Parks Maintenance	9	9	7
<u>Clayton Century Foundation</u>			
Community Resource Coordinator	0.5	0.5	0.5
Total Clayton Century Foundation	0.5	0.5	0.5
Total Parks & Recreation	16.5	16.5	13.5

Mission

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

Description

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

Recreation

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

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

Parks Maintenance

The Parks Maintenance program 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 program.

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

Goal

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

Key Intended Outcome

Recreation and Culture

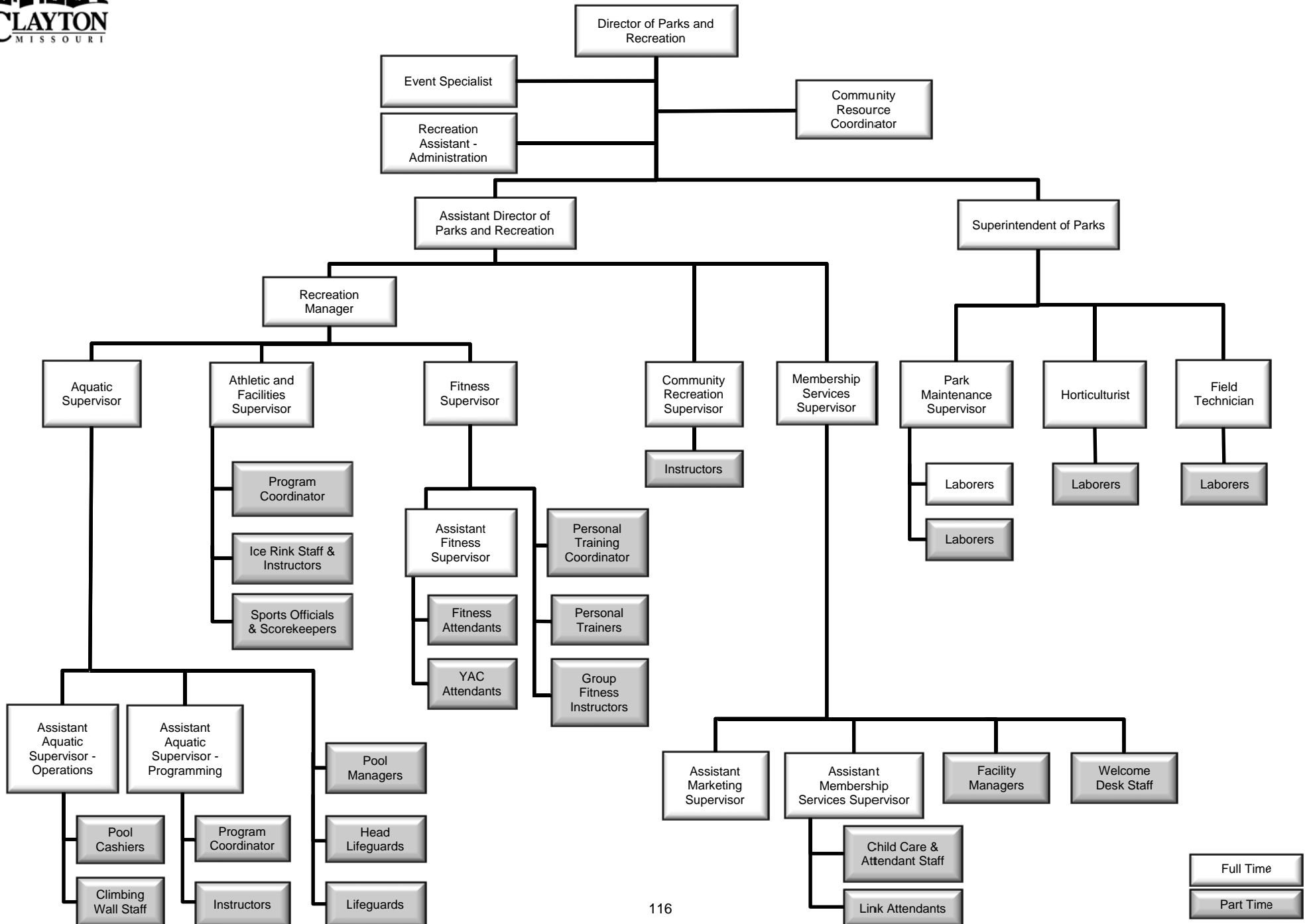
Performance Measures (by Fiscal Year):

Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of residents rating overall satisfaction with parks and recreation service as good or better	94%	92%	92%	92%	95%
Financial	Cost of park maintenance per acre maintained	\$9,239	\$10,371	\$10,211	\$9,000	\$8,500
	Cost per program participant	\$35.75	\$34.36	\$33.47	\$34.00	\$34.00
Process	Total annual program participants	21,137	23,347	23,612	23,500	23,500
	Total recreation facility attendance	652,938	638,649	693,958	650,000	650,000
	Acres properly maintained (per park inspection index)	81.56%	82.42%	84.81%	84.00%	84.00%
	% households with one or more recreation pass holders	29.70%	30.33%	30.47%	30%	30%
People	Average annual training hours per full-time equivalent employees	32	35	34	30	30
	Employee Engagement Index	N/A	4.22	4.05	N/A	4.25

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



City of Clayton Parks & Recreation Department

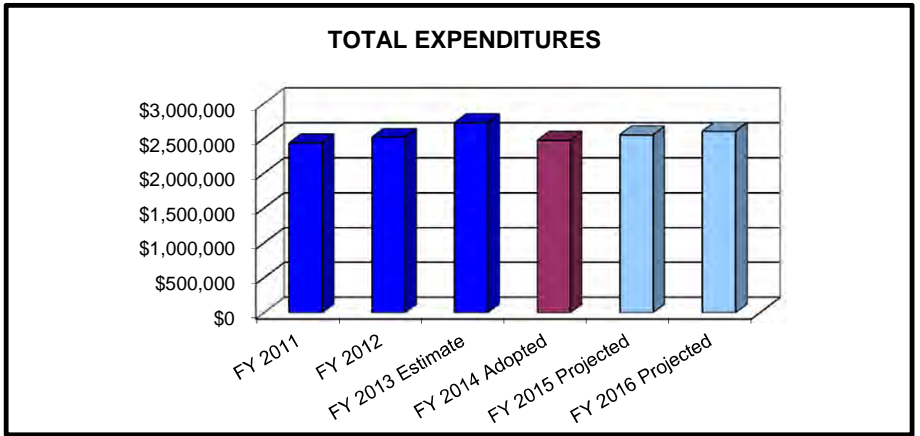
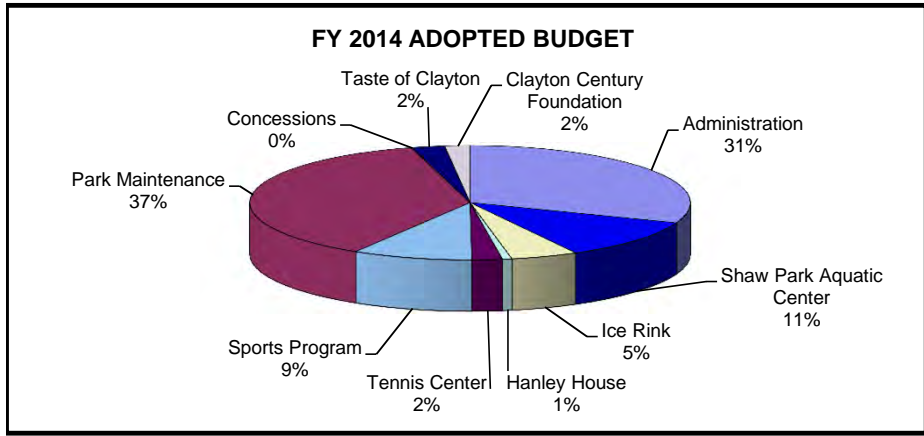


Full Time
Part Time



SUMMARY OF EXPENDITURES BY PROGRAM

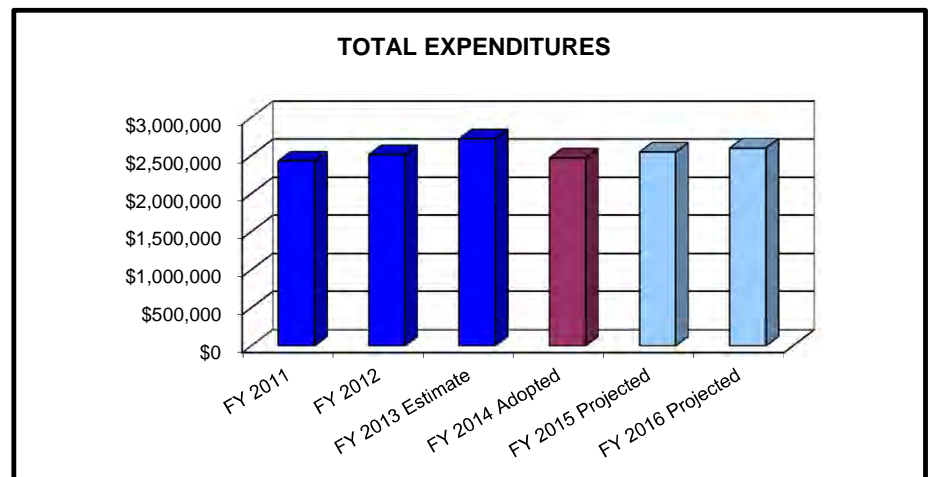
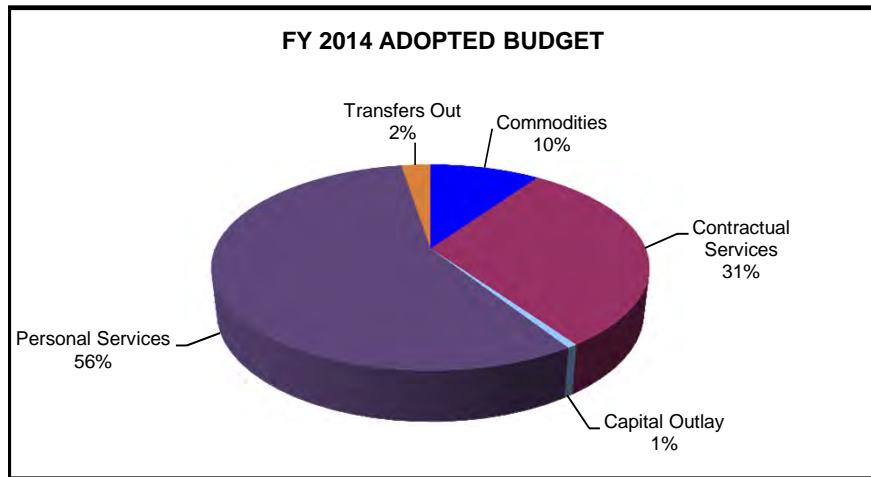
DEPARTMENT: PARKS & RECREATION	FUND: GENERAL									
PROGRAM: ALL	PROGRAM ACCOUNTS: 1601-1613 & 1502-1503									
PARKS & RECREATION DEPARTMENT - BY PROGRAM	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
P&R ADMINISTRATION	\$756,942	\$790,228	\$950,093	\$905,836	\$878,486	\$758,772	-20%	-14%	\$791,382	\$808,073
SHAW PARK AQUATIC CENTER	246,420	249,066	254,750	264,250	281,877	278,698	9%	-1%	265,787	276,268
ICE RINK	97,379	167,680	117,250	117,250	122,986	120,614	3%	-2%	128,051	131,388
HANLEY HOUSE	20,158	11,875	24,585	24,585	25,899	17,038	-31%	-34%	17,677	17,709
TENNIS CENTER	34,325	8,318	46,596	51,333	55,842	54,706	17%	-2%	57,838	59,576
SPORTS PROGRAMS	178,845	204,065	190,010	190,010	213,072	216,365	14%	2%	219,152	223,030
PARK MAINTENANCE	1,000,994	991,712	1,028,774	1,030,160	1,030,466	913,213	-11%	-11%	956,110	971,431
CONCESSIONS	63,748	1,421	66,048	1,300	1,694	1,675	-97%	-1%	1,675	1,675
TASTE OF CLAYTON	0	40,958	59,140	59,140	59,140	59,140	0%	0%	59,140	59,140
CLAYTON CENTURY FOUNDATION	29,760	45,198	45,350	46,599	49,155	45,680	1%	-7%	47,806	49,344
TOTAL PARKS & RECREATION	\$2,428,571	\$2,510,521	\$2,782,596	\$2,690,463	\$2,718,617	\$2,465,901	-11%	-9%	\$2,544,618	\$2,597,634





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PARKS & RECREATION						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1601-1613 & 1502 & 1503				
PARKS & RECREATION DEPARTMENT BY CATEGORY	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,467,560	\$1,455,351	\$1,606,932	\$1,549,913	\$1,468,760	\$1,393,272	-13%	-5%	\$1,442,348	\$1,490,876
CONTRACTUAL SERVICES	652,542	727,891	767,747	760,123	797,642	754,306	-2%	-5%	768,575	779,409
COMMODITIES	270,986	253,814	327,761	290,771	347,559	238,801	-27%	-31%	269,783	261,480
CAPITAL OUTLAY	0	13,077	15,000	24,500	39,500	16,000	7%	-59%	0	0
PROGRAMS	1,249	8,050	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	2,392,337	2,458,183	2,717,440	2,625,307	2,653,461	2,402,379	-12%	-9%	2,480,706	2,531,765
TRANSFERS OUT	36,234	52,338	65,156	65,156	65,156	63,522	-3%	-3%	63,912	65,869
TOTAL PARKS & RECREATION	\$2,428,571	\$2,510,521	\$2,782,596	\$2,690,463	\$2,718,617	\$2,465,901	-11%	-9%	\$2,544,618	\$2,597,634





10 GENERAL FUND - PARKS & RECREATION ADMINISTRATION

10X1601 P&R ADMINISTRATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$371,697	\$386,100	\$399,194	\$399,194	\$368,349	\$364,598	-9%	-1%	\$377,976	\$391,198
1030000 PART-TIME	8,632	5,028	7,350	7,350	7,350	7,088	-4%	-4%	7,265	7,447
1140000 FICA - EMPLOYER PORTION	27,858	28,837	31,100	31,100	27,682	28,434	-9%	3%	29,475	30,506
1160000 PENSION PLAN	19,005	30,100	34,713	40,456	40,456	39,632	14%	-2%	40,424	41,233
1180000 GROUP LIFE INS. PREMIUM	1,248	1,295	1,395	1,395	1,395	1,240	-11%	-11%	1,264	1,290
1190000 DENTAL HEALTH INSURANCE	3,983	4,550	4,374	4,374	3,672	3,569	-18%	-3%	3,676	3,786
1200000 EMPLOYEE HEALTH CARE	32,776	35,424	42,930	42,930	33,678	34,809	-19%	3%	37,245	39,852
1220000 REIMB-HRA DEDUCTIBLE	1,467	1,718	1,586	1,586	1,586	1,634	3%	3%	1,682	1,733
1960000 WORKERS' COMPENSATION	8,344	8,091	8,812	8,812	8,812	6,516	-26%	-26%	6,777	7,048
TOTAL PERSONAL SERVICES	475,010	501,143	531,454	537,197	492,980	487,520	-8%	-1%	505,784	524,093
CONTRACTUAL SERVICES										
2100000 POSTAGE - NEWSLETTER	5,194	10,444	11,207	11,207	11,207	11,500	3%	3%	11,724	11,936
2130000 TRAVEL & TRAINING	10,587	12,357	10,650	10,650	7,334	9,370	-12%	28%	12,370	9,870
2150000 ADVERTISING	4,353	4,888	4,400	4,400	4,400	4,400	0%	0%	4,400	4,400
2160000 PRINTING AND PHOTOGRAPHY	5,506	4,160	4,035	4,035	4,140	4,335	7%	5%	4,383	4,430
2170000 PUBLICATIONS	12,212	11,012	12,000	12,000	10,561	11,475	-4%	9%	11,694	11,919
2330000 TELEPHONE	18,842	18,838	17,334	17,334	15,621	15,999	-8%	2%	16,389	16,790
2370000 MAINTENANCE & REPAIR EQUIP.	438	1,945	1,000	1,000	1,025	1,050	5%	2%	1,050	1,100
2550000 DUES & MEMBERSHIPS	2,416	2,886	3,300	3,300	2,981	3,022	-8%	1%	3,655	3,160
2690000 BANKING & CREDIT CARD FEES	19,009	20,231	20,000	20,000	22,000	23,000	15%	5%	24,000	25,000
2700000 CONTRACTUAL SERVICES	20,811	21,209	15,230	15,230	16,489	15,630	3%	-5%	15,630	15,880
2700400 CONTRIBUTION TO CRSWC	150,000	150,000	250,000	200,000	200,000	150,000	-40%	-25%	150,000	150,000
TOTAL CONTRACTUAL SERVICES	249,368	257,970	349,156	299,156	295,758	249,781	-28%	-16%	255,295	254,485
COMMODITIES										
3010000 OFFICE SUPPLIES	6,905	8,378	6,665	6,665	8,565	4,638	-30%	-46%	6,753	6,845
3070000 OPERATING SUPPLIES & EQUIP.	21,991	18,845	58,650	58,650	76,950	14,225	-76%	-82%	19,275	19,900
3160000 CLOTHING & UNIFORMS	1,900	-736	1,550	1,550	1,550	0	-100%	-100%	1,600	0
3220000 FOOD & BEVERAGE	2,287	4,628	2,618	2,618	2,683	2,608	0%	-3%	2,675	2,750
TOTAL COMMODITIES	33,083	31,115	69,483	69,483	89,748	21,471	-69%	-76%	30,303	29,495
PROGRAMS										
4650000 SPECIAL EVENTS	-519	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	-519	0	0	0	0	0	0%	0%	0	0
TOTAL 1601 EXPENDITURES	\$756,942	\$790,228	\$950,093	\$905,836	\$878,486	\$758,772	-20%	-14%	\$791,382	\$808,073



10 GENERAL FUND - SHAW PARK AQUATIC CENTER

10X1603 SHAW PARK AQUATIC CENTER	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$5,672	\$7,084	\$6,015	\$6,015	\$6,015	\$6,114	2%	2%	\$6,328	\$6,549
1020000 OVERTIME	12,671	4,437	3,688	3,688	3,685	3,771	2%	2%	3,903	4,040
1030000 PART-TIME	101,376	101,580	106,652	106,652	106,600	110,360	3%	4%	113,260	116,235
1030150 PART-TIME MANAGER AQUATIC CENTER	13,163	19,950	19,013	19,013	19,010	20,130	6%	6%	20,532	20,942
1030250 PART-TIME - AQUATICS	5,461	6,582	7,508	7,508	7,500	7,906	5%	5%	8,064	8,225
1140000 FICA - EMPLOYER PORTION	10,694	10,682	11,437	11,437	11,450	11,343	-1%	-1%	12,248	12,151
1960000 WORKERS' COMPENSATION	3,916	3,797	4,137	4,137	4,137	4,691	13%	13%	4,879	5,074
TOTAL PERSONAL SERVICES	152,953	154,112	158,450	158,450	158,397	164,315	4%	4%	169,214	173,216
<u>CONTRACTUAL SERVICES</u>										
2310000 WATER	13,544	17,453	14,730	14,730	17,250	17,678	20%	2%	18,301	18,850
2340000 SEWER SERVICE CHARGE	7,981	9,503	13,650	13,650	13,500	13,905	2%	3%	14,322	14,752
2350000 MAINT. & REPAIR STRUCTURES	11,308	6,726	5,000	5,000	13,250	7,000	40%	-47%	6,500	7,000
2370000 MAINTENANCE & REPAIR EQUIP.	16,108	6,169	5,000	5,000	6,250	6,500	30%	4%	6,500	7,000
2420000 RENTALS	5,526	4,179	3,570	3,570	4,050	4,050	13%	0%	4,050	4,050
TOTAL CONTRACTUAL SERVICES	54,467	44,030	41,950	41,950	54,300	49,133	17%	-10%	49,673	51,652
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	34,634	48,024	33,350	33,350	38,680	43,250	30%	12%	40,900	45,400
3360000 BUILDING MAINTENANCE PARTS	4,366	2,900	6,000	6,000	6,000	6,000	0%	0%	6,000	6,000
TOTAL COMMODITIES	39,000	50,924	39,350	39,350	44,680	49,250	25%	10%	46,900	51,400
<u>CAPITAL OUTLAY</u>										
5020000 BUILDING STRUCTURES & IMP.	0	0	15,000	24,500	24,500	16,000	7%	-35%	0	0
TOTAL CAPITAL OUTLAY	0	0	15,000	24,500	24,500	16,000	7%	-35%	0	0
TOTAL 1603 EXPENDITURES	\$246,420	\$249,066	\$254,750	\$264,250	\$281,877	\$278,698	9%	-1%	\$265,787	\$276,268



10 GENERAL FUND - ICE RINK

10X1604 ICE RINK	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$2,910	\$3,336	\$3,769	\$3,769	\$3,952	\$4,116	9%	4%	\$4,260	\$4,409
1020000 OVERTIME	\$34	\$49	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1030000 PART-TIME	\$13,004	\$12,725	\$12,960	\$12,960	\$15,027	\$15,158	17%	1%	\$15,608	\$16,071
1030150 PART-TIME MANAGER ICE RINK	\$7,612	\$9,098	\$10,768	\$10,768	\$10,855	\$10,975	2%	1%	\$11,194	\$11,418
1030450 PART-TIME - ICE SKATING	\$1,371	\$1,422	\$3,240	\$3,240	\$1,781	\$3,240	0%	82%	\$3,305	\$3,371
1140000 FICA - EMPLOYER PORTION	\$1,907	\$2,037	\$2,351	\$2,351	\$2,405	\$2,562	9%	7%	\$2,652	\$2,744
1960000 WORKERS' COMPENSATION	\$831	\$806	\$877	\$877	\$877	\$896	2%	2%	\$932	\$969
TOTAL PERSONAL SERVICES	\$27,669	\$29,473	\$33,965	\$33,965	\$34,897	\$36,947	9%	6%	\$37,951	\$38,982
<u>CONTRACTUAL SERVICES</u>										
2300000 NATURAL GAS	\$6,137	\$4,756	\$8,400	\$8,400	\$7,500	\$7,725	-8%	3%	\$7,957	\$8,196
2310000 WATER	\$7,035	\$12,112	\$8,280	\$8,280	\$9,300	\$9,579	16%	3%	\$9,866	\$10,162
2340000 SEWER SERVICE CHARGE	\$6,326	\$7,610	\$6,930	\$6,930	\$6,930	\$7,138	3%	3%	\$7,352	\$7,573
2350000 MAINT. & REPAIR STRUCTURES	\$7,927	\$17,294	\$7,500	\$7,500	\$4,000	\$7,500	0%	88%	\$8,000	\$8,000
2370000 MAINTENANCE & REPAIR EQUIP.	\$35,234	\$86,510	\$42,000	\$42,000	\$41,500	\$44,000	5%	6%	\$45,500	\$47,000
TOTAL CONTRACTUAL SERVICES	\$62,659	\$128,282	\$73,110	\$73,110	\$69,230	\$75,942	4%	10%	\$78,675	\$80,931
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	\$3,951	\$2,787	\$3,885	\$3,885	\$12,804	\$1,435	-63%	-89%	\$4,985	\$4,985
3160000 CLOTHING & UNIFORMS	\$401	\$455	\$540	\$540	\$288	\$540	0%	88%	\$540	\$540
3200000 MEDICAL SUPPLIES	\$49	\$103	\$150	\$150	\$167	\$150	0%	-10%	\$150	\$150
3360000 BUILDING MAINTENANCE PARTS	\$2,650	\$6,580	\$5,600	\$5,600	\$5,600	\$5,600	0%	0%	\$5,750	\$5,800
TOTAL COMMODITIES	\$7,051	\$9,925	\$10,175	\$10,175	\$18,859	\$7,725	-24%	-59%	\$11,425	\$11,475
TOTAL 1604 EXPENDITURES	\$97,379	\$167,680	\$117,250	\$117,250	\$122,986	\$120,614	3%	-2%	\$128,051	\$131,388



10 GENERAL FUND - HANLEY HOUSE

10X1606 HANLEY HOUSE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1030000 PART-TIME	\$2,230	\$20	\$1,140	\$1,140	\$1,140	\$1,710	50%	50%	\$1,753	\$1,797
1140000 FICA - EMPLOYER PORTION	\$170	\$11	\$87	\$87	\$124	\$131	51%	6%	\$135	\$140
1960000 WORKERS' COMPENSATION	0	0	0	0	0	46	0%	100%	48	50
TOTAL PERSONAL SERVICES	2,400	31	1,227	1,227	1,264	1,887	54%	49%	1,936	1,987
<u>CONTRACTUAL SERVICES</u>										
2300000 NATURAL GAS	1,859	1,268	2,320	2,320	1,900	1,960	-16%	3%	2,019	2,059
2310000 WATER	1,101	1,999	1,620	1,620	2,100	2,163	34%	3%	2,228	2,295
2320000 ELECTRICITY	1,358	1,861	1,920	1,920	2,175	2,240	17%	3%	2,352	2,470
2340000 SEWER SERVICE CHARGE	166	538	530	530	1,750	1,803	240%	3%	1,857	1,913
2350000 MAINT. & REPAIR STRUCTURES	0	237	600	600	600	600	0%	0%	600	600
2370000 MAINTENANCE & REPAIR EQUIP.	195	225	260	260	260	260	0%	0%	260	260
2700000 CONTRACTUAL SERVICES	7,275	1,467	11,508	11,508	11,300	1,750	-85%	-85%	1,750	1,750
TOTAL CONTRACTUAL SERVICES	11,954	7,595	18,758	18,758	20,085	10,776	-43%	-46%	11,066	11,347
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	419	1,170	1,600	1,600	1,550	1,375	-14%	-11%	1,675	1,375
3360000 BUILDING MAINTENANCE PARTS	5,385	3,079	3,000	3,000	3,000	3,000	0%	0%	3,000	3,000
TOTAL COMMODITIES	5,804	4,249	4,600	4,600	4,550	4,375	-5%	-4%	4,675	4,375
TOTAL 1606 EXPENDITURES	\$20,158	\$11,875	\$24,585	\$24,585	\$25,899	\$17,038	-31%	-34%	\$17,677	\$17,709



10 GENERAL FUND - TENNIS CENTER

10X1607 TENNIS CENTER	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$525	\$0	\$552	\$0	\$0	\$0	-100%	0%	\$0	\$0
1030000 PART-TIME	7,271	74	7,048	0	0	0	-100%	0%	0	0
1030150 PART-TIME MANAGER - TENNIS	1,269	153	6,193	362	362	0	-100%	-100%	0	0
1030250 PART-TIME - TENNIS INSTRUCTION	13,481	1,883	18,480	1,056	1,055	0	-100%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	1,725	161	2,862	109	0	0	-100%	0%	0	0
1960000 WORKERS' COMPENSATION	977	947	1,031	0	0	0	-100%	0%	0	0
TOTAL PERSONAL SERVICES	25,248	3,218	36,166	1,527	1,417	0	-100%	-100%	0	0
CONTRACTUAL SERVICES										
2350000 BUILDING MAINTENANCE	373	283	800	800	800	800	0%	0%	800	800
2700000 CONTRACTUAL SERVICES	4,500	0	3,150	45,526	49,585	51,906	1548%	5%	53,538	55,251
TOTAL CONTRACTUAL SERVICES	4,873	283	3,950	46,326	50,385	52,706	1234%	5%	54,338	56,051
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIP.	3,420	325	5,680	2,680	3,240	1,200	-79%	-63%	2,700	2,725
3360000 BUILDING MAINTENANCE PARTS	784	15	800	800	800	800	0%	0%	800	800
TOTAL COMMODITIES	4,204	340	6,480	3,480	4,040	2,000	-69%	-50%	3,500	3,525
CAPITAL OUTLAY										
5020000 BUILDINGS, STRUCTURES & IMPROVEMENTS	0	4,477	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	4,477	0	0	0	0	0%	0%	0	0
TOTAL 1607 EXPENDITURES	\$34,325	\$8,318	\$46,596	\$51,333	\$55,842	\$54,706	17%	-2%	\$57,838	\$59,576



10 GENERAL FUND - SPORTS PROGRAMS

10X1608 SPORTS PROGRAMS	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$938	\$1,328	\$1,166	\$1,166	\$1,166	\$1,430	23%	23%	\$1,480	\$1,532
1020000 OVERTIME	653	1,061	860	860	860	875	2%	2%	906	937
1030000 PART-TIME	0	0	0	0	0	0	0%	0%	330	675
1030200 PART-TIME ADULT OFFICIAL/COORDINATORS	20,236	24,682	21,068	21,068	21,068	21,230	1%	1%	21,655	22,087
1030201 PART-TIME YOUTH OFFICIAL/COORDINATORS	37,315	36,970	36,078	36,078	42,038	44,759	24%	6%	45,654	46,568
1140000 FICA - EMPLOYER PORTION	4,525	4,873	4,527	4,527	4,587	5,224	15%	14%	5,407	5,597
1960000 WORKERS' COMPENSATION	1,775	1,721	1,876	1,876	1,876	1,819	-3%	-3%	1,892	1,968
TOTAL PERSONAL SERVICES	65,442	70,635	65,575	65,575	71,595	75,337	15%	5%	77,324	79,364
<u>CONTRACTUAL SERVICES</u>										
2700102 CONTRACTUAL SPORTS CAMPS INST.	19,340	22,403	22,388	22,388	24,248	24,248	8%	0%	24,248	25,556
2700550 CONTRACTUAL - FITNESS	57,114	63,959	57,450	57,450	75,049	74,000	29%	-1%	74,800	74,800
2900000 CONTRACTUAL - YOUTH SPORTS	200	175	2,800	2,800	1,000	1,000	-64%	0%	1,000	1,300
TOTAL CONTRACTUAL SERVICES	76,654	86,537	82,638	82,638	100,297	99,248	20%	-1%	100,048	101,656
<u>COMMODITIES</u>										
3460100 FITNESS	1,122	0	0	0	0	0	0%	0%	0	0
3460200 LEAGUES - ADULT	4,656	2,844	5,747	5,747	5,130	5,130	-11%	0%	5,130	5,360
3460201 LEAGUES - YOUTH	30,968	35,449	36,050	36,050	36,050	36,650	2%	2%	36,650	36,650
TOTAL COMMODITIES	36,746	38,293	41,797	41,797	41,180	41,780	0%	1%	41,780	42,010
<u>PROGRAMS</u>										
4580000 LEAGUES-YOUTH	3	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	3	0	0	0	0	0	0%	0%	0	0
<u>CAPITAL OUTLAY</u>										
5020000 BUILDING STRUCTURES & IMP.	0	8,600	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	8,600	0	0	0	0	0%	0%	0	0
TOTAL 1608 EXPENDITURES	\$178,845	\$204,065	\$190,010	\$190,010	\$213,072	\$216,365	14%	2%	\$219,152	\$223,030



10 GENERAL FUND - PARK MAINTENANCE

10X1610 PARK MAINTENANCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$419,075	\$429,095	\$440,524	\$440,524	\$421,957	\$354,284	-20%	-16%	\$366,684	\$379,518
1020000 OVERTIME	22,908	21,301	25,368	25,368	25,368	25,875	2%	2%	26,781	27,718
1030000 PART-TIME	66,444	41,528	68,400	68,400	63,400	64,668	-5%	2%	66,285	67,942
1040000 MISCELLANEOUS	313	314	312	312	318	312	0%	-2%	318	325
1140000 FICA - EMPLOYER PORTION	37,232	36,208	40,897	40,897	35,317	34,053	-17%	-4%	35,245	36,479
1160000 PENSION PLAN	24,435	38,700	43,259	44,645	44,645	38,511	-11%	-14%	39,281	40,066
1180000 GROUP LIFE INS. PREMIUM	1,407	1,541	1,631	1,631	1,631	1,293	-21%	-21%	1,318	1,345
1190000 DENTAL HEALTH INSURANCE	7,955	7,899	6,696	6,696	5,985	4,986	-26%	-17%	5,136	5,290
1200000 EMPLOYEE HEALTH CARE	65,187	61,403	63,082	63,082	46,544	44,787	-29%	-4%	47,922	51,277
1220000 REIMB-HRA DEDUCTIBLE	2,378	2,786	2,572	2,572	2,572	2,649	3%	3%	2,728	2,810
1960000 WORKERS' COMPENSATION	16,186	16,469	17,096	17,096	17,096	11,668	-32%	-32%	12,135	12,620
TOTAL PERSONAL SERVICES	663,520	657,244	709,837	711,223	664,833	583,086	-18%	-12%	603,833	625,390
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	3,469	3,816	3,725	3,725	3,425	3,825	3%	12%	4,825	3,825
2300000 NATURAL GAS	5,349	4,573	6,200	6,200	5,500	5,665	-9%	3%	5,865	6,040
2310000 WATER	17,400	26,683	16,480	16,480	24,000	24,720	50%	3%	25,420	26,182
2320001 ELECTRICITY - POOL/RINK/TENNIS	63,141	61,679	66,000	66,000	66,000	67,980	3%	3%	71,380	74,950
2340000 SEWER SERVICE CHARGE	13,834	9,637	14,940	14,940	14,940	15,390	3%	3%	15,850	16,325
2350000 MAINT. & REPAIR STRUCTURES	20,142	1,763	2,000	2,000	2,000	2,000	0%	0%	2,000	2,200
2370000 MAINTENANCE & REPAIR EQUIP.	12,677	8,634	3,000	3,000	3,000	3,300	10%	10%	10,300	9,825
2420000 RENTALS	1,489	4,156	4,000	4,000	2,000	2,000	-50%	0%	2,000	2,000
2700000 CONTRACTUAL SERVICES	53,941	48,681	37,300	37,300	42,182	47,300	27%	12%	37,300	37,400
TOTAL CONTRACTUAL SERVICES	191,442	169,622	153,645	153,645	163,047	172,180	12%	6%	174,940	178,747
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIP.	99,135	93,516	91,000	91,000	112,700	85,000	-7%	-25%	104,000	92,000
3160000 CLOTHING & UNIFORMS	5,165	5,438	5,561	5,561	5,555	5,250	-6%	-5%	5,250	5,250
3200000 MEDICAL SUPPLIES	312	122	400	400	400	400	0%	0%	400	400
3220000 FOOD & BEVERAGE	1,040	1,208	975	975	1,575	1,575	62%	0%	1,575	1,575
3360000 BUILDING MAINTENANCE PARTS	2,381	4,174	2,200	2,200	2,200	2,200	0%	0%	2,200	2,200
TOTAL COMMODITIES	108,033	104,458	100,136	100,136	122,430	94,425	-6%	-23%	113,425	101,425
PROGRAMS										
4680000 CORPORATE TENT	1,765	8,050	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	1,765	8,050	0	0	0	0	0%	0%	0	0
CAPITAL OUTLAY										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	0	0	0	0	15,000	0	100%	100%	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	15,000	0	100%	100%	0	0
TOTAL EXPENDITURES	964,760	939,374	963,618	965,004	965,310	849,691	-12%	-12%	892,198	905,562
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	36,234	52,338	65,156	65,156	65,156	63,522	-3%	-3%	63,912	65,869
TOTAL TRANSFERS OUT	36,234	52,338	65,156	65,156	65,156	63,522	-3%	-3%	63,912	65,869
TOTAL 1610 EXPENDITURES & TRANSFERS OUT	\$1,000,994	\$991,712	\$1,028,774	\$1,030,160	\$1,030,466	\$913,213	-11%	-11%	\$956,110	\$971,431



10 GENERAL FUND - CONCESSIONS

10X1613 CONCESSIONS	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$1,207	\$0	\$1,825	\$0	\$17	\$0	-100%	-100%	\$0	\$0
1020000 OVERTIME	9	0	0	0	0	0	0%	0%	0	0
1030000 PART-TIME	16,639	17	17,167	0	0	0	-100%	0%	0	0
1030150 PART-TIME MANAGER - CONCESSIONS	7,853	0	8,796	0	0	0	-100%	0%	0	0
1140000 FICA - EMPLOYER PORTION	1,967	1	2,126	0	2	0	-100%	-100%	0	0
1960000 WORKERS' COMPENSATION	798	0	844	0	0	0	-100%	0%	0	0
TOTAL PERSONAL SERVICES	28,473	18	30,758	0	19	0	-100%	-100%	0	0
<u>CONTRACTUAL SERVICES</u>										
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,125	1,069	1,300	1,300	1,300	1,300	0%	0%	1,300	1,300
TOTAL CONTRACTUAL SERVICES	1,125	1,069	1,300	1,300	1,300	1,300	0%	0%	1,300	1,300
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIPMENT	34,150	334	33,990	0	375	375	-99%	0%	375	375
TOTAL COMMODITIES	34,150	334	33,990	0	375	375	-99%	0%	375	375
TOTAL 1613 EXPENDITURES	\$63,748	\$1,421	\$66,048	\$1,300	\$1,694	\$1,675	-97%	-1%	\$1,675	\$1,675



10 GENERAL FUND - TASTE OF CLAYTON

10X1502	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
1502 TASTE OF CLAYTON	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2100000 POSTAGE	\$0	\$0	\$300	\$300	\$300	\$300	0%	0%	\$300	\$300
2150000 ADVERTISING	0	605	4,930	4,930	4,930	4,930	0%	0%	4,930	4,930
2160000 PRINTING AND PHOTOGRAPHY	0	870	750	750	750	750	0%	0%	750	750
2550000 DUES & MEMBERSHIPS	0	174	3,310	3,310	3,310	3,310	0%	0%	3,310	3,310
2700000 CONTRACTUAL SERVICES	0	30,854	33,950	33,950	33,950	33,950	0%	0%	33,950	33,950
TOTAL CONTRACTUAL SERVICES	0	32,503	43,240	43,240	43,240	43,240	0%	0%	43,240	43,240
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	0	8,296	14,700	14,700	14,700	14,700	0%	0%	14,700	14,700
3210000 MEETINGS & RECEPTIONS	0	159	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
TOTAL COMMODITIES	0	8,455	15,900	15,900	15,900	15,900	0%	0%	15,900	15,900
TOTAL 1502 EXPENDITURES	\$0	\$40,958	\$59,140	\$59,140	\$59,140	\$59,140	0%	0%	\$59,140	\$59,140



10 GENERAL FUND - CENTURY FOUNDATION

10X1503 1503 CLAYTON CENTURY FOUNDATION	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$21,546	\$22,242	\$23,337	\$23,337	\$24,094	\$24,633	6%	2%	\$26,113	\$27,024
1030000 PART-TIME	0	9,478	10,000	10,000	10,000	11,440	14%	14%	11,726	12,019
1140000 FICA - EMPLOYER PORTION	1,617	2,351	2,550	2,550	2,448	2,760	8%	13%	2,903	3,004
1160000 PENSION PLAN	1,358	2,150	1,116	2,365	2,365	2,678	140%	13%	2,731	2,786
1180000 GROUP LIFE INS. PREMIUM	72	76	80	80	80	84	5%	5%	85	87
1190000 DENTAL HEALTH INSURANCE	223	331	216	216	486	227	5%	-53%	233	240
1200000 EMPLOYEE HEALTH CARE	1,879	2,686	2,039	2,039	3,723	2,195	8%	-41%	2,348	2,512
1220000 REIMB-HRA DEDUCTIBLE	84	99	91	91	91	92	1%	1%	93	95
1960000 WORKERS' COMPENSATION	66	64	71	71	71	71	0%	0%	74	77
TOTAL PERSONAL SERVICES	26,845	39,477	39,500	40,749	43,358	44,180	12%	2%	46,306	47,844
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	2,915	1,937	2,000	2,000	1,300	1,000	-50%	-23%	1,000	1,000
3210000 MEETINGS & RECEPTIONS	0	3,784	3,850	3,850	4,497	500	-87%	-89%	500	500
TOTAL COMMODITIES	2,915	5,721	5,850	5,850	5,797	1,500	-74%	-74%	1,500	1,500
TOTAL 1503 EXPENDITURES	\$29,760	\$45,198	\$45,350	\$46,599	\$49,155	\$45,680	1%	-7%	\$47,806	\$49,344

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NON-DEPARTMENTAL

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

Insurance expenditures include premium and deductible payments associated with the following types of coverage: property, general liability, unemployment, Public Officials, underground storage tanks, and Directors and Officers. Insurance benefit premiums specifically associated with departments are shown as personal services expenditures within the

departments and are not included in this program. Those benefit premiums include medical, dental, group life, and workers' compensation premiums.

The General Fund transfers funds to debt service funds for principal and interest debt service payments. In the past, transfers were also made to the Capital Improvement Fund for use in capital projects. These projects are now primarily funded by grants, donations, and bond proceeds (for applicable projects) transferred from the Debt Service Funds. The General Fund also makes transfers to the Equipment Replacement Fund, but these transfers are specifically associated with the departments and shown separately in those affected departments or programs.

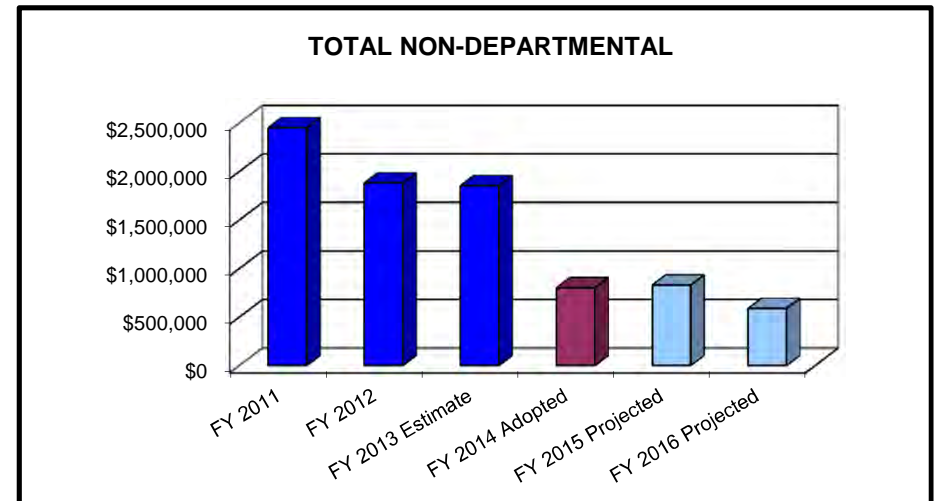
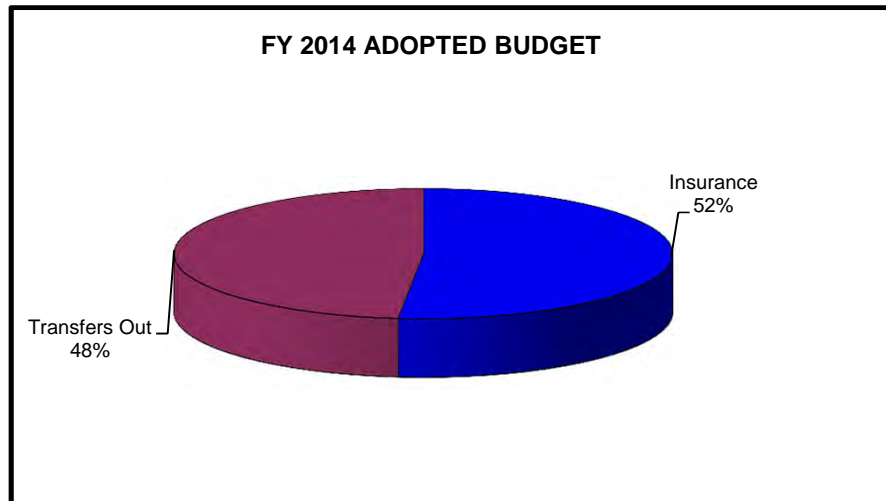
Performance Measures (by Fiscal Year):

Measure	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Premium per \$100 of insured property, including vehicles	\$0.13	\$0.13	\$0.15	\$0.15
Loss expenditures per property loss incident, including vehicles	\$735	\$981	< \$750	< \$750
Number of general liability claims filed	28	10	< 10	< 10
Average expenditures per general liability claim filed	\$306	\$438	< \$500	< \$500
Number of workers' compensation claims filed	22	29	< 20	< 20
Worker days lost due to injury	96	51	< 50	< 50



SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: NON-DEPARTMENTAL						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1704 & 1900				
NON-DEPARTMENTAL - BY PROGRAM	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
INSURANCE	\$350,129	\$348,879	\$419,774	\$419,774	\$365,383	\$413,155	-2%	13%	\$428,460	\$444,440
TRANSFERS OUT	2,098,654	1,530,782	1,479,834	1,479,834	1,486,615	387,153	-74%	-74%	400,014	142,336
TOTAL NON-DEPARTMENTAL	\$2,448,783	\$1,879,661	\$1,899,608	\$1,899,608	\$1,851,998	\$800,308	-58%	-57%	\$828,474	\$586,776





10 GENERAL FUND - INSURANCE

10X1704 INSURANCE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO % 2013 BUDGET	% 2014 TO % 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
CONTRACTUAL SERVICES										
2200000 FIRE & EXTENDED COVERAGE PREMIUM	\$96,794	\$110,410	\$167,520	\$167,520	\$122,810	\$133,170	-21%	8%	\$139,875	\$146,780
2210000 AUTO & GENERAL LIAB. PREM.	117,725	131,254	135,035	135,035	142,800	149,945	11%	5%	157,445	165,320
2210010 LIABILITY DEDUCTIBLE	1,577	3,804	5,000	5,000	5,000	20,000	300%	300%	20,000	20,000
2230000 SURETY, FORGERY & BURGLARY BOND	7,435	7,147	7,147	7,147	7,160	7,160	0%	0%	7,160	7,160
2580000 UNEMPLOYMENT COMP. PREMIUM	33,886	8,739	25,000	25,000	14,000	25,000	0%	79%	25,000	25,000
2590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	19,550	19,420	19,712	19,712	31,793	22,500	14%	-29%	23,600	24,800
2620000 U.S.T. PREMIUM	0	328	360	360	740	680	89%	-8%	680	680
2700000 CONTRACTURAL SERVICES	27,700	37,132	29,500	29,500	19,500	19,500	-34%	0%	19,500	19,500
2750000 INS. LOSSES-AUTO PHYSICAL DAMAGE	21,530	24,799	22,000	22,000	14,000	22,000	0%	57%	22,000	22,000
2760000 AUTO LIABILITY DEDUCTIBLE	1,610	1,545	4,000	4,000	3,000	4,000	0%	33%	4,000	4,000
2770000 INS. LOSSES - PROPERTY	13,038	0	0	0	0	5,000	100%	100%	5,000	5,000
2780000 INSURANCE LOSSES - D & O	5,000	0	0	0	0	0	0%	0%	0	0
2800000 EMPLOYEE ASSISTANCE PROGRAM	4,284	4,301	4,500	4,500	4,580	4,200	-7%	-8%	4,200	4,200
TOTAL CONTRACTUAL SERVICES	350,129	348,879	419,774	419,774	365,383	413,155	-2%	13%	428,460	444,440
TOTAL 1704 EXPENDITURES	\$350,129	\$348,879	\$419,774	\$419,774	\$365,383	\$413,155	-2%	13%	\$428,460	\$444,440



10 GENERAL FUND - TRANSFERS OUT

10X1900 TRANSFERS OUT	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
TRANSFERS OUT										
9250000 TRANSFER TO FUND 60	\$422,000	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
9300000 TRANSFER TO DEBT FUNDS	\$1,676,654	\$1,530,782	\$1,479,834	\$1,479,834	\$1,486,615	\$387,153	-74%	-74%	\$400,014	\$142,336
TOTAL 1900 TRANSFERS OUT	\$2,098,654	\$1,530,782	\$1,479,834	\$1,479,834	\$1,486,615	\$387,153	-74%	-74%	\$400,014	\$142,336



SEWER LATERAL FUND

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

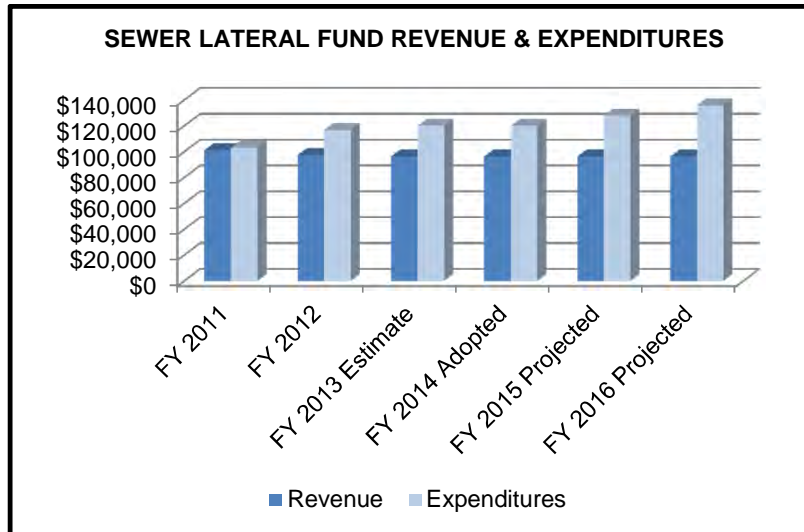
This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

Annual Reimbursements			
	<u>Number</u>	<u>Total Cost</u>	<u>Average Cost</u>
FY 2007	19	\$55,071	\$2,898
FY 2008	21	\$71,807	\$3,419
FY 2009	33	\$108,524	\$3,289
FY 2010	22	\$72,574	\$3,299
FY 2011	29	\$103,005	\$3,552
FY 2012	35	\$116,859	\$3,339
FY 2013 Estimated	30	\$120,000	\$4,000
FY 2014 Adopted	30	\$120,000	\$4,000
FY 2015 Projected	32	\$128,000	\$4,000
FY 2016 Projected	34	\$136,000	\$4,000



SEWER LATERAL FUND Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 12	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$279,620	\$277,634	\$258,226	\$234,548	\$210,833	\$179,103
Revenue	101,019	97,451	96,322	96,285	96,270	96,270
Expenditures	<u>103,005</u>	<u>116,859</u>	<u>120,000</u>	<u>120,000</u>	<u>128,000</u>	<u>136,000</u>
Surplus (Deficit)	(1,986)	(19,408)	(23,678)	(23,715)	(31,730)	(39,730)
Ending Fund Balance	\$277,634	\$258,226	\$234,548	\$210,833	\$179,103	\$139,373
% Fund Balance to Expenditures	270%	221%	195%	176%	140%	102%



This fund accounts for the annual fee paid by Clayton residents for properties with six or fewer dwelling units and for reimbursements to residents for sewer lateral repair costs. The maximum reimbursement increased from \$3,000 to \$4,000 in FY 2008, resulting in higher reimbursements in future years. Since this fund has an adequate fund balance of approximately twice the amount of annual expenditures, no fee increase is recommended. As a result, expenditures have exceeded revenue, resulting in a declining fund balance. This trend is expected to continue in future years.



12 SEWER LATERAL FUND

12R0000 REVENUE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
REVENUE										
3570000 SEWER LATERAL FEES	\$99,098	\$96,683	\$104,270	\$104,270	\$95,500	\$95,500	-8%	0%	\$95,500	\$95,500
7100000 INTEREST INCOME	1,921	768	1,703	1,703	822	785	-54%	-5%	770	770
TOTAL REVENUE	\$101,019	\$97,451	\$105,973	\$105,973	\$96,322	\$96,285	-9%	0%	\$96,270	\$96,270

12X0000 EXPENDITURES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
2650000 SEWER LATERAL EXPENSES	\$103,005	\$116,859	\$120,000	\$120,000	\$120,000	\$120,000	0%	0%	\$128,000	\$136,000
TOTAL EXPENDITURES	\$103,005	\$116,859	\$120,000	\$120,000	\$120,000	\$120,000	0%	0%	\$128,000	\$136,000

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SPECIAL BUSINESS DISTRICT FUND

Funded Staffing			
	2012	2013	2014
<u>Special Business District</u>			
Economic Development Director	0.75	0.75	0.9
Communications Coordinator	0.75	0.5	0.5
Applications Specialist	0	0.25	0
Event Specialist	0.25	0.25	0.25
Total Police	1.75	1.75	1.65

Description

The Special Business District was established in 1981 to provide funding for appropriate economic development activities in the Central Business District. 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 Central Business District 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

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):

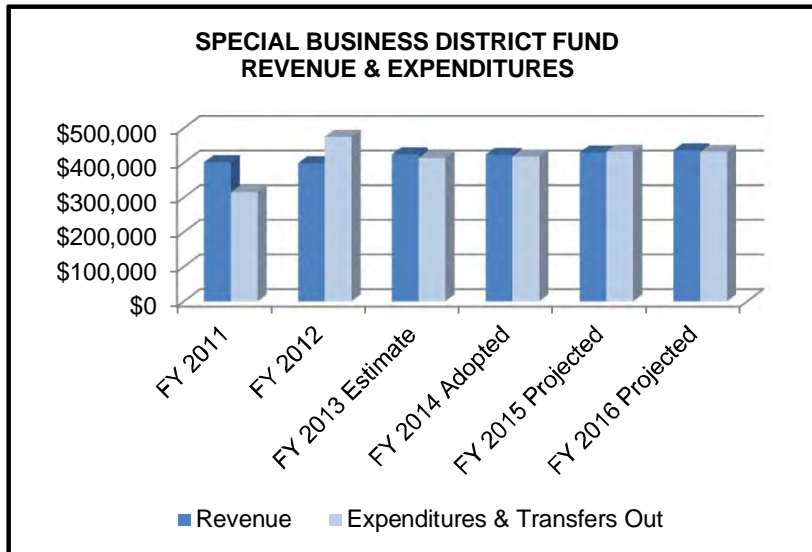
Category	Measure	2010 Actual	2011 Actual	2012 Actual	2013 Goal	2014 Goal
Customer	% of businesses rating business climate as good or better	N/A	83%	88%	88%	80%
	% of residents rating culture, dining, and shopping environment as good or better	79%	69%	84%	84%	85%
Financial	Sales tax per square foot	\$5.17	\$5.39	\$5.45	\$5.25	\$5.25
	Commercial property tax per square foot	\$0.35	\$0.34	\$0.35	\$0.34	\$0.34
Process	# of annual prospect or retention visits	41	47	58	45	45
People	Training hours per year	32	44	36	48	40

Find more information about Economic Development at http://www.claytonmo.gov/Business/Economic_Development.htm.



SPECIAL BUSINESS DISTRICT FUND Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 45	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$80,268	\$167,095	\$90,685	\$101,324	\$106,069	\$103,413
Revenue	401,378	398,775	424,082	423,060	429,060	436,060
Expenditures	314,551	300,038	291,943	296,815	310,216	309,920
Transfers Out	0	175,147	121,500	121,500	121,500	121,500
Expenditures & Transfers Out	314,551	475,185	413,443	418,315	431,716	431,420
Surplus (Deficit)	86,827	(76,410)	10,639	4,745	(2,656)	4,640
Ending Fund Balance	\$167,095	\$90,685	\$101,324	\$106,069	\$103,413	\$108,053
% Fund Balance to Expenditures & Transfers Out	53%	19%	25%	25%	24%	25%



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 90% of the position's salary is paid from this fund. Partial funding of a Communications Coordinator position (50%) and an Event Specialist position (25%) are also included in this fund. The increase in expenditures in FY beginning 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

45R0000		FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>PROPERTY TAX</u>											
1010000	REAL PROPERTY TAX-CURRENT	\$392,586	\$393,260	\$398,072	\$398,072	\$405,929	\$413,000	4%	2%	\$421,000	\$429,000
1020000	REAL PROPERTY TAX-DELINQUENT	3,178	-1,096	1,500	1,500	13,500	6,000	300%	-56%	4,000	3,000
1050000	FINANCIAL INSTITUTION TAX	2,541	6,584	3,000	3,000	4,593	4,000	33%	-13%	4,000	4,000
	TOTAL PROPERTY TAX	\$398,305	\$398,748	\$402,572	\$402,572	\$424,022	423,000	5%	0%	429,000	436,000
<u>MISCELLANEOUS</u>											
7070000	OTHER	2,250	0	0	0	0	0	0%	0%	0	0
	TOTAL MISCELLANEOUS	2,250	0	0	0	0	0	0%	0%	0	0
<u>INVESTMENT INCOME</u>											
7100000	INTEREST ON INVESTMENTS	823	27	100	100	60	60	-40%	0%	60	60
	TOTAL INVESTMENT INCOME	823	27	100	100	60	60	-40%	0%	60	60
	TOTAL REVENUE	\$401,378	\$398,775	\$402,672	\$402,672	\$424,082	\$423,060	5%	0%	\$429,060	\$436,060



45 SPECIAL BUSINESS DISTRICT FUND

45X0000 EXPENDITURES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$125,774	\$128,997	\$131,315	\$131,315	\$132,257	\$133,466	1.64%	0.91%	\$138,137	\$142,972
1140000 FICA - EMPLOYER PORTION	9,185	9,440	10,046	10,046	9,724	10,210	2%	5%	10,567	10,937
1160000 PENSION PLAN	4,751	7,625	7,511	13,308	13,308	14,508	93%	9%	14,798	15,094
1180000 GROUP LIFE INS. PREMIUM	423	438	460	460	463	454	-1%	-2%	463	472
1190000 DENTAL HEALTH INSURANCE	1,643	1,850	1,566	1,566	1,290	1,258	-20%	-2%	1,295	1,334
1200000 EMPLOYEE HEALTH CARE	14,304	15,338	14,009	14,009	12,580	13,460	-4%	7%	14,402	15,410
1220000 REIMB-HRA DEDUCTIBLE	98	0	1,100	1,100	2,233	1,167	6%	-48%	1,202	1,238
1960000 WORKERS' COMPENSATION	271	263	286	286	286	261	-9%	-9%	271	282
TOTAL PERSONAL SERVICES	156,449	163,951	166,293	172,090	172,141	174,784	5%	2%	181,135	187,739
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	35,695	0	13,055	13,056	0	0%	-100%	0	0
2100000 POSTAGE	232	276	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
2130000 TRAVEL & TRAINING	4,323	8,239	12,100	12,100	11,183	12,200	1%	9%	12,200	12,200
2150000 ADVERTISING	38,983	11,286	10,100	10,100	7,800	7,900	-22%	1%	7,900	7,900
2160000 PRINTING AND PHOTOGRAPHY	6,305	10,092	13,000	13,000	8,426	12,200	-6%	45%	18,200	12,200
2330000 TELEPHONE	0	0	920	920	807	831	-10%	3%	856	881
2490000 PUBLIC RELATIONS	0	0	9,750	9,750	9,750	10,000	3%	3%	10,000	10,000
2550000 DUES & MEMBERSHIPS	520	745	5,770	5,770	6,060	6,500	13%	7%	6,825	6,500
2700000 CONTRACTUAL SERVICE	7,014	15,305	7,550	7,550	7,550	9,450	25%	25%	9,450	9,550
2700001 WIFI PROTOTYPE INSTALLATION	808	0	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	58,185	81,638	61,690	74,745	67,132	61,581	0%	-8%	67,931	61,731
COMMODITIES										
3010000 OFFICE SUPPLIES	950	2,191	3,850	3,850	3,850	3,250	-16%	-16%	3,950	3,250
3020000 PUBLICATIONS	0	0	290	290	170	170	-41%	0%	170	170
3210000 MEETINGS & RECEPTIONS	2,157	7,760	4,700	4,700	4,700	5,080	8%	8%	5,080	5,080
TOTAL COMMODITIES	3,107	9,951	8,840	8,840	8,720	8,500	-4%	-3%	9,200	8,500
PROGRAMS										
4110000 COMMUNITY EVENTS	96,810	44,498	43,950	43,950	43,950	51,950	18%	18%	51,950	51,950
TOTAL PROGRAMS	96,810	44,498	43,950	43,950	43,950	51,950	18%	18%	51,950	51,950
TOTAL EXPENDITURES	314,551	300,038	280,773	299,625	291,943	296,815	6%	2%	310,216	309,920
TRANSFERS OUT										
9250000 TRANSFER TO CAPITAL IMPROVEMENT FUND	0	100,000	50,000	50,000	50,000	50,000	0%	0%	50,000	50,000
9290000 TRANSFER TO GENERAL FUND	0	75,147	71,500	71,500	71,500	71,500	0%	0%	71,500	71,500
TOTAL TRANSFERS OUT	0	175,147	121,500	121,500	121,500	121,500	0%	0%	121,500	121,500
TOTAL EXPENDITURES & TRANSFERS OUT	\$314,551	\$475,185	\$402,273	\$421,125	\$413,443	\$418,315	4%	1%	\$431,716	\$431,420



EQUIPMENT REPLACEMENT FUND

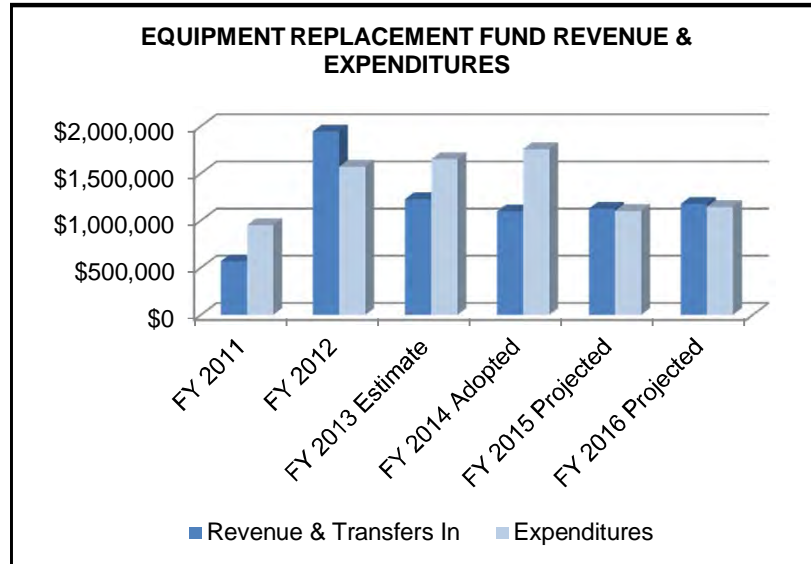
The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account for the systematic replacement of all capital vehicles and equipment. In developing the ERF budget, an assessment is calculated on each vehicle as to its useful life, remaining useful life and net replacement 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.



EQUIPMENT REPLACEMENT FUND Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 50	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$2,358,011	\$1,974,198	\$2,349,060	\$1,924,978	\$1,262,593	\$1,287,132
Revenue	85,969	1,038,163	208,146	61,110	61,403	70,548
Transfers In	481,381	906,623	1,018,348	1,034,154	1,064,295	1,105,145
Revenue & Transfers In	567,350	1,944,786	1,226,494	1,095,264	1,125,698	1,175,693
Expenditures	951,163	1,569,924	1,650,576	1,757,649	1,101,159	1,144,676
Surplus (Deficit)	(383,813)	374,862	(424,082)	(662,385)	24,539	31,017
Ending Fund Balance	\$1,974,198	\$2,349,060	\$1,924,978	\$1,262,593	\$1,287,132	\$1,318,149
% Fund Balance to Expenditures	208%	150%	117%	72%	117%	115%



Contributions to fund the Equipment Replacement Fund (ERF) are made from the Capital Improvement Fund through the General Fund. From FY 2007 through FY 2011, the contribution level was reduced to 50% to reduce a large accumulated fund balance. In FY 2012, a one-time influx of funds was used to bolster the fund balance. The contribution was increased to 75% in FY 2012 and 100% thereafter to maintain the fund balance. The City will continue to use a contribution level of 100% in fiscal years 2014-2016 in order to maintain the fund balance level.



50 EQUIPMENT REPLACEMENT FUND

50R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
CAPITAL EQUIPMENT REPLACEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
REVENUE										
3580002 OTHER GRANTS AND DONATIONS	\$0	\$100,152	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7030000 INCOME FROM AUCTIONS/TRADE-IN	70,171	26,308	30,804	30,804	89,410	57,700	87%	-35%	59,303	68,448
7070000 MISCELLANEOUS REVENUE	0	903,265	113,757	113,757	113,757	0	-100%	-100%	0	0
7100000 INTEREST INCOME	15,798	8,438	4,454	4,454	4,979	3,410	-23%	-32%	2,100	2,100
TOTAL REVENUE	85,969	1,038,163	149,015	149,015	208,146	61,110	-59%	-71%	61,403	70,548
TRANSFERS IN										
9310000 TRANSFER FROM GENERAL FUND	481,381	906,623	1,018,348	1,018,348	1,018,348	1,034,154	2%	2%	1,064,295	1,105,145
TOTAL TRANSFERS IN	481,381	906,623	1,018,348	1,018,348	1,018,348	1,034,154	2%	2%	1,064,295	1,105,145
TOTAL ERF REVENUE & TRANSFERS IN	\$567,350	\$1,944,786	\$1,167,363	\$1,167,363	\$1,226,494	\$1,095,264	-6%	-11%	\$1,125,698	\$1,175,693
50X0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
CAPITAL EQUIPMENT REPLACEMENT EXPEND.	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
ROLLING STOCK										
5031200 OFFICE FURNITURE & EQUIP. - POLICE	\$0	\$0	\$151,163	\$781,546	\$781,546	\$0	-100%	-100%	\$0	\$0
5040100 ROLLING STOCK-PKG. OP. MTCE.	0	0	0	0	0	35,700	100%	100%	0	0
5040200 ROLLING STOCK-PKG. CONTROL	0	61,516	26,520	26,520	30,758	0	-100%	-100%	30,276	0
5041008 ROLLING STOCK-PLAN.& DEVELOP.	17,060	58,962	25,500	25,500	5,259	0	-100%	-100%	0	22,285
5041102 CAPITAL - MIS	4,426	624	0	0	0	0	0%	0%	0	0
5041200 ROLLING STOCK-POLICE	114,139	144,814	35,190	35,190	28,081	64,260	83%	129%	195,075	24,408
5041300 ROLLING STOCK-FIRE	84,312	0	0	0	0	255,000	100%	100%	0	597,663
5041401 ROLLING STOCK-P.W.ENGRG./MAINT.	122,917	18,014	41,412	35,912	25,078	0	-100%	-100%	0	0
5041403 ROLLING STOCK-P.W. STREETS	0	30,201	364,140	364,140	189,489	194,818	-46%	3%	198,196	188,895
5041404 ROLLING STOCK-P.W. BUILDING MAINT.	0	0	16,320	21,820	21,441	0	-100%	-100%	0	0
5041405 ROLLING STOCK-P.W. EQUIP.SERVICES	0	0	0	0	0	0	0%	0%	24,970	0
5041409 ROLLING STOCK-P.W. STREET LIGHTING	0	98,890	0	0	0	0	0%	0%	0	0
5041610 ROLLING STOCK-PARKS&REC./MAINT.	48,242	86,185	0	0	0	32,436	100%	100%	18,207	89,990
5061300 TOOLS, SHOP & CONSTRUCTION EQUIP.	67,869	143,705	0	0	0	0	0%	0%	0	0
8071300 DEBT PAYMENT	111,434	102,148	111,250	111,250	111,435	111,435	0%	0%	111,435	111,435
TOTAL ROLLING STOCK	570,399	745,059	771,495	1,401,878	1,193,087	693,649	-10%	-42%	578,159	1,034,676
IT MASTER PLAN										
2700000 CONTRACTUAL SERVICES	13,851	79,381	153,500	243,500	164,314	487,000	217%	196%	193,500	20,000
5030000 OFFICE FURNITURE & EQUIPMENT	306,905	700,657	114,655	244,655	212,429	227,000	98%	7%	234,500	25,000
5200000 COMPUTER SOFTWARE	60,008	44,827	222,995	302,995	80,746	350,000	57%	333%	95,000	65,000
TOTAL IT MASTER PLAN	380,764	824,865	491,150	791,150	457,489	1,064,000	117%	133%	523,000	110,000
TOTAL ERF EXPENDITURES	\$951,163	\$1,569,924	\$1,262,645	\$2,193,028	\$1,650,576	\$1,757,649	39%	6%	\$1,101,159	\$1,144,676



Adopted Equipment Schedule FY 2014-2016

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	Adopted 2014	Planned 2015	Planned 2016
Police								
PD	1	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	2	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	5	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	7	Chevrolet	Impala	Marked Police Vehicle	2011	\$20,400		
PD	9	Chevrolet	Impala	Marked Police Vehicle	2011	\$20,400		
PD	10	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	12	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	13	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	14	Chevrolet	Impala	Marked Police Vehicle	2009		\$23,929	
PD	15	Chevrolet	Impala	Marked Police Vehicle	2008	\$23,460		
PD	17	Chevrolet	Impala	Marked Police Vehicle	2012		\$20,808	
PD	18	Chevrolet	Impala	Marked Police Vehicle (Command)	2011			\$24,408
PD	28	Chevrolet	Impala	Police Detective Vehicle	2008		\$25,490	
						\$64,260	\$195,075	\$24,408
Police Parking Control								
PKC	32	GO-4	Interceptor III	Parking Control Scooter	2009		\$30,276	
						\$0	\$30,276	\$0
Fire Department								
FIR	3200	Chevrolet	Tahoe	Fire Chief Vehicle	2011			\$37,142
FIR	3201	Chevrolet	Trail Blazer	Asst. Chief Vehicle	2009	\$35,700		
FIR	3214	KME	Predator	Rescue Pumper Truck	2006			\$493,462
FIR	3287	Club Car	Carry All VI	EMS Cart	2001			\$12,204
FIR	3297	Ford	F450	Ambulance	2006	\$219,300		
FIR	xxxx	xxxx	xxxx	Hydraulic Rescue Tool	2006			\$18,285
FIR	xxxx	xxxx	xxxx	Hydraulic Rescue Tool	2006			\$36,570
FIR	xxxx	xxxx	xxxx	Loan Payment on Ladder Truck		\$111,435	\$111,435	\$111,435
						\$366,435	\$111,435	\$709,098
Public Works Street Maintenance								
PW	201	John Deere	410E	Backhoe Tractor / Loader	2000		\$88,434	
PW	225	Dodge	2500	3/4 -Ton Pick-up Truck 4WD	2005		\$18,727	
PW	228	Ford	F-250	3/4 -Ton Pick-up Truck	2006			\$19,102

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	Adopted 2014	Planned 2015	Planned 2016
Public Works Street Maintenance (continued)								
PW	244	Chevrolet	2500 - 4WD	3/4 -Ton Pick-up Truck 4WD	2004	\$23,460		
PW	245	Chevrolet	2500 - 4WD	3/4 -Ton Pick-up Truck 4WD	2004	\$23,460		
PW	248	International	4400	65 Foot Aerial Bucket Truck	2003	\$147,898		
PW	259	GMC	C5500	2 Ton Dump Truck w/ salt spreader	2006			\$96,570
PW	265	Kelly/Creswell	WV-50-A9	Paint Striper	2006			\$41,918
PW	271	John Deere	Z830A	Riding Lawn Mower - 50" deck	2009		\$9,884	
PW	281	ODB	LCT6000	Leaf-Vacuum	2007		\$40,576	
PW	282	Ingersol	P185WJD	Air Compressor	1996			\$14,857
PW	283	ODB	LCT6000	Leaf-Vacuum	2007		\$40,576	
						\$194,818	\$198,197	\$172,447
Public Works Message Panels								
PW	298	American Signa	CMS-465T	Message Panels	2006			\$16,449
						\$0	\$0	\$16,449
Public Works Parking Operations								
PW	204	Chevrolet	1500	1/2 Ton Pick-up Truck	2004	\$35,700		
						\$35,700	\$0	\$0
Fleet Maintenance								
PW	210	Ford	Fusion	Building/Fleet Maint. Supervisor	2010		\$24,970	
						\$0	\$24,970	\$0
Parks & Recreation								
PR	102	Ford F250	F-250	3/4 Ton Pick-up Truck	2004	\$32,436		
PR	103	Ford F250	F-250	3/4 Ton Pick-up Truck	2006			\$33,746
PR	126	Polaris	Ranger	Off-Road Park Vehicle	2007		\$18,207	
PR	119	John Deere	Z950A	Riding Lawn Mower - 60" deck	2011			\$10,081
PR	120	Chevrolet	Impala	Superintendent Vehicle	2006			\$35,020
PR	123	John Deere	997	Riding Lawn Mower - 72" deck	2010			\$11,143
						\$32,436	\$18,207	\$89,990
Planning & Development								
H&P	41	Ford	Taurus GL	Building Inspector Vehicle	2006			\$22,285
						\$0	\$0	\$22,285
Rolling Stock Total						\$693,649	\$578,160	\$1,034,677

Dept.	Vehicle Number	Make	Model Type	Description	Adopted 2014	Planned 2015	Planned 2016
Information Technology Equipment/Projects							
IT				GIS Software Upgrade	\$22,000		
IT				Desktop Virtualization	\$138,000		
IT				Microsoft Windows 7 Upgrades	\$30,000		
IT				Permitting Software Replacement	\$200,000		
IT				MS SharePoint upgrade	\$30,000		
IT				Enterprise Document Management Phase II & III	\$100,000	\$40,000	
IT				Website Replacement		\$30,000	
IT				Disaster Recovery Plan		\$47,000	
IT				Exchange Upgrade		\$91,500	
IT				Office Upgrade		\$60,000	
IT				Vmware Upgrades		\$28,000	
IT				Virtual Desktop Upgrades		\$32,000	
IT				Council Chambers Audio/Visual updates		\$40,000	
IT				Time Entry System		\$32,000	
IT				Security Access - Phase II & III		\$17,500	\$25,000
IT				E-Government Expansion			\$25,000
IT				Enterprise Asset Management - Phase I			\$60,000
PW				Copier Replacement (Garage)	\$11,000		
FIN				Financial and Human Resource/Payroll software replacement	\$335,000		
FIN				Parking Ticket On-Line Payment System	\$14,000		
FIN				Copier Replacement	\$11,000		
FD				Router Upgrades	\$24,500		
FD				Fire Records Management Application	\$40,000		
FD				Tablet Devices for Vehicles	\$12,500		
FD				Vehicle Computer Replacements		\$72,000	
PD				Police Patrol Car Computer Replacements	\$80,000		
PD				Parking Control Handheld Computer Replacements	\$16,000		
PD				Copier Replacement		\$11,000	
PL				Replace Mobile Computers		\$22,000	
Information Technology Total					\$1,064,000	\$523,000	\$110,000
Grand Total					\$1,757,649	\$1,101,160	\$1,144,677



CAPITAL IMPROVEMENT FUND

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

Project expenditures recorded in this fund are divided into two program areas: Public Works and Parks & Recreation. Public Works projects include sidewalk and streetscape improvements, resurfacing of streets, facility improvements, and street light and traffic signal improvements and replacement.

Parks & Recreation projects include improvements and construction of park facilities, playgrounds, and ball fields.

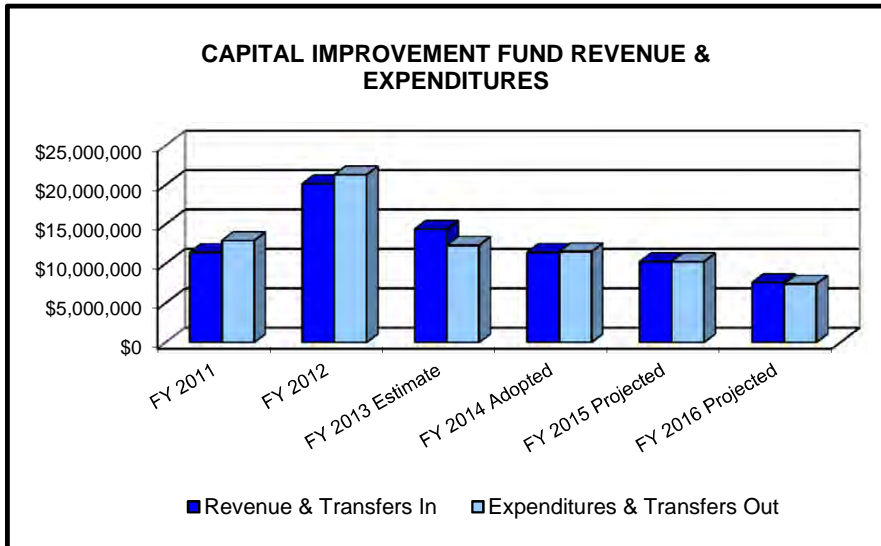
Transfers from the Capital Improvement Fund include transfers to various debt service funds. These transfers fund the parks portion of the debt service of the 2005A bond (which refunded the 1997 and 1998A bond issues), all of the 2007 bond issue for Shaw Park Aquatic Center, City Hall and the Fire Station improvements, and all of the 2011 bond issue.

Funds are also transferred to the General Fund to cover the department and program transfers to the Equipment Replacement Fund. By making these transfers through the General Fund rather than directly to the Equipment Replacement Fund, these capital purchases are more closely associated with the departments and programs acquiring the capital assets. Beginning in FY 2011, the City combined the Revolving Public Improvement Fund and the Recreation and Storm Water Fund into one Capital Improvement Fund.



CAPITAL IMPROVEMENT FUND Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 60	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$2,091,972	\$593,910	(\$555,647)	\$1,484,052	\$1,394,670	\$1,391,849
Revenue	9,489,656	9,348,005	11,448,402	9,552,188	10,123,645	7,485,693
Transfers In	1,923,658	10,783,060	2,912,384	1,868,322	100,000	100,000
Revenue & Transfers In	11,413,314	20,131,065	14,360,786	11,420,510	10,223,645	7,585,693
Expenditures	10,534,314	18,477,132	8,705,987	8,291,166	6,972,500	4,107,500
Transfers Out	2,377,062	2,803,490	3,615,100	3,218,726	3,253,966	3,292,441
Expenditures & Transfers Out	12,911,376	21,280,622	12,321,087	11,509,892	10,226,466	7,399,941
Surplus (Deficit)	(1,498,062)	(1,149,557)	2,039,699	(89,382)	(2,821)	185,752
Ending Fund Balance	\$593,910	(\$555,647)	\$1,484,052	\$1,394,670	\$1,391,849	\$1,577,601
% Fund Balance to Expenditures & Transfers Out	5%	0%	12%	12%	14%	21%



An aggressive capital projects schedule has driven expenditures higher in recent years. Revenue support comes from two half-cent sales taxes, road and bridge property tax, federal, state, and local grants, bond proceeds and miscellaneous funding from outside entities. Recently, the City has received several large donations for park improvements from local corporations through a foundation. The FY 2014 through FY 2016 capital plan is recommended to be funded through a combination of grants, proceeds from the existing 2011 Special Obligation Bond, and the potential issuance of General Obligation bonds. The capital plan will allow for capital projects to be completed in a timely manner.

This is a capital projects fund that has a fluctuating fund balance. A portion of the expenditures from this fund are used to pay debt on capital and recreation projects.



60 CAPITAL IMPROVEMENT FUND

60R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
CAPITAL IMPROVEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
REVENUE										
1060000 RAILROAD & OTHER UTILITIES	\$677	\$3,147	\$1,500	\$1,500	\$2,820	\$2,000	33%	0%	\$2,000	\$2,000
2780000 DEGRADATION FEES	22,106	23,489	5,000	0	0	0	-100%	0%	0	0
3500001 1/2 CENT SALES TAX	1,143,419	1,131,208	1,140,427	1,140,427	1,162,820	1,168,938	3%	1%	1,198,161	1,228,115
3500070 1/2 CENT SALES TAX	1,345,197	1,330,832	1,341,680	1,341,680	1,368,024	1,375,222	3%	1%	1,409,603	1,444,843
3550000 ST. LOUIS COUNTY ROAD & BRIDGE TAX	910,289	867,645	867,230	867,230	893,713	909,981	5%	2%	923,631	937,485
3580000 FEDERAL GRANT	5,257,134	2,773,626	2,124,606	4,224,606	1,710,438	3,567,817	68%	109%	22,500	22,500
3580001 STATE AND LOCAL GRANT	731,000	184,000	100,000	100,000	100,000	0	-100%	-100%	0	0
3580002 OTHER GRANTS AND DONATIONS	0	2,979,099	3,352,784	4,013,514	6,165,032	276,000	-92%	-96%	0	0
7070000 MISC. REVENUE	26,320	-497	10,000	10,000	5,000	44,480	345%	790%	5,000	5,000
7100000 INTEREST INCOME	34,664	22,939	10,000	10,000	20,955	8,000	-20%	-62%	6,000	6,000
7200000 USE OF BOND PROCEEDS	0	0	0	0	0	2,185,000	100%	100%	6,542,000	3,825,000
9500000 ELLENWOOD N.I.D.	18,850	32,517	0	0	19,600	14,750	100%	-25%	14,750	14,750
TOTAL REVENUE	9,489,656	9,348,005	8,953,227	11,708,957	11,448,402	9,552,188	7%	-17%	10,123,645	7,485,693
TRANSFERS IN										
9250000 TRANSFERS FROM SPECIAL BUSINESS DISTRICT	0	100,000	50,000	50,000	50,000	50,000	0%	0%	50,000	50,000
9290000 TRANSFER FROM 2011 BOND FUND 59	0	5,000,000	1,875,000	3,900,000	2,862,384	1,818,322	-3%	-36%	50,000	50,000
9310000 TRANSFER FROM GENERAL FUND	422,000	0	0	0	0	0	0%	0%	0	0
9450000 TRANSFER FROM 2009 A/B BOND FUND 91	1,501,658	5,683,060	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	1,923,658	10,783,060	1,925,000	3,950,000	2,912,384	1,868,322	-3%	-36%	100,000	100,000
TOTAL CAPITAL IMPROVEMENT REVENUE & TRANSFERS IN	\$11,413,314	\$20,131,065	\$10,878,227	\$15,658,957	\$14,360,786	\$11,420,510	5%	-20%	\$10,223,645	\$7,585,693

60X0100, 60X1600	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
CAPITAL IMPROVEMENT EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
PUBLIC WORKS PROJECTS										
2700000 ENGINEERING SERVICES - ON CALL	-\$10,827	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
6050000 CURB & SIDEWALKS	190,521	30,257	315,000	315,000	62,500	72,500	-77%	16%	72,500	72,500
6050030 SIDEWALK IMPROVEMENTS	0	0	0	0	245,000	30,000	100%	-88%	0	0
6059950 CURB AND GUTTER REPAIR	0	51,429	0	0	0	0	0%	0%	0	0
6070001 LANDSCAPING-PUBLIC AREAS	3,766	0	0	0	0	0	0%	0%	0	0
6070804 WYDOWN IRRIG. (AUDUBON TO BIG BEND)	5,499	0	0	0	0	0	0%	0%	0	0
6090000 STREET LIGHTING	1,530	97,511	50,000	106,000	43,990	100,000	100%	127%	0	0
6110000 TRAFFIC SIGNAL/SIGNAGE IMPROVEMENTS	15,127	29,938	275,000	595,000	380,000	50,000	-82%	-87%	50,000	50,000
6110145 TRAFFIC MODEL RECOMMEDATIONS	15,000	0	0	0	0	0	0%	0%	0	0
6130000 ALLEY IMPROVEMENTS	21,891	0	0	0	0	635,000	100%	100%	500,000	225,000
6140000 STREETScape IMPROVEMENTS	45,630	153,609	2,071,167	4,199,167	1,679,179	1,208,983	-42%	-28%	0	0
6140701 STREETScape	10,666	0	0	0	0	0	0%	0%	0	0
6150000 STREET RESURFACING	1,781,563	102,166	295,250	386,250	224,430	4,969,136	1583%	2114%	6,170,000	3,760,000
6150900 RESURFACING (FORSYTH/MARYLAND)	601	0	0	0	0	0	0%	0%	0	0
6200000 FUEL SYSTEM	18,016	1,682	0	70,000	70,437	0	0%	-100%	0	0
6250000 FACILITY IMPROVEMENTS	0	225,394	800,000	800,000	935,394	254,000	-68%	-73%	180,000	0
6250161 PUBLIC WORKS FACILITY	699	0	0	0	0	0	0%	0%	0	0
6250204 8015 FORSYTH GARAGE	111,889	0	0	0	0	0	0%	0%	0	0
6250265 POLICE BLDG IMPROVEMENTS	2,272,665	13,369,416	775,000	2,735,000	2,860,000	0	-100%	-100%	0	0
6250420 TREE INVENTORY	-92	0	0	0	0	0	0%	0%	0	0

(continued)

60X0100, 60X1600	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
CAPITAL IMPROVEMENT EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
6260000 MICROSURFACING	91,205	0	0	0	0	0	0%	0%	0	0
6300000 CRANDON DRIVE - STORMWATER	0	1,428	0	0	0	0	0%	0%	0	0
6300010 HADDINGTON COURT	5,621,490	672,957	0	0	0	0	0%	0%	0	0
6310000 WASHINGTON UNIV PEDESTRIAN UNDERPASS	46,412	2,213,986	761,720	761,720	131,250	0	-100%	-100%	0	0
TOTAL PUBLIC WORKS PROJECTS	10,243,251	16,949,773	5,343,137	9,968,137	6,632,180	7,319,619	37%	10%	6,972,500	4,107,500
<u>PARKS & RECREATION PROJECTS</u>										
6020000 SHAW PARK TENNIS CENTER	0	633,815	0	105,513	146,721	0	0%	-100%	0	0
6440000 TAYLOR PARK	37,274	0	0	0	0	0	0%	0%	0	0
6450000 ICE RINK PROJECTS	0	29,656	0	0	35,000	0	0%	-100%	0	0
6530000 SHAW PARK PROJECTS	0	317,459	1,150,000	1,560,000	1,335,453	424,547	-63%	-68%	0	0
6540000 OAK KNOLL PARK	0	0	300,000	18,000	18,000	282,000	-6%	1467%	0	0
6560001 SHAW PARK AQUATIC CENTER	28,647	0	0	0	0	200,000	100%	100%	0	0
6580000 ANDERSON DOG PARK	0	0	0	90,000	90,000	0	0%	-100%	0	0
6600000 HANLEY HOUSE	0	79,240	434,500	445,500	448,633	65,000	-85%	-86%	0	0
6630000 HANLEY PARK	21,335	276,207	0	0	0	0	0%	0%	0	0
6770000 PARK SIGNAGE	5,441	22,608	0	0	0	0	0%	0%	0	0
6780000 PLAYGROUNDS	198,366	0	0	0	0	0	0%	0%	0	0
6790000 CRSWC IMPROVEMENTS	0	168,374	0	0	0	0	0%	0%	0	0
TOTAL PARKS & RECREATION PROJECTS	291,063	1,527,359	1,884,500	2,219,013	2,073,807	971,547	-48%	-53%	0	0
TOTAL EXPENDITURES	10,534,314	18,477,132	7,227,637	12,187,150	8,705,987	8,291,166	15%	-5%	6,972,500	4,107,500
<u>TRANSFERS OUT</u>										
8070000 TRANSFER TO 2005 BOND ISSUE, SERIES A	920,000	920,000	920,000	920,000	920,000	920,000	0%	0%	920,000	920,000
9200000 TRANSFER TO ERF FUNDING	413,894	690,322	1,018,348	1,018,348	1,018,348	1,034,154	2%	2%	1,064,295	1,105,145
9250000 TRANSFER TO 2011 BOND ISSUE	0	130,000	643,014	643,014	637,556	650,563	1%	2%	653,563	650,313
9300000 TRANSFER TO 2007 BOND ISSUE	1,043,168	1,063,168	1,285,696	1,285,696	1,039,196	614,009	-52%	-41%	616,108	616,983
TOTAL TRANSFERS OUT	2,377,062	2,803,490	3,867,058	3,867,058	3,615,100	3,218,726	-17%	-11%	3,253,966	3,292,441
TOTAL CAPITAL IMPROVEMENT EXPENDITURES & TRANSFERS OUT	\$12,911,376	\$21,280,622	\$11,094,695	\$16,054,208	\$12,321,087	\$11,509,892	4%	-7%	\$10,226,466	\$7,399,941



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.

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

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 assign a rank to all capital improvement requests across department lines. The system contains eight weighted criteria as summarized in the Capital Improvements Plan.

Staff from each 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.

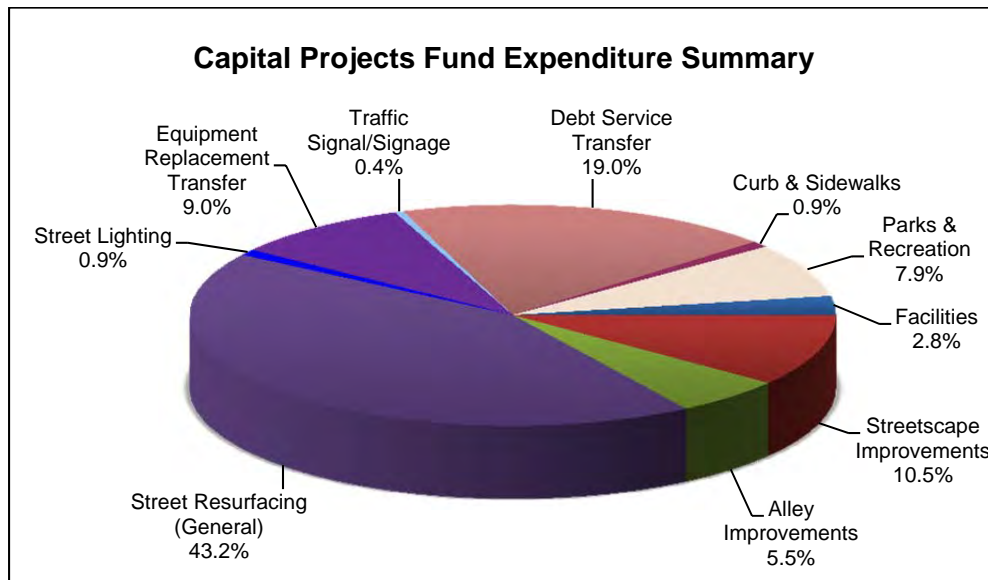
OVERVIEW OF THE FISCAL YEAR 2014 CAPITAL IMPROVEMENTS PLAN

The Capital Improvements Plan totals \$7,676,619 in the adopted budget year which is an increase over the prior year. The total expenditures in the Capital Improvements Fund in FY14, including the completion of projects already underway, and transfers out total \$11,509,892. 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 (renovations of City Hall/Fire Station and Shaw Park Aquatic Center and construction of the Center of Clayton), competing project needs due to aging infrastructure, and the desire for certain facility enhancements.

In the approved plan, the City is reliant on funding of many of the projects through the use of bonds. Issuing bonds allows the City to maintain necessary cash reserves until various debt issues are retired in the next few years. A portion of the projects will be funded through existing bonds from a 2012 bond issue. At that time, the City issued \$9.8 million in bonds for the renovation of the Heritage building and also provided funding for other capital improvement projects. The City anticipates the use of nearly all of the remaining proceeds from this bond issue by the end of FY 2014. The City is also considering a new General Obligation bond issue for residential street repairs which would prevent a delay in necessary improvements, many of which were last rehabilitated

twenty (20) years ago. This bond issue of approximately \$15 million in identified projects in subdivisions city-wide would be supported by a property tax levy.

The largest projects included in this fiscal year’s capital plan are street resurfacing projects on Wydown Blvd. and in the Claverach Park subdivision, sidewalk and alley improvements in various locations, streetscape improvements at Brentwood and Carondelet, street lighting upgrades in Davis Place and Hillcrest subdivisions, enhancements to the Downtown area to provide more available pedestrian and outdoor dining space, Shaw Park Aquatic Center improvements, ball field improvements, and renovations to the Oak Knoll playground.



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

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

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

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

CAPITAL IMPROVEMENTS PROGRAM GUIDE TO THE BUDGET

To showcase the funded projects, the Fiscal Year 2014 Adopted Capital Improvement Fund (CIF) Budget incorporates project pages for projects with a significant portion of their expenditure activity occurring in FY 2014 through FY 2016.

Capital Improvement Fund Budget Data

Summary of Revenue and Expenditures – This is an overview of the Capital Improvement Fund's revenue and expenditures. This section includes a two-year history, prior year estimate, FY 2014 adopted, and two years of planned revenue and expenditures.

Capital Improvement Fund Detail – This is a line item listing of revenue and expenditures including a two-year history, prior year estimate, FY 2014 adopted, and two future years of planned revenue and expenditures.

Capital Improvement Project List – This list includes all projects scheduled and adopted for the budgeted fiscal year and two planning 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 project 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 picture or map of the location of the project.



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

C. PRIORITIZATION

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

D. PROJECT TYPES

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

E. FUNDING LIMITS

On an annual basis, funds for CIP projects will be limited based on the City's fund balances and bonding capabilities. A level of funding for the different project types will eventually be developed in order to determine the annual scope of the CIP. Projects identified in the CIP may be funded by

different sources. General obligation (GO) bonds, revenue bonds, certificates of obligation (COs), direct funding out of existing fund balances, joint cooperative efforts with outside entities, grants and donations are a few of the different options for funding CIP projects. During the City's annual budget process, the projects will be fully analyzed for the source or sources of funding available.

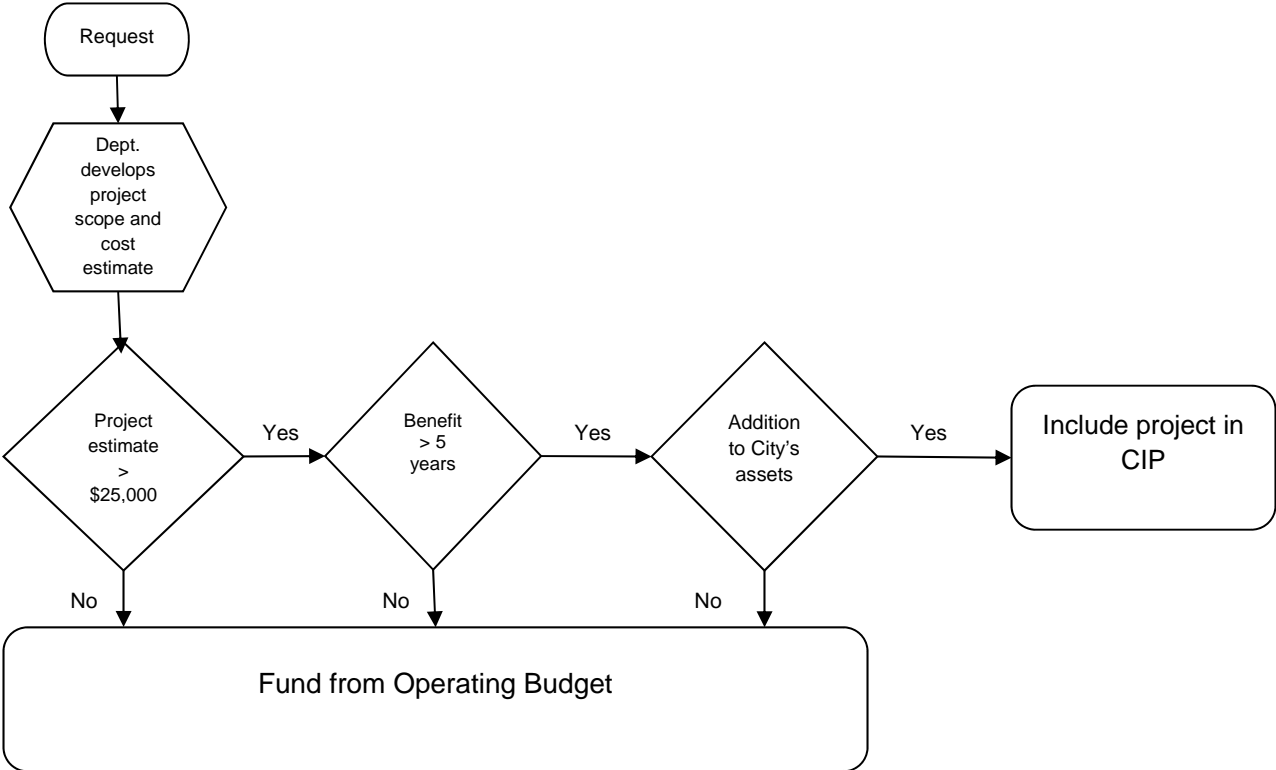
F. SCHEDULING OF PROJECTS

Project schedules will be developed based on the available funding and project ranking. The schedules will determine where each project fits in the 3-year plan. This will be based on the priority of the project, funding availability and how it correlates with other projects included in and out of the CIP.

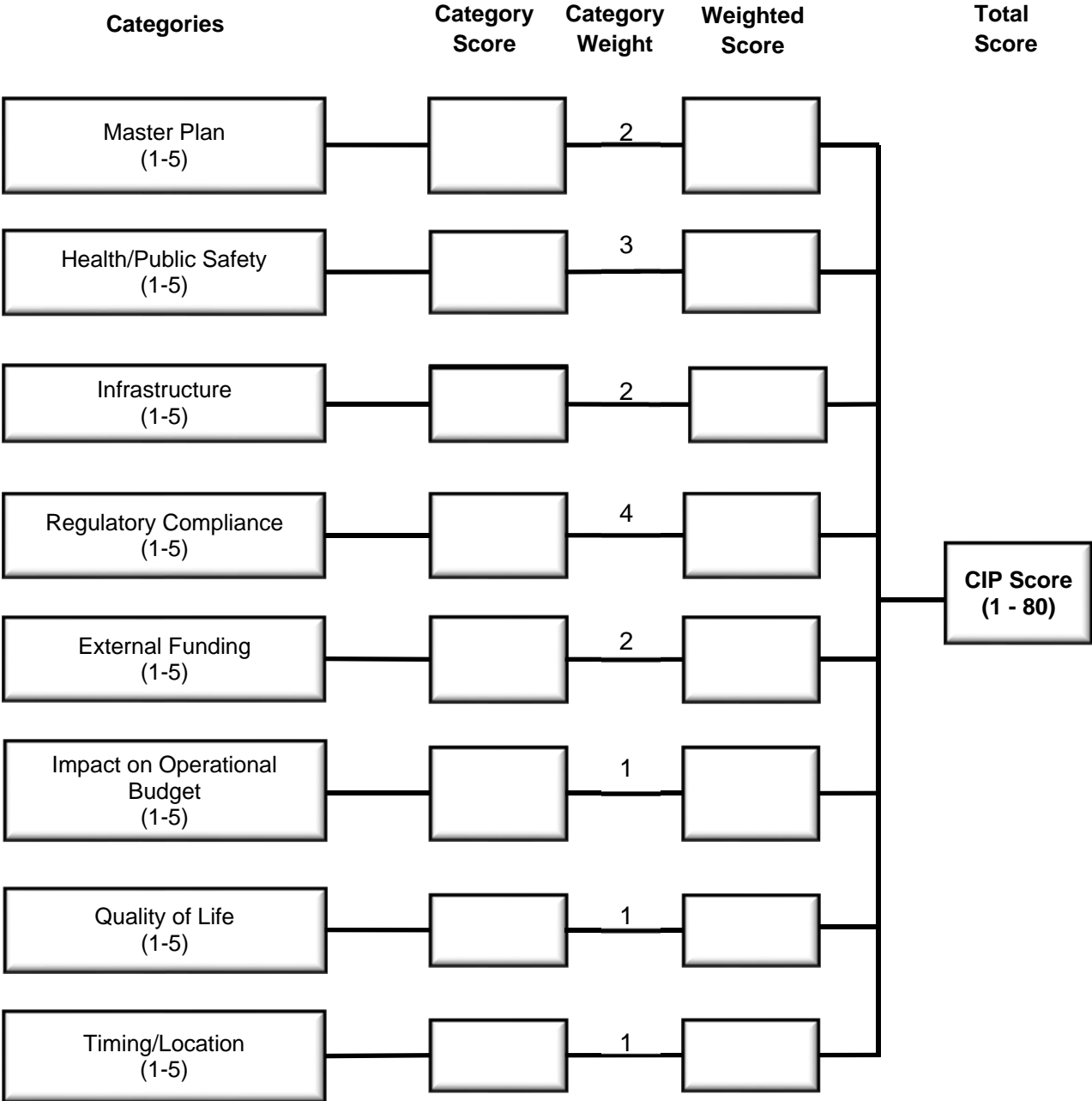
G. PRODUCTION OF CIP PLAN

The final plan will be produced based on the evaluation of the CIP score, project type, funding and schedule. These items will be summarized in a project summary sheet. This will be developed for a 3-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 example questions:

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

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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

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

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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



Capital Improvements Plan FY 2014 - 2016

Funded Projects

Project Name	Project Number	CIP Score	Prior Years	Total Project Costs					Net Cost to City	Cumulative City Cost
				FY 2014	FY 2015	FY 2016	Future Years	Total		
Community Development Block Grant Sidewalks Resurfacing - Wydown	20XX.PW.1401.041	N/A	\$22,500	\$22,500	\$22,500	\$22,500	-	\$90,000	\$0	\$0
Environmental Recycling Area (ERA) Relocation	2014.PW.1401.011	72	188,504	3,519,136	-	-	-	3,707,640	741,528	741,528
Resurfacing - Clayton Gardens & Northmoor	2013.PW.1403.500	70	-	20,000	180,000	-	-	200,000	200,000	941,528
Sidewalk Replacement	2015.PW.1401.010	70	-	75,000	1,200,000	-	-	1,275,000	1,275,000	2,216,528
Resurfacing - Claverach Park	2014.PW.1401.050	67	40,000	50,000	50,000	50,000	-	190,000	190,000	2,406,528
Resurfacing - Wydown Forest	2013.PW.1401.010	65	27,987	1,200,000	-	-	-	1,227,987	1,227,987	3,634,515
Resurfacing - Carondelet Plaza	2015.PW.1401.011	65	-	-	-	60,000	855,000	915,000	915,000	4,549,515
Resurfacing - Old Towne, Hanley Place, Skinker Heights, Hi Pointe & DeMun Park	2015.PW.1401.012	64	106,554	-	680,000	-	-	786,554	786,554	5,336,069
Surface Treatment - Brentwood	2014.PW.1401.010	63	-	175,000	3,930,000	-	-	4,105,000	4,105,000	9,441,069
Surface Treatment - Maryland	2015.PW.1401.020	63	-	-	160,000	56,000	2,150,000	2,366,000	473,200	9,914,269
Resurfacing - Moorlands, Clayshire & Parkside	2015.PW.1401.021	63	-	-	-	144,000	1,973,000	2,117,000	423,400	10,337,669
Streetscape - Brentwood & Carondelet	2016.PW.1401.010	63	-	-	200,000	3,500,000	-	3,700,000	3,700,000	14,037,669
Oak Knoll Playground Replacement & Resurfacing	2014.PW.1401.080	61	127,435	758,983	-	-	-	886,418	177,284	14,214,953
Shaw Park Aquatic Center Projects	2013.PK.1610.501	59	18,000	282,000	-	-	-	300,000	15,000	14,229,953
Shaw Park Fields #3 & #4 Renovation	201X.PK.1603.601	45-52	-	200,000	-	-	-	200,000	200,000	14,429,953
Alley Repairs	2013.PK.1610.601	50	80,000	120,000	-	-	-	200,000	200,000	14,629,953
Parking Access Controller - Bonhomme Garage	201X.PW.1401.03X	42-50	-	635,000	500,000	225,000	-	1,360,000	1,360,000	15,989,953
Street Lighting Upgrades - Davis Place & Hillcrest	2014.PW.1406.600	42	-	84,000	-	-	-	84,000	84,000	16,073,953
Downtown Streetscape/Bollards	2014.PW.1409.06X	40	-	100,000	-	-	-	100,000	100,000	16,173,953
Streetscape Traffic Signal Pole Painting	2011.PW.1401.200	39	-	300,000	-	-	-	300,000	300,000	16,473,953
Hanley House Doors	2014.PW.1409.070	35	50,000	50,000	50,000	50,000	-	200,000	200,000	16,673,953
	2015.PK.1606.302	35	-	65,000	-	-	-	65,000	65,000	16,738,953
Total			\$660,980	\$7,656,619	\$6,972,500	\$4,107,500	\$4,978,000	\$24,375,599	\$16,738,953	

This list of capital projects includes new projects budgeted in FY 2014, 2015 and 2016. It does not include projects that were near completion in FY 2013 and may have remaining expenditures in FY 2014.

Ongoing Operating Costs

Ongoing operating costs associated with most projects are minimal, as the majority of projects are of a maintenance nature. When ongoing operating costs are significant and identifiable, this information is reported directly in the Financial Implications section of the related individual project summary.



Project: Community Development Block Grant Sidewalks **Budget: \$90,000**
CIP Score: N/A

Project Department: Public Works

Account Number: 60X01006050000

Project Description: Each year, the City receives \$22,500 in Community Development Block Grant (CDBG) funds, administered by the St. Louis County Office of Community Development (OCD). The stipulations of this funding require that it be used to help disadvantaged groups. Our current strategy is to replace curb ramps in areas where upcoming resurfacing projects are planned. The contract is directly between the OCD and the contractor, so there is no construction cost to the City.

Project Justification: Recent projects in Clayton have included the addition of detectable warning surfaces to curb ramps, ADA improvements to bus stops, the purchase of wheelchair-accessible picnic tables, and the installation of electric door openers.

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

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants	\$22,500	\$22,500	\$22,500	\$22,500		\$90,000
Other Grants & Donations						
Existing Bonds						
Proposed Bonds						
Total	\$22,500	\$22,500	\$22,500	\$22,500		\$90,000



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



Project: Resurfacing – Wydown

Budget: \$3,707,640

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.

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.

This project will improve the pavement condition of the street, which is an ICMA and Scorecard attribute. The City received a federal grant which funds 80% of this project. Design is nearly complete with construction scheduled for Summer 2014.

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 as those costs in the first few years will be minimal.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants	\$145,074	\$2,821,038				\$2,966,112
Other Grants & Donations						
Existing Bonds	\$43,430	\$698,098				\$741,528
Proposed Bonds						
Total	\$188,504	\$3,519,136				\$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 southern 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 may have a significant impact on operation costs, depending on the site, to maintain the current level of service. These cost are unknown at this time because the first step in this project is planning.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Capital Improvement Fund		\$20,000	\$180,000			\$200,000
Grants & Donations						
Existing Bonds						
Proposed Bonds						
Total		\$20,000	\$180,000			\$200,000



Project Location: Shaw Park
2013.PW.1403.500



Project: Resurfacing – Clayton Gardens & Northmoor

Budget: \$1,275,000

CIP Score: 70

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of milling off 2" of asphalt and overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards. The design of the curb ramps will be occur in FY 2014.

Project Justification: This project will improve the pavement condition of the entire subdivision, which is an ICMA and Scorecard attribute. This project is part of the City's Pavement Management Program.

Financial Implications: This project is proposed to be funded by future general obligation bonds. This resurfacing should reduce annual maintenance costs as those will be minimal in the first few years following construction.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds						
Proposed Bonds		\$75,000	\$1,200,000			\$1,275,000
Total		\$75,000	\$1,200,000			\$1,275,000



Project Location: Clayton Gardens & Northmoor Subdivisions

2015.PW.1401.010



Project: Sidewalk Replacement

Budget: \$190,000

CIP Score: 67

Project Department: Public Works

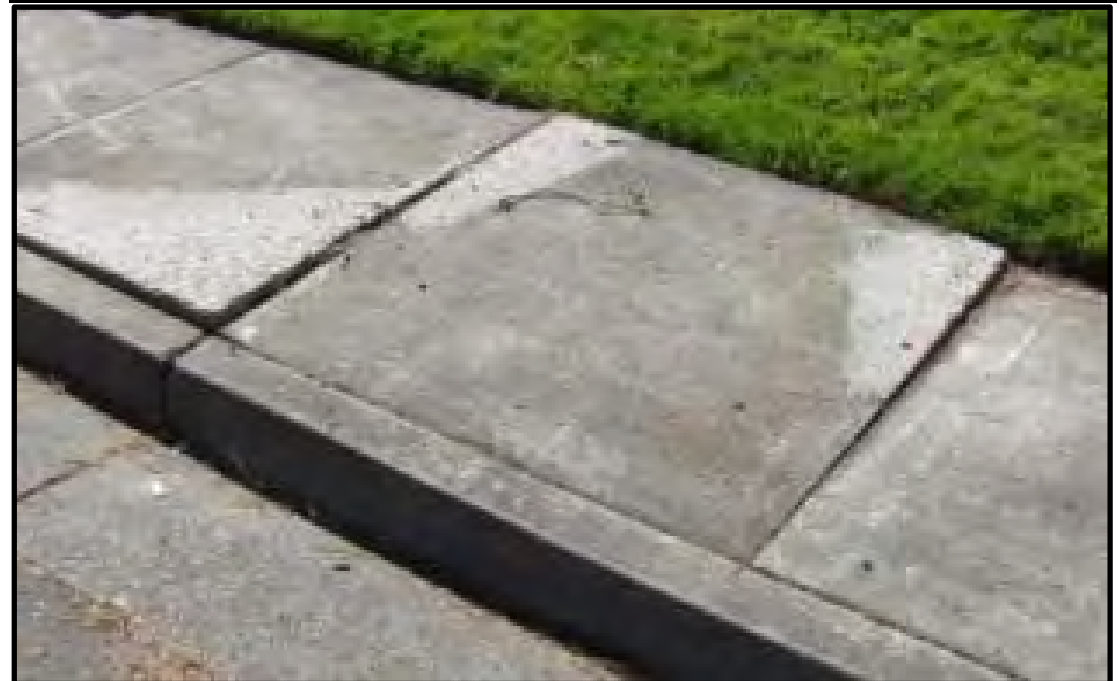
Account Number: 60X01006050000

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: Improvement 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. On-going maintenance costs should be minimal in the first few years following construction.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds	\$40,000	\$50,000	\$50,000	\$50,000		\$190,000
Proposed Bonds						
Total	\$40,000	\$50,000	\$50,000	\$50,000		\$190,000



Project Location: Public Right-of-Way, City-Wide
2011, 2012, 2014, 2015 & 2016.PW.1401.050



Project: Resurfacing – Claverach Park

Budget: \$1,227,987

CIP Score: 65

Project Department: Public Works

Account Number: 60X01006150000

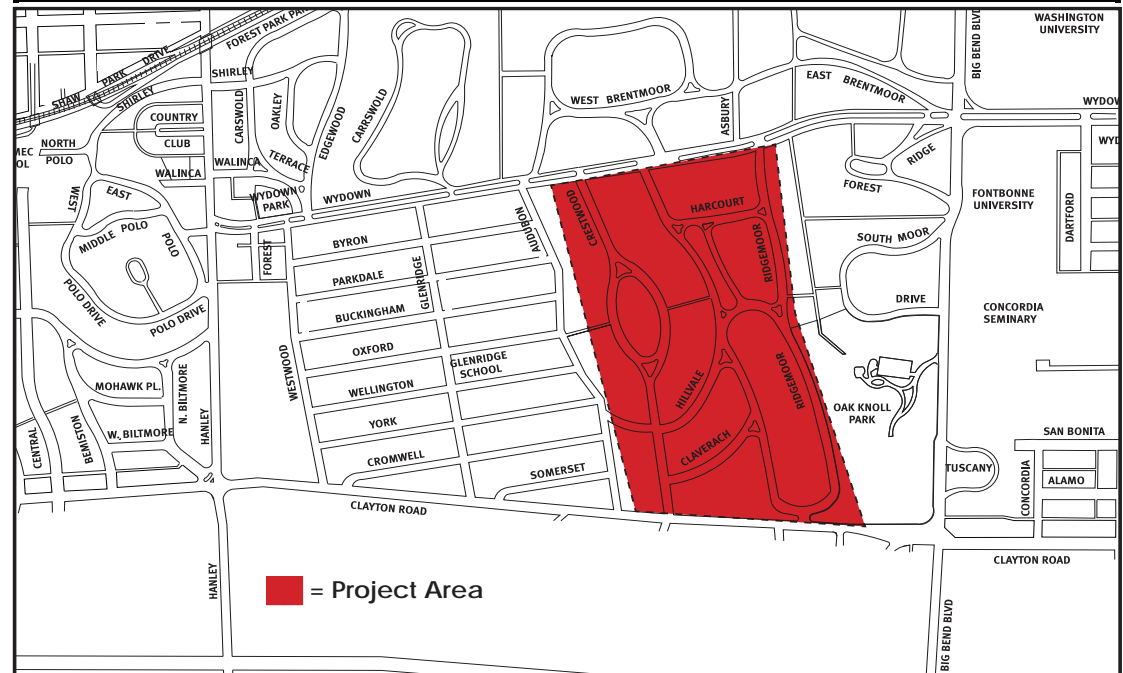
Project Description: This project consists of milling off the deteriorating asphalt, replacing the deteriorating concrete base, and overlaying the street with new asphalt. The curb ramps in this project area will also be installed and upgraded to meet Americans with Disabilities Act (ADA) standards.

Project Justification: This project is supported by the City’s Pavement Management Program which annually rates the pavement condition to prioritize improvements. Resurfacing these streets will improve the pavement condition of the entire subdivision which is one of the performance goals of the City.

ADA ramps were designed in FY 2012 in anticipation of construction, which was originally scheduled for FY 2013.

Financial Implications: The construction portion of this project is proposed to be funded by future general obligation bonds. The resurfacing of the streets will have a positive financial impact on City operations as the costs for annual road maintenance and repair will be lower for the resurfaced areas. On-going maintenance costs will be minimal in the first few years following construction.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds	\$27,987					\$27,987
Proposed Bonds		\$1,200,000				\$1,200,000
Total	\$27,987	\$1,200,000				\$1,227,987



Project Location: Claverach Park Subdivision
2013.PW.1401.010



Project: Resurfacing – Wydown Forest

Budget: \$915,000

CIP Score: 65

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of milling off 2" of asphalt and overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards. Design of the curb ramps will be performed in FY 2016.

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

Financial Implications: This project is proposed to be funded by future general obligation bonds. Resurfacing of these streets will reduce annual maintenance costs as those costs in the first few years following construction should be minimal.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds						
Proposed Bonds				\$60,000	\$855,000	\$915,000
Total				\$60,000	\$855,000	\$915,000



Project Location: Wydown Forest Subdivision
2016.PW.1401.011



Project: Resurfacing – Carondelet Plaza

Budget: \$786,554

CIP Score: 64

Project Department: Public Works

Account Number: 60X01006150000

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

Project Justification: The City has received numerous comments from residents and businesses located on this street regarding the appearance of the street surface. While most of the concerns are aesthetic in nature, the street is due for maintenance as well. This project is part of the City's Pavement Management Program. Design is currently underway.

Financial Implications: The construction portion of this project is proposed to be funded by future general obligation bonds. 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, as those costs will be minimal in the first few years following construction.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds	\$106,554					\$106,554
Proposed Bonds			\$680,000			\$680,000
Total	\$106,554		\$680,000			\$786,554



Project Location: Carondelet Plaza
2015.PW.1401.012



Project: Resurfacing – Old Towne, Hanley Place, Skinker Heights, Hi Pointe & DeMun Park

Budget: \$4,105,000

CIP Score: 63

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of milling off 2" of asphalt and overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards. Design of the curb ramps will be completed in FY 2014.

Project Justification: This project will improve the pavement condition of the entire subdivision, which is an ICMA and Scorecard attribute. This project is part of the City's Pavement Management Program.

Federal law requires that curb ramps be upgraded to ADA standards during resurfacing. In order to obtain a defined scope of work and construction cost estimate associated with this project, an engineering consultant will be contracted to perform the design work for the ADA ramps.

Financial Implications: This project is proposed to be funded by future general obligation bonds. Annual maintenance cost will be reduced with this resurfacing.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds						
Proposed Bonds		\$175,000	\$3,930,000			\$4,105,000
Total		\$175,000	\$3,930,000			\$4,105,000



Project Location: Old Towne, Hanley Place, Skinker Heights, Hi Pointe, and DeMun Park Subdivisions
2014.PW.1401.010



Project: Surface Treatment - Brentwood

Budget: \$2,366,000

CIP Score: 63

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of installing thin open-graded asphalt overlay (“Novachip”), replacing curb ramps, replacing Brickprint crosswalks with pavers, constructing medians within parts of Brentwood Blvd., and striping. A federal grant application was submitted for this project (combined with Maryland Avenue) in March 2012, but the project was not selected. A second grant application was submitted again in March 2013 for only Brentwood Boulevard, but it was not selected due to the high cost of enhancements in relation to the points gained in East-West Gateway’s scoring system.

Project Justification: This project will improve the pavement condition, which is an ICMA and Scorecard attribute. This project is part of the City’s Pavement Management Program. Brentwood Boulevard was last microsurfaced in 2009, and the surface is showing signs of wear. The pedestrian enhancements (improved crosswalks, landscaped medians, etc.) are encouraged by the Downtown Master Plan and the Shaw Park Master Plan Overlay. Potential private funding for these enhancements could significantly increase the chances of future grant applications being selected.

Financial Implications: Maintenance of Brickprint cross walks has been an ongoing issue. The concrete paver system has a longer lifespan, which will reduce long-term costs. On-going maintenance costs of the surface will be minimal in the first few years following rehabilitation.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations			\$128,000	\$44,800	\$1,720,000	\$1,892,800
Existing Bonds						
Proposed Bonds			\$32,000	\$11,200	\$430,000	\$473,200
Total			\$160,000	\$56,000	\$2,150,000	\$2,366,000



Project Location: Brentwood Blvd
2015.PW.1401.020



Project: Surface Treatment - Maryland

Budget: \$2,117,000

CIP Score: 63

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of installing thin open-graded asphalt overlay (“Novachip”), replacing Brickprint crosswalks with pavers, and striping. It was originally combined with Brentwood Blvd for a federal grant application in 2012 but grant funds were not approved. This portion of the project has been separated and delayed in the hopes of receiving funding through a future grant application.

Project Justification: This project will improve the pavement condition, which is an ICMA and Scorecard attribute. This project is part of the Pavement Management Program.

Financial Implications: Maintenance of Brickprint cross walks has been an ongoing issue. The concrete paver system has a longer lifespan, which will reduce long-term costs. On-going maintenance costs of the surface will be minimal in the first few years following rehabilitation.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations				\$115,200	\$1,578,400	\$1,693,600
Existing Bonds						
Proposed Bonds				\$28,800	\$394,600	\$423,400
Total				\$144,000	\$1,973,000	\$2,117,000



Project Location: Maryland Avenue
2015.PW.1401.021



Project: Resurfacing – Moorlands, Clayshire & Parkside

Budget: \$3,700,000

CIP Score: 63

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards. Design of the curb ramps will be completed in 2015.

Project Justification: This project will improve the pavement condition of the entire subdivision, which is an ICMA and Scorecard attribute. This project is part of the City’s Pavement Management Program. Federal law requires that curb ramps be upgraded to ADA standards during resurfacing. In order to obtain a defined scope of work and construction costs associated with the project, an engineering consultant will be contracted to perform the design work for the ADA ramps in 2015.

Financial Implications: This project is proposed to be funded by future general obligation bonds. Resurfacing of these streets will reduce annual maintenance costs as those costs should be minimal in the first few years following construction.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds						
Proposed Bonds			\$200,000	\$3,500,000		\$3,700,000
Total			\$200,000	\$3,500,000		\$3,700,000



Project Location: Moorlands, Clayshire & Parkside Subdivisions
2016.PW.1401.010



Project: Streetscape Improvements–Brentwood & Carondelet

Budget: \$886,418

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 police facility. Adding streetscape features will improve accessibility for the many users of this block. The City received a federal grant which funds 80% of this project. Design is nearly completed with construction scheduled for Spring 2014.

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. These costs are expected to be minimal in the first few years following project completion.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants	\$104,855	\$604,279				\$709,134
Other Grants & Donations						
Existing Bonds	\$22,580	\$154,704				\$177,284
Proposed Bonds						
Total	\$127,435	\$758,983				\$886,418



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



Project: Oak Knoll Playground Replacement & Resurfacing

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 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 will be 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. On-going maintenance cost will be minor.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations	\$9,000	\$276,000				\$285,000
Existing Bonds	\$9,000	\$6,000				\$15,000
Proposed Bonds						
Total	\$18,000	\$282,000				\$300,000



Project Location: Oak Knoll Park
2013.PK.1610.501



Project: Shaw Park Aquatic Center – Multiple Projects Budget: \$200,000

CIP Score: 45, 46, 45, 52

Project Department: Parks & Recreation

Account Number: 60X16006560001

Project Description: Several projects are planned for the Shaw Park Aquatic Center, including repainting of the dive tank, maintenance of expansion joints on the deck, replacement of the entrance flooring, and replacement of the drain grates.

Project Justification: The pools are repainted on a 4-5 year cycle to extend the life of the pool by preventing the concrete from delaminating. The dive tank was last painted in April 2007.

This will be the first expansion joint work on the concrete slabs of the pool deck since the 2003 renovation. This has caused the slabs to heave, settle and crack, causing potential tripping hazards. Repairing the joints ensures many remaining years of pool deck use before replacement is needed. The project is scheduled prior to the seasonal opening in spring of 2015.

The existing surface of the center entrance and party rental areas has failed since its 2003 installation. Residue is effervescing from the concrete under the existing surface causing unsightliness. Extensive cleaning attempts have occurred, but the residue returns. It is believed that the contractor failing to properly seal the floor during construction is the cause. Good maintenance keeps this high profile venue appealing.

The PVC grates installed in the 2003 pool renovation have become brittle and easily breakable under normal use in ultraviolet light. This causes sharp plastic edges which could harm patrons' feet. A replacement product will be installed prior to the 2014 pool opening.

Financial Implications: The financial impact of these projects will be minimal as they are maintenance in nature and are intended to preserve the existing infrastructure. Failure to do these projects could result in additional costs if delayed or could risk the safety of patrons. Once these projects are complete, on-going maintenance in the next few years will be minimal.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds		\$200,000				\$200,000
Proposed Bonds						
Total		\$200,000				\$200,000



Project Location: Shaw Park Aquatic Center
 2013.PK.1603.601
 2014.PK.1603.601
 2015.PK.1603.601



Project: Shaw Park Fields #3 and #4 Renovation

Budget: \$200,000

CIP Score: 50

Project Department: Parks & Recreation

Account Number: 60X16006530000

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

Project Justification: These two fields are used extensively for the 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 on operational costs as the City has experienced additional rental revenue from other ball fields which have been renovated. The additional revenue is estimated at \$2,000 per year. On-going maintenance costs will include the costs of water for irrigation for the two fields.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds	\$80,000	\$120,000				\$200,000
Proposed Bonds						
Total	\$80,000	\$120,000				\$200,000



Project Location: Shaw Park
2013.PK.1610.601



Project: Alley Repairs

Capital Improvement Project Summary

Budget: \$1,360,000

CIP Score: 42, 43, 50

Project Department: Public Works

Account Number: 60X01006130000

Project Description: This project consists of removing the existing alleys and replacing them with new concrete alleys. Alleys scheduled for replacement include the following sites:

- High Pointe/DeMun: 6600 block between Clayton and Alamo, 6600 block between Alamo and San Bonita, 6400 block between Alamo and San Bonita, between North Rosebury and South Rosebury (close to City Limit)
- Forest Court: Bemis Way (west of Forest Court)
- Davis Place; all alleys running parallel to Brentwood Blvd. and Clayton Rd.
- Downtown: E-W alley west of The Crescent, 8100 block between Maryland Ave. and Westmoreland Ave., N-S alley next to Post Office, N-S alley in 7700 block between Bonhomme Ave. and Carondelet Ave., E-W alley in 7900 block between Forsyth & Maryland, N-S alley in 8000 block between Forsyth & Maryland

Project Justification: These alleys have received very low ratings for several years' evaluations and were scheduled for replacement as part of the Pavement Management Program. No alley projects have taken place since 2010, due to budgetary reasons. Replacement will increase pavement ratings, which is an ICMA and scorecard measure.

Financial Implications: This project is proposed to be funded by future general obligation bonds. Maintenance costs have increased significantly in recent years due to the increased amount of patching in alleys that were scheduled for replacement. On-going maintenance costs will be minor.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds						
Proposed Bonds		\$635,000	\$500,000	\$225,000		\$1,360,000
Total		\$635,000	\$500,000	\$225,000		\$1,360,000



Project Location: Various Alleys
 2014, 2015, and 2016.PW.1401.030
 2014 and 2015.PW.1401.031
 2014.PW.1401.032



Project: Parking Access Controller – Bonhomme Garage

**Budget: \$84,000
CIP Score: 42**

Project Department: Public Works

Account Number: 60X01006250000

Project Description: This project includes replacement of the fee computer/cashier terminal, new cash and credit card pay-in-line station, software, ticket dispensers and barrier gates.

Project Justification: This project will improve access and management by replacing the original parking access control system installed in 1999. The average life span for this equipment is 10 ten years, which has been exceeded.

Financial Implications: The replacement of the fee computer/cashier terminal will improve revenue controls through the upgraded software. Replacing these pieces of equipment on an emergency replacement basis is more expensive for the City and disruptive to the City's clientele. Per the cost share agreement with St. Louis County, 47% of the project cost will be reimbursed by the County. The City will also share a minimal amount of on-going maintenance costs with St. Louis County.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Miscellaneous Reimbursements		\$39,480				\$39,480
Grants & Donations						
Existing Bonds		\$44,520				\$44,520
Proposed Bonds						
Total		\$84,000				\$84,000



Project Location: 8011 Bonhomme Parking Structure
2014.PW.1406.600



Project: Street Lighting Upgrades – Davis Place & Hillcrest

Budget: \$100,000
CIP Score: 40

Project Department: Public Works

Account Number: 60X01006090000

Project Description: This project consists of replacing the 20 year old polycarbonate ornamental globes on the street light fixtures throughout the subdivisions. The project also includes repainting the ornamental street light poles which have also faded and need refurbishment.

Project Justification: The globes have yellowed from age and the light distribution both on the streets and sidewalks has been substantially reduced. The replacement globes are to be matching and made from an acrylic, non-yellowing material with a longer life-cycle than the present polycarbonate globes.

Financial Implications: This project is proposed to be funded by future general obligation bonds. The streetlight poles are deteriorating, and if not repainted, they will begin to rust. They would eventually need to be replaced if not maintained properly. On-going maintenance over the next few years will only include bulb replacement which is minor.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds						
Proposed Bonds		\$100,000				\$100,000
Total		\$100,000				\$100,000



Project Location: Davis Place and Hillcrest Subdivisions

2014.PW.1409.061
 2014.PW.1409.062



Project: Downtown Streetscape / Bollards

Budget: \$300,000

CIP Score: 39

Project Department: Public Works

Account Number: 60X01006140000

Project Description: This project consists of the installation of a concrete base, paver crosswalks, and removable bollards crossing N. Central at Forsyth and at Maryland, as well as the installation of removable bollards to close the alley on either side of N. Central. The traffic signals will be reprogrammed to go to flash during this time.

Project Justification: This project will provide additional outdoor dining and a pedestrian-friendly environment in the 10 Block of N. Central.

Financial Implications: There will be ongoing operational expenditures for the periodic removal and replacement of traffic control equipment and signal reprogramming, but these costs should be minor.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds		\$300,000				\$300,000
Proposed Bonds						
Total		\$300,000				\$300,000



Project Location: 10 Block of N Central Avenue
2011.PW.1401.200



Project: Streetscape Traffic Signal Pole Painting

Budget: \$200,000
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 is a multi-year project for traffic signal pole repainting in the downtown. The streetscape streetlight poles have already been painted over the past three years. 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 repainting to appear 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. Painting traffic signals is more complex than painting streetlights, as the traffic signals must stay operational throughout the process.

Financial Implications: This project has a positive financial impact for the City in future years by preventing the need to replace the poles due to rusting. There will be no maintenance costs for 15 years.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Special Business District	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000
Grants & Donations						
Existing Bonds						
Proposed Bonds						
Total	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000



Project Location: Downtown
 2014.PW.1409.070



Project: Hanley House Doors

Budget: \$65,000
CIP Score: 35

Project Department: Parks & Recreation

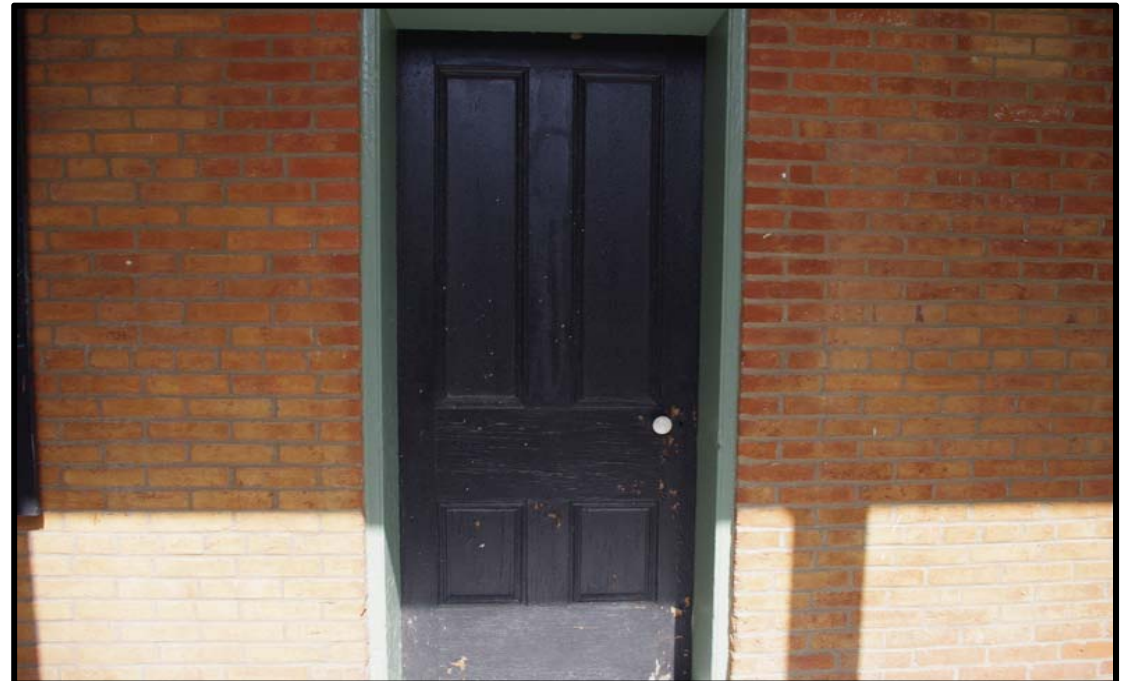
Account Number: 60X16006600000

Project Description: Refurbish exterior doors and frames at the Historic Martin Franklin Hanley House.

Project Justification: The condition of the doors at the Hanley House suggests that corrective action be taken soon in order to avoid continued deterioration of individual components. Once this project is complete, all the projects for the exterior of the Hanley House will be completed.

Financial Implications: This repair of doors and door frames at Hanley House will have limited financial impact to the City. Repair of the doors will ensure that they function properly and will ensure that further deterioration does not take place. On-going maintenance costs will be negligible.

Sources	Prior Years	FY 2014	FY 2015	FY 2016	Future Years	Total
Federal Grants						
Other Grants & Donations						
Existing Bonds		\$65,000				\$65,000
Proposed Bonds						
Total		\$65,000				\$65,000



Project Location: Historic Martin Franklin Hanley House
 2015.PK.1606.302

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DEBT SERVICE DEBT REPAYMENT BY FUNDING SOURCE

Debt Repayment by Funding Source from FY 2014 to FY 2032								
Funding Sources-----								
Fiscal Year	Total Debt	General **	Property Tax *	Capital Improvement	Federal Rebate **	Debt Reserve Funds ***	Special Assessment	Interest
FY 2014	3,915,728	449,388	1,048,471	2,184,572	201,217	-	16,500	15,580
FY 2015	3,917,664	458,838	1,045,804	2,189,671	195,221	-	15,500	12,629
FY 2016	3,917,071	204,472	1,045,938	2,187,296	188,240	265,500	14,500	11,125
FY 2017	3,857,647	160,320	1,043,956	2,449,548	180,312	-	13,500	10,010
FY 2018	4,642,890	143,488	1,029,078	2,059,912	171,612	1,216,500	12,500	9,800
FY 2019	3,186,627	261,965	1,025,136	1,156,226	162,300	571,000	-	10,000
FY 2020	1,841,398	14,515	1,024,854	649,700	152,329	-	-	-
FY 2021	1,830,998	13,463	1,027,371	648,888	141,276	-	-	-
FY 2022	1,811,285	12,321	1,022,996	646,675	129,293	-	-	-
FY 2023	1,798,334	11,126	1,022,508	648,163	116,762	-	-	-
Future Years FY24-FY32	13,389,215	38,896	7,125,280	5,816,636	408,178	-	-	-
Grand Total	44,108,854	1,768,792	17,461,392	20,637,286	2,046,741	2,053,000	72,500	69,144

* Note: In Aug. 2010, a proposal to levy a property tax of \$0.12 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. The levy begins in FY 2014 as the general obligation debt was paid off in FY 2013 and that debt levy is eliminated. The General Fund paid the debt service on the 2009 Special Obligation Bonds for FY 2012 and 2013, prior to the beginning of the new levy.

** Note: Due to federal sequestration effective March 1, 2013, the Federal Rebate (Build America Credit payments) are based on a reduction of 8.7% but may be subject to change in the future. The General Fund will fund the reduction as needed.



**DEBT SERVICE
DEBT REPAYMENT BY BOND ISSUE**

Debt Repayment by Bond Issue from FY 2014 to FY 2032					
Fiscal Year	BOND ISSUES				Totals
	2005 A&B	2007	2009 A&B	2011	
	Principal & Interest	Principal & Interest	Principal & Interest	Principal & Interest	
FY 2014	1,397,251	617,626	1,249,688	651,163	3,915,728
FY 2015	1,404,425	619,251	1,240,925	653,063	3,917,664
FY 2016	1,413,054	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
FY 2023			1,150,396	647,938	1,798,334
Future Years FY24-FY32			7,572,354	5,816,861	13,389,215
Grand Total	\$7,734,803	\$4,431,443	\$19,630,072	\$12,312,536	\$44,108,854

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

This table does not reflect payment requirements from a potential new issuance.



2005 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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.

1997 Series

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

1998A Series

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

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

1998B Series

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%

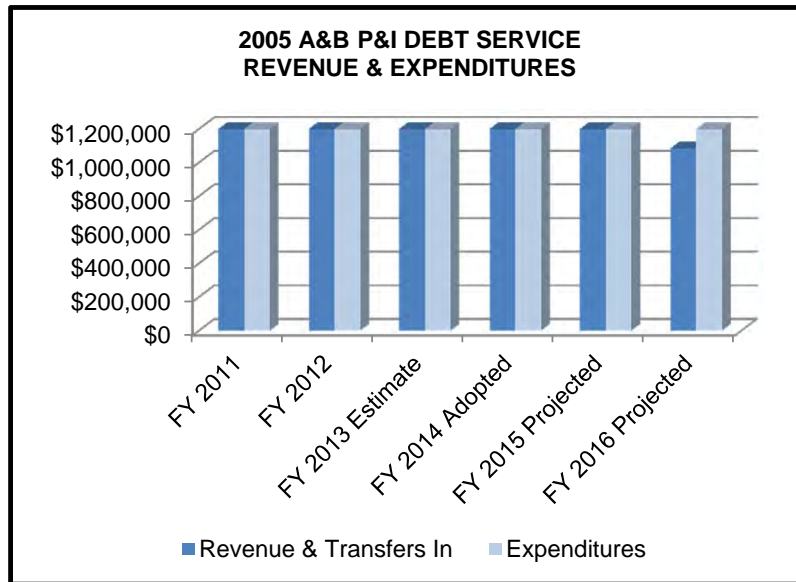
Series B interest rate: 4.85%

	Principal	Interest	Total Debt Service
FY 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 9/30/13:			\$6,940,000



2005 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 57	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$1,556,137	\$1,794,633	\$1,802,139	\$1,802,139	\$1,738,021	\$1,673,903
Revenue	30,907	37,714	27,774	27,080	24,393	22,200
Transfers In	1,600,208	1,369,098	1,364,499	1,307,053	1,319,914	1,062,236
Revenue & Transfers In	1,631,115	1,406,812	1,392,273	1,334,133	1,344,307	1,084,436
Expenditures	1,392,619	1,399,306	1,392,273	1,398,251	1,408,425	1,414,054
Surplus (Deficit)	238,496	7,506	0	(64,118)	(64,118)	(329,618)
Ending Fund Balance	\$1,794,633	\$1,802,139	\$1,802,139	\$1,738,021	\$1,673,903	\$1,344,285
% Fund Balance to Expenditures	129%	129%	129%	124%	119%	95%



This fund pays for the debt issued in 1997 and 1998 for a joint use recreation center (Center of Clayton), street improvements, neighborhood improvements, and the Bonhomme Garage. The Series A issue will mature in 2017 and is paid from special assessments, the Capital Improvement Fund, and the General Operating Fund. The Series B issue will retire in 2015 and is paid through the General Fund.

An accumulated cash reserve has allowed reductions in future transfers needed from the General Fund for debt service payments for the Series A issuance. In FY 2016, the City will use the reserve balance for the final payment of the Series B issue.



2005 SPECIAL OBLIGATION BOND ISSUE

57R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
INVESTMENT INCOME										
7100000 INTEREST INCOME	\$13,295	\$8,729	\$6,802	\$6,802	\$10,424	\$10,580	56%	1%	\$8,893	\$7,700
TOTAL INVESTMENT INCOME	13,295	8,729	6,802	6,802	10,424	10,580	56%	1%	8,893	7,700
MISCELLANEOUS										
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	3,337	3,337	3,336	3,336	3,300	3,300	-1%	0%	3,300	3,200
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	9,107	20,274	10,123	10,123	9,800	9,800	-3%	0%	9,400	9,100
7230010 ASSESS. INC. INTEREST SOUTHMOOR	1,586	1,412	1,239	1,239	1,200	1,000	-19%	-17%	900	700
7230020 ASSESS. INC. INTEREST WYDOWN	3,582	3,962	3,837	3,837	3,050	2,400	-37%	-21%	1,900	1,500
TOTAL MISCELLANEOUS	17,612	28,985	18,535	18,535	17,350	16,500	-11%	-5%	15,500	14,500
TOTAL REVENUE	30,907	37,714	25,337	25,337	27,774	27,080	7%	-2%	24,393	22,200
TRANSFERS IN										
9230000 TRANSFER FROM FUND 60	920,000	920,000	920,000	920,000	920,000	920,000	0%	0%	920,000	920,000
9260000 TRANSFER FROM GENERAL FUND	680,208	449,098	446,936	446,936	444,499	387,053	-13%	-13%	399,914	142,236
TOTAL TRANSFERS IN	1,600,208	1,369,098	1,366,936	1,366,936	1,364,499	1,307,053	-4%	-4%	1,319,914	1,062,236
TOTAL REVENUE & TRANSFERS IN	\$1,631,115	\$1,406,812	\$1,392,273	\$1,392,273	\$1,392,273	\$1,334,133	-4%	-4%	\$1,344,307	\$1,084,436
57X0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL FEES	\$888	\$1,777	\$1,000	\$1,000	\$1,000	\$1,000	0%	0%	\$4,000	\$1,000
TOTAL CONTRACTUAL SERVICES	888	1,777	1,000	1,000	1,000	1,000	0%	0%	4,000	1,000
DEBT										
8080000 PRINCIPAL PAYMENT	1,005,000	1,050,000	1,085,000	1,085,000	1,085,000	1,135,000	5%	5%	1,190,000	1,250,000
8090000 INTEREST PAYMENT	386,731	347,529	306,273	306,273	306,273	262,251	-14%	-14%	214,425	163,054
TOTAL DEBT	1,391,731	1,397,529	1,391,273	1,391,273	1,391,273	1,397,251	0%	0%	1,404,425	1,413,054
TOTAL EXPENDITURES	\$1,392,619	\$1,399,306	\$1,392,273	\$1,392,273	\$1,392,273	\$1,398,251	0%	0%	\$1,408,425	\$1,414,054



2007 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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. 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 matured 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%

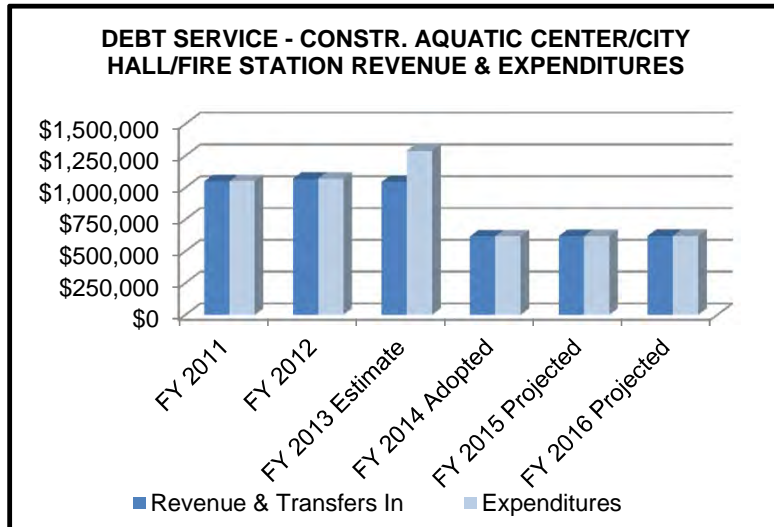
	Principal	Interest	Total Debt Service
FY 2014	480,000	137,626	617,626
FY 2015	500,000	119,251	619,251
FY 2016	520,000	100,126	620,126
FY 2017	540,000	80,251	620,251
FY 2018	560,000	59,626	619,626
FY 2019	1,310,000	24,563	1,334,563

Outstanding Principal Balance at 9/30/13: \$3,910,000



2007 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 79	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$824,591	\$823,545	\$823,285	\$577,572	\$577,572	\$577,572
Revenue	7,412	6,698	5,500	3,900	3,426	3,426
Transfers In	1,043,168	1,063,168	1,039,196	614,009	616,108	616,983
Revenue & Transfers In	1,050,580	1,069,866	1,044,696	617,909	619,534	620,409
Expenditures	1,051,626	1,070,126	1,290,409	617,909	619,534	620,409
Surplus (Deficit)	(1,046)	(260)	(245,713)	0	0	0
Ending Fund Balance	\$823,545	\$823,285	\$577,572	\$577,572	\$577,572	\$577,572
% Fund Balance to Expenditures	78%	77%	45%	93%	93%	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.



2007 SPECIAL OBLIGATION BOND ISSUE

79R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$7,412	\$6,698	\$4,712	\$4,712	\$5,500	\$3,900	-17%	-29%	\$3,426	\$3,426
TOTAL REVENUE	7,412	6,698	4,712	4,712	5,500	3,900	-17%	-29%	3,426	3,426
TRANSFERS IN										
9290000 TRANSFER FROM FUND 60	1,043,168	1,063,168	1,285,696	1,285,696	1,039,196	614,009	-52%	-41%	616,108	616,983
TOTAL TRANSFERS IN	1,043,168	1,063,168	1,285,696	1,285,696	1,039,196	614,009	-52%	-41%	616,108	616,983
TOTAL REVENUE & TRANSFERS IN	\$1,050,580	\$1,069,866	\$1,290,408	\$1,290,408	\$1,044,696	\$617,909	-52%	-41%	\$619,534	\$620,409

79X0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 MISCELLANEOUS EXPENSES	\$282	\$282	\$2,782	\$2,782	\$2,783	\$283	-90%	-90%	\$283	\$283
TOTAL CONTRACTUAL SERVICES	282	282	2,782	2,782	2,783	283	-90%	-90%	283	283
DEBT										
8080000 LOAN PRINCIPAL PAYMENT	815,000	865,000	1,120,000	1,120,000	1,120,000	480,000	-57%	-57%	500,000	520,000
8090000 INTEREST PAYMENT	236,344	204,844	167,626	167,626	167,626	137,626	-18%	-18%	119,251	100,126
TOTAL DEBT	1,051,344	1,069,844	1,287,626	1,287,626	1,287,626	617,626	-52%	-52%	619,251	620,126
TOTAL EXPENDITURES	\$1,051,626	\$1,070,126	\$1,290,408	\$1,290,408	\$1,290,409	\$617,909	-52%	-52%	\$619,534	\$620,409



2009 BUILD AMERICA BOND ISSUE DEBT SERVICE FUND

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 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. During FY 2012 and FY 2013, the General Fund supported the debt payments until the new levy went into effect.

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.

However, beginning in FY 2013 the Federal Government began withholding 8.7% of the interest rebate due to sequestration. As there is currently no expiration of the sequestration, the percentage is likely to be lower than the original rebate estimate.

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%

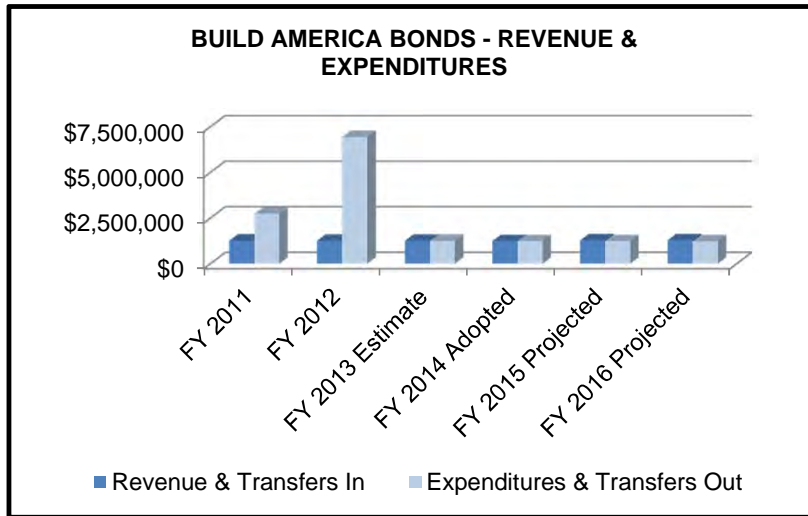
	Principal	Interest	Rebate	Net Debt Service
FY 2014	620,000	629,688	(201,217)	1,048,471
FY 2015	630,000	610,925	(195,221)	1,045,704
FY 2016	645,000	589,078	(188,240)	1,045,838
FY 2017	660,000	564,268	(180,312)	1,043,956
FY 2018	680,000	537,043	(171,612)	1,045,431
FY 2019	695,000	507,901	(162,300)	1,040,601
FY 2020	715,000	476,698	(152,329)	1,039,369
FY 2021	740,000	442,110	(141,276)	1,040,834
FY 2022	760,000	404,610	(129,293)	1,035,317
FY 2023	785,000	365,396	(116,762)	1,033,634
FY 2024-2030	6,295,000	1,277,354	(408,178)	7,164,176

Outstanding Principal Balance at 9/30/13: \$13,225,000



2009 BUILD AMERICA BOND ISSUE Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 91	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$7,149,196	\$5,680,430	\$0	\$70	\$1,899	\$43,505
Revenue	265,309	232,484	216,129	1,251,517	1,282,531	1,294,550
Transfers In	996,446	1,026,684	1,042,116	100	100	100
Revenue & Transfers In	1,261,755	1,259,168	1,258,245	1,251,617	1,282,631	1,294,650
Expenditures	1,228,863	1,256,538	1,258,175	1,249,788	1,241,025	1,234,178
Transfers Out	1,501,658	5,683,060	0	0	0	0
Expenditures & Transfers Out	2,730,521	6,939,598	1,258,175	1,249,788	1,241,025	1,234,178
Surplus (Deficit)	(1,468,766)	(5,680,430)	70	1,829	41,606	60,472
Ending Fund Balance	\$5,680,430	\$0	\$70	\$1,899	\$43,505	\$103,977
% Fund Balance to Expenditures & Transfers Out	208%	0%	0%	0%	4%	8%



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. A property tax levy will begin in FY 2014 to fund these bonds. This levy was approved by voters in 2010. This new levy coincides with a reduction in levy due to the retirement of the 2009 General Obligation Bonds.



2009 BUILD AMERICA BOND ISSUE

91R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
PROPERTY TAX										
1010000 REAL PROPERTY TAX - CURRENT	\$0	\$0	\$0	\$0	\$0	\$1,050,000	100%	100%	\$1,087,000	\$1,106,000
TOTAL PROPERTY TAX	0	0	0	0	0	1,050,000	100%	100%	1,087,000	1,106,000
MISCELLANEOUS										
7100000 INTEREST INCOME	32,992	2,731	0	0	70	300	100%	329%	310	310
7300000 FEDERAL REBATE	232,317	229,753	225,777	225,777	216,059	201,217	-11%	-7%	195,221	188,240
TOTAL MISCELLANEOUS	265,309	232,484	225,777	225,777	216,129	201,517	-11%	-7%	195,531	188,550
TOTAL REVENUE	265,309	232,484	225,777	225,777	216,129	1,251,517	454%	479%	1,282,531	1,294,550
TRANSFERS IN										
9310000 TRANSFER FROM GENERAL FUND	996,446	1,026,684	1,032,898	1,032,898	1,042,116	100	-100%	-100%	100	100
TOTAL TRANSFERS IN	996,446	1,026,684	1,032,898	1,032,898	1,042,116	100	-100%	-100%	100	100
TOTAL REVENUE & TRANSFERS IN	\$1,261,755	\$1,259,168	\$1,258,675	\$1,258,675	\$1,258,245	\$1,251,617	-1%	-1%	\$1,282,631	\$1,294,650

91X0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
91 FINANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	\$100	\$100	\$3,600	\$3,600	\$3,100	\$100	-97%	-97%	\$100	\$100
TOTAL CONTRACTUAL SERVICES	100	100	3,600	3,600	3,100	100	-97%	-97%	100	100
DEBT										
8080000 LOAN PRINCIPAL PAYMENT	565,000	600,000	610,000	610,000	610,000	620,000	2%	2%	630,000	645,000
8090000 INTEREST PAYMENT	663,763	656,438	645,075	645,075	645,075	629,688	-2%	-2%	610,925	589,078
TOTAL DEBT	1,228,763	1,256,438	1,255,075	1,255,075	1,255,075	1,249,688	0%	0%	1,240,925	1,234,078
TOTAL EXPENDITURES	1,228,863	1,256,538	1,258,675	1,258,675	1,258,175	1,249,788	-1%	-1%	1,241,025	1,234,178
TRANSFERS OUT										
9250000 TRANSFER TO FUND 60	1,501,658	5,683,060	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS OUT	1,501,658	5,683,060	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$2,730,521	\$6,939,598	\$1,258,675	\$1,258,675	\$1,258,175	\$1,249,788	-1%	-1%	\$1,241,025	\$1,234,178



2011 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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

Public Works will use funds to 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 will fund projects to 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 Shaw Park ball field improvements; 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%

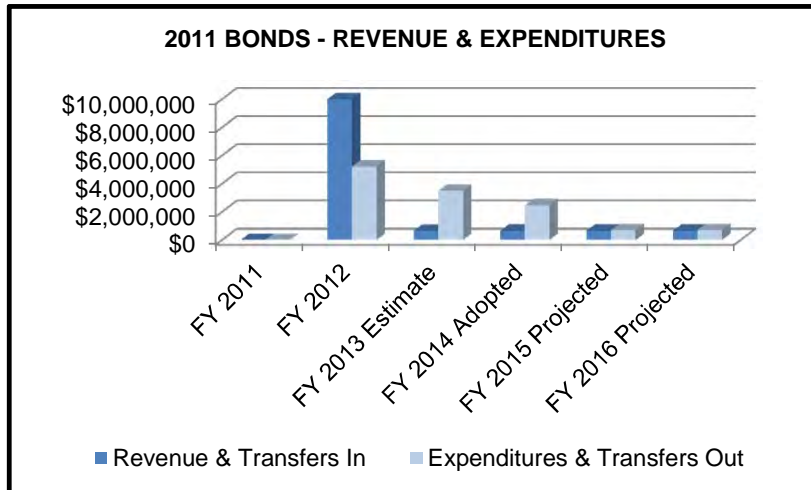
	Principal	Interest	Total Debt Service
FY 2014	400,000	251,163	651,163
FY 2015	410,000	243,063	653,063
FY 2016	415,000	234,813	649,813
FY 2017	425,000	226,413	651,413
FY 2018	430,000	217,863	647,863
FY 2019	440,000	209,163	649,163
FY 2020	450,000	199,700	649,700
FY 2021	460,000	188,888	648,888
FY 2022	470,000	176,675	646,675
FY 2023	485,000	162,938	647,938
FY 2024-2032	5,075,000	741,861	5,816,861

Outstanding Principal Balance at 9/30/13: \$9,460,000



2011 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 59	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$0	\$0	\$4,780,706	\$1,918,322	\$100,000	\$50,000
Revenue	0	9,859,422	6,745	1,100	0	0
Transfers In	0	130,000	637,556	650,563	653,563	650,313
Revenue & Transfers In	0	9,989,422	644,301	651,663	653,563	650,313
Expenditures	0	208,716	644,301	651,663	653,563	650,313
Transfers Out	0	5,000,000	2,862,384	1,818,322	50,000	50,000
Expenditures & Transfers Out	0	5,208,716	3,506,685	2,469,985	703,563	700,313
Surplus (Deficit)	0	4,780,706	(2,862,384)	(1,818,322)	(50,000)	(50,000)
Ending Fund Balance	\$0	\$4,780,706	\$1,918,322	\$100,000	\$50,000	\$0
% Fund Balance to Expenditures & Transfers Out	0%	92%	55%	4%	7%	0%



This fund pays for the special obligation debt issued for the construction or renovation 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.



2011 SPECIAL OBLIGATION BOND ISSUE

59R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>INVESTMENT INCOME</u>										
7100000 INTEREST INCOME	\$0	\$10,304	\$4,500	\$4,500	\$6,745	\$1,100	-76%	-84%	\$0	\$0
TOTAL INVESTMENT INCOME	0	10,304	4,500	4,500	6,745	1,100	-76%	-84%	0	0
<u>MISCELLANEOUS</u>										
7200000 BOND PROCEEDS	0	9,849,118	0	0	0	0	0%	0%	0	0
TOTAL MISCELLANEOUS	0	9,849,118	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	0	9,859,422	4,500	4,500	6,745	1,100	-76%	-84%	0	0
<u>TRANSFERS IN</u>										
9230000 TRANSFER FROM FUND 60	0	130,000	643,014	643,014	637,556	650,563	1%	2%	653,563	650,313
TOTAL TRANSFERS IN	0	130,000	643,014	643,014	637,556	650,563	1%	2%	653,563	650,313
TOTAL REVENUE & TRANSFERS IN	\$0	\$9,989,422	\$647,514	\$647,514	\$644,301	\$651,663	1%	1%	\$653,563	\$650,313

59X0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2700000 PROFESSIONAL SERVICES	\$0	\$70,713	\$4,000	\$4,000	\$288	\$500	-88%	74%	\$500	\$500
TOTAL CONTRACTUAL SERVICES	0	70,713	4,000	4,000	288	500	-88%	74%	500	500
<u>DEBT</u>										
8080000 LOAN PRINCIPAL PAYMENT	0	0	385,000	385,000	385,000	400,000	4%	4%	410,000	415,000
8090000 LOAN INTEREST EXPENSE	0	138,003	259,013	259,013	259,013	251,163	-3%	-3%	243,063	234,813
TOTAL DEBT	0	138,003	644,013	644,013	644,013	651,163	1%	1%	653,063	649,813
TOTAL EXPENDITURES	0	208,716	648,013	648,013	644,301	651,663	1%	1%	653,563	650,313
<u>TRANSFERS OUT</u>										
9250000 TRANSFER TO FUND 60	0	5,000,000	1,875,000	3,900,000	2,862,384	1,818,322	-3%	-36%	50,000	50,000
TOTAL TRANSFERS OUT	0	5,000,000	1,875,000	3,900,000	2,862,384	1,818,322	-3%	-36%	50,000	50,000
TOTAL EXPENDITURES & TRANSFERS OUT	\$0	\$5,208,716	\$2,523,013	\$4,548,013	\$3,506,685	\$2,469,985	-2%	-30%	\$703,563	\$700,313



2009 GENERAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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

1993 Bond Issue

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.

1994 Bond Issue

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.

1999 Bond Issue

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.

2009 Bond Issue

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 were retired in FY 2013.

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

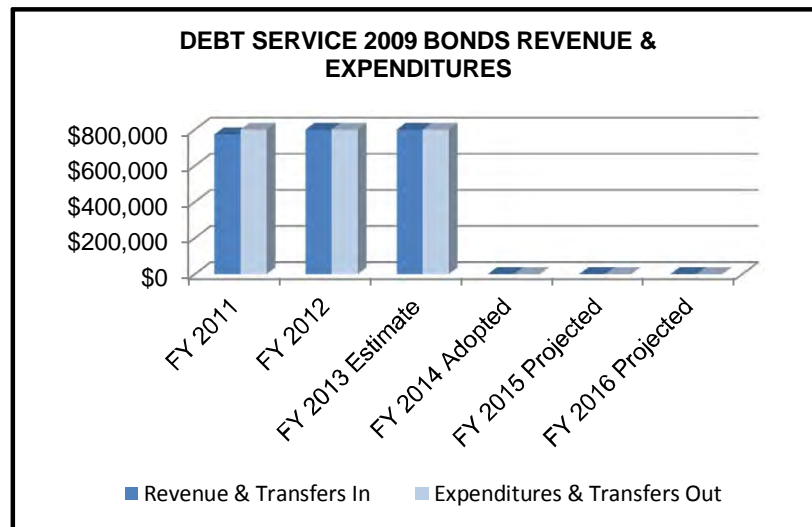
Interest rate range: 2.0% to 3.0%

	Principal	Interest	Total Debt Service
FY 2014	0	0	0
Outstanding Principal Balance at 9/30/13:		\$0	



2009 GENERAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 93	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$572,379	\$281,828	\$34,974	\$103,413	\$103,413	\$103,413
Revenue	773,294	756,790	1,082,614	0	0	0
Transfers In	0	55,000	0	0	0	0
Revenue & Transfers In	773,294	811,790	1,082,614	0	0	0
Expenditures	1,063,845	1,058,644	959,175	0	0	0
Transfers Out	0	0	55,000	0	0	0
Expenditures & Transfers Out	1,063,845	1,058,644	1,014,175	0	0	0
Surplus (Deficit)	(290,551)	(246,854)	68,439	0	0	0
Ending Fund Balance	\$281,828	\$34,974	\$103,413	\$103,413	\$103,413	\$103,413
% Fund Balance to Expenditures & Transfers Out	26%	3%	10%	-	-	-



This fund is to repay the outstanding general obligation debt originally issued in 1993/1994 which funded compliance with the Americans with Disabilities Act (ADA) requirements and improvements for parks, streets, streetscape, and the Downtown area. This fund receives 100% of its revenue from property taxes. The bond was paid in full on June 1, 2013.



2009 GENERAL OBLIGATION BOND ISSUE

93R0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>PROPERTY TAX</u>										
1010000 REAL PROP. TAX-CURRENT	\$708,028	\$689,951	\$1,014,070	\$1,014,070	\$980,000	\$0	-100%	-100%	\$0	\$0
1020000 REAL PROP. TAX-DELINQUENT	-2,427	-1,741	0	0	7,201	0	0%	-100%	0	0
1030000 PERS. PROP. TAX-CURRENT	66,898	67,402	0	0	94,666	0	0%	-100%	0	0
1040000 PERS. PROP. TAX-DELINQUENT	-202	1,145	0	0	747	0	0%	-100%	0	0
TOTAL PROPERTY TAX	772,297	756,757	1,014,070	1,014,070	1,082,614	0	-100%	-100%	0	0
<u>INVESTMENT INCOME</u>										
7100000 INTEREST INCOME	997	33	175	175	0	0	-100%	0%	0	0
TOTAL INVESTMENT INCOME	997	33	175	175	0	0	-100%	0%	0	0
TOTAL REVENUE	773,294	756,790	1,014,245	1,014,245	1,082,614	0	-100%	-100%	0	0
<u>TRANSFERS IN</u>										
9310000 TRANSFER FROM GENERAL FUND	0	55,000	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	0	55,000	0	0	0	0	0%	0%	0	0
TOTAL REVENUE & TRANSFERS IN	\$773,294	\$811,790	\$1,014,245	\$1,014,245	\$1,082,614	\$0	-100%	-100%	\$0	\$0
<u>93X0000 EXPENDITURES</u>										
93X0000	FY 2011	FY 2012	FY 2013	FY 2013	FY 2013	FY 2014	% 2014 TO	% 2014 TO	FY 2015	FY 2016
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2013 BUDGET	2013 EST.	PROJECTED	PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	\$95	\$69	\$70	\$70	\$0	\$0	-100%	0%	\$0	\$0
TOTAL CONTRACTUAL SERVICES	95	69	70	70	0	0	-100%	0%	0	0
<u>DEBT</u>										
8080000 LOAN PRINCIPAL PAYMENT	995,000	1,015,000	945,000	945,000	945,000	0	-100%	-100%	0	0
8090000 LOAN INTEREST EXPENSE	68,750	43,575	14,175	14,175	14,175	0	-100%	-100%	0	0
TOTAL DEBT	1,063,750	1,058,575	959,175	959,175	959,175	0	-100%	-100%	0	0
TOTAL EXPENDITURES	1,063,845	1,058,644	959,245	959,245	959,175	0	-100%	-100%	0	0
<u>TRANSFERS OUT</u>										
9100000 TRANSFER TO GENERAL FUND	0	0	55,000	55,000	55,000	0	-100%	-100%	0	0
TOTAL TRANSFERS OUT	0	0	55,000	55,000	55,000	0	-100%	-100%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$1,063,845	\$1,058,644	\$1,014,245	\$1,014,245	\$1,014,175	\$0	-100%	-100%	\$0	\$0

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PENSION FUNDS

The City operates two pension plans 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.

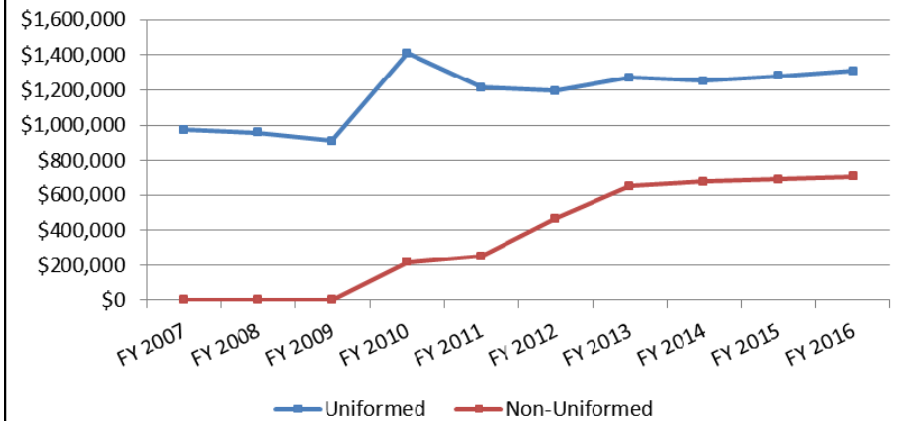
The pension plans are funded through mandatory member contributions, City contributions and investment earnings. The City contribution is determined by an annual actuarial valuation.

A pension board for each plan has the fiduciary responsibility for the funds. The pension boards each work with an investment consultant to assist with determining appropriate investment policies and investment managers.

City and Employee Pension Contributions

	City Contributions	Employee Contributions	Total Contributions
FY 2013 Estimated	\$1,539,554	\$381,003	\$1,920,557
FY 2014 Adopted	1,543,236	383,000	1,926,236
FY 2015 Projected	1,574,100	394,000	1,968,100
FY 2016 Projected	1,605,583	406,000	2,011,583

10 Year History of Contributions



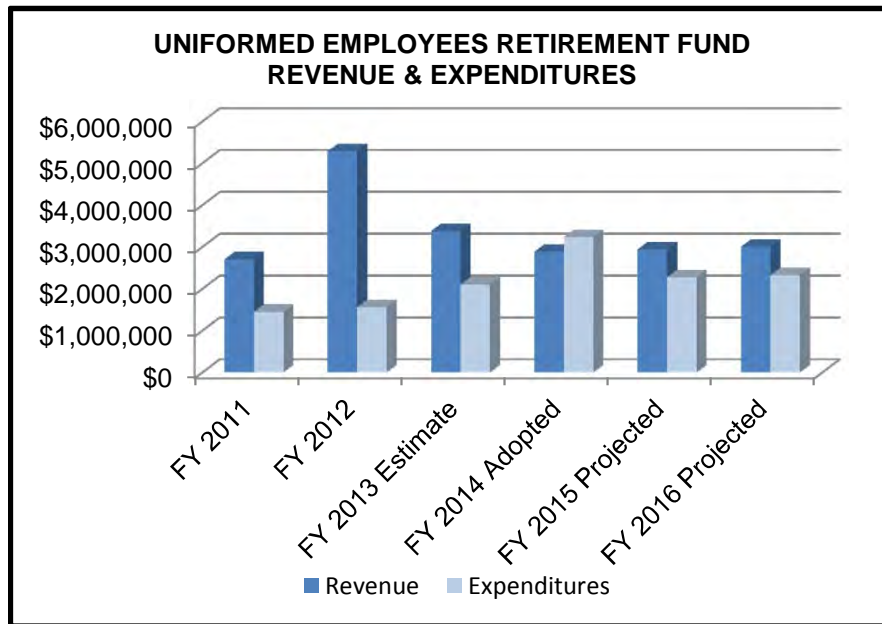


UNIFORMED EMPLOYEES RETIREMENT FUND

Summary of Revenue and Expenditures

FY 2011 - FY 2016

Fund 30	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$26,370,088	\$27,622,642	\$31,350,190	\$32,627,512	\$32,275,938	\$32,944,056
Revenue	2,704,994	5,291,637	3,382,754	2,886,532	2,946,263	3,008,047
Expenditures	1,452,440	1,564,089	2,105,432	3,238,106	2,278,145	2,326,005
Surplus (Deficit)	1,252,554	3,727,548	1,277,322	(351,574)	668,118	682,042
Ending Fund Balance	\$27,622,642	\$31,350,190	\$32,627,512	\$32,275,938	\$32,944,056	\$33,626,098
% Fund Balance to Expenditures	1902%	2004%	1550%	997%	1446%	1446%



This pension trust fund provides defined benefits for all sworn public safety personnel of the City. It is estimated that the fund balance at the end of FY 2014 will be approximately \$350,000 less than the previous year. Due to the plan's offering of a Deferred Retirement Option Program (DROP), the plan will have significant one-time payouts to participants who elected the DROP. A portion of these payouts occurred in FY 2013, but the majority will occur in FY 2014. Other fund balance fluctuations are due to market variances. The City's contribution to this pension fund is actuarially determined each year.



30 UNIFORMED EMPLOYEES RETIREMENT FUND

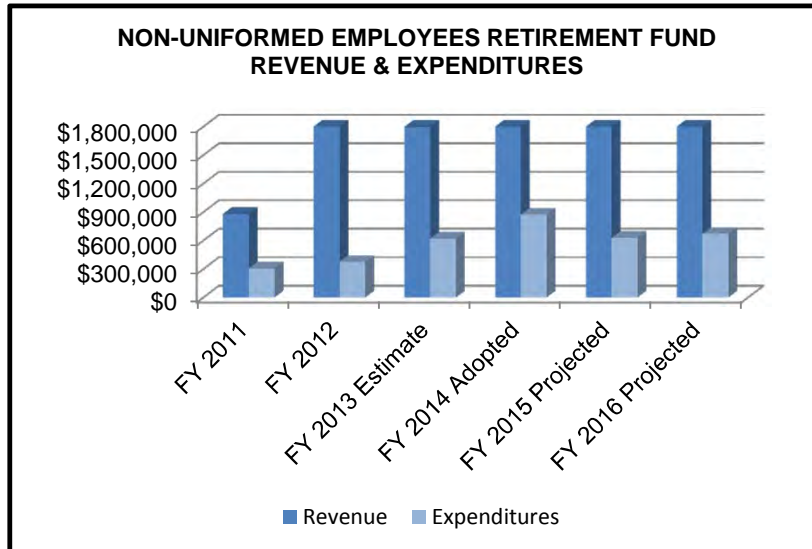
30R0000	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
REVENUE										
7070001 OTHER INCOME	\$24,041	\$18,288	\$11,000	\$11,000	\$16,500	\$15,900	45%	-4%	\$16,200	\$16,500
7110001 CONTRIBUTIONS - CITY	990,993	965,627	1,029,554	1,029,554	1,029,554	1,004,082	-2%	-2%	1,024,163	1,044,647
7160001 CONTRIBUTIONS - MEMBERS	223,940	229,125	276,330	276,330	240,700	248,000	-10%	3%	255,000	263,000
7100001 INTEREST ON INVESTMENTS	517,619	476,198	1,573,000	1,573,000	2,096,000	1,618,550	3%	-23%	1,650,900	1,683,900
7420000 GAIN (LOSS) ON SALE	1,010,031	433,336	0	0	0	0	0%	0%	0	0
7450000 MARKET VALUE CHANGE	-61,630	3,169,063	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	\$2,704,994	\$5,291,637	\$2,889,884	\$2,889,884	\$3,382,754	\$2,886,532	0%	-15%	\$2,946,263	\$3,008,047

30X0000	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
7030001 PROFESSIONAL SERVICES	\$169,880	\$187,038	\$174,349	\$174,349	\$173,520	\$174,841	0%	1%	\$177,585	\$180,305
8010001 PAYMENT TO PENSIONERS	1,282,560	1,377,051	1,530,591	1,530,591	1,931,912	3,063,265	100%	59%	2,100,560	2,145,700
TOTAL EXPENDITURES	\$1,452,440	\$1,564,089	\$1,704,940	\$1,704,940	\$2,105,432	\$3,238,106	90%	54%	\$2,278,145	\$2,326,005



NON-UNIFORMED EMPLOYEES RETIREMENT FUND Summary of Revenue and Expenditures FY 2011 - FY 2016

Fund 40	Actual FY 2011	Actual FY 2012	Estimate FY 2013	Adopted FY 2014	Projected FY 2015	Projected FY 2016
Beginning Fund Balance	\$13,128,143	\$12,553,915	\$11,075,532	\$12,251,922	\$13,223,366	\$14,478,380
Revenue	880,628	1,852,223	1,797,144	1,844,914	1,883,087	1,921,936
Expenditures	306,400	373,840	620,754	873,470	628,073	670,963
Surplus (Deficit)	574,228	1,478,383	1,176,390	971,444	1,255,014	1,250,973
Ending Fund Balance	\$12,553,915	\$11,075,532	\$12,251,922	\$13,223,366	\$14,478,380	\$15,729,353
% Fund Balance to Expenditures	4097%	2963%	1974%	1514%	2305%	2344%



This pension trust fund provides defined benefits for all non-uniformed full-time employees of the City. Employee contributions were suspended as of December 31, 1991 due to surplus funding levels in the plan. Employee mandatory contributions were reinstated over a two year period, from FY 2012 through FY 2013, for a total of a 3% contribution rate. Due to the plan's offering of a Deferred Retirement Option Program (DROP), the plan will have significant one-time payouts to participants who elected the DROP in FY 2013 and FY 2014. Other fund balance fluctuations are attributed to market variations. The City's contribution to this pension fund is actuarially determined each year.



40 NON-UNIFORMED EMPLOYEES RETIREMENT FUND

40R0000 REVENUE	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
REVENUE										
7070000 OTHER	\$27,117	\$0	\$1,000	\$1,000	\$0	\$1,000	0%	100%	\$1,000	\$1,000
7100000 INTEREST ON INVESTMENTS	121,846	156,276	547,950	547,950	1,146,841	1,169,760	113%	2%	1,193,150	1,217,000
7160000 CONTRIBUTIONS - MEMBERS	0	67,686	147,538	147,538	140,303	135,000	-8%	-4%	139,000	143,000
7210000 CONTRIBUTIONS - CITY	252,495	400,000	510,000	510,000	510,000	539,154	6%	6%	549,937	560,936
7420001 GAIN (LOSS) ON SALE	63,603	160,233	0	0	0	0	0%	0%	0	0
7450000 MARKET VALUE CHANGE	415,567	1,068,028	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	\$880,628	\$1,852,223	\$1,206,488	\$1,206,488	\$1,797,144	\$1,844,914	53%	3%	\$1,883,087	\$1,921,936

40X0000 EXPENDITURES	FY 2011 ACTUAL	FY 2012 ACTUAL	FY 2013 BUDGET	FY 2013 AMENDED	FY 2013 ESTIMATED	FY 2014 ADOPTED	% 2014 TO 2013 BUDGET	% 2014 TO 2013 EST.	FY 2015 PROJECTED	FY 2016 PROJECTED
EXPENDITURES										
7030000 PROFESSIONAL SERVICES	\$30,137	\$63,566	\$41,680	\$41,680	\$49,554	\$44,330	6%	-11%	\$45,560	\$46,800
8000000 PAYMENT TO PENSIONERS	276,263	310,274	339,387	339,387	571,200	829,140	144%	45%	582,513	624,163
TOTAL EXPENDITURES	\$306,400	\$373,840	\$381,067	\$381,067	\$620,754	\$873,470	129%	41%	\$628,073	\$670,963

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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
2012	15,910

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

2012 Population by Age Group*

	<u>Number</u>	<u>Percentage</u>
19 Years and Under	4,916	30.9%
20 to 59 Years	8,385	52.7%
60 Years and Over	2,609	16.4%

* Based on age group percentages from 2010 Census.

Median Age	29
Number of Households	5,322
Average Household Size	2.12
Median Household Income	\$92,821
% of Population with Bachelor's Degree	74.6%
% of Population in Professional Management	66.8%

Racial Composition

White	75.7%
Black or African American	8.1%
Asian	10.7%
Hispanic or Latino	3.1%
Other	2.4%

Note: "Other" Category includes persons reporting two or more races or one other race alone.

Source of Demographics: 2010 Census Data

Education

Number of Public Schools in Clayton School District

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

Total Number of Students	2,626
College or Graduate School	3,157

Land Use

Land Area	1,648 Acres or 2.5 square miles
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Type of Land Use

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

Residential

Average Home/Condo 2012 Sales Price	\$560,418
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Source: 2013 MARIS – Mid America Regional Information System

Commercial

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

Largest Employers

St. Louis County Government	2,162
Enterprise Holdings, Inc.	1,623
Centene Corporation	1,307
Washington University	960
Brown Group	726
Commerce Bank	488
Husch Blackwell	448
Clayton School District	443
Armstrong Teasdale	381
Ritz Carlton	300

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 & 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

Bond Rating and Debt Outstanding

Standard & Poor's Rating	AAA
General Obligation Debt	\$0
Special Obligation Debt	<u>\$33,535,000</u>
Total Debt	\$33,535,000

Property Tax

Assessed Real Estate Value	\$786,736,840
Assessed Personal Property	\$77,483,080

2012 Residential Property Tax Rate

(per \$100 of assessed valuation)

City of Clayton	\$0.7890
School Tax	\$4.0080
St. Louis County	\$0.6960
Special School District	\$1.0123
Metro Zoo Museum	\$0.2684
St. Louis Community College	\$0.2200
State of Missouri	\$0.0300
Other	<u>\$0.2315</u>
Total 2012 Residential Tax Rate	\$7.2552

2012 Commercial Property Tax Rate

(per \$100 of assessed valuation)

City of Clayton	\$0.8670
Special Business District	\$0.1310
School Tax	\$4.3188
St. Louis County	\$0.7130
County Commercial Surcharge	\$1.7000
Special School District	\$1.0123
Metro Zoo Museum	\$0.2684
St. Louis Community College	\$0.2200
State of Missouri	\$0.0300
Other	<u>\$0.2365</u>
Total 2012 Commercial Tax Rate	\$9.4970

SUMMARY OF FINANCIAL POLICIES

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

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

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

Fund Balance Policy

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

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

Debt Management Policy

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

General Operating Budget Policies

- Ongoing operations of the City shall be funded from ongoing revenues.
- Actual revenues and expenditures shall be monitored monthly against budget estimates and appropriations.
- Both revenues and expenses will be recognized as they occur.

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

Revenue Policies

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

Expenditure Policies

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

Financial Reporting Policies

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

Financial Structure and Basis of Budgeting

Financial Structure

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

Governmental Funds

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

- General Fund (1)
- Special Revenue Funds (2) - Sewer Lateral Fund and Special Business District Fund
- Debt Service Funds (4) - 2005 A & B Special Obligation Bonds, 2007 Special Obligation Bonds, 2009 Build America Bonds, and 2011 Special Obligation Bonds
- Capital Improvement Funds (2) - Equipment Replacement Fund and Capital Improvement Fund

Fiduciary Funds

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

Funds, Departments and Functional Unit Relationships

DEPARTMENT AND FUNCTIONAL UNIT	FUNDS						
	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	All Debt Service	All Pension
Mayor & Board of Aldermen	X						
Administrative Services Department							
City Manager	X						
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. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the manner the City prepares its budget.

Budget Administration Policies

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

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

Capital Improvement and Equipment Replacement Policy

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

Capital Improvement Plan

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

Equipment Replacement Fund

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

Plan funds the ERF at a level that is sufficient to pay for all rolling stock and capital at its scheduled replacement time.

Investment Policy

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

Prudence

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

Objectives

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

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

Delegation of Authority

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

Ethics and Conflicts of Interest

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

Authorized Financial Dealers and Institutions

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

Authorized and Suitable Investments

The City may invest in the following types of securities:

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

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

Collateralization

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

Safekeeping and Custody

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

Diversification

The City will diversify its investments by institution.

Maximum Maturities

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

Internal Control

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

Performance Standards

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

Reporting Requirements

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



SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-13

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
	12/01/2013	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 9/30/13:		6,060,000	728,843		

Series B - \$2,655,000

Bonhomme Garage
 Interest rate: 4.85%

		Principal	Interest	Total	Total Interest
	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 9/30/13:		880,000	65,960		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-13**

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

A portion of these bonds matured in FY 2013. This schedule reflects the remaining portion of the bonds, originally issued for the Shaw Park Aquatic Center for \$5,710,000.

Interest rate: 3.75%

		Principal	Interest	Total	Total Interest
	12/01/2013	480,000	73,313.00		
FY 2014	06/01/2014	-	64,313.00	617,626.00	137,626
	12/01/2014	500,000	64,313.00		
FY 2015	06/01/2015	-	54,938.00	619,251.00	119,251
	12/01/2015	520,000	54,938.00		
FY 2016	06/01/2016	-	45,188.00	620,126.00	100,126
	12/01/2016	540,000	45,188.00		
FY 2017	06/01/2017	-	35,063.00	620,251.00	80,251
	12/01/2017	560,000	35,063.00		
FY 2018	06/01/2018	-	24,563.00	619,626.00	59,626
	12/01/2018	1,310,000	24,563.00		
FY 2019	06/01/2019	-	-	1,334,563.00	24,563
Outstanding at 9/30/13:		3,910,000	521,443		



SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-13

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

Series A - \$6,420,000

New Clayton Police Facility

Interest rate range: 1.0% to 4.5%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/01/2013	620,000	88,801.25			
FY 2014	06/01/2014	-	80,276.25	789,077.50	(54,028.72)	735,048.78
	12/01/2014	630,000	80,276.25			
FY 2015	06/01/2015	-	70,038.75	780,315.00	(48,033.16)	732,281.84
	12/01/2015	645,000	70,038.75			
FY 2016	06/01/2016	-	58,428.75	773,467.50	(41,051.79)	732,415.71
	12/01/2016	660,000	58,428.75			
FY 2017	06/01/2017	-	45,228.75	763,657.50	(33,123.75)	730,533.75
	12/01/2017	680,000	45,228.75			
FY 2018	06/01/2018	-	31,203.75	756,432.50	(24,424.00)	732,008.50
	12/01/2018	695,000	31,203.75			
FY 2019	06/01/2019	-	16,087.50	742,291.25	(15,111.92)	727,179.33
	12/01/2019	715,000	16,087.50			
FY 2020	06/01/2020	-	-	731,087.50	(5,140.77)	725,946.73
Outstanding at 9/30/13:		4,645,000	691,329			

Series B - \$8,580,000

New Clayton Police Facility

Interest rate range: 5.0% to 5.75%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/01/2013	-	230,305			
FY 2014	06/01/2014	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2014	-	230,305			
FY 2015	06/01/2015	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2015	-	230,305			
FY 2016	06/01/2016	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2016	-	230,305			
FY 2017	06/01/2017	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2017	-	230,305			
FY 2018	06/01/2018	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2018	-	230,305			
FY 2019	06/01/2019	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2019	-	230,305			
FY 2020	06/01/2020	-	230,305	460,610	(147,187.93)	313,422.07
	12/01/2020	740,000	230,305			
FY 2021	06/01/2021	-	211,805	1,182,110	(141,276.25)	1,040,833.75
	12/01/2021	760,000	211,805			
FY 2022	06/01/2022	-	192,805	1,164,610	(129,293.13)	1,035,316.87
	12/01/2022	785,000	192,805			
FY 2023	06/01/2023	-	172,591	1,150,396	(116,762.37)	1,033,633.88
FY 2024-2030		6,295,000	1,277,354	7,572,354	(408,178.42)	7,164,175.33
Outstanding at 9/30/13:		8,580,000	5,713,740			



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-13**

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	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
	12/01/2022	485,000	85,106.25		
FY 2023	06/01/2023		77,831.25	647,937.50	162,938
FY 2024-2032		5,075,000	741,861.25	5,816,861.25	
Outstanding at 9/30/13:		9,460,000	2,852,536		

BILL NO. 6408

ORDINANCE NO. 6287

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR 2014 COMMENCING ON OCTOBER 1, 2013 AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2014 commencing on October 1, 2013; and

WHEREAS, a public hearing on the budget was conducted on September 10, 2013, pursuant to notice as provided by law at which hearing interested persons were given an opportunity to be heard;

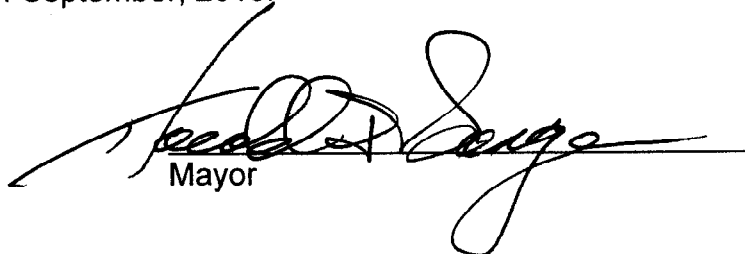
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF CLAYTON, MISSOURI, AS FOLLOWS:

Section 1. The annual budget for the City of Clayton, Missouri, for the Fiscal Year 2014 commencing on October 1, 2013, 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 10th day of September, 2013.


Mayor

ATTEST:


City Clerk

BILL NO. 6407

ORDINANCE NO. 6286

AN ORDINANCE LEVYING AND ESTABLISHING THE RATE OF ANNUAL TAXES FOR GENERAL MUNICIPAL PURPOSES; POLICE BUILDING DEBT SERVICE; AND, SPECIAL BUSINESS DISTRICT PURPOSES TO BE COLLECTED BY THE CITY OF CLAYTON, MISSOURI, FOR THE YEAR 2013.

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 September 10, 2013, 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 2013 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 \$0.692 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 \$0.128 on residential property, a tax levy of \$0.128 on commercial property and a tax levy of \$0.123 on personal property, on each one hundred dollars (\$100.000) of assessed valuation.

Section 2. There is hereby levied for the year 2013 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 \$0.125 on residential property and a tax levy of \$0.127 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 10th day of September, 2013


Mayor

ATTEST:


City Clerk

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Type – Fund Accounting allows organizations to separate income and expenses by class, which gives the reviewer of the financial statements a proper accounting of all like activities – a

fund type. The fund accounting system helps track the flow of monetary resources rather than tracking the profit or income generated from tax revenue. Some examples of fund types would be special revenue (restricted funds for a specific purpose); capital (funds restricted to paying for capital projects); general (on-going operating expenses).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserves – See ‘Fund Balance.’

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

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

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

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

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

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

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

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

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