

CLAYTON, Missouri



Operating Budget and Capital Improvements Plan

Fiscal Years

October 1, 2014 -
September 30, 2017



www.claytonmo.gov



CITY OF CLAYTON, MISSOURI

OPERATING BUDGET AND CAPITAL IMPROVEMENTS PLAN

Fiscal Years October 1, 2014 to September 30, 2017

PRINCIPAL OFFICIALS

Members of the Board of Aldermen

Mayor

Harold J. Sanger

Aldermen

Joanne Boulton
Cynthia Garnholz
Alex Berger III

Richard Lintz
Michelle Harris
Mark Winings

City Manager

Craig S. Owens

Department Directors

Finance & Administration	Janet K. Watson
Economic Development	Gary Carter
Planning & Development	Susan Istenes
Police	Kevin Murphy
Fire	G. Mark Thorp
Public Works	Dale Houdeshell
Parks & Recreation	Patty DeForrest
City Clerk	June Frazier



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Missouri**

For the Fiscal Year Beginning

October 1, 2013

Executive Director



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October 1, 2014

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 2015 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 city charter and state requirements and fulfills the requirements outlined by the Government Finance Officers Association Distinguished Budget Presentation Award which the city has attained for the past seven years.

Below is a summary of the FY15 Budget:

Fund	Revenue & Transfers In	Expenditures & Transfers Out	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures
General	\$25,140,401	\$25,136,624	\$3,777	\$15,412,056	\$15,415,833	61%
Special Revenue	527,821	538,375	(10,554)	209,953	199,399	37%
Equipment Replacement	1,494,265	1,419,355	74,910	2,499,009	2,573,919	181%
Capital Improvement	12,397,354	13,014,850	(617,496)	3,055,875	2,438,379	19%
Debt Service	5,067,104	11,831,414	(6,764,310)	16,155,499	9,391,189	79%
Pension	5,331,460	2,808,200	2,523,260	49,920,432	52,443,692	1,868%
TOTAL*	\$49,958,405	\$54,748,818	(\$4,790,413)	\$87,252,824	\$82,462,411	151%

* Includes inter-fund transfers of \$12,971,714.

This budget plan as proposed achieves a balanced budget and completes the three year effort to close the structural gap between revenues and expenditures. It provides for a continuation of all services delivered in previous years with a slight reduction in the level of service in some areas as well as fee increases that come closer to full cost recovery for some services.

The staff reductions from the previous years are maintained as is our system of market based compensation for the professional employees. Capital and equipment investments were comprehensively reconsidered and investments in these areas aim to preserve important physical assets and provide tools in order to maximize productivity and effectiveness of the most costly and important assets of the city, our professional employees.

Revenue across all major sources has either held steady or regained a positive growth trend, with commercial development projections indicating longer term reliability of moderate positive growth. Residential and commercial construction permits have shown a steady increase and are predicted to continue which is projected in building related fees and will affect property values for the future.

In April of 2014 voters approved a ¼ cent sales tax to support fire and EMS services as well as authorized the sale of \$15 million in general obligation bonds for street, alley and streetlight replacement and repair. These two important steps closed a little more than half of the structural operating deficit and secure important resources for maintenance of over half of the residential streets in our city.

Fee Adjustments

The final steps to balance the budget come from a combination of cost-recovery fee adjustments in the areas of planning, building construction, fire inspection, recreation programs, and penalties on delinquent parking tickets. Under Missouri laws, fees may not be raised beyond the level of the cost to provide the services. In each case of proposed adjustment the identified fees have been set lower than what each service actually costs to provide. We have surveyed the market and believe the higher approved fees will still be in strong competitive range with neighboring jurisdictions.

Service Reductions

The efforts to close the budget gap over the past three years have resulted in service impacts in virtually every department; however, we believe the decisions to implement these reductions have had a minimal noticeable impact to most residents, businesses and visitors. Some examples include the reduced response to requests for information related to administration and finance. The amount of proactive research and analysis has reduced significantly which can impact decision-making, policy analysis, and innovation. Reductions in management and administration in city hall, parks and recreation, police and public works all have had similar impacts. By prioritizing and protecting front line service delivery we continue to be available and responsive to citizen requests, but long-range planning and bigger-scale project initiation is not at levels seen in previous years in Clayton.

In addition to the reductions in administrative and management capacity, some front line services have been impacted and will be impacted in this budget. Examples include reduced maintenance of city buildings; maintenance of planting beds and turf areas in parks, public medians and right of way; street tree maintenance and street sweeping. Commercial and multi-family proactive inspections have also been reduced.

One area of recurring but not perpetual savings comes from the reduced materials and general maintenance expenditures on roads due to the large number of road and alley replacements that will be implemented in the next three years. New pavement requires much less maintenance in the early years of its lifecycle, so those savings are included in the public works budget line items and repeat for several years before they will need to again increase to prolong the life of the pavement. This is not a service reduction, but certainly is a savings.

Some reductions in information technology expenditures for maintenance and new technology rollouts are also included in this budget which may impact some planned customer interaction enhancements as well as some efficiency improvements for support employees. Fleet expenditures were reexamined and the formulas for charge back to departments were adjusted to ensure replacement funding will be available, albeit utilizing a longer replacement cycle in some instances.

More generally, across all departments quantities of supplies and materials were adjusted to levels that are at the most likely level of historical consumption versus worst-case scenario as was done in some instances in the past. This would include water, fuel, salt, and other commodities that can run higher in some years. Therefore, monitoring of consumption throughout the budget year will be even more important should we see conditions that stretch beyond an average year of consumption. At those points, lower service levels may be implemented for snow removal, landscape and other maintenance.

Service Continuation

Except as noted above, all other areas' service levels will continue to be very high and consistent with the expectations of the residents, businesses and visitors. Enhancements in special events especially in Downtown Clayton are proposed to continue and will now be administered through a new permanent program of Economic Development.

Public Safety continues to be a priority with no reductions in service included. With significant retirements in the police and fire departments, employees moving into new leadership roles and the hiring of new personnel at the earliest stage of their careers, significant investment in training and learning is required and funded.

Revenue Analysis and Tax Rate Impact

The three primary sources of revenue for the city's General Fund are property tax, utility tax and sales tax. Current property tax is projected to increase by 1.75% and utility tax is projected to increase overall by 1.2%. General Fund sales tax is projected to increase by nearly 35% which incorporates a growth increase of 1.75%, plus the newly approved ¼ cent fire sales tax and an additional amount for planned business openings. Overall, General Fund revenue, excluding transfers, will increase by 8.1%, mostly due to the new sales tax. In addition, building permit revenue has been increased to include a few of the large economic development projects currently being proposed.

The projected property tax revenue represents an increase for indexed inflation and includes the debt rate levy approved for the street improvement bonds.

In the long term the City of Clayton must continue to work on balancing the dynamic of an expense side of the income statement that seems to have natural growth that is more rapid than the revenue projections. Much of the growth of expense is largely outside the control of the organization and policy makers. Economic development and efforts to increase the output of our primary sources of revenue are increasingly important to maintain the quality of the community for the long term. However, the efforts made to reduce and contain expenses combined with the city's strong emergence from the global, national and regional economic downturn that began six years ago places the organization in a very strong financial position that retains a full range of options for the future, including a strong General Fund reserve of more than 60%.

I would like to thank the management team for their work in developing this budget as well as the Finance Department for the great detail orientation and synthesis of many different pieces of information into a comprehensive financial and operational plan for our organization. I want to thank the Mayor and Board of Aldermen for their many hours of study, questions and deliberation through many public study sessions and public hearings which eventually guided us to the finally adopted plan.

Sincerely,

Craig S. Owens
City Manager



BUDGET PROCESS

The City of Clayton places great emphasis on administering its annual budget in a professional and competent manner. The City prepares its annual budget under the guidance of the principles established in the City's Strategic Plan. The City Manager serves as the Budget Officer and proposes a budget for consideration and approval by the Board of Aldermen. Highlights of the budget process are as follows:

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

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

ORGANIZATIONAL PRINCIPLES GUIDING BUDGET DEVELOPMENT

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

- ***Open and Accessible Government***
The most fundamental principle is to maintain an open and honest atmosphere for our residents. Our competence is encouraged by 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***

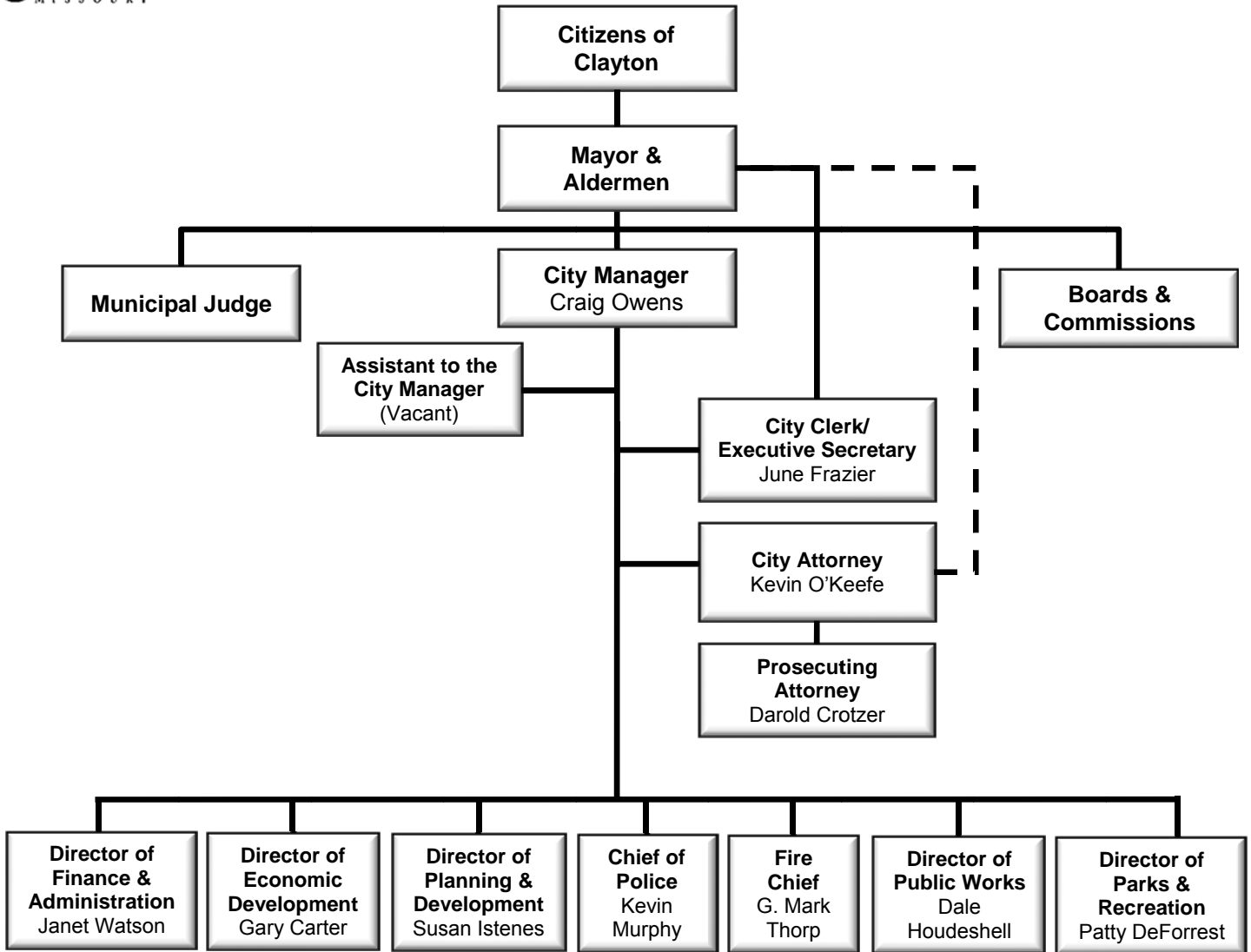
We shall strive for personal professional excellence based upon sound judgment that is free from personal biases. A spirit of cooperation and respect is necessary in order to approach problem-solving within the City. Each of us should utilize a team approach in providing the best services possible.

BUDGET CALENDAR FOR FISCAL YEAR 2015

<u>Date</u>	<u>Description</u>
March 2014	- Discuss budget topics at staff meeting
March 20, 2014	- Budget entry for Capital Improvements Program (CIP) begins
March 31 – April 28, 2014	- Budget entry for Operating Budget begins - Equipment replacement and technology requests are reviewed
April 15, 2014	- Department CIP budget submissions due
April 28, 2014	- Department Operating budget submissions due
May 5-16, 2014	- Budget Team review and Department Director presentations
May 19-28, 2014	- Final Review with Budget Team and Department Directors
June 2-10, 2014	- Final review by City Manager
June 11-28, 2014	- Preparation of recommended budget document by Budget Team
July 9, 2014	- Distribution of recommended budget document to the Board
July 14 – August 15, 2014	- Hold Budget Review Work Sessions with Mayor and Board of Aldermen
July 22, 2014	- Set and publish Public Notice for August 26 th Public Hearing
August 26, 2014	- Public Hearing and 1 st Reading of Proposed Property Tax Levy - Public Hearing and 1 st Reading of Proposed Budget Ordinance
September 9, 2014	- Public Hearing and 2 nd Reading of Proposed Property Tax Levy - Public Hearing and 2 nd Reading of Proposed Budget Ordinance
September 30, 2014	- 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 and 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.

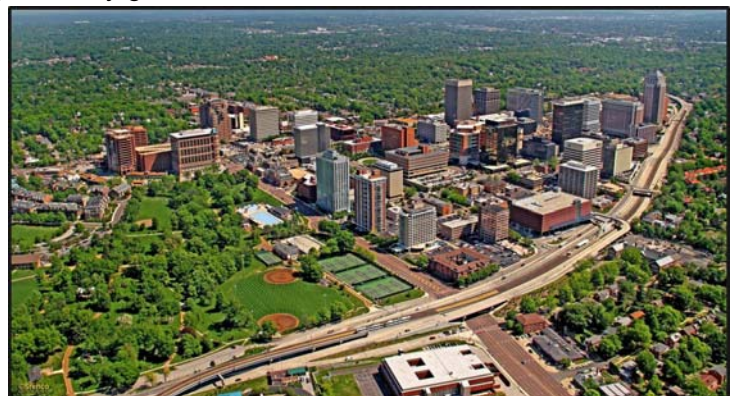
The City's community services are world-class. Exceptional parks programs meet citizens' year-round needs. The Center of Clayton offers state-of-the-art fitness, athletic and meeting facilities. Clayton's School District consistently ranks as one of the best in the country. Three institutions of higher 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 Saint Louis Art Fair which is one of the country's top art fairs. World-class public art adds to the City's cultural amenities with works by Pierre Auguste Renoir, Carl Milles, Ernest Trova, Fernando Botero, Howard Ben Tre and Alice Aycock.

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

Economic Development

Clayton continues successful economic development progress. Fiscal year 2014 witnessed the approval of a 255 unit, 26 story apartment tower planned to be built at the intersection of Bonhomme Avenue and Meramec Avenue. The opening is expected in early 2016. A CVS Pharmacy opened in the formerly vacant Linen N Things space on Clayton Road.



Fiscal 2015 looks just as promising. A developer has presented a conceptual plan for a 350 unit, 32 story apartment tower planned for the downtown area at Forsyth Boulevard and Central Avenue. Wilson Lighting has purchased the former Edwin Peppers building on Brentwood Boulevard and plans to open in November 2014. Clayton Jewelers will open soon in the Crescent Shops and Tribeca lounge will open on N. Meramec Avenue. Activity also remains strong for the few remaining vacant retail locations.

As in the past, Clayton office space leads the region in both lease and occupancy rates. Clayton office towers, on average, are 92% leased and enjoy some of the highest lease rates in the St. Louis office market.

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

Clayton's Quality Of Life

Clayton resolves to be a leader in environmental initiatives. The City's goal is to incorporate sustainability in daily operations without increasing costs and to incentivize best practices, such as LEED certification and green roofs, by developers of new and existing buildings. The City also recognized 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 96% of its high school graduates continuing on to college (based on the most recent data from 2014). 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) for commercial and industrial property and a 3 rating for one and two-family residential property. 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 and large equipment.

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 27th year in a row. The Finance Department also received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the seventh year in a row. These awards are the highest form of recognition in governmental financial reporting and budgeting. The Information Technology (IT) Department continues in its mission to maintain state-of-the-art information systems.

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 \$15,415,833 at September 30, 2015, 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.

The City conducts a comprehensive salary and benefits analyses periodically by an outside consultant. When the last market survey was completed, the consultant 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. The next study is planned for FY 2015.

Provisions for FY 2015 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 pool of 2.9% was established to reward non-uniformed employees' performance. The salary structure is being adjusted by 1.6%. Each employee received a formal performance evaluation at the end of last fiscal year, and open range increases will be awarded at the start of the new fiscal year based on scores received. A "midpoint adjustment" component is included in the City's non-uniformed compensation plan to bring employees to the midpoint of their salary range (defined as market) more quickly. In addition, any employee whose salary is below midpoint, is eligible to receive a midpoint increase on their anniversary date which is established at 2.5% this year.

Uniformed employees will receive an increase to the next step in their salary range with successful performance and a 1.6% salary range adjustment.

Personnel Changes: No additional positions were recommended for FY 2015, although the Communications Coordinator position was eliminated and filled by an Assistant to the City Manager position.

Reclassifications occurred in two positions. Two Police Officer positions were reclassified as Corporal positions due to the addition of supervisory duties. In addition, the pay grade for the

Assistant Director of Parks & Recreation was increased due to additional responsibilities resulting from the position's reclassification in FY 2014. The total increase in cost from these two reclassifications was approximately \$5,200 with the increase for the Assistant Director's change in pay grade funded by Clayton Recreation, Sports & Wellness Commission, and the remainder funded through the General Fund.

Pension: The Uniformed pension plan has a 5% mandatory contribution for employees and the Non-Uniformed pension plan has a 3% mandatory contribution which is the maximum allowable under the plan. The Non-Uniformed employee contribution was recently reinstated over a two year period. The City's FY 2015 contribution to the Uniformed plan will be \$857,131, or 9.8% of compensation, as compared to \$1,004,082 in the prior year. The contribution to the Non-uniformed plan is estimated to be \$487,079, or 9.6% of compensation, as compared to \$473,909 in the prior year. This amount will be adjusted once the actual amount is known after the annual plan valuation. The City has paid the annual required contributions to both plans in 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 15% of the premium for employee only coverage and 25% of the premiums for all forms of employee and dependent coverage. This is a 2% increase over the previous contribution allocation. 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, dental insurance, Employee Assistance Program (EAP), memberships to the Center of Clayton, and Metro passes with a 25% subsidy. All of these programs have been successful and are well-received. Beginning in FY 2015 the City's tuition reimbursement benefit will be indexed to reflect University of Missouri – St. Louis' (UMSL) current per credit hour rate, for up to nine (9) credit hours per fiscal year. Based on current UMSL rates, the City will reimburse up to \$2,842 annually for undergraduate tuition and up to \$3,737 for graduate tuition. This is an increase from the previous benefit of \$2,000 per year. Also beginning in FY 2015, the City will offer two new voluntary benefits which are vision insurance and identity theft protection.

Fee Increases

Building Permit Fees & Zoning Application Fees: The Planning Department will increase fees for building permits and a variety of smaller volume fees. These increases, along with new site plan amendment administrative fees, plan commission appeal fees, and application processing fees, will yield approximately \$18,000 in additional revenue annually to support increased personnel costs and operational expenses.

Fire Safety Permit Fees, Ambulance Fees: An increase in fire safety permit fees of approximately \$100 per permit will provide additional support for permitting and inspection costs while remaining below the local average. Ambulance user fees will increase by \$100 per category to aid in recouping additional costs of Fire Department services.

Delinquent Parking Fine Penalties: The first penalty for delinquent parking tickets will be increased from \$5 to \$10. This increase will yield approximately \$25,000 in the first year of implementation and \$40,000 in subsequent years.

Permit Parking Fees: Increases of \$5 or \$10 per space each month will apply to six parking lots containing 205 spaces: Upper St. Joseph, S Hanley/Wydown, Wydown, S Hanley/Carondelet, N Brentwood, and Forsyth/N Brentwood. The revised parking fees will continue to be less than the average market rate.

Private Subdivision Fees: The fee charged to private subdivisions for snow, removal, leaf collection, and street sweeping will increase to \$0.46 per linear foot in FY 2015. The City will increase the fee, reflecting actual costs, to the portions of private subdivisions that reside outside the city limits of \$1.65 per linear foot. The actual costs used on these fees is based on a 3-year average from 2009-2011. See the table below for a summary of these fees in recent years.

	<u>Cost per Linear Foot</u>		
	FY 2013	FY 2014	FY 2015
Within City Limits	\$0.43	\$0.45	\$0.46
Outside City Limits	\$0.43	\$0.45	\$1.65

Shaw Park Aquatic Center Fees: Season pass and daily admission fees will increase to support the cost of supplies, utilities and staff. These costs have increased 11% since the last fee increase in FY 2013. The season pass fees for the Shaw Park Aquatic Center will increase \$10, \$20, or \$30 depending on the type of pass. This will yield approximately \$23,470 in additional revenue. Daily admission fees will increase by \$1 in each category, resulting in approximately \$5,850 in additional revenue.

Shaw Park Ice Rink Fees: Season pass and daily admission fee increases will support the 10% increase in operational costs experienced since the last fee increase in FY 2012. Season pass fees will increase by \$10 and daily admission fees by \$1 in each category, yielding approximately \$5,310 in additional revenue.

Shaw Park Tennis Center Fees: Season pass and daily admission fees will increase by \$10 and \$1, respectively. Daily admission fees were last increased in FY 2010. These increases will result in approximately \$2,500 in additional revenue.

Outdoor Parks Facility Rental Fees: Rental fees for use of park facilities will increase to support the higher costs associated with cleaning, maintenance and utilities. The last fee increases were in FY 2008. Rental fees for the shelters will increase by \$25 per day, Shaw Park picnic pads by \$5, \$10 or \$15 per day depending on resident status, and the sand volleyball court by \$2, \$6 or \$10 per hour depending on resident status. Rental of the Shaw Park Ice Rink will cost \$10 more per hour. These fee increases will yield approximately \$9,500 in additional revenue.

Bonded Indebtedness

As of September 2013, the total assessed valuation for the City of Clayton was \$864,996,520. 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 \$86,499,652, if approved by the voters. The City currently has \$15,000,000 outstanding General Obligation debt. The City has total debt outstanding as of September 30, 2014 of \$44,005,000. Of that amount, \$29,005,000 is special obligation debt which is not part of the debt ceiling.

Total Outstanding Bonds as of 9/30/14	
Issuance	Amount
<i>2005 B Special Obligation</i>	<i>\$605,000</i>
<i>2009 Build America</i>	<i>\$12,605,000</i>
<i>2011 Special Obligation</i>	<i>\$9,060,000</i>
<i>2014 General Obligation</i>	<i>\$15,000,000</i>
<i>2014 Special Obligation</i>	<i><u>\$6,735,000</u></i>
Total Outstanding Bonds	<i>\$44,005,000</i>

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. The City issued 2005A bonds to refund the 1997 and 1998A issues and a 2005B Series was used to refund the 1998B taxable bonds. The principal balance at September 30, 2014 on the 2005B Series is \$605,000. See below regarding the refunding of the 2005A bonds in 2014.

In 2002, the City issued special obligation bonds 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. This bond issue was refunded in 2014.

In 2009, the City issued \$15 million in two series in Build America Bonds to pay for the purchase of a new Clayton Police facility. The principal balance outstanding at September 30, 2014 is \$12,605,000.

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 & Recreation Departments. These other projects included 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, 2014 is \$9,060,000.

As stated above, in 2014 the City refunded the 2005A Series and the 2007 Special Obligation Bonds with the 2014 Special Obligation Bond. The City saved \$438,000 through this refunding. The principal balance at September 30, 2014 for this issue is \$6,735,000.

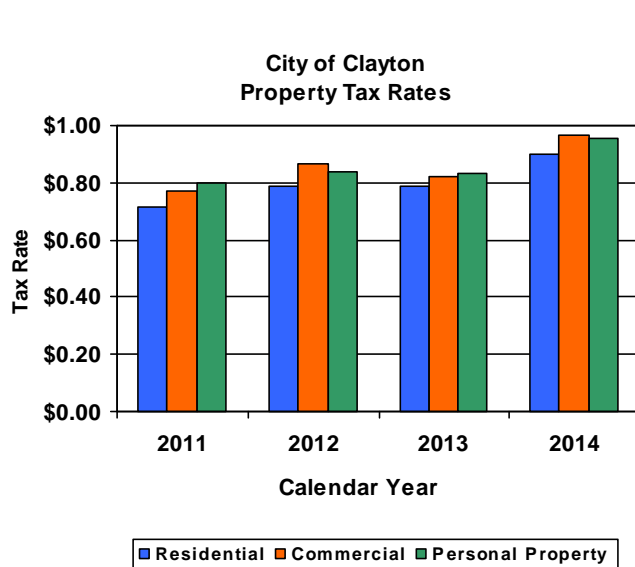
Also in 2014, the City issued \$15 million of General Obligation bonds to pay for updates to the street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent of the City's neighborhood streets. The full principal balance is outstanding at September 30, 2014.

Grants and Donations

The City will receive funding from several sources in this budget year. Federal grants will help fund resurfacing of Wydown and improvements to curb ramps and streetscapes. In addition, the City will also receive various other grants and donations.

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.



	2011 (FY12)	2012 (FY13)	2013 (FY14)	2014 (FY15)
--	----------------	----------------	----------------	----------------

<i>Residential</i>	.717	.789	.787	.898
<i>Commercial</i>	.772	.867	.820	.969
<i>Personal</i>	.798	.837	.830	.954

These tax rates are estimated to generate approximately \$8.2 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 \$0.12, which is a slight decrease from the prior year, and the approved commercial tax rate will increase to \$0.135. These taxes are expected to generate approximately \$433,985.

City of Clayton Assessed Value and Tax Rate Comparison

Assessed Values	2013 (FY14)	2014 (FY15)
<i>Residential</i>	\$450,536,100	\$450,253,260
<i>Commercial</i>	\$336,200,740	\$335,444,450
<i>Personal Property</i>	\$77,483,080	\$79,298,810

	2013 (FY14)			2014 (FY15)		
	<i>Residential</i>	<i>Commercial</i>	<i>Personal</i>	<i>Residential</i>	<i>Commercial</i>	<i>Personal</i>
<i>General</i>	\$0.659	\$0.692	\$0.707	\$0.646	\$0.717	\$0.707
<i>Police Building</i>	\$0.128	\$0.128	\$0.123	\$0.128	\$0.128	\$0.123
<i>Debt Service*</i>	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$0.000</u>	<u>\$0.124</u>	<u>\$0.124</u>	<u>\$0.124</u>
<i>Total Rate</i>	\$0.7879	\$0.820	\$0.830	\$0.898	\$0.969	\$0.954

*A levy for the 2014 General Obligation Bond was instituted in 2014 (FY 2015), as approved by voters.

Clayton Special Business District Assessed Value and Tax Rate Comparison

Assessed Values	2013 (FY14)	2014 (FY15)
<i>Residential</i>	\$51,198,120	\$51,124,770
<i>Commercial</i>	\$282,475,820	\$282,422,760

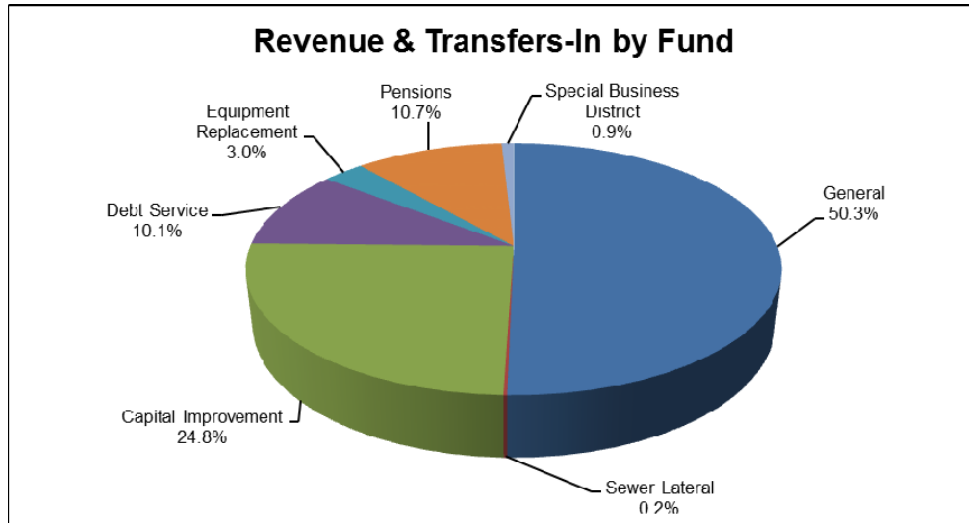
	2013 (FY14)		2014 (FY15)	
	<i>Residential</i>	<i>Commercial</i>	<i>Residential</i>	<i>Commercial</i>
<i>Special Business District</i>	\$0.125	\$0.127	\$0.121	\$0.135

BUDGET HIGHLIGHTS – ALL FUNDS

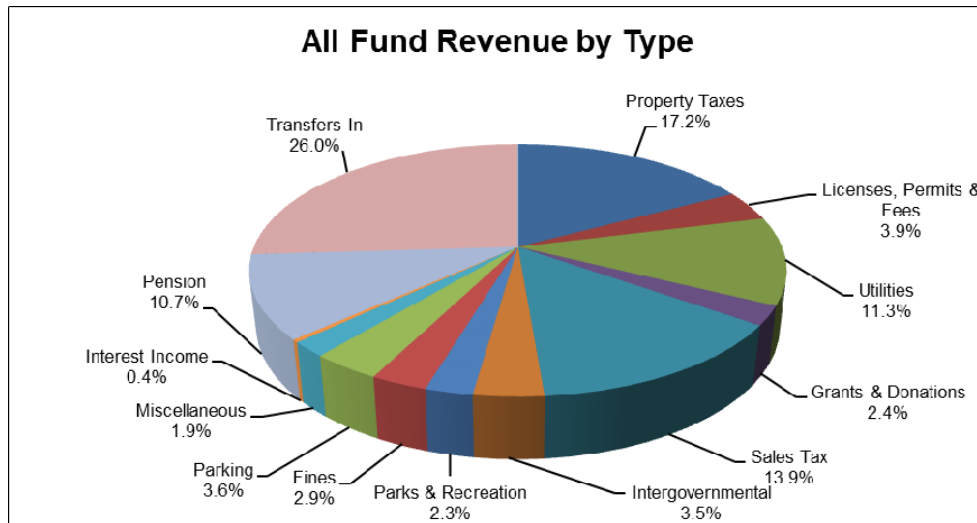
Revenue and Transfers-In

Revenue and transfers-in from all funds are projected to decrease to \$49,958,405 from the prior year estimated amount of \$58,891,482. This decrease is due to the receipt of \$15 million in bond proceeds for the General Obligation Bonds issued in FY 2014.

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



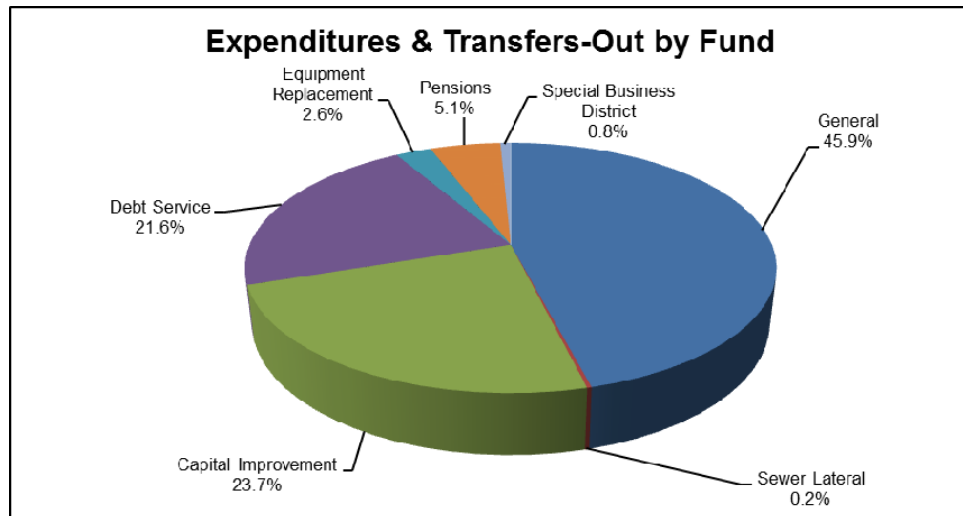
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected.



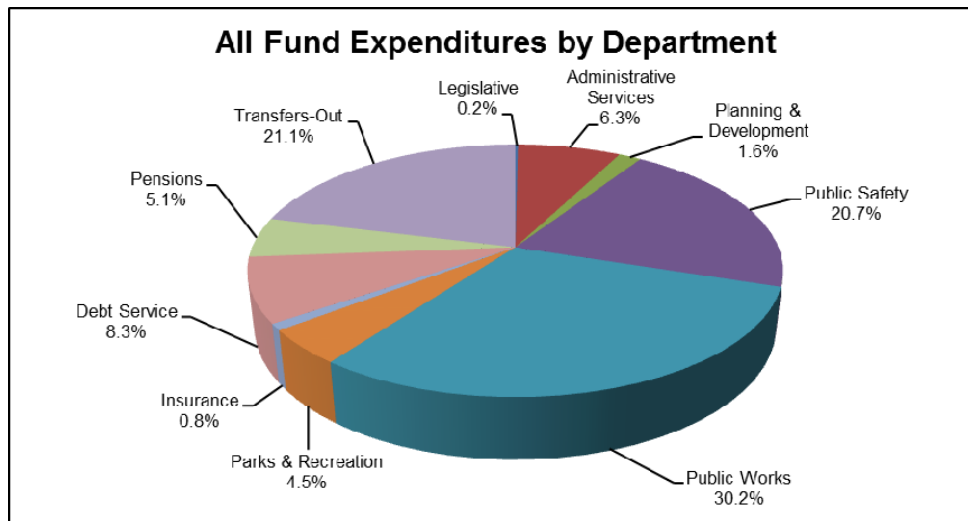
Expenditures and Transfers-Out

Expenditures and transfers-out from all funds are projected to increase to \$54,748,818 from the prior year estimated amount of \$45,566,433. The significant increase in expenditures and transfers-out is due to an increase in capital improvement project expenditures and related transfers-out of approximately \$6.9 million of the new 2014 General Obligation Bond funds for project construction in FY 2015.

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



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



**SUMMARY OF REVENUE AND EXPENDITURES
ALL FUNDS**

REVENUE BY FUND

Fund	2013 Actual	2014 Estimated	2015 Budget	2015 % of Total	\$ Change 2014 to 2015	% Change 2014 to 2015
General	21,679,431	21,869,287	23,639,417	63.91%	1,770,130	8.09%
Sewer Lateral	95,710	86,893	93,436	0.25%	6,543	7.53%
Special Business District	427,080	453,152	434,385	1.17%	(18,767)	-4.14%
Equipment Replacement	105,969	57,591	71,566	0.19%	13,975	24.27%
Capital Improvement	11,561,824	5,433,744	4,944,354	13.37%	(489,390)	-9.01%
Debt Service*	1,331,450	16,303,420	2,472,073	6.68%	(13,831,347)	-84.84%
Uniformed Pension	5,234,284	4,614,182	3,721,431	10.06%	(892,751)	-19.35%
Non-Uniformed Pension	2,193,900	2,185,699	1,610,029	4.35%	(575,670)	-26.34%
Total Revenue	42,629,648	51,003,968	36,986,691	100.00%	(14,017,277)	-27.48%
Transfers In, All Funds	8,910,337	7,887,514	12,971,714		5,084,200	64.46%
Total Revenue & Transfers In	51,539,984	58,891,482	49,958,405		(8,933,077)	-15.17%

EXPENDITURES BY FUND

Fund	2013 Actual	2014 Estimated	2015 Budget	2015 % of Total	\$ Change 2014 to 2015	% Change 2014 to 2015
General	22,258,771	22,579,158	23,311,356	55.80%	732,198	3.24%
Sewer Lateral	146,485	150,119	125,899	0.30%	(24,220)	-16.13%
Special Business District**	275,159	362,151	0	0.00%	(362,151)	-100.00%
Equipment Replacement	1,305,922	760,190	1,419,355	3.41%	659,165	86.71%
Capital Improvement	6,620,029	5,607,245	9,683,880	23.18%	4,076,635	72.70%
Debt Service*	5,543,330	4,220,114	4,428,414	10.60%	208,300	4.94%
Uniformed Pension	2,027,050	3,136,520	2,193,800	5.25%	(942,720)	-30.06%
Non-Uniformed Pension	622,716	863,422	614,400	1.47%	(249,022)	-28.84%
Total Expenditures	38,799,462	37,678,919	41,777,104	100.00%	4,098,185	10.88%
Transfers Out, All Funds	8,910,337	7,887,514	12,971,714		5,084,200	64.46%
Total Expenditures & Transfers Out	47,709,799	45,566,433	54,748,818		9,182,385	20.15%

* General Obligation Bonds will be issued in FY 2014. 2009 Special Obligation Bond funding changed from transfers-in (through FY 2013) to property tax revenue beginning in FY 2014. 2009 General Obligation Bond matured and was paid off in FY 2013.

** Beginning in FY 2015, expenditures related to Economic Development are no longer recorded as expenditures in the Special Business District, but are shown as a transfer-out to the General Fund where the expenditures are recorded in the new Economic Development and Events programs located within Administrative Services.

**SUMMARY OF REVENUE AND EXPENDITURES
ALL FUNDS**

REVENUE BY TYPE

Type	2013 Actual	2014 Estimated	2015 Budget	2015 % of Total	\$ Change 2014 to 2015	% Change 2014 to 2015
Property Taxes	7,403,378	7,204,961	8,587,981	23.2%	1,383,020	19.2%
Licenses, Permits & Fees	1,660,921	1,634,940	1,945,921	5.3%	310,981	19.0%
Utilities	5,364,646	5,551,293	5,617,044	15.2%	65,751	1.2%
Grants & Donations	8,204,188	1,999,109	1,220,934	3.3%	(778,175)	-38.9%
Sales Tax	5,620,069	5,652,087	6,953,434	18.8%	1,301,347	23.0%
Intergovernmental	1,767,047	1,849,339	1,773,057	4.8%	(76,282)	-4.1%
Parks & Recreation	982,735	1,086,187	1,208,406	3.3%	122,219	11.3%
Fines	1,319,447	1,378,521	1,440,820	3.9%	62,299	4.5%
Parking	1,707,402	1,735,261	1,778,570	4.8%	43,309	2.5%
Miscellaneous	1,044,783	989,980	958,407	2.6%	(31,573)	-3.2%
Interest Income	126,849	122,409	170,657	0.5%	48,248	39.4%
Bond Proceeds	0	15,000,000	0	0.0%	(15,000,000)	100.0%
Pension	7,428,183	6,799,881	5,331,460	14.4%	(1,468,421)	-21.6%
Total Revenue	42,629,648	51,003,968	36,986,691	100.0%	(14,017,277)	-27.5%
Transfers In, All Funds	8,910,337	7,887,514	12,971,714		5,084,200	
Total Revenue & Transfers In	51,539,984	58,891,482	49,958,405		(8,933,077)	-15.2%

EXPENDITURES BY DEPARTMENT

Department	2013 Actual	2014 Estimated	2015 Budget	2015 % of Total	\$ Change 2014 to 2015	% Change 2014 to 2015
Legislative	77,748	97,983	105,505	0.2%	7,522	7.7%
Administrative Services*	3,018,756	3,121,996	4,079,521	9.4%	957,525	30.7%
Planning & Development	819,750	792,933	890,516	2.1%	97,582	12.3%
Public Safety	11,330,134	10,785,634	11,328,076	26.2%	542,442	5.0%
Public Works	10,758,492	11,321,435	16,549,846	38.3%	5,228,411	46.2%
Parks & Recreation	4,881,746	3,448,676	2,445,880	5.7%	(1,002,796)	-29.1%
Insurance	351,494	450,775	452,410	1.0%	1,635	0.4%
Economic Development*	275,159	362,151	0	0.0%	(362,151)	-100.0%
Debt Service	5,654,764	4,331,549	4,539,849	10.5%	208,300	4.8%
Pension	2,649,766	3,999,942	2,808,200	6.5%	(1,191,742)	-29.8%
Total Expenditures	39,817,809	38,713,074	43,199,803	100.0%	4,486,730	11.6%
Transfers Out, All Funds**	7,891,990	6,853,360	11,549,015		4,695,655	
Total Expenditures & Transfers Out	47,709,799	45,566,433	54,748,818		9,182,385	20.2%

* Beginning in FY 2015, Economic Development expenditures are recorded in the Economic Development and Events programs located within Administrative Services. Previously, many of these costs were budgeted in the Special Business District Fund.

** 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 2014 ending fund balance with the projected FY 2015 ending fund balance, six funds will have a change larger than 10%.

Fund	FY 2014 Estimated Ending Fund Balance	FY 2015 Projected Ending Fund Balance	\$ Change from FY 2014 to FY 2015	% Change from FY 2014 to FY 2015
Sewer Lateral Fund	\$144,225	\$111,762	(\$32,463)	- 22.5%
Special Business District Fund	\$65,728	\$87,637	\$21,909	33.3%
Capital Improvement Fund	\$3,055,875	\$2,438,379	(\$617,496)	- 20.2%
2014 General Obligation Bond Issue	\$13,295,000	\$6,953,000	(\$6,342,000)	- 47.7%
2011 Special Obligation Bond Issue	\$522,054	\$69,054	(\$453,000)	- 86.8%
2009 Build America Bond Issue	\$20,271	\$115,079	\$94,808	467.7%

The 22.5% decrease in fund balance in the Sewer Lateral Fund is a result of the budgeted FY 2015 deficit of \$32,463. Applications for repairs have increased resulting in a deficit projected for each fiscal year through FY 2017. The fund balance has historically been adequate to cover the increased level of expenditures, and no fee increase is recommended. Staff are developing a proposal to eliminate future deficits.

The 33.3% increase in the Special Business District Fund is a result of the budgeted FY 2015 surplus of \$21,909. This is a result of less costs being funded in the General Fund than revenue projected to be received.

The 20.2% decrease in the Capital Improvement Fund is a result of the FY 2015 deficit of \$617,496. This deficit is the result of planned facility expenditures.

The 47.7% decrease in the 2014 General Obligation Bond Issue Fund is a result of the FY 2015 transfer-out of \$6,342,000 to the Capital Improvement Fund to fund project costs.

The 86.8% decrease in the 2011 Special Obligation Bond Issue is a result of the FY 2015 deficit of \$453,000 as these funds are transferred-out to the Capital Improvement Fund for planned projects. FY 2015 is the last year in which the City expects to use funds from this bond issue as all bond projects should be complete.

The 467.7% increase in the 2009 Build America Bond Issue Debt Service Fund is a result of higher property tax revenue and lower interest expenditures as compared to FY 2014 which will assist in building a small reserve for debt service payments.

**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2015 Budget**

	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Debt Service
Revenue & Transfers In						
Property Taxes	5,955,446	-	433,985	-	-	2,198,550
Licenses, Permits & Fees	1,853,485	92,436	-	-	-	-
Utilities	5,617,044	-	-	-	-	-
Grants & Donations	34,434	-	-	-	1,186,500	-
Sales Tax	4,098,237	-	-	-	2,855,197	-
Intergovernmental	892,500	-	-	-	880,557	-
Parks & Recreation	1,208,406	-	-	-	-	-
Fines	1,440,820	-	-	-	-	-
Parking	1,778,570	-	-	-	-	-
Miscellaneous	670,475	-	-	64,566	11,000	212,366
Interest Income	90,000	1,000	400	7,000	11,100	61,157
Total Revenue	23,639,417	93,436	434,385	71,566	4,944,354	2,472,073
Transfers In	1,500,984	-	-	1,422,699	7,453,000	2,595,031
Total Revenue & Transfers In	25,140,401	93,436	434,385	1,494,265	12,397,354	5,067,104
Expenditures & Transfers Out						
Legislative	105,505	-	-	-	-	-
Administrative Services	3,480,521	-	-	599,000	-	-
Planning & Development	890,516	-	-	-	-	-
Public Safety	10,892,006	-	-	436,070	-	-
Public Works	6,568,777	125,899	-	244,290	9,610,880	-
Parks & Recreation	2,344,320	-	-	28,560	73,000	-
Insurance	452,410	-	-	-	-	-
Debt Service	-	-	-	111,435	-	4,428,414
Total Expenditures	24,734,055	125,899	-	1,419,355	9,683,880	4,428,414
Transfers Out*	402,569	-	412,476	-	3,330,970	7,403,000
Total Expenditures & Transfers Out	25,136,624	125,899	412,476	1,419,355	13,014,850	11,831,414
Surplus (Deficit)	3,777	(32,463)	21,909	74,910	(617,496)	(6,764,310)
Fund Balance October 1, 2014 (Estimated)	15,412,056	144,225	65,728	2,499,009	3,055,875	16,155,499
Fund Balance September 30, 2015**	15,415,833	111,762	87,637	2,573,919	2,438,379	9,391,189

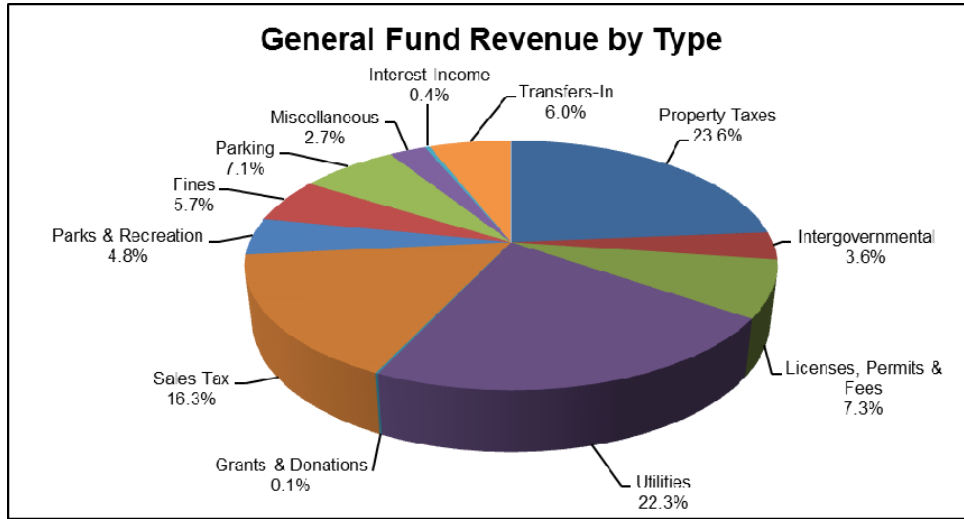
* Transfers out to the Equipment Replacement Fund are included in departmental expenditures.

** See the previous page for an explanation of changes in fund balances exceeding 10%.

BUDGET HIGHLIGHTS – GENERAL FUND

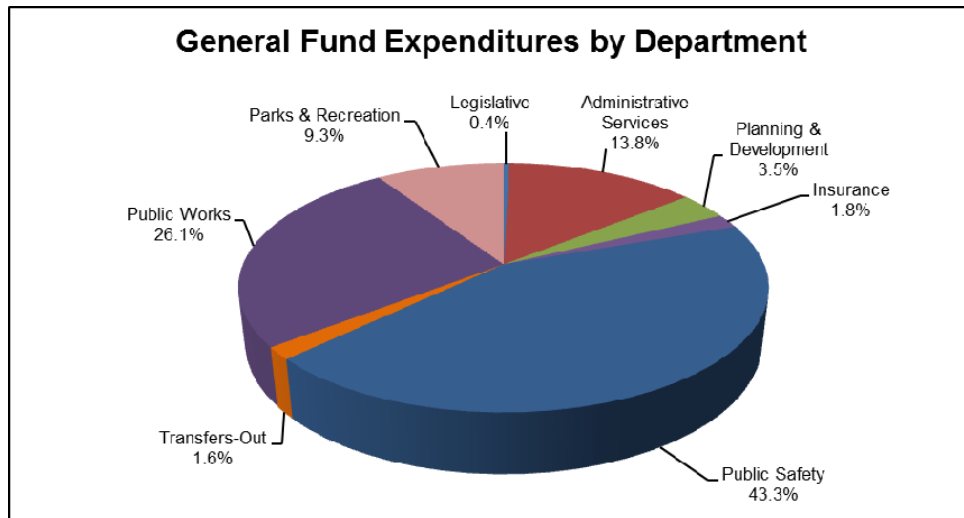
Revenue and Transfers-In

Total revenue and transfers-in for the General Fund, the City's operating fund, will increase to \$25,140,401 from the prior year estimated amount of \$22,974,941, or 9.4%. This change is due to a significant increase in projected sales tax revenue from the new Fire Services sales tax and new business openings; a projected increase in building permits and associated fees due to expected economic development; moderate increases for property taxes, licenses, and parks & recreation fees; 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 increase to \$25,136,624 from the prior year estimated amount of \$24,000,366, or 4.7%, due to the movement of Economic Development and Events expenditures into the General Fund beginning in FY 2015 as well as slight increases in other departmental expenditures. The graph below illustrates projected expenditures by department.

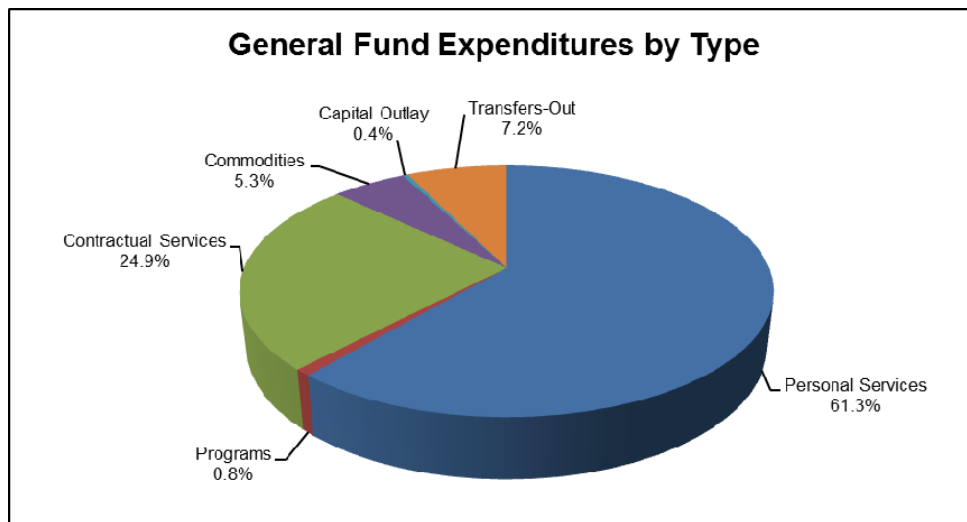


The table and graph below illustrate projected General Fund expenditures by type or category of expenditure.

General Fund Expenditures by Type

<u>General Fund Expenditures</u>	<u>2014 Estimated</u>	<u>2015 Budget</u>	<u>% of Total</u>	<u>\$ Change FY 2014 to FY 2015</u>	<u>% Change FY 2014 to FY 2015</u>
Personal Services	\$14,927,719	\$15,397,944	61.3%	\$440,225	3.2%
Contractual Services	6,199,504	6,265,463	24.9%	65,959	1.1%
Commodities	1,191,387	1,344,519	5.3%	153,132	12.9%
Capital Outlay	98,316	91,500	0.4%	(6,816)	- 6.9%
Programs	162,232	211,930	0.8%	49,698	30.6%
Subtotal	22,579,158	23,311,356	92.7%	732,198	3.2%
Transfers-Out*	1,421,207	1,825,268	7.3%	404,061	28.4%
Total General Fund	\$24,000,365	\$25,136,624	100.0%	\$1,136,259	4.7%

* 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	2013 Actual	2014 Estimated	2015 Budget	2015 % of Total	\$ Change 2014 to 2015	% Change 2014 to 2015
Property Taxes	5,901,806	5,707,345	5,955,446	25.18%	248,101	4.35%
Licenses, Permits & Fees	1,566,092	1,549,097	1,853,485	7.84%	304,388	19.65%
Utilities	5,364,646	5,551,293	5,617,044	23.76%	65,751	1.18%
Grants & Donations	114,955	48,667	34,434	0.15%	(14,233)	-29.25%
Sales Tax*	3,021,776	3,038,270	4,098,237	17.34%	1,059,967	34.89%
Intergovernmental	887,589	981,754	892,500	3.78%	(89,254)	-9.09%
Parks & Recreation	982,735	1,086,187	1,208,406	5.11%	122,219	11.25%
Fines	1,319,447	1,378,521	1,440,820	6.09%	62,299	4.52%
Parking	1,707,402	1,735,261	1,778,570	7.52%	43,309	2.50%
Miscellaneous	723,153	707,167	670,475	2.84%	(36,692)	-5.19%
Interest Income	89,830	85,725	90,000	0.38%	4,275	4.99%
Total Revenue	21,679,431	21,869,287	23,639,417	100.00%	1,770,130	8.09%
Transfers In	1,211,754	1,105,654	1,500,984		395,330	35.76%
Total Revenue & Transfers In	22,891,185	22,974,941	25,140,401		2,165,460	9.43%

EXPENDITURES BY DEPARTMENT

Department	2013 Actual	2014 Estimated	2015 Budget	2015 % of Total	\$ Change 2014 to 2015	% Change 2014 to 2015
Legislative	77,748	97,983	105,505	0.43%	7,522	7.68%
Administrative Services**	2,676,518	2,861,324	3,480,521	14.07%	619,197	21.64%
Planning & Development	814,491	792,933	890,516	3.60%	97,582	12.31%
Public Safety	10,657,556	10,658,012	10,892,006	44.04%	233,994	2.20%
Public Works	6,080,622	6,357,716	6,568,777	26.56%	211,061	3.32%
Parks & Recreation	2,618,689	2,394,570	2,344,320	9.48%	(50,250)	-2.10%
Insurance	351,494	450,775	452,410	1.83%	1,635	0.36%
Total Expenditures	23,277,118	23,613,313	24,734,055	100.00%	1,120,742	4.75%
Transfers Out***	1,489,551	387,053	402,569		15,516	4.01%
Total Expenditures & Transfers Out	24,766,669	24,000,366	25,136,624		1,136,258	4.73%

* Fire Sales Tax begins in FY 2015.

** Includes Economic Development and Events programs beginning in FY 2015.

*** 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	Fund a portion of expenditures recorded in the General Fund Economic Development and Events programs of the Department of Administrative Services which includes reimbursement of City staffing expenditures, events, holiday lighting, watering, and insurance	\$362,476
2. Capital Improvement Fund to General*	Fund departmental contributions for future replacement of vehicles and equipment that meet the definition of a capital project	\$1,138,508
3. General Fund to Equipment Replacement Fund (including transfer from Capital Improvement Fund in #2, above)*	Pass along contributions from the Capital Improvement Fund for vehicles, equipment and systems that meet the definition of a capital project and fund departmental contributions for future replacement of items that do not meet this definition	\$1,422,699
4. Capital Improvement Fund to 2005, 2007, and 2011 Special Obligation Bond Issues	Debt payments	\$2,192,462
5. General Fund to 2005 Special Obligation Bond Issue	Debt payments	\$402,569
6. Special Business District to Capital Improvement Fund	Fund street light and traffic signal pole painting projects in the downtown area	\$50,000
7. 2011 Special Obligation Bond Issue to Capital Improvement Fund	Transfer bond funds for the construction of Public Works and Parks capital projects	\$453,000
8. 2014 General Obligation Bond Issue to Capital Improvement Fund	Transfer bond funds for the construction of residential street resurfacing, alley improvements and street lights	\$6,950,000

* Annual contributions for the future replacement of vehicles and equipment are shown as a transfer out in each department in the General Fund to align these costs with the appropriate department, rather than presented as one total transfer. The City uses the capital project definition to determine if contributions are made from the Capital Improvement Fund, passing through the General Fund, or directly from the General Fund for those operational items not meeting that definition.

CHANGES TO THE BUDGET DOCUMENT

The City strives to simplify and enhance the budget document each year for readability and also to enhance understanding of the information. This year there are no substantial changes to the format of the budget document when compared to last year. Below we have listed two areas of reorganization and two informational items for the FY15 budget.

- **Economic Development and Events Programs** – The City has established two new programs within General Fund Administrative Services which are Economic Development and Events. This change adds new expenditures to the General Fund and also combines costs previously budgeted in the City Manager's Office, Parks & Recreation Administration and the Special Business District (SBD). The SBD continues to support costs related to these two programs through a transfer where previously most items were paid directly by the SBD. Details on the areas funded by the SBD can be found in the budget information for that fund.
- **Parks & Recreation Program Budgets** – Three expenditure program areas of the Parks & Recreation Department are no longer budgeted separately from other programs.
 - The Taste of Clayton program is no longer being used because this event is not planned in the future.
 - The Concessions program is no longer being used because the City has contracted for this service.
 - The Hanley House budget was quite small and has been divided between Park Maintenance for building and grounds items, and Parks & Recreation Administration for program functions which aligns in how other park property budgets are programmed.
- **New General Fund Fire Sales Tax** – In April 2014 voters approved a new one-quarter cent sales tax for Fire and EMS services. This new sales tax is presented in the General Fund line item revenue page and the revenue summary section under the Sales Tax category.
- **New 2014 General Obligation Bond Fund** – In April 2014 voters approved the issuance of \$15 million in General Obligation Bonds for the purpose of residential street, alley and street lighting improvements throughout the City. These bonds are supported by a new property tax levy. With the issuance of these bonds in September 2014, a new fund was established to track the receipt of bond proceeds and the related expenditures; transfer amounts to the Capital Improvement Fund as the projects are constructed; receive the property tax revenues; and to pay the debt service payments. At the time of the adoption of the FY 2015 budget, final amounts were not known. The bonds have since been issued and the budgeted amounts will be updated with a budget amendment.
- **New 2014 Special Obligation Bond Fund** – In September 2014 the City refunded two existing bond issues in order to realize significant savings in debt service expenditures. This refunding allowed the City to pay off the balances on the 2005A Special Obligation Bond series and the 2007 Special Obligation Bond. While this refunding was not reflected in the FY 2015 adopted budget because exact amounts were unknown at the time of final passage, these amounts will be revised with a budget amendment.



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 strategic plan is a result of a significant process that began in March 2012 and is called *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 2012, 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 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. They reviewed and refined the draft Vision Statement and reduced the number of Key Performance Areas (KPA) from twelve to four.

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. At this meeting the new Vision Statement and four Key Performance Areas 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		2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% residents surveyed who feel safe	94%	94%	94%	95%	95%
	% of EMS patients surveyed rating service as good or better	100%	97%	100%	96%	96%
Financial	Police cost per capita	\$118	\$123	\$129	\$125	\$125
	Fire/EMS cost per capita	\$86	\$86	\$92	\$95	\$96
Process	Response time for priority police calls (dispatch receipt to arrival on scene)	4:16	3:53	3:55	3:51	3:51
	Response time for priority EMS calls (dispatch receipt to arrival on scene)	5:07	5:30	4:53	5:00	5:00
	% of fires contained in room of origin	100%	100%	97%	100%	100%
	UCR Part I crimes per 1,000 population	19.70	18.55	14.10	13.50	13.50
People	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	67%	60%	60%	40%	40%
	Average annual training hours per employee	118.43	125	95	106	106
	% employees meeting requirements to promote*	72%	88%	71%	72%	76%
	Police Employee Engagement Index	4.23%	4.22	--	4.03	--
	Fire Employee Engagement Index (actual results)	3.83%	3.71	--	4.26	--

*Percentage meeting requirements to promote decreased due to several retirements and an influx of new employees who have not yet met all the requirements.

Economic Development		2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% businesses rating business climate as good or better	83%	88%	88%	80%	80%
	% residents rating culture, dining and shopping environment as good or better	69%	84%	84%	85%	85%
Financial	Sales tax per square foot	\$5.39	\$5.45	\$5.62	\$5.45	\$5.45
	Commercial property tax per square foot	\$0.34	\$0.35	\$0.39	\$0.34	\$0.34
Process	# annual prospect or retention visits	47	58	60	45	45
People	Average annual training hours per employee	44	36	36	40	40

Planning and Development		2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents rating appearance of Clayton as good or better	92%	95%	93%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	85%	97%	76%	85%	85%
	% of projects approved without modification to ARB guidelines	99%	100%	99%	100%	100%
People	Average annual training hours per employee	27	32	32	35	38
	Employee Engagement Index (actual results)	4.34	3.98	--	4.25	--

Recreation and Culture		2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% residents rating overall satisfaction as good or better	92%	92%	92%	95%	95%
Financial	Cost of park maintenance per acre maintained	\$10,371	\$10,211	\$10,003	\$8,500	\$8,500
	% operating cost recovery for recreation facilities	92%	93%	97%	90%	90%
Process	% of registrants per total capacity of recreation programs	72%	75%	73%	75%	75%
	Acres properly maintained (per park inspection index)	82%	85%	83%	84%	85%
	% households with one or more recreation pass holders	30%	30%	30%	30%	30%
People	Average annual training hours per full-time equivalent employee	35	34	30	30	32
	Employee Engagement Index (actual results)	4.22	4.05	--	4.15	--

Transportation		2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents rating streets as good or better*	91%	70%	77%	75%	85%
	% of businesses rating streets as good or better	81%	--	--	75%	80%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths**	\$19,500	\$23,200	\$20,459	\$41,600	\$70,200
Process	% lane miles with Pavement Condition Index rating of 3 or higher	91%	87%	82%	80%	80%
	Linear miles of dedicated/shared bicycle routes	7%	7%	7%	7%	7%
	Annual sidewalk defects per 1000 linear feet	1.03	2.07	--	1.50	1.50
People	Average annual training hours per employee	15	30	25	25	25
	Employee Engagement Index (actual results)	4.21	4.25	--	4.32	--

* Anticipate significant increase in FY 2015 due to the majority of streets being resurfaced as part of the bond issue.

** Significant increases in FY 2014 and FY 2015 over previous years due to the majority of streets being resurfaced as part of the bond issue.

Organizational Excellence		2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of employees rating HR service as good or better (actual results)	96%	97%	--	93%	92%
	% of employees rating IT service as good or better (actual results)	76%	--	--	96%	90%
	% of employees rating Finance service as good or better (actual results)	--	--	--	89%	87%
Financial	IT cost per user	\$2,725	\$4,121	\$4,823	\$3,155	\$4,244
	HR cost per employee	\$407	\$568	\$774	\$790	\$800
	Finance cost per \$1M in expenditure	\$14,858	\$12,843	\$19,748	\$22,011	\$19,954
Process	Annual % IT system "up" time	99.98%	99.99%	99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	11	6	5	0	0
	Annual \$ of auditor adjusting entries	\$764,609	\$791,843	\$184,677	<\$100,000	<\$100,000
	City-wide annual rate of turnover (excluding retirement, disability or death)	5.06%	2.25%	4.02%	5.00%	5.00%
People	Annual training hours per employee	17	18	23	28	26
	Employee Engagement Index (actual results)	3.94	4.26	--	4.14	--

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REVENUE SOURCES

This section provides a detailed analysis of each major revenue source, excluding pension funds. In total, approximately 90% 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' actual results plus the most recent fiscal year's estimate and the budget year's projection. The lower part of this section shows the impact this revenue source has on the funds' total revenue.

Trend Analysis

This is a narrative and graphical display of the past eight fiscal years plus the most recent fiscal year's 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

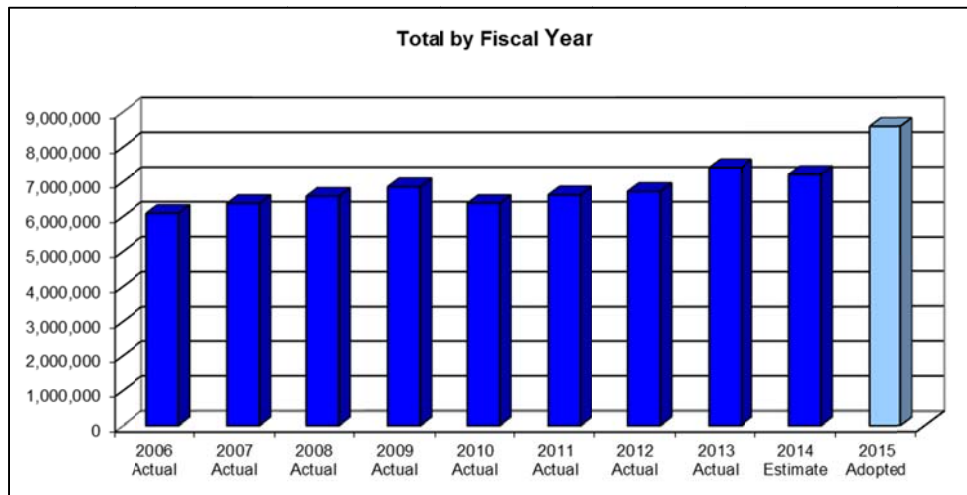
The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area), the 2009 Build America Bond debt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

Financial Trend

Year	General Fund	Special Business District Fund	2014 G.O. Debt Service Fund	Build America Bond Fund	2009 G.O. Debt Service Fund	Total All Funds	% Change from Previous Year
2006 Actual	4,901,035	110,425	0	0	1,075,408	6,086,868	
2007 Actual	5,093,997	185,458	0	0	1,091,801	6,371,256	4.7%
2008 Actual	5,282,697	190,632	0	0	1,103,764	6,577,093	3.2%
2009 Actual	5,501,930	247,296	0	0	1,103,130	6,852,356	4.2%
2010 Actual	5,358,914	223,154	0	0	791,990	6,374,058	-7.0%
2011 Actual	5,446,505	398,305	0	0	772,297	6,617,107	3.8%
2012 Actual	5,562,435	398,748	0	0	756,757	6,717,940	1.5%
2013 Actual	5,901,806	426,763	0	0	1,074,809	7,403,378	10.2%
2014 Estimate	5,707,345	432,616	0	1,065,000	0	7,204,961	-2.7%
2015 Adopted	5,955,446	433,985	1,060,000	1,138,550	0	8,587,981	19.2%
Percent of Funds' 2015 Revenue	25.2%	99.9%	95.6%	85.1%			

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 levy for the Build America Bond debt service was approved by voters and was timed to replace the levy supporting the 2009 General Obligation Bonds which matured in FY 2013. The debt service for a new General Obligation Bond approved by voters in FY 2014 will also be supported by a property tax levy, contributing to an increase in property tax revenue of approximately 19% in FY 2015.





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)
 321.242 (Fire Services)

City Ordinance: Municipal Code Chapter 9

The City receives a one-cent county-wide general sales tax and an additional one-quarter cent general sales tax previously approved by voters (local option). These sales taxes are recorded in the General Fund and are used to provide a broad range of traditional City services.

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.

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 past capital projects and for construction of new projects.

A one-quarter cent sales tax was approved by voters in 2014. Revenue from this tax will begin in FY 2015 and will support Fire & EMS services in the City.

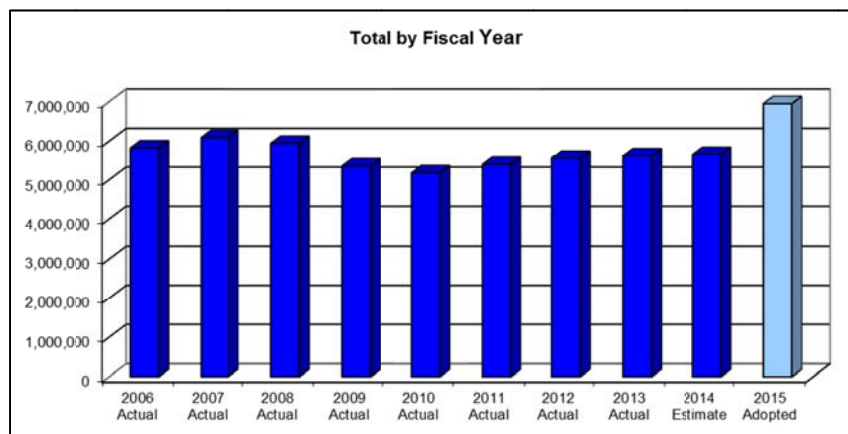
Financial Trend

Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2006 Actual	3,205,832	2,616,689	5,822,521	
2007 Actual	3,324,634	2,766,519	6,091,153	4.6%
2008 Actual	3,186,884	2,752,822	5,939,706	-2.5%
2009 Actual	2,931,587	2,418,748	5,350,335	-9.9%
2010 Actual	2,769,622	2,403,857	5,173,479	-3.3%
2011 Actual	2,901,148	2,488,616	5,389,764	4.2%
2012 Actual	3,092,196	2,462,040	5,554,236	3.1%
2013 Actual	3,021,776	2,598,292	5,620,068	1.2%
2014 Estimate	3,038,270	2,613,817	5,652,087	0.6%
2015 Adopted	4,098,237	2,855,197	6,953,434	23.0%
Percent of Funds' 2015 Revenue	17.3%	57.7%		

* Prior to FY 2011, the parks and storm water sales tax revenue was recorded separately in the Parks & Storm Water Fund. FY 2006 through FY 2010 revenue from both funds is combined here.

Trend Analysis

Variations in the collection of sales tax revenue over the last few years are related to changing national economic activity. In FY 2010 there was a small decrease due to the reconstruction of a nearby interstate highway. Due to the continuing strengthening of the economy the City is projecting a 2% growth of sales tax. Including the addition of the new voter-approved fire services sales tax beginning in FY 2015, the City anticipates that total sales tax revenue will increase by 23% in FY 2015.





Utility Tax - Electric

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

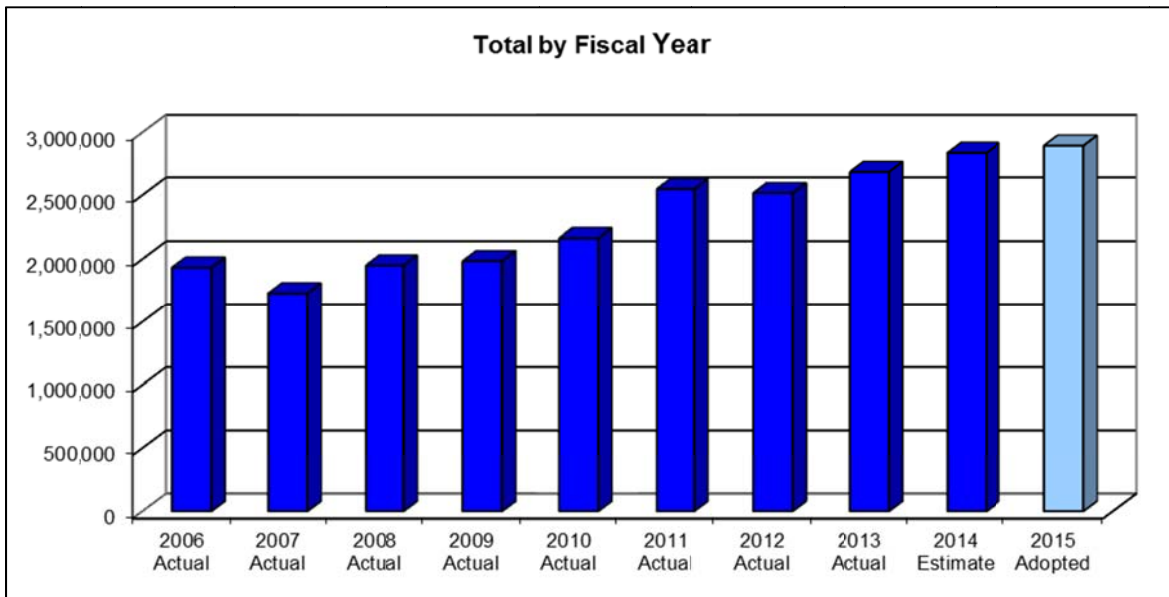
The City levies an 8% gross receipts tax on utilities doing business within the City. Ameren UE provides electricity to Clayton residents and businesses. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	1,932,419	
2007 Actual	1,727,853	-10.6%
2008 Actual	1,950,700	12.9%
2009 Actual	1,983,434	1.7%
2010 Actual	2,161,952	9.0%
2011 Actual	2,548,213	17.9%
2012 Actual	2,516,075	-1.3%
2013 Actual	2,683,072	6.6%
2014 Estimate	2,839,765	5.8%
2015 Adopted	2,896,560	2.0%
Percent of Funds' 2015 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% which accounts for the large increase in FY 2011. The City anticipates continued small growth for this revenue source.





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.

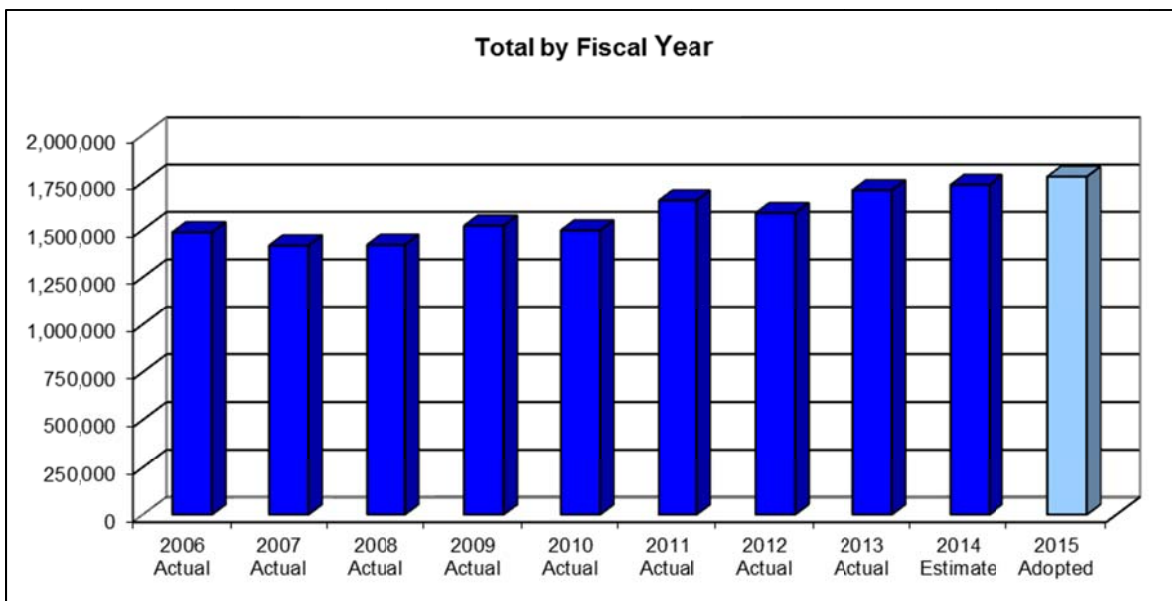
Financial Trend

Year	General Fund*	% Change from Previous Year
2006 Actual	1,486,558	
2007 Actual	1,416,972	-4.7%
2008 Actual	1,420,623	0.3%
2009 Actual	1,520,587	7.0%
2010 Actual	1,496,154	-1.6%
2011 Actual	1,653,514	10.5%
2012 Actual	1,587,248	-4.0%
2013 Actual	1,707,402	7.6%
2014 Estimate	1,735,261	1.6%
2015 Adopted	1,778,570	2.5%
Percent of Funds' 2015 Revenue	7.5%	

* This revenue source was historically recorded in the Parking Fund. Beginning in FY 2011, the Parking Fund was combined with the General Fund.

Trend Analysis

In January 2009, the City increased the hourly rate for on-street parking meters from \$0.50 per hour to \$0.75 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. Revenue from this source decreased in FY 2012 due to a renegotiated parking garage agreement for economic development purposes but increased in FY 2013 and is expected to increase again in FY 2014 and 2015 as economic activity increases in the downtown area.





Utility Tax - Telephone

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

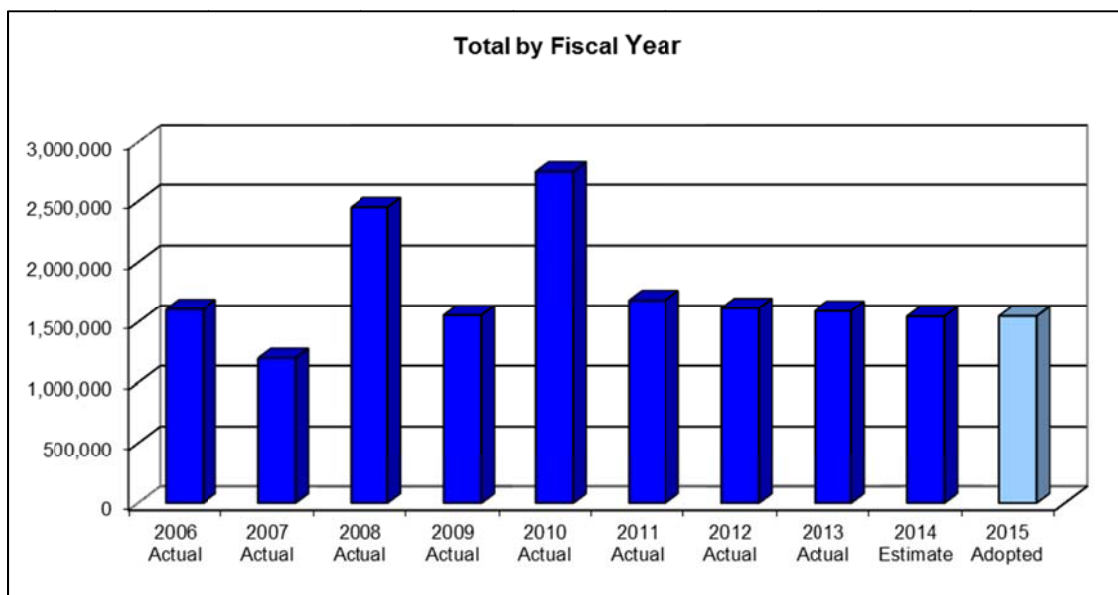
The City levies an 8% gross receipts tax on utilities doing business in the City. Multiple telephone companies provide service to Clayton residents and businesses. This tax is passed on to customers by the utility companies and remitted to the City in the following month.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	1,608,487	
2007 Actual	1,201,184	-25.3%
2008 Actual	2,450,800	104.0%
2009 Actual	1,558,743	-36.4%
2010 Actual	2,746,266	76.2%
2011 Actual	1,684,442	-38.7%
2012 Actual	1,617,257	-4.0%
2013 Actual	1,594,188	-1.4%
2014 Estimate	1,549,270	-2.8%
2015 Adopted	1,550,000	0.0%
Percent of Funds' 2015 Revenue	6.6%	

Trend Analysis

There is significant variation in telephone utility tax 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 comparable levels of telephone utility revenue in FY 2015 as compared to FY 2014.





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.

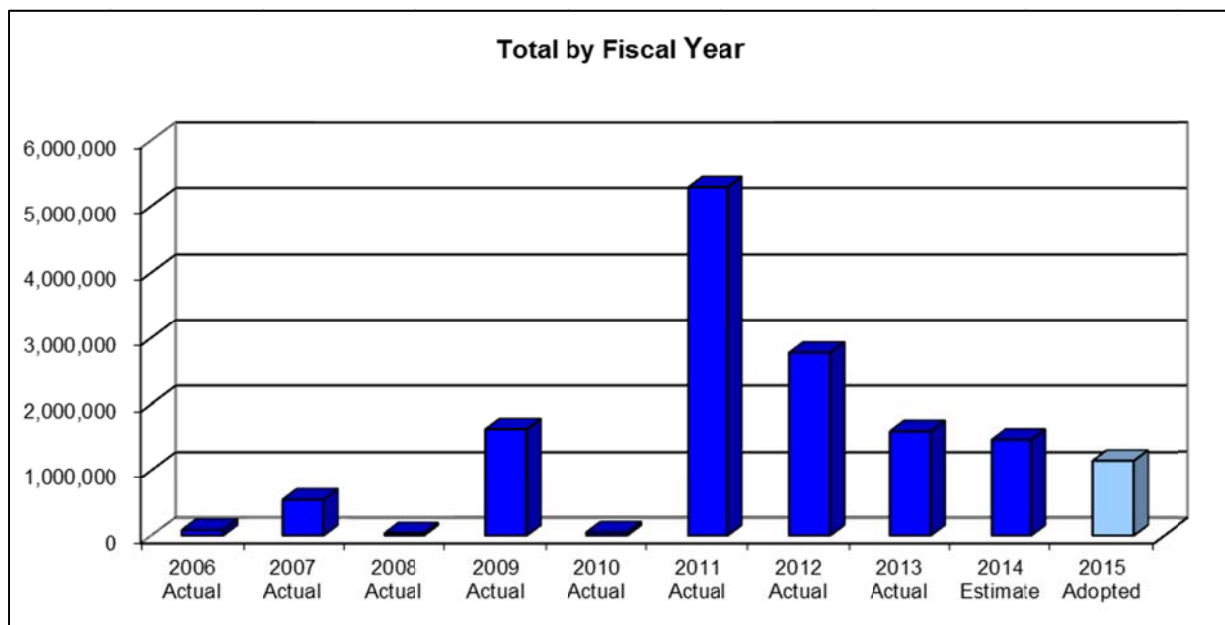
Financial Trend

Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2006 Actual	24,086	63,318	87,404	
2007 Actual	131,566	418,350	549,916	529.2%
2008 Actual	35,709	1,600	37,309	-93.2%
2009 Actual	31,534	1,593,987	1,625,521	4,256.9%
2010 Actual	43,646	5,000	48,646	-97.0%
2011 Actual	34,375	5,257,134	5,291,509	10,777.6%
2012 Actual	0	2,773,626	2,773,626	-47.6%
2013 Actual	0	1,595,257	1,595,257	-42.5%
2014 Estimate	0	1,468,036	1,468,036	-8.0%
2015 Adopted	5,000	1,142,500	1,147,500	-21.8%
Percent of Funds' 2015 Revenue	0.0%	23.1%		

* The Recreation & Storm Water Fund was recorded separately until FY 2011; grant revenue for both the Capital Improvement Fund and the Recreation & Storm Water Fund is combined here. For each fund, federal grants were not separated from state and local grants and other contributions until FY 2012; grants and other contributions are combined here through FY 2011.

Trend Analysis

Federal grant revenue in the Capital Improvement Fund varies from year-to-year and is directly related to the projects in progress each year. This source of revenue is also dependent on the availability of federal funds. FY 2011 revenue was significantly higher due to a large one-time federal grant. Revenue has decreased each year since then due to lower availability of funds, and most of the City streets where federal funding is available have already been renovated.





Permits & Fees

Legal Authorization

State Statute: 79.450
 City Ordinance: Municipal Code Chapter 5

Description

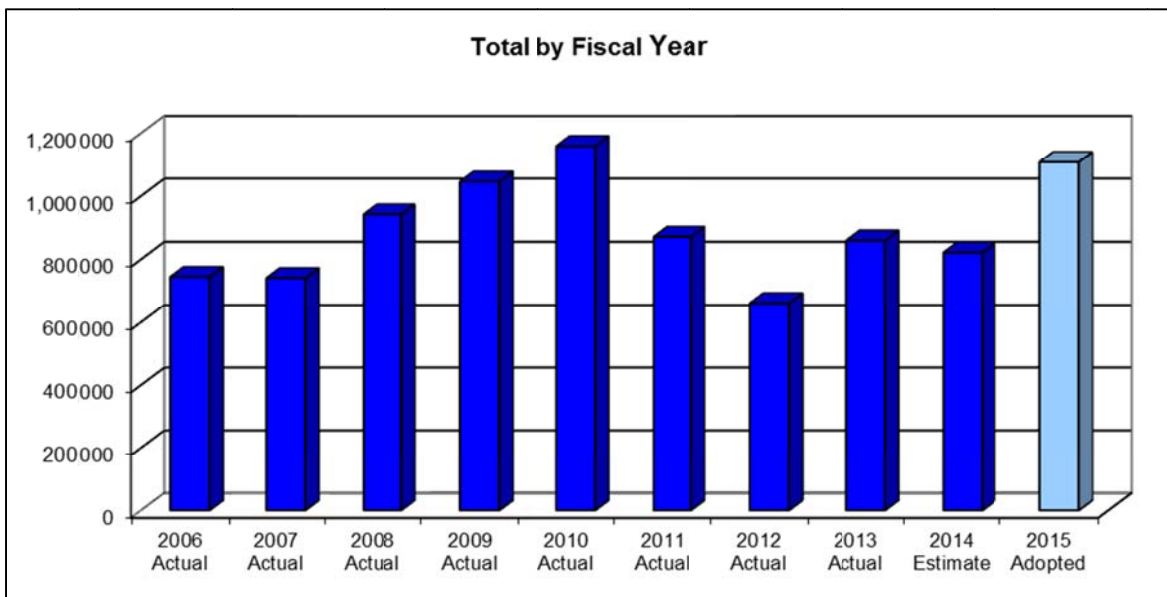
The City issues building and construction permits for activities associated with building and remodeling within the City. The fees for these activities are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	744,955	
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 Actual	859,431	30.0%
2014 Estimate	821,816	-4.4%
2015 Adopted	1,108,035	34.8%
Percent of Funds' 2015 Revenue	4.7%	

Trend Analysis

While revenue collection from permits and fees has decreased from prior years due to declined economic conditions, revenue increased beginning in FY 2013 due to growth in development and building rehabilitation. The City anticipates a slight decrease in FY 2014, but projects much higher levels of revenue due to several large-scale projects planned in FY 2015.





Municipal Court, Parking Fees & Fines

Legal Authorization

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

Description

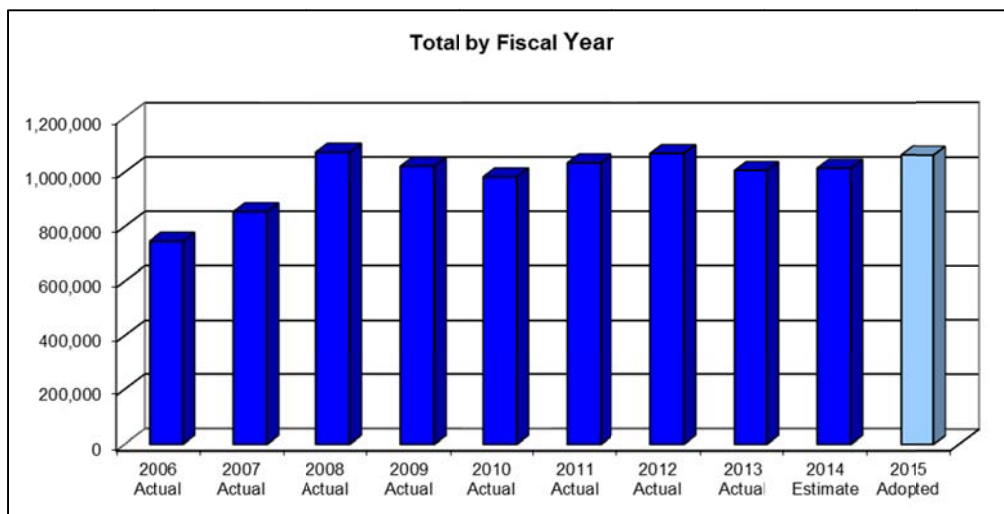
This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking tickets and fines issued by the parking enforcement officers. All collection efforts are made by the City of Clayton.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	745,905	
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 Actual	1,006,406	-5.8%
2014 Estimate	1,014,669	0.8%
2015 Adopted	1,063,500	4.8%
Percent of Funds' 2015 Revenue	4.5%	

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. Beginning in FY 2014 there has been enhanced enforcement and the City is accepting online payments for parking tickets which generates more revenue. Fees associated with this service are included with this revenue source. Revenue is projected to increase in FY 2015 due to a planned increase in penalties for delinquent tickets.





St. Louis County Road & Bridge Tax

Legal Authorization

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

Description

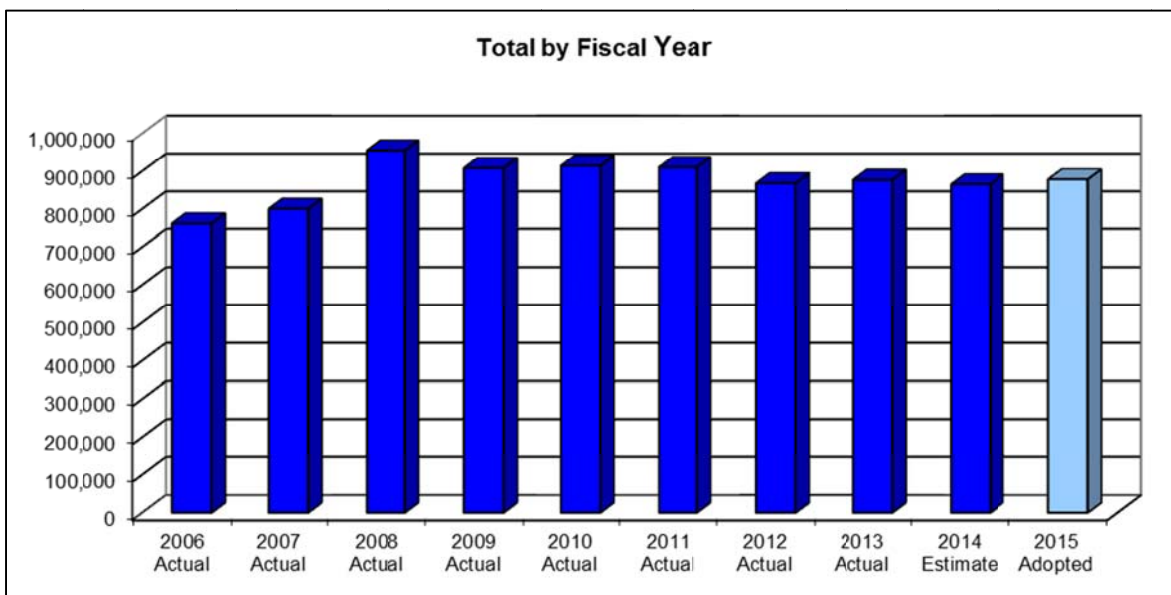
St. Louis County levies a tax for municipal street maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

Financial Trend

Year	Capital Improvement Fund	% Change from Previous Year
2006 Actual	761,607	
2007 Actual	800,190	5.1%
2008 Actual	954,885	19.3%
2009 Actual	908,378	-4.9%
2010 Actual	914,135	0.6%
2011 Actual	910,289	-0.4%
2012 Actual	867,645	-4.7%
2013 Actual	876,637	1.0%
2014 Estimate	864,785	-1.4%
2015 Adopted	877,757	1.5%
Percent of Funds' 2015 Revenue	17.8%	

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 specific to Clayton has increased at a greater percentage compared to County-wide assessed values, thus the City's portion of this distribution has experienced a small decrease in revenue from this source in several recent years. The City anticipates the revenue from this source to increase slightly in FY 2015.





Utility Tax - Gas

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

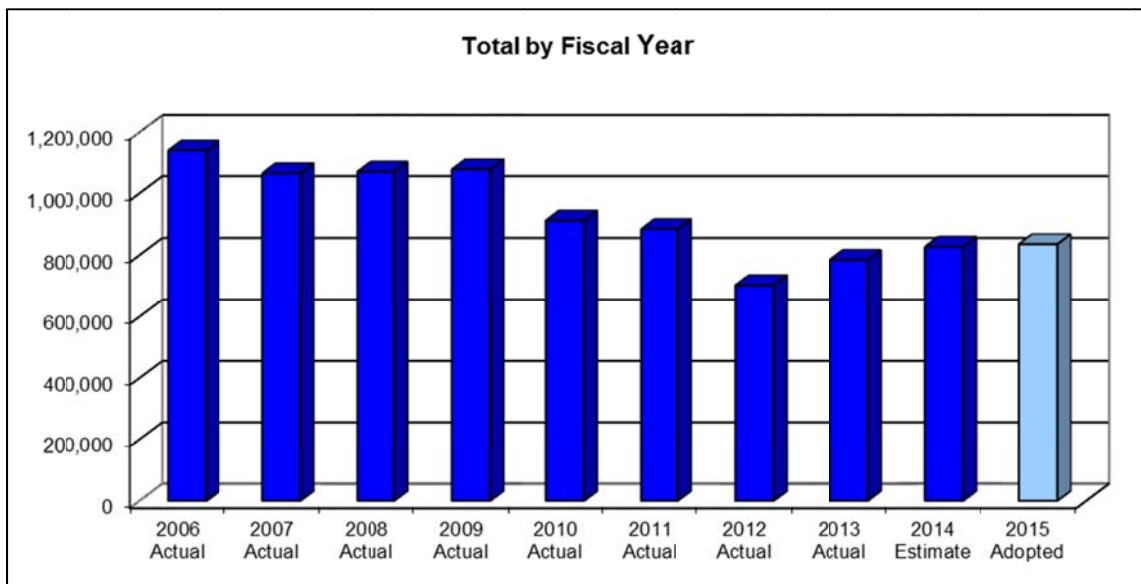
The City levies an 8% gross receipts tax on utilities doing business within the City. Laclede Gas provides this utility to Clayton residents and businesses. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	1,140,547	
2007 Actual	1,064,359	-6.7%
2008 Actual	1,070,077	0.5%
2009 Actual	1,076,986	0.6%
2010 Actual	911,964	-15.3%
2011 Actual	884,411	-3.0%
2012 Actual	702,112	-20.6%
2013 Actual	784,469	11.7%
2014 Estimate	827,212	5.4%
2015 Adopted	835,484	1.0%
Percent of Funds' 2015 Revenue	3.5%	

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 increased 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 relatively stable.





Business and Liquor License Revenue

Legal Authorization

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

Description

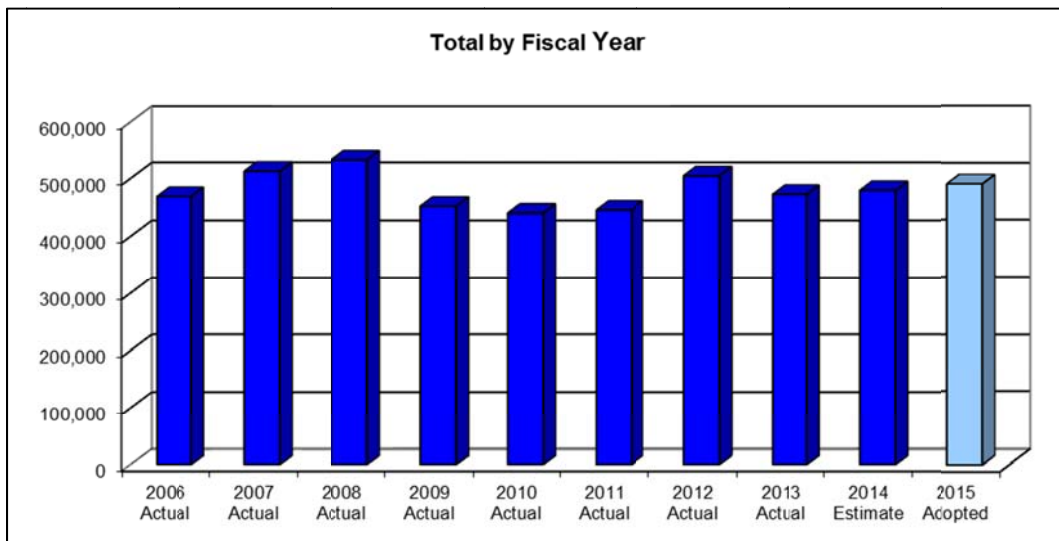
The City charges businesses located within Clayton an annual license fee based on gross sales (minimum \$50) or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. All fees are collected annually. The revenue from these fees is recorded in the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

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	468,763	
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 Actual	472,507	-6.4%
2014 Estimate	479,281	1.4%
2015 Adopted	491,450	2.5%
Percent of Funds' 2015 Revenue	2.1%	

Trend Analysis

Change in this revenue is based on commercial retail growth and occupancy rates. Commercial growth has been slow over the past few years. The FY 2012 increase in revenue was due to delinquency collection efforts which found several businesses in non-compliance that year. Revenue decreased approximately \$32,000 in FY 2013. Revenue is expected to increase slightly in FY 2014 and 2015.





Gasoline Tax

Legal Authorization

State Statute: 142.345
 City Ordinance: Municipal Code Chapter 9

Description

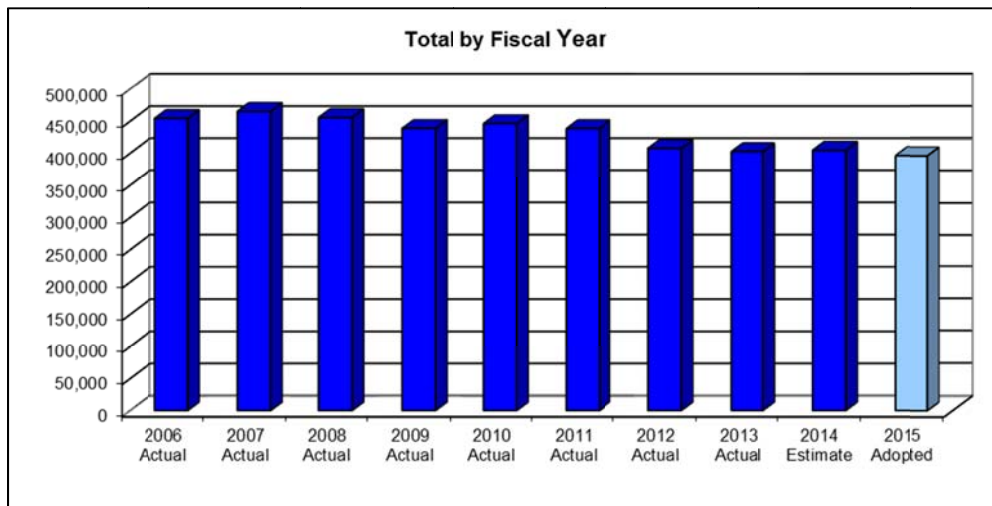
The State of Missouri imposes and collects a seventeen-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City's population to the total state population. The state distributes the funds one month after collected. Gasoline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

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	453,815	
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 Actual	402,208	-1.2%
2014 Estimate	404,376	0.5%
2015 Adopted	396,000	-2.1%
Percent of Funds' 2015 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 beginning in FY 2012.





Utility Tax - Water

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

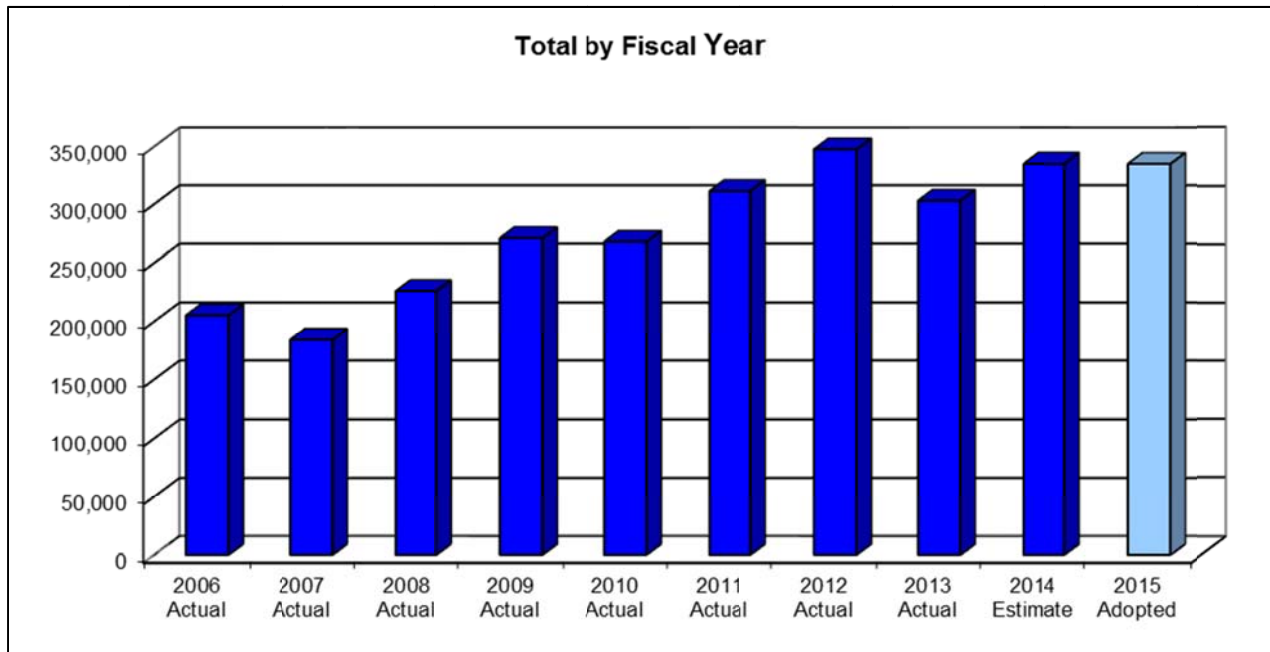
The City levies an 8% gross receipts tax on utilities doing business within the City. Missouri American Water provides water to Clayton residents and businesses. This tax is passed on to customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	205,202	
2007 Actual	184,182	-10.2%
2008 Actual	226,079	22.7%
2009 Actual	271,053	19.9%
2010 Actual	267,882	-1.2%
2011 Actual	311,286	16.2%
2012 Actual	347,365	11.6%
2013 Actual	302,916	-12.8%
2014 Estimate	335,046	10.6%
2015 Adopted	335,000	0.0%
Percent of Funds' 2015 Revenue	1.4%	

Trend Analysis

Rate increases by the utility company and higher levels of water usage due to warm weather account for the majority of changes in revenue. Usage is expected to remain stable in FY 2014.





Cable Franchise Fees

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

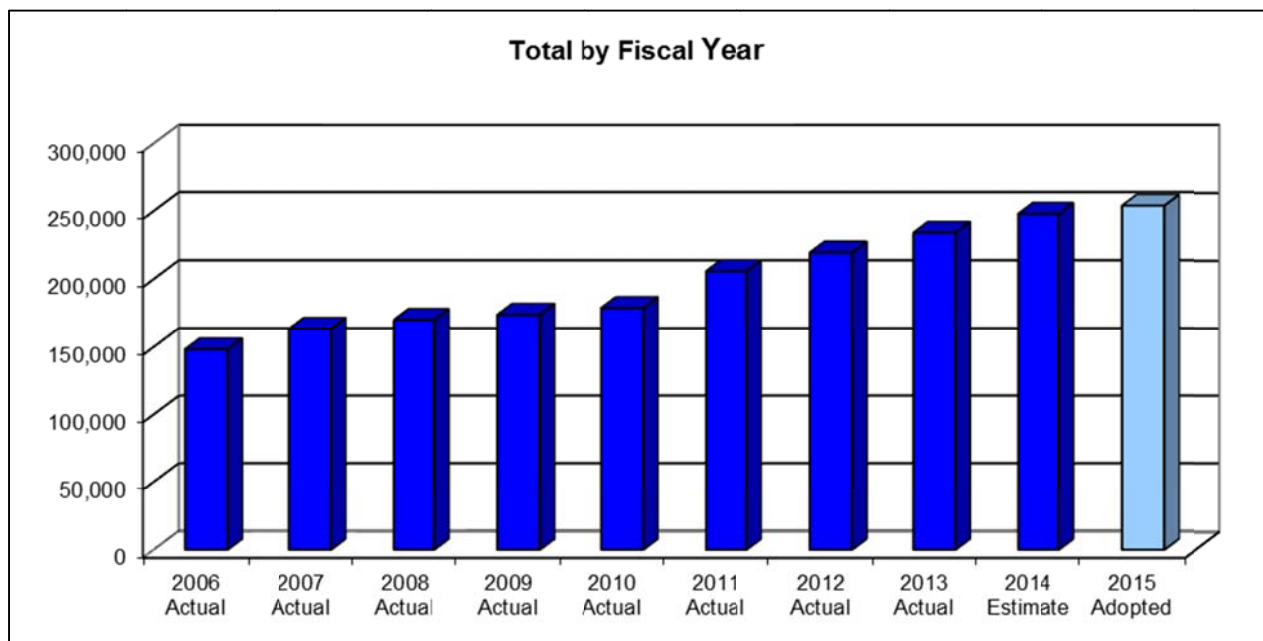
All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made. Charter Communications and AT&T provide these services to the residents of Clayton.

Financial Trend

Year	General Fund	% Change from Previous Year
2006 Actual	148,323	
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 Actual	234,154	6.6%
2014 Estimate	248,000	5.9%
2015 Adopted	254,000	2.4%
Percent of Funds' 2015 Revenue	1.1%	

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 2015.





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.

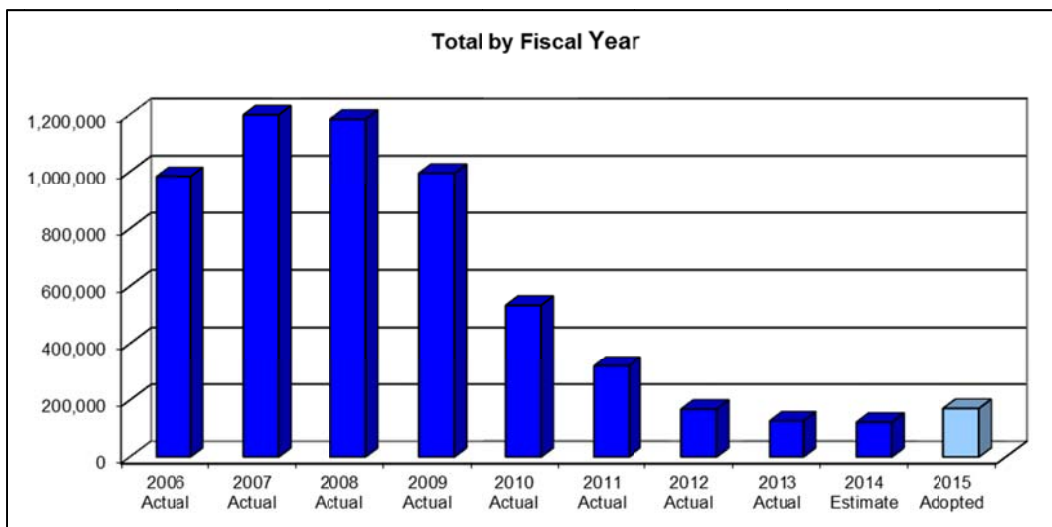
Financial Trend

Year	General Fund	Sewer Lateral Fund	SBD	ERF	CIP Fund	Debt Service Funds	Total All Funds	% Change from Previous Year
2006 Actual	727,231	8,069	10,333	109,455	81,806	45,860	982,754	
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	8438	22,939	28495	167,747	-47.7%
2013 Actual	89,830	882	217	6,604	7,442	21,875	126,849	-24.4%
2014 Estimate	85,725	1,050	436	7,900	9,900	17,398	122,409	-3.5%
2015 Adopted	90,000	1,000	400	7,000	11,100	61,157	170,657	39.4%
Percent of Funds' 2015 Revenue	0.4%	1.1%	0.1%	9.8%	0.2%	2.5%		

* 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 decreased each year from FY 2007 to FY 2014 due to declining market conditions, changes in the FFR, and lower fund balances and cash reserves. Interest on investments is expected to increase significantly in FY 2015 compared to recent years due to the issuance of the 2014 General Obligation bonds; the majority of these bond proceeds will be available for investment in FY 2015 before funds are spent on the construction of capital projects.





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.

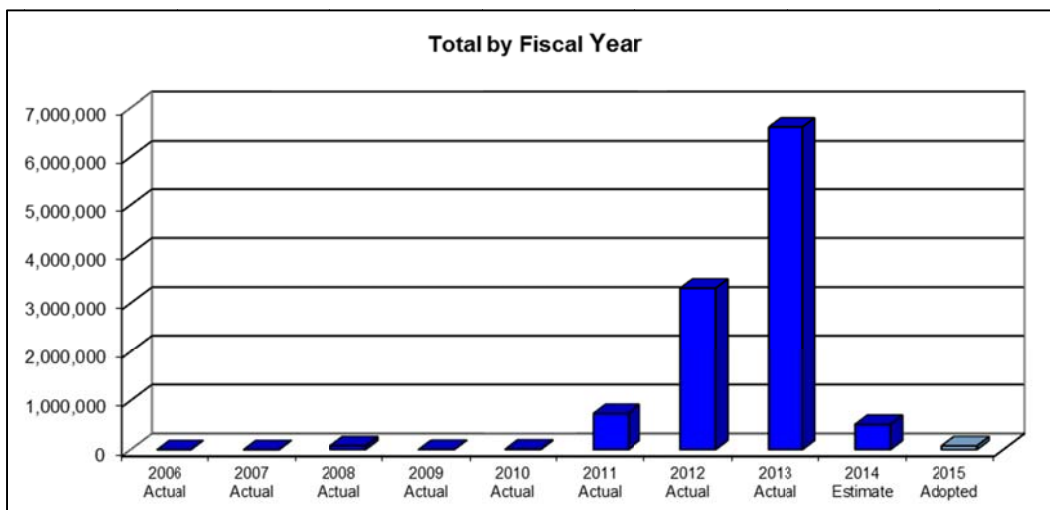
Financial Trend

Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2006 Actual	-144	0	0	0	-144	
2007 Actual	-225	0	0	0	-225	-56.3%
2008 Actual	75,000	0	0	0	75,000	33,433.3%
2009 Actual	0	0	0	0	0	-100.0%
2010 Actual	7,376	0	0	0	7,376	100%
2011 Actual	2,800	0	0	731,000	733,800	9,848.5%
2012 Actual	41,849	0	100,152	3,163,099	3,305,100	350.4%
2013 Actual	114,995	0	65,259	6,428,717	6,608,971	100.0%
2014 Estimate	48,667	20,000	0	462,406	531,073	-92.0%
2015 Adopted	29,434	0	0	44,000	73,434	-86.2%
Percent of Funds' 2015 Revenue	0.1%	0.0%	0.0%	0.9%		

*The Recreation & Storm Water Fund was recorded separately until FY 2011; grant revenue for both the Capital Improvement Fund and the Recreation & Storm Water Fund is combined here. For each fund, state and local grants were not separated from federal grants and other contributions until FY 2012; these revenues are combined under the Federal Grant revenue summary through FY 2010.

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 have 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 to contribute toward renovation of a building totaling approximately \$4,500,000. Revenue from this source is expected to decrease in FY 2014 and 2015 due to lower availability of funds.





Sewer Lateral Fees

Legal Authorization

State Statute: 249.422
 City Ordinance: Municipal Code Chapter 5

Description

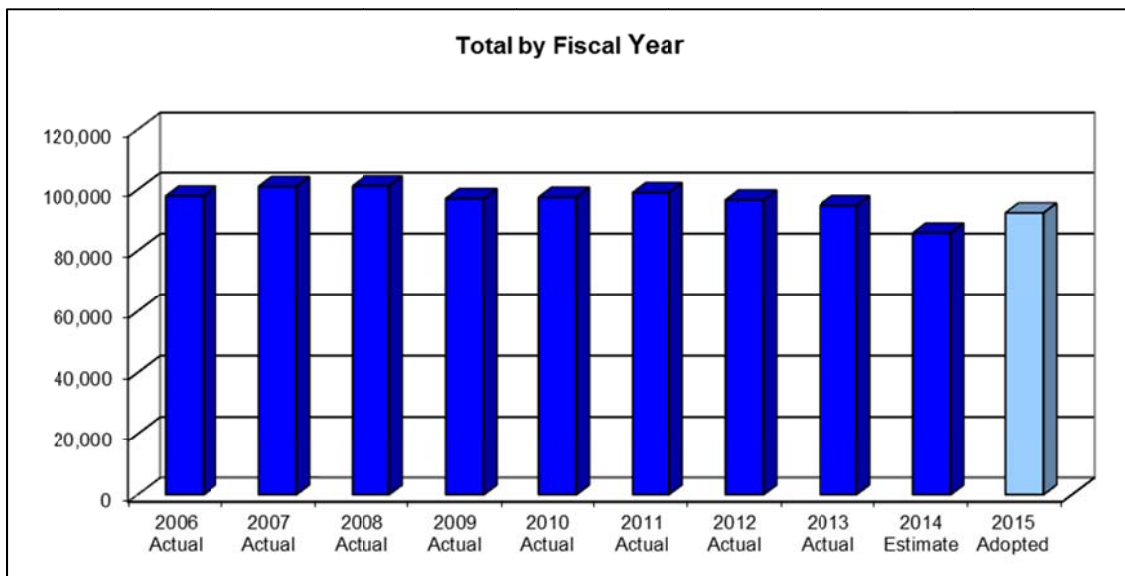
Clayton residents approved an annual fee of \$28.00 per covered property to create a fund for and to assist in sewer lateral repairs, with up to \$4,000 of repair costs reimbursable from the City on all residential properties with six or fewer dwelling units.

Financial Trend

Year	Sewer Lateral Fund	% Change from Previous Year
2006 Actual	97,978	
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 Actual	94,829	-1.9%
2014 Estimate	85,843	-9.5%
2015 Adopted	92,436	7.7%
Percent of Funds' 2015 Revenue	98.9%	

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. Over the past few years, the number of properties paying this fee has declined causing less revenue.





Personnel Full-Time Positions

PERSONNEL	2013 Budgeted	2014 Budgeted	2015 Adopted
<u>ADMINISTRATIVE SERVICES</u>			
<u>City Manager's Office</u>			
City Manager	1	1	1
Assistant to the City Manager	0	0	1
Executive Secretary/City Clerk	1	1	1
Director of Economic Development	1	1	0
Communications Coordinator	1	1	0
Total City Manager's Office	4	4	3
<u>Economic Development</u>			
Director of Economic Development	0	0	1
Total Economic Development	0	0	1
<u>Events</u>			
Event Specialist	0	0	1
Total Events	0	0	1
<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	0	0
Network Engineer	0	1	1
Applications Specialist	1	1	1
IT Support Specialist	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	18	18	19

PERSONNEL	2013 Budgeted	2014 Budgeted	2015 Adopted
PLANNING & DEVELOPMENT SERVICES			
Director of Planning & Development	1	1	1
Planner	1	1	1
Planning Technician	0	1	1
Administrative Secretary	2	1	1
Building Official	1	1	1
Deputy Building Official	1	0	0
Construction Inspector	1	1	1
Building Inspector	3	3	3
TOTAL PLANNING & DEVELOPMENT SERVICES	10	9	9
POLICE			
<u>Police Operations</u>			
Chief of Police	1	1	1
Captain	2	1	1
Lieutenant	4	3	3
Sergeant	5	5	5
Detective	7	6	6
Police Officer	33	33	33
Administrative Supervisor	0	1	1
Accreditation Manager	1	1	1
Administrative Secretary	2	2	2
Data Analyst	1	1	1
Total Police Operations	56	54	54
<u>Parking Control</u>			
Parking Control Supervisor	1	0	0
Parking Controller	3	3	3
Total Parking Control	4	3	3
TOTAL POLICE	60	57	57
FIRE			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	0	2	2
Firefighter/Paramedic	22	21	21
Firefighter	2	1	1
Administrative Secretary	1	1	1
TOTAL FIRE	36	36	36

PERSONNEL	2013 Budgeted	2014 Budgeted	2015 Adopted
PUBLIC WORKS			
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Civil Engineer II	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	1	1
Labor Foreman	2	2	2
Laborer	7	7	7
Total Street Maintenance	13	12	12
<u>Building Maintenance</u>			
Facilities Maintenance Supervisor	0	1	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
Total Building Maintenance	2	3	3
<u>Fleet Maintenance</u>			
Fleet and Building Manager	1	0	0
Mechanic Foreman	1	1	1
Mechanic	2	2	2
Total Fleet Maintenance	4	3	3
<u>Parking Operations & Maintenance</u>			
Meter Technician	1	1	1
Total Parking - Operations & 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	28	27	27

PERSONNEL	2013 Budgeted	2014 Budgeted	2015 Adopted
PARKS & RECREATION			
<u>Administration & Recreation</u>			
Director of Parks & Recreation	1	1	1
Parks & Recreation Superintendent	1	0	0
Recreation Manager	0	1	1
Recreation Assistant - Administration	1	1	1
Recreation Assistant - Sports	1	0	0
Recreation Supervisor - Sports	1	1	1
Event Specialist	1	1	0
Community Resource Coordinator	1	1	1
Recreation Supervisor - Community	1	1	1
Recreation Aquatic Supervisor	1	1	1
Total Administration and Recreation	9	8	7
<u>Parks Maintenance</u>			
Parks Superintendent	1	1	1
Parks Supervisor	2	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	4	3	3
Total Parks Maintenance	9	7	7
TOTAL PARKS & RECREATION	18	15	14
TOTAL FULL-TIME EMPLOYEES	170	162	162



FY 2015 Full-Time Staffing Summary

There are no added or eliminated positions this year. In FY 2014, the City eliminated eight (8) full-time positions. These reductions were implemented through the use of a Deferred Retirement Option Program (DROP) which is a retirement incentive program which was offered through the City's two pension plans. Nineteen (19) employees accepted the retirement incentive and eight (8) positions were eliminated City-wide through non-replacement and combining duties with other employees. These reductions are also listed in the schedule below.

Department	FY 2013	FY 2014	Positions Reduced in FY 2015	Positions Added for FY 2015	FY 2015	Variance FY 2015 vs FY 2014	
Administrative Services:							
City Manager's Office	4	4	-2	1	3	-1	<i>a,b</i>
Economic Development	0	0	0	1	1	1	<i>b</i>
Events	0	0	0	1	1	1	<i>c</i>
Finance	6	6	0	0	6	0	
Human Resources	2	2	0	0	2	0	
Information Technology	4	4	0	0	4	0	
Municipal Court	2	2	0	0	2	0	
Planning & Development Services	10	9	0	0	9	0	
Police:							
Police Operations	56	54	0	0	54	0	
Parking Control	4	3	0	0	3	0	
Fire	36	36	0	0	36	0	
Public Works:							
Engineering	6	6	0	0	6	0	
Street Maintenance	13	12	0	0	12	0	
Building Maintenance	2	3	0	0	3	0	
Fleet Maintenance	4	3	0	0	3	0	
Parking Operations	1	1	0	0	1	0	
Street Lighting	2	2	0	0	2	0	
Parks & Recreation:							
Administration & Recreation	9	8	-1	0	7	-1	<i>c</i>
Parks Maintenance	9	7	0	0	7	0	
Total Full-Time Positions	170	162	-3	3	162	0	

Notes: Variance FY 2015 vs FY 2014

- a* Following the retirement of the Communications Coordinator in the City Manager's Office, that position was replaced with an Assistant to the City Manager position.
- b* A new Economic Development program was established in the Administrative Services Department. The Director of Economic Development position moved from the City Manager's Office to this new program.
- c* A new Events program was established in the Administrative Services Department. The Event Specialist position moved from Parks and Recreation Administration & Recreation to this new program.

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GENERAL FUND

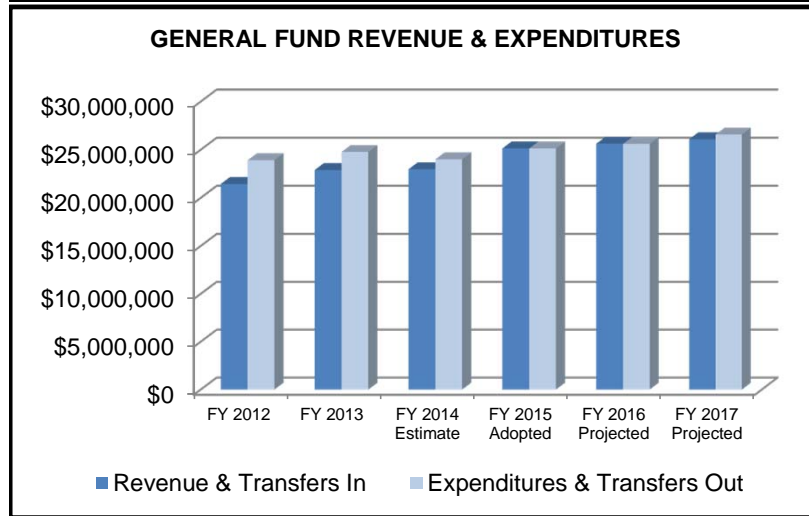
The General Fund accounts for all revenue and expenditures associated with the traditional services provided by the Clayton City government. These services fall into the broad categories of Legislative, Administrative Services, Planning and Development, Public Safety (Police and Fire), Public Works,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

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.



GENERAL FUND Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 10	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$20,772,667	\$18,312,964	\$16,437,480	\$15,412,056	\$15,415,833	\$15,435,872
Revenue	20,685,233	21,679,431	21,869,287	23,639,417	24,059,720	24,496,908
Transfers In	765,469	1,211,754	1,105,654	1,500,984	1,567,819	1,592,860
Revenue & Transfers In	21,450,701	22,891,185	22,974,941	25,140,401	25,627,539	26,089,768
Expenditures	21,472,999	22,258,771	22,579,158	23,311,356	24,032,165	24,748,720
Transfers Out	2,437,405	2,507,898	1,421,207	1,825,268	1,575,335	1,829,995
Expenditures & Transfers Out	23,910,404	24,766,669	24,000,365	25,136,624	25,607,500	26,578,715
Surplus (Deficit)	(2,459,703)	(1,875,484)	(1,025,424)	3,777	20,039	(488,947)
Ending Fund Balance	\$18,312,964	\$16,437,480	\$15,412,056	\$15,415,833	\$15,435,872	\$14,946,925
% Fund Balance to Expenditures	77%	66%	64%	61%	60%	56%

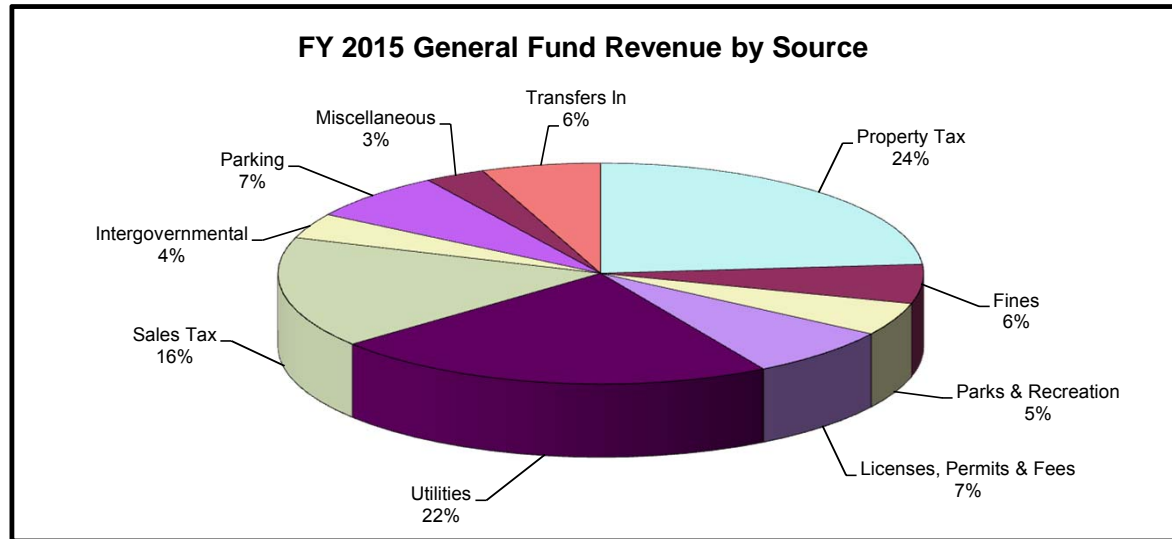


Beginning in FY 2010 and continuing through FY 2014, expenditures have exceeded revenue in this fund. The City had a large fund balance and chose to spend down that balance for three years. In FY 2013 the City approved a three year deficit elimination plan to bring the General Fund into balance without using reserves. The first phase reduced positions City-wide and has already occurred. The second phase of the process involved the approval by voters to pass a one-half cent sales tax; this sales tax will go into effect October 1, 2014.



10 GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
REVENUE										
PROPERTY TAX	\$5,562,435	\$5,901,806	\$5,952,523	\$5,952,523	\$5,707,345	\$5,955,446	0%	4%	\$6,046,872	\$6,165,397
LICENSES PERMITS FEES	1,385,253	1,566,092	1,421,300	1,421,300	1,549,097	1,853,485	30%	20%	1,748,785	1,758,785
UTILITIES	5,182,808	5,364,646	5,669,547	5,669,547	5,551,293	5,617,044	-1%	1%	5,702,181	5,788,747
SALES TAX	3,092,196	3,021,776	3,400,468	3,400,468	3,038,270	4,098,237	21%	35%	4,339,202	4,519,182
INTERGOVERNMENTAL	921,311	1,002,544	926,500	926,500	1,030,421	926,934	0%	-10%	944,660	962,523
SHAW PARK AQUATICS	355,986	325,696	382,443	382,443	354,733	396,415	4%	12%	402,195	402,725
SHAW PARK ICE RINK	96,415	114,430	118,085	118,085	115,845	128,000	8%	10%	128,340	128,340
SHAW PARK TENNIS	3,448	70,068	68,756	68,756	82,979	87,621	27%	6%	90,621	93,621
PARKS MISC. REVENUE	85,963	108,471	145,240	167,240	167,860	208,135	43%	24%	217,360	219,410
SPORTS PROGRAMS	340,175	364,070	347,216	347,216	364,770	388,235	12%	6%	395,555	396,055
FINES	1,377,798	1,319,447	1,385,565	1,385,565	1,378,521	1,440,820	4%	5%	1,468,384	1,474,058
PARKING	1,587,247	1,707,402	1,783,850	1,783,850	1,735,261	1,778,570	0%	2%	1,780,050	1,783,050
MISCELLANEOUS	694,196	812,983	716,490	657,350	792,892	760,475	6%	-4%	795,515	805,015
TOTAL REVENUE	20,685,233	21,679,431	22,317,983	22,280,843	21,869,287	23,639,417	6%	8%	24,059,720	24,496,908
TRANSFERS IN	765,469	1,211,754	1,105,654	1,105,654	1,105,654	1,500,984	36%	36%	1,567,819	1,592,860
TOTAL GENERAL FUND REVENUE & TRANSFERS IN	\$21,450,701	\$22,891,185	\$23,423,637	\$23,386,497	\$22,974,941	\$25,140,401	7%	9%	\$25,627,539	\$26,089,768





10 GENERAL FUND - REVENUE

GENERAL FUND REVENUE		FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUD.	2014 EST.	PROJECTED	PROJECTED
PROPERTY TAX											
1010000	REAL PROPERTY TAX - CURRENT	\$4,921,448	\$5,194,873	\$5,317,523	\$5,317,523	\$5,198,733	\$5,289,811	-1%	2%	\$5,382,381	\$5,490,026
1020000	REAL PROPERTY TAX - DELINQUENT	43,832	128,513	60,000	60,000	-104,702	60,000	0%	157%	50,000	50,000
1030000	PERSONAL PROP. TAX - CURRENT	523,636	516,475	520,000	520,000	525,440	534,635	3%	2%	543,991	554,871
1040000	PERSONAL PROP. TAX - DELINQUENT	8,549	8,494	7,000	7,000	6,706	8,000	14%	19%	8,000	8,000
1050000	FINANCIAL INSTITUTION TAX	41,654	30,299	25,000	25,000	58,551	40,000	60%	-32%	40,000	40,000
1060000	RAILROAD & OTHER UTILITIES	23,316	23,152	23,000	23,000	22,617	23,000	0%	2%	22,500	22,500
TOTAL PROPERTY TAX		5,562,435	5,901,806	5,952,523	5,952,523	5,707,345	5,955,446	0%	4%	6,046,872	6,165,397
LICENSES PERMITS FEES											
2000000	MERCHANTS LICENSE	109,339	85,326	103,000	103,000	89,157	92,000	-11%	3%	94,000	96,000
2010000	PEDDLERS/TEMP. MERCHANT PERMIT	60	25	350	350	70	250	-29%	257%	250	250
2020000	RESTAURANT LICENSE	112,249	121,110	112,000	112,000	122,545	126,000	13%	3%	128,000	130,000
2030000	OCCUPATION LICENSE	237,823	216,596	215,000	215,000	218,245	224,000	4%	3%	227,000	230,000
2050000	TREE TRIMMING LICENSE	600	900	600	600	1,100	1,000	67%	-9%	1,000	1,000
2080000	VENDING MACHINE STICKERS	6,365	5,815	6,500	6,500	5,965	6,000	-8%	1%	6,000	6,000
2090000	TAXICAB STANDS	3,050	2,600	3,100	3,100	2,600	2,600	-16%	0%	2,600	2,600
2150000	BUSINESS LICENSE PENALTIES	1,205	836	2,000	2,000	1,011	1,000	-50%	-1%	1,000	1,000
2300000	SUNDAY LIQUOR LICENSE	26,250	30,800	27,000	27,000	29,863	30,000	11%	0%	31,000	31,000
2310000	ALL BUT SUNDAY LIQUOR LICENSE	3,150	4,050	3,500	3,500	4,050	4,050	16%	0%	4,050	4,050
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	2,000	2,000	2,757	2,500	25%	-9%	2,500	2,500
2370000	5 % BEER - 14 % WINE - SUNDAY	1,525	1,487	1,500	1,500	1,258	1,400	-7%	11%	1,400	1,400
2380000	5 % BEER - 14 % WINE	105	210	100	100	210	200	100%	-5%	200	200
2400000	TEMPORARY LIQUOR LICENSE	470	315	300	300	300	300	0%	0%	300	300
2500000	RIGHT OF WAY PERMITS	29,815	41,168	35,000	35,000	40,500	40,000	14%	-1%	40,000	40,000
2500010	AFTER HOURS PERMIT	4,950	4,350	5,000	5,000	4,500	5,250	5%	17%	5,250	5,250
2510000	PLUMBING PERMITS	50,238	57,819	52,500	52,500	60,257	70,600	34%	17%	65,000	65,000
2520000	MASTER PLUMBING LICENSE	4,296	4,544	4,300	4,300	4,420	5,400	26%	22%	5,000	5,000
2540000	MECHANICAL PERMITS	26,650	31,654	29,000	29,000	34,300	47,000	62%	37%	41,300	41,300
2550000	BID SPECS.	275	330	300	300	240	300	0%	25%	300	300
2560000	SIGN PERMITS	16,349	15,526	18,900	18,900	15,000	18,900	0%	26%	18,900	18,900
2570000	BUILDING PERMITS	390,493	507,424	420,000	420,000	511,035	740,000	76%	45%	643,000	643,000
2580000	ZONING ORDINANCES	0	0	0	0	30	0	0%	-100%	0	0
2590000	ZONING APPLICATION FEES	2,100	3,725	5,525	5,525	3,525	7,700	39%	118%	7,700	7,700
2600000	OCCUPANCY PERMITS	18,570	11,800	18,000	18,000	14,000	15,000	-17%	7%	15,000	15,000
2610000	TENANCY PERMITS	50,945	66,796	55,000	55,000	57,327	69,000	25%	20%	61,000	61,000
2620000	PRIOR TO SALE INSPECTIONS	3,200	3,175	4,000	4,000	7,055	7,000	75%	-1%	7,000	7,000
2630000	FIRE SAFETY PERMITS	27,308	28,595	28,000	28,000	23,168	45,560	63%	97%	46,560	46,560
2640000	MULCH DELIVERY FEE	5,962	4,500	5,000	5,000	4,425	4,500	-10%	2%	4,500	4,500
2650000	CABLE T.V. FRANCHISE FEES	219,568	234,154	230,000	230,000	248,000	254,000	10%	2%	257,000	260,000

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		FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
GENERAL FUND REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUD.	2014 EST.	PROJECTED	PROJECTED
<u>LICENSES PERMITS FEES (Continued)</u>											
2670000	CONDITIONAL USE	5,100	6,300	4,725	4,725	5,150	6,500	38%	26%	6,500	6,500
2680000	SITE PLAN REVIEW/ARCHICT. REVIEW BOARD	8,350	12,340	9,400	9,400	13,680	12,475	33%	-9%	12,475	12,475
2690000	PUBLIC HEARING NOTICE FEES	150	554	350	350	604	350	0%	-42%	350	350
2700000	OUTDOOR DINING PERMIT	5,500	8,300	3,300	3,300	5,600	5,600	70%	0%	5,600	5,600
2710000	LANDSCAPE ARCHITECT REVIEW FEES	6,057	11,211	0	0	0	0	0%	0%	0	0
2720000	TRAFFIC STUDY FEE	0	21,897	0	0	0	0	0%	0%	0	0
2730000	SWPPP PLAN REVIEW FEES	3,450	5,150	0	0	0	0	0%	0%	0	0
2740000	LAND DISTURBANCE PERMIT	50	800	0	0	10,250	0	0%	-100%	0	0
2750000	CONDO FLAT/BOUNDARY ADJUSTMENTS	1,250	600	900	900	1,650	900	0%	-45%	900	900
2760000	DOMESTIC FOWL PERMITS	0	0	0	0	100	0	0%	-100%	0	0
2780000	DEGRADATION FEES	0	10,873	15,000	15,000	5,000	6,000	-60%	20%	6,000	6,000
TOTAL LICENSES PERMITS FEES		1,385,253	1,566,092	1,421,300	1,421,300	1,549,097	1,853,485	30%	20%	1,748,785	1,758,785
<u>UTILITIES</u>											
3010000	ELECTRICAL UTILITIES	2,516,075	2,683,072	2,754,752	2,754,752	2,839,765	2,896,560	5%	2%	2,954,492	3,013,581
3020000	GAS UTILITIES	702,112	784,469	795,000	795,000	827,212	835,484	5%	1%	843,839	852,277
3030000	WATER UTILITIES	347,365	302,916	345,000	345,000	335,046	335,000	-3%	0%	338,350	341,734
3040000	TELEPHONE UTILITIES	1,617,257	1,594,188	1,774,795	1,774,795	1,549,270	1,550,000	-13%	0%	1,565,500	1,581,155
TOTAL UTILITIES		5,182,808	5,364,646	5,669,547	5,669,547	5,551,293	5,617,044	-1%	1%	5,702,181	5,788,747
<u>SALES TAX</u>											
3500000	CITY SALES TAX	2,519,937	2,416,650	2,720,374	2,720,374	2,428,765	2,682,589	-1%	10%	2,846,241	2,967,397
3500014	FIRE SALES TAX	0	0	0	0	0	757,000	100%	100%	799,140	831,619
3500025	LOCAL OPTION SALES TAX	572,259	605,126	680,094	680,094	609,505	658,648	-3%	8%	693,821	720,166
TOTAL SALES TAX		3,092,196	3,021,776	3,400,468	3,400,468	3,038,270	4,098,237	21%	35%	4,339,202	4,519,182
<u>INTERGOVERNMENTAL</u>											
3510000	CITY SALES TAX-AUTOS	96,745	103,152	96,000	96,000	123,855	112,000	17%	-10%	114,240	116,525
3520000	VEHICLE FEE INCREASE	67,849	66,172	68,000	68,000	66,034	66,000	-3%	0%	66,000	66,000
3530000	GASOLINE TAX	407,295	402,208	385,000	385,000	404,376	396,000	3%	-2%	403,920	411,998
3540000	CIGARETTE TAX	100,489	100,489	100,500	100,500	100,489	100,500	0%	0%	100,500	100,500
3580000	FEDERAL GRANT	0	0	18,000	18,000	0	5,000	-72%	100%	5,000	5,000
3580001	STATE GRANT	4,000	10,000	10,000	10,000	5,000	10,000	0%	100%	10,000	10,000
3580002	OTHER GRANTS	37,849	104,955	40,000	40,000	43,667	19,434	-51%	-55%	21,500	21,500
3590000	SCHOOL DISTRICT REIMB. - SRO	121,493	126,693	135,000	135,000	134,000	139,000	3%	4%	141,000	145,000
3600000	ST. LOUIS COUNTY REIMB./ POLICE ACADEMY	85,591	88,876	74,000	74,000	153,000	79,000	7%	-48%	82,500	86,000
TOTAL INTERGOVERNMENTAL		921,311	1,002,544	926,500	926,500	1,030,421	926,934	0%	-10%	944,660	962,523
<u>SHAW PARK AQUATICS</u>											
4010000	SPAC-FAMILY RES SEASON PASS	85,419	84,903	87,798	87,798	87,086	102,300	17%	17%	102,300	102,300
4020000	SPAC-ADULT RES SEASON PASS	11,631	11,911	12,333	12,333	12,223	14,900	21%	22%	13,750	13,750
4020001	SPAC-CORPORATE RES SEASON PASS	67,866	62,979	75,633	75,633	70,633	75,610	0%	7%	75,290	75,290
4020002	SPAC-SENIOR RES SEASON PASS	4,992	4,971	5,542	5,542	5,532	6,050	9%	9%	5,950	5,950
4030000	SPAC-YOUTH RES SEASON PASS	2,041	1,813	2,968	2,968	2,968	2,950	-1%	-1%	2,900	2,900
4030010	SPAC-FAMILY NR SEASON PASS	43,184	32,102	44,218	44,218	29,872	38,140	-14%	28%	40,140	40,140
4030020	SPAC-ADULT NR SEASON PASS	17,686	13,657	17,948	17,948	16,188	17,200	-4%	6%	18,100	18,100
4030030	SPAC-SENIOR NR SEASON PASS	2,453	1,908	2,738	2,738	2,385	2,390	-13%	0%	2,490	2,490
4030040	SPAC-YOUTH NR SEASON PASS	1,418	1,432	1,432	1,432	1,432	1,550	8%	8%	2,900	2,900
4040000	SPAC-ADMISSIONS	58,622	49,231	59,388	59,388	58,588	64,420	8%	10%	64,970	65,500

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GENERAL FUND REVENUE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUD.	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
SHAW PARK AQUATICS (Continued)										
4040001 SPAC-RENTALS	33,791	33,439	44,680	44,680	40,480	41,120	-8%	2%	41,120	41,120
4040002 SPAC-PROGRAMS	26,441	27,068	26,990	26,990	27,063	29,010	7%	7%	31,510	31,510
4060000 SPAC-LOCKERS & MISC.	443	283	775	775	283	775	0%	174%	775	775
TOTAL SHAW PARK AQUATICS	355,986	325,696	382,443	382,443	354,733	396,415	4%	12%	402,195	402,725
SHAW PARK ICE RINK										
4070000 SPIR-FAMILY RES SEASON PASSES	3,437	4,962	4,178	4,178	4,200	4,600	10%	10%	5,010	5,010
4080000 SPIR-ADULT RES SEASON PASSES	324	358	395	395	302	450	14%	49%	440	440
4080001 SPIR-SENIOR RES SEASON PASSES	120	119	120	120	120	170	42%	42%	120	120
4090000 SPIR-FAMILY RES SEASON PASSES	381	267	415	415	419	515	24%	23%	415	415
4090010 SPIR-CORPORATE NR SEASON PASSES	1,379	1,807	2,524	2,524	1,861	2,730	8%	47%	2,770	2,770
4090020 SPIR-FAMILY NR SEASON PASSES	936	809	1,053	1,053	1,055	1,095	4%	4%	1,140	1,140
4090030 SPIR-ADULT NR SEASON PASSES	73	100	140	140	140	405	189%	189%	405	405
4090040 SPIR-SENIOR NR SEASON PASSES	26	14	28	28	30	30	7%	0%	35	35
4100000 SPIR-ADMISSIONS	30,591	37,201	38,495	38,495	39,193	44,500	16%	14%	44,500	44,500
4100001 SPIR-RINK RENTALS	44,388	50,774	52,100	52,100	50,785	55,540	7%	9%	55,540	55,540
4100002 SPIR-SKATE RENTAL	7,181	9,320	9,506	9,506	8,878	9,100	-4%	3%	9,100	9,100
4100003 SPIR-SKATING PROGRAMS	7,418	8,481	8,906	8,906	8,389	8,615	-3%	3%	8,615	8,615
4120000 SPIR-MISC.	161	217	225	225	473	250	11%	-47%	250	250
TOTAL SHAW PARK ICE RINK	96,415	114,430	118,085	118,085	115,845	128,000	8%	10%	128,340	128,340
SHAW PARK TENNIS										
4140000 SPTC-FAMILY RES SEASON PASSES	681	5,376	5,028	5,028	5,295	5,965	19%	13%	5,965	5,965
4150000 SPTC-ADULT RES SEASON PASSES	-24	956	658	658	1,000	1,250	90%	25%	1,250	1,250
4150001 SPTC-SENIORS RES SEASON PASSES	12	364	483	483	541	534	11%	-1%	534	534
4150002 TENNIS/CORP. ADULT	-66	3,555	1,646	1,646	3,529	3,929	139%	11%	3,929	3,929
4160000 SPTC-STUDENT PASSES	-1	414	205	205	400	400	95%	0%	400	400
4160010 SPTC-FAMILY NR SEASON PASS	-164	2,241	1,407	1,407	2,381	2,500	78%	5%	2,500	2,500
4160020 SPTC-ADULT NR SEASON PASS	5	2,651	180	180	2,849	2,796	1453%	-2%	2,796	2,796
4160030 SPTC-SENIOR NR SEASON PASS	0	578	14	14	562	612	4271%	9%	612	612
4160040 SPTC-YOUTH NR SEASON PASS	0	847	0	0	847	990	100%	17%	990	990
4170000 SPTC-ADMISSIONS	0	7,042	5,235	5,235	7,045	7,745	48%	10%	7,745	7,745
4170001 SPTC-COURT RENTALS	200	491	4,270	4,270	1,400	1,400	-67%	0%	1,400	1,400
4170002 SPTC-TENNIS PROGRAMS	2,806	37,212	49,630	49,630	47,130	48,500	-2%	3%	50,500	52,500
4180000 TENNIS CENTER SALES	0	8,341	0	0	10,000	11,000	100%	10%	12,000	13,000
TOTAL SHAW PARK TENNIS	3,448	70,068	68,756	68,756	82,979	87,621	27%	6%	90,621	93,621
PARKS MISC. REVENUE										
4200000 SHAW PARK CONCESSIONS	2,500	3,466	4,000	4,000	4,000	4,100	3%	3%	4,200	4,300
4210000 VENDING MACHINE	1,405	1,861	1,580	1,580	1,800	1,850	17%	3%	1,900	1,950
4220000 HANLEY HOUSE ADMISSIONS	5,864	7,273	10,215	10,215	10,290	10,490	3%	2%	10,690	10,890
4290000 SHELTER/RENTALS	14,301	11,618	15,025	15,025	34,625	41,875	179%	21%	43,550	43,550
4310000 SPECIAL EVENTS	21,413	22,381	20,400	33,400	34,625	36,900	81%	7%	36,200	37,300
4320000 I.D. CARD PROCESSING FEE	15	20	20	20	20	20	0%	0%	20	20
4330000 RENTAL INCOME	23,883	46,500	57,000	66,000	70,500	100,500	76%	43%	108,000	108,000
4350000 CORPORATE PICNICS	16,581	6,156	25,000	25,000	0	0	-100%	0%	0	0
4360000 DOG PARK PASSES	0	9,196	12,000	12,000	12,000	12,400	3%	3%	12,800	13,400
TOTAL PARKS MISC. REVENUE	85,963	108,471	145,240	167,240	167,860	208,135	43%	24%	217,360	219,410

(continued)

		FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
GENERAL FUND REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUD.	2014 EST.	PROJECTED	PROJECTED
SPORTS PROGRAMS											
4420000	BALLFIELD COMPLEX-RENTALS	14,539	15,671	15,576	15,576	15,015	17,320	11%	15%	17,320	17,320
4440100	FITNESS	80,514	103,318	92,500	92,500	99,000	99,000	7%	0%	104,000	104,000
4440102	LEAGUES - ADULT	66,396	61,659	62,585	62,585	62,585	68,810	10%	10%	68,705	69,205
4440110	LEAGUES - YOUTH	147,768	145,630	144,225	144,225	155,775	170,775	18%	10%	170,200	170,200
4440112	INSTRUCTIONAL - SPORTS CAMPS	30,959	37,793	32,330	32,330	32,395	32,330	0%	0%	35,330	35,330
TOTAL SPORTS PROGRAMS		340,175	364,070	347,216	347,216	364,770	388,235	12%	6%	395,555	396,055
FINES											
4500000	ACCIDENT REPORT CHARGES	2,256	1,770	2,000	2,000	1,430	2,000	0%	40%	2,000	2,000
4500001	FIRE/EMS - REPORT CHARGES	212	229	200	200	226	200	0%	-12%	200	200
4520000	PRIVATE SUBDIVISION FEES	11,676	11,954	12,232	12,232	12,232	19,461	59%	59%	19,682	19,903
4540000	FONTBONNE FIRE PROTECTION	10,000	0	10,000	10,000	20,000	10,000	0%	-50%	10,000	10,000
4560000	CONCORDIA FIRE PROTECTION	17,704	19,144	37,154	37,154	19,718	20,000	-46%	1%	20,000	20,000
4570000	WASHINGTON UNIVERSITY FIRE PROTECTION	247,000	251,940	256,979	256,979	256,979	267,259	4%	4%	272,602	278,055
4640000	VALET PARKING PERMITS	1,900	11,300	10,000	10,000	24,450	24,500	145%	0%	24,500	24,500
5010000	FINES-TRAFFIC VIOLATIONS	446,314	358,745	400,000	400,000	385,476	425,000	6%	10%	440,000	440,000
5020000	FINES-MUNICIPAL COURT	556,596	586,127	570,000	570,000	566,806	575,000	1%	1%	580,000	580,000
5050000	C-V-C FEES	3,844	3,385	3,500	3,500	2,798	3,500	0%	25%	3,500	3,500
5060000	FALSE ALARMS	-200	1,500	3,000	3,000	2,300	3,000	0%	30%	3,000	3,000
5060001	FALSE ALARMS - FIRE DEPARTMENT	4,700	1,000	8,000	8,000	6,000	6,000	-25%	0%	6,000	6,000
5070000	COURT FEES	61,922	58,148	58,000	58,000	59,589	60,000	3%	1%	62,000	62,000
5070010	(IPCF) I PAY CONVENIENCE FEES	(843)	0	0	0	0	0	0%	0%	0	0
5070011	CONVENIENCE FEE FOR PARKING	0	0	0	0	5,000	9,600	100%	92%	9,600	9,600
5080000	LAW ENFORCEMENT TRAINING	10,316	9,693	10,000	10,000	9,824	9,800	-2%	0%	9,800	9,800
5120000	REIMBURSEMENT POLICE COST	4,402	4,511	4,500	4,500	5,693	5,500	22%	-3%	5,500	5,500
TOTAL FINES		1,377,798	1,319,447	1,385,565	1,385,565	1,378,521	1,440,820	4%	5%	1,468,384	1,474,058
PARKING											
2500001	BONHOMME GARAGE	174,878	287,154	375,000	375,000	340,000	340,000	-9%	0%	340,000	340,000
2510002	PARKING STRUCTURE- ST.L COUNTY/S.PARK	33,685	29,780	33,600	33,600	30,380	31,000	-8%	2%	31,000	32,000
2550001	ST.L COUNTY REIMB. - BONHOMME GARAGE	69,233	70,521	70,000	70,000	112,437	70,520	1%	-37%	72,000	73,500
5630000	120 NORTH MERAMEC	36,660	30,386	38,000	38,000	40,075	38,000	0%	-5%	38,000	38,000
5640000	HANLEY & CARONDELET LOT	4,480	3,861	4,000	4,000	4,128	4,000	0%	-3%	4,000	4,000
5650000	HANLEY & WYDOWN	9,802	10,260	10,700	10,700	10,842	12,000	12%	11%	12,000	12,000
5670000	10-22 NORTH BRENTWOOD	16,328	19,724	17,000	17,000	24,000	26,000	53%	8%	26,000	26,000
5710000	7600 WYDOWN LOT	6,163	6,193	10,500	10,500	5,730	10,500	0%	83%	10,500	10,500
5720000	FORSYTH/BRENTWOOD	13,306	16,321	14,000	14,000	15,078	14,500	4%	-4%	14,500	14,500
5750000	RENTAL OF PARKING METERS	67,789	51,101	45,000	45,000	33,144	45,000	0%	36%	45,000	45,000
5760000	PARKING METERS REVENUE	997,969	1,025,678	999,000	999,000	962,919	1,025,000	3%	6%	1,025,000	1,025,000
5760001	SO. CENTRAL/COUNTY LOT	110,480	108,807	130,000	130,000	115,000	120,000	-8%	4%	120,000	120,000
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	24,425	25,565	15,000	15,000	19,478	20,000	33%	3%	20,000	20,500
TOTAL PARKING		1,587,247	1,707,402	1,783,850	1,783,850	1,735,261	1,778,570	0%	2%	1,780,050	1,783,050

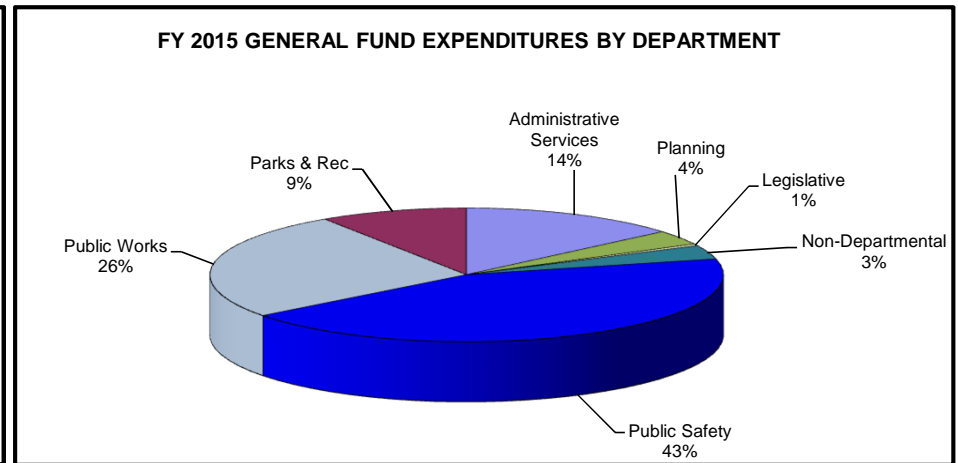
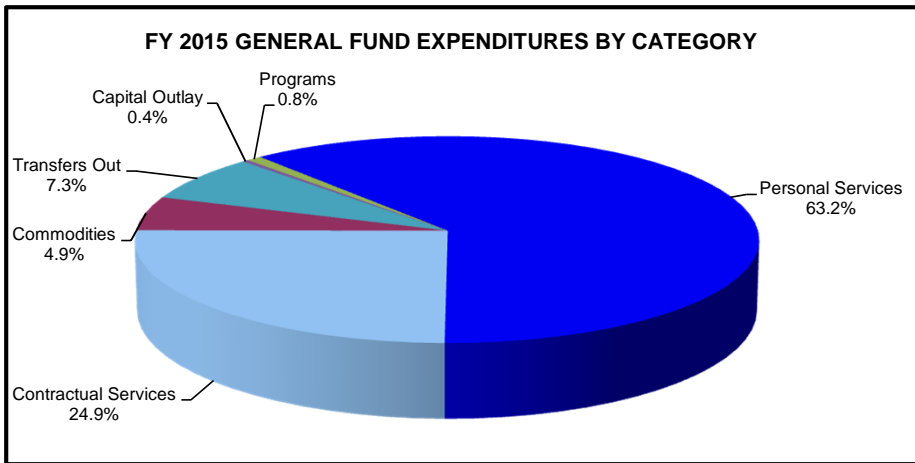
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GENERAL FUND REVENUE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUD.	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
MISCELLANEOUS										
7010000 SALE OF HISTORY BOOKS	5	15	50	50	0	50	0%	0%	40	40
7030000 GAIN/LOSS ON SALE OF ASSETS	0	4,302	0	0	5,801	0	0%	-100%	0	0
7060000 ZONING BOOKS, MAPS, & XEROX COPIES	1,871	2,278	1,800	1,800	2,556	1,800	0%	-30%	1,800	1,800
7070000 OTHER INCOME	35,643	109,061	36,000	36,000	55,002	46,000	28%	-16%	46,000	46,000
7070002 TRANSIT PASS REIMBURSEMENT	395	0	0	0	330	0	0%	-100%	0	0
7080001 P.O.S.T.	5,641	4,823	5,000	5,000	4,593	4,500	-10%	-2%	4,500	4,500
7100000 INTEREST ON INVESTMENTS	107,080	89,830	95,000	95,000	85,725	90,000	-5%	5%	95,000	100,000
7110000 TREE CALIPER	0	0	500	500	6,800	1,500	200%	-78%	1,500	1,500
7140000 DOMESTIC PARTNER REGISTRY	50	0	0	0	0	0	0%	0%	0	0
7180000 RECYCLING PROGRAM	0	163	0	0	75	0	0%	-100%	0	0
7250000 AMBULANCE CHARGES	331,481	414,483	375,000	375,000	418,698	434,000	16%	4%	449,000	449,000
7260000 TASTE OF CLAYTON	46,984	31,500	59,140	0	0	0	-100%	0%	0	0
7270000 SPECIAL EVENT STANDBY	600	1,650	1,500	1,500	1,250	1,500	0%	20%	1,500	1,500
7290000 FARMERS MARKET	0	0	0	0	8,650	20,625	100%	138%	22,625	23,125
7300000 REIMBURSEMENTS - CITY RELATED EXPENSES	1,212	0	1,000	1,000	13,640	1,000	0%	-93%	1,000	1,000
7330000 VEST PARTNERSHIP	2,802	3,161	2,500	2,500	3,027	2,500	0%	-17%	11,550	11,550
7340000 RCCEEG - REIMB./POLICE OFFICER	139,194	133,673	134,000	134,000	157,000	150,000	12%	-4%	154,000	158,000
7340100 RCCEEG/FBI RENT	18,060	2,500	0	0	0	0	0%	0%	0	0
7360000 REIMBURSEMENTS - CITY LOSSES	3,177	15,544	5,000	5,000	29,745	7,000	40%	-76%	7,000	7,000
TOTAL MISCELLANEOUS	694,196	812,983	716,490	657,350	792,892	760,475	6%	-4%	795,515	805,015
TOTAL REVENUE	20,685,233	21,679,431	22,317,983	22,280,843	21,869,287	23,639,417	6%	8%	24,059,720	24,496,908
TRANSFERS IN										
9250000 TRANSFER FROM SPECIAL BUS. DISTRICT	75,147	47,403	71,500	71,500	71,500	362,476	407%	407%	416,504	420,596
9320000 TRANSFER FROM DEBT SERVICE	0	146,004	0	0	0	0	0%	0%	0	0
9600000 TRANSFER FROM CAPITAL IMPROVEMENT FUND	690,322	1,018,347	1,034,154	1,034,154	1,034,154	1,138,508	10%	10%	1,151,315	1,172,264
TOTAL TRANSFERS IN	765,469	1,211,754	1,105,654	1,105,654	1,105,654	1,500,984	36%	36%	1,567,819	1,592,860
TOTAL REVENUE & TRANSFERS IN	\$21,450,701	\$22,891,185	\$23,423,637	\$23,386,497	\$22,974,941	\$25,140,401	7%	9%	\$25,627,539	\$26,089,768



GENERAL FUND EXPENDITURES SUMMARY - BY CATEGORY

GENERAL FUND EXPENDITURES BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2015 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$14,665,494	\$14,771,192	\$15,415,678	\$15,436,178	\$14,927,719	\$15,397,944	0%	3%	\$15,981,131	\$16,582,995
CONTRACTUAL SERVICES	5,508,735	6,017,078	6,255,088	6,226,662	6,199,504	6,265,463	0%	1%	6,387,564	6,512,276
COMMODITIES	1,143,720	1,233,731	1,189,741	1,190,941	1,191,387	1,344,519	13%	13%	1,292,966	1,299,094
PROGRAMS	30,358	28,097	29,251	164,001	162,232	211,930	625%	31%	210,505	210,855
CAPITAL OUTLAY	124,692	208,673	87,000	102,000	98,316	91,500	5%	-7%	160,000	143,500
TOTAL EXPENDITURES	21,472,999	22,258,771	22,976,758	23,119,782	22,579,158	23,311,356	1%	3%	24,032,165	24,748,720
TRANSFERS OUT	2,437,405	2,507,898	1,421,307	1,421,307	1,421,207	1,825,268	28%	28%	1,575,335	1,829,995
TOTAL EXPENDITURES & TRANSFERS OUT	\$23,910,404	\$24,766,669	\$24,398,065	\$24,541,089	\$24,000,365	\$25,136,624	3%	5%	\$25,607,500	\$26,578,715





GENERAL FUND EXPENDITURES SUMMARY - BY PROGRAM

GENERAL FUND EXPENDITURES PROGRAM	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
MAYOR, BOARD OF ALDERMAN & CITY CLERK	\$80,486	\$77,748	\$116,404	\$116,404	\$97,983	\$105,505	-9%	8%	\$106,541	\$108,903
CITY MANAGER	650,985	531,185	530,344	677,094	679,347	508,401	-4%	-25%	535,051	531,427
ECONOMIC DEVELOPMENT	0	0	0	0	0	272,111	100%	100%	246,828	272,967
EVENTS	0	0	0	0	0	326,915	100%	100%	334,317	341,965
FINANCE	574,587	623,555	652,839	652,839	646,135	707,881	8%	10%	723,370	754,732
HUMAN RESOURCES	200,086	221,456	266,026	266,026	255,628	295,906	11%	16%	265,982	266,884
INFORMATION TECHNOLOGY	662,042	1,028,167	1,158,258	1,158,258	1,003,490	1,066,389	-8%	6%	1,179,622	1,174,609
MUNICIPAL COURT	281,271	272,155	299,489	299,489	276,725	302,919	1%	9%	312,189	321,385
PLANNING & DEVELOPMENT	894,509	814,491	830,566	830,566	792,933	890,516	7%	12%	919,718	951,414
POLICE	5,799,299	5,924,581	6,044,525	6,044,525	5,955,264	5,973,998	-1%	0%	6,192,855	6,378,269
PARKING CONTROL	253,186	272,658	254,017	254,017	229,806	222,403	-12%	-3%	224,915	230,084
FIRE	4,274,698	4,460,318	4,527,513	4,560,013	4,472,942	4,695,605	4%	5%	4,838,582	5,014,121
ENGINEERING	2,356,101	2,402,488	2,552,369	2,552,369	2,488,804	2,577,925	1%	4%	2,641,109	2,695,949
STREET MAINTENANCE	1,431,099	1,457,589	1,534,110	1,541,110	1,504,151	1,561,827	2%	4%	1,525,726	1,581,465
BUILDING MAINTENANCE	483,164	580,120	665,604	665,604	708,503	750,579	13%	6%	747,175	776,685
FLEET MAINTENANCE	682,189	617,756	691,465	691,465	656,372	657,479	-5%	0%	695,369	680,928
PARKING OPERATIONS & MAINTENANCE	627,917	698,509	692,970	692,970	676,126	688,203	-1%	2%	720,170	730,968
STREET LIGHTING	268,604	324,159	315,357	315,357	323,760	332,764	6%	3%	358,948	380,489
P&R ADMINISTRATION	790,228	860,687	758,772	748,936	740,091	668,841	-12%	-10%	679,623	700,811
SHAW PARK AQUATIC CENTER	249,066	250,352	278,698	278,698	278,142	264,362	-5%	-5%	278,875	286,555
ICE RINK	167,680	112,622	120,614	120,614	122,926	129,699	8%	6%	133,351	146,632
TENNIS CENTER	204,065	204,116	216,365	216,365	216,450	222,382	3%	3%	224,293	226,447
SPORTS PROGRAMS	991,712	1,020,717	913,213	924,213	937,618	955,657	5%	2%	989,297	1,041,014
PARK MAINTENANCE	45,198	48,854	45,680	45,680	48,091	50,630	11%	5%	52,376	54,191
CLAYTON CENTURY FOUNDATION	40,958	53,383	59,140	0	0	0	-100%	0%	0	0
HANLEY HOUSE	8,318	43,198	54,706	54,706	51,250	52,750	-4%	3%	64,250	56,250
CONCESSIONS	11,875	23,976	17,038	17,038	1	0	-100%	0%	0	0
TASTE OF CLAYTON	1,421	785	1,675	1,675	0	0	-100%	0%	0	0
INSURANCE	348,879	351,494	413,155	427,905	450,775	452,410	10%	0%	472,715	493,845
TOTAL EXPENDITURES	22,379,622	23,277,118	24,010,912	24,153,936	23,613,313	24,734,055	3%	5%	25,463,245	26,198,989
TRANSFERS OUT*										
TRANSFER TO DEBT SERVICE	1,530,782	1,489,551	387,153	387,153	387,053	402,569	4%	4%	144,255	379,726
TOTAL TRANSFERS OUT	1,530,782	1,489,551	387,153	387,153	387,053	402,569	4%	4%	144,255	379,726
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT	\$23,910,404	\$24,766,669	\$24,398,065	\$24,541,089	\$24,000,366	\$25,136,624	3%	5%	\$25,607,500	\$26,578,715

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



GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
FULL-TIME	\$9,911,045	\$9,832,649	\$10,200,219	\$10,200,219	\$9,902,802	\$10,241,420	0%	3%	\$10,589,098	\$10,955,776
OVERTIME & HOLIDAY PAY	410,276	495,304	500,860	535,060	517,524	543,839	9%	5%	568,333	587,006
PART-TIME	399,050	414,704	450,125	434,125	444,248	496,026	10%	12%	512,585	524,435
MISCELLANEOUS	45,711	42,675	33,007	33,007	39,530	35,753	8%	-10%	36,468	37,197
CAR ALLOWANCE	7,846	7,823	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
FICA	795,221	794,952	850,941	853,241	799,689	866,331	2%	8%	896,656	928,043
DEFERRED COMPENSATION	20,959	22,424	22,000	22,000	23,140	24,000	9%	4%	24,000	24,000
PENSION PLAN	1,317,903	1,510,404	1,488,686	1,488,686	1,421,437	1,297,420	-13%	-9%	1,349,317	1,403,289
GROUP LIFE INSURANCE PREMIUM	35,874	37,854	36,105	36,105	35,952	38,523	7%	7%	39,293	40,079
DENTAL HEALTH INSURANCE	142,945	120,564	132,949	132,949	121,588	115,445	-13%	-5%	118,908	122,475
EMPLOYEE HEALTHCARE	1,164,474	1,097,933	1,271,268	1,271,268	1,173,094	1,256,796	-1%	7%	1,344,772	1,438,906
REIMB-HRA DEDUCTIBLE	59,594	45,966	57,643	57,643	59,164	61,448	7%	4%	64,231	67,129
WORKERS' COMPENSATION	354,595	347,940	364,075	364,075	381,751	413,145	13%	8%	429,670	446,858
TOTAL PERSONAL SERVICES	14,665,494	14,771,192	15,415,678	15,436,178	14,927,719	15,397,944	0%	3%	15,981,131	16,582,995
CONTRACTUAL SERVICES										
LEGAL EXPENSES	159,572	105,022	110,000	110,000	110,650	116,500	6%	5%	116,500	116,500
PROFESSIONAL SERVICES	127,302	89,970	158,500	158,500	117,461	172,950	9%	47%	115,830	130,720
MEDICAL SERVICES	22,808	23,638	28,540	28,540	31,140	37,215	30%	20%	36,940	37,440
MISC. OUTSIDE PERSONAL SERVICES	1,399	22,979	17,300	17,300	16,960	18,010	4%	6%	18,760	19,525
POSTAGE	42,578	35,032	46,230	45,930	45,745	48,550	5%	6%	49,370	50,245
TRAVEL AND TRAINING	118,309	115,444	153,988	153,988	134,934	178,149	16%	32%	203,440	181,770
ADVERTISING	8,618	24,403	19,830	14,900	10,018	28,100	42%	180%	28,250	28,400
PRINTING & PHOTOGRAPHY	33,184	59,630	45,247	44,497	45,826	62,080	37%	35%	60,555	53,905
TELEPHONE	107,635	121,595	109,469	109,469	108,909	111,059	1%	2%	115,992	118,784
PUBLICATIONS	11,012	10,843	11,475	11,475	11,375	11,375	-1%	0%	11,450	11,450
UTILITIES	489,736	596,723	622,581	622,581	638,173	640,691	3%	0%	669,718	694,784
MAINTENANCE & REPAIRS	389,318	411,670	611,354	611,354	531,802	496,539	-19%	-7%	524,275	531,705
RENTALS	34,218	38,260	34,350	34,350	36,150	37,210	8%	3%	37,295	37,355
TRASH & RECYCLING	1,706,017	1,748,596	1,800,733	1,800,733	1,799,233	1,826,124	1%	1%	1,862,517	1,890,357
DUES & MEMBERSHIPS	29,621	30,411	33,511	30,201	31,310	35,876	7%	15%	35,510	37,240
EDUCATION BENEFITS	12,671	22,528	18,000	18,000	27,000	33,064	84%	22%	33,064	33,064
BANKING & CREDIT CARD FEES	54,412	78,256	92,100	92,100	94,500	106,200	15%	12%	111,800	112,500
CONTRACTUAL SERVICES	1,311,935	1,475,427	1,325,343	1,318,393	1,380,881	1,295,692	-2%	-6%	1,321,704	1,366,598
PARKING STRUCTURES	386,645	468,161	472,882	472,882	471,598	475,669	1%	1%	479,879	484,089
CONTRIBUTION TO CRSWC	150,000	200,000	150,000	123,064	123,064	100,000	-33%	-19%	100,000	100,000
INSURANCE	311,747	338,494	393,655	408,405	432,775	434,410	10%	0%	454,715	475,845
TOTAL CONTRACTUAL SERVICES	5,508,735	6,017,078	6,255,088	6,226,662	6,199,504	6,265,463	0%	1%	6,387,564	6,512,276

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GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
COMMODITIES										
OFFICE SUPPLIES	73,236	74,400	80,542	65,842	67,232	75,516	-6%	12%	71,215	72,585
PUBLICATIONS	99	648	1,983	1,983	1,637	2,475	25%	51%	2,525	1,925
CLOTHING & UNIFORMS	75,915	91,595	90,366	90,366	98,608	93,791	4%	-5%	112,641	99,446
AGRICULTURAL SUPPLIES	35,740	34,096	35,000	35,000	33,000	32,000	-9%	-3%	32,000	32,000
HARDWARE & HAND TOOLS	6,145	8,078	11,750	11,750	11,750	9,750	-17%	-17%	9,750	9,750
MEDICAL SUPPLIES	26,371	25,699	29,750	29,750	29,750	29,900	1%	1%	29,900	29,900
MEETINGS & RECEPTIONS	31,951	25,741	25,470	24,270	22,410	26,878	6%	20%	26,018	26,458
FOOD & BEVERAGE	14,539	14,014	11,610	11,610	12,842	11,836	2%	-8%	11,960	12,064
SUPPLIES, EQUIPMENT & PARTS	832,857	924,295	857,790	874,890	865,218	1,010,533	18%	17%	946,702	964,211
AWARDS, RECOGNITION, BADGES & MEMORIALS	8,573	7,436	3,700	3,700	7,150	8,050	118%	13%	6,650	7,150
FITNESS & LEAGUES	38,293	27,727	41,780	41,780	41,790	43,790	5%	5%	43,605	43,605
TOTAL COMMODITIES	1,143,720	1,233,731	1,189,741	1,190,941	1,191,387	1,344,519	13%	13%	1,292,966	1,299,094
PROGRAMS										
EMPLOYEE RELATIONS	22,308	28,097	29,251	29,251	28,232	29,050	-1%	3%	27,625	27,975
COMMUNITY EVENTS	0	0	0	134,750	134,000	182,880	0%	0%	182,880	182,880
PARKS & RECREATION PROGRAMS & EVENTS	8,050	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	30,358	28,097	29,251	164,001	162,232	211,930	625%	31%	210,505	210,855
CAPITAL OUTLAY										
BUILDING STRUCTURES & IMPROVEMENTS	13,077	57,019	28,500	28,500	48,316	27,500	-4%	-43%	28,000	28,000
CAPITAL OUTLAY	36,087	43,977	44,000	59,000	42,000	57,000	30%	36%	72,500	49,000
SOFTWARE & OTHER EQUIPMENT	69,514	105,637	8,000	8,000	8,000	0	-100%	-100%	52,000	58,500
PARKING LOT RESURFACING	6,013	2,041	6,500	6,500	0	7,000	8%	100%	7,500	8,000
TOTAL CAPITAL OUTLAY	124,692	208,673	87,000	102,000	98,316	91,500	5%	-7%	160,000	143,500
TOTAL EXPENDITURES	21,472,999	22,258,771	22,976,758	23,119,782	22,579,158	23,311,356	1%	3%	24,032,165	24,748,720
TRANSFERS OUT										
TRANSFER TO EQUIPMENT FUND	906,623	1,018,347	1,034,154	1,034,154	1,034,154	1,422,699	38%	38%	1,431,080	1,450,269
TRANSFER TO DEBT SERVICE FUNDS	1,530,782	1,489,551	387,153	387,153	387,053	402,569	4%	4%	144,255	379,726
TOTAL TRANSFERS OUT	2,437,405	2,507,898	1,421,307	1,421,307	1,421,207	1,825,268	28%	28%	1,575,335	1,829,995
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT	\$23,910,404	\$24,766,669	\$24,398,065	\$24,541,089	\$24,000,365	\$25,136,624	3%	5%	\$25,607,500	\$26,578,715



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.

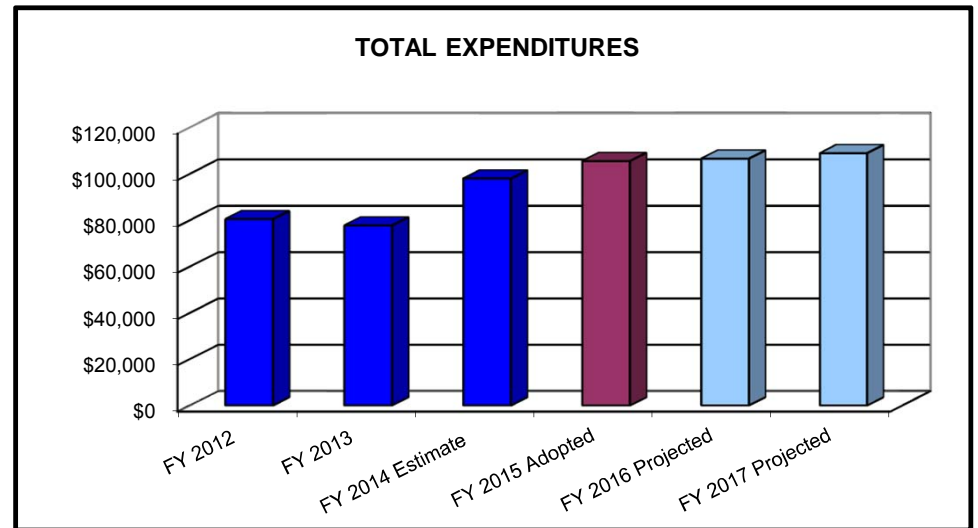
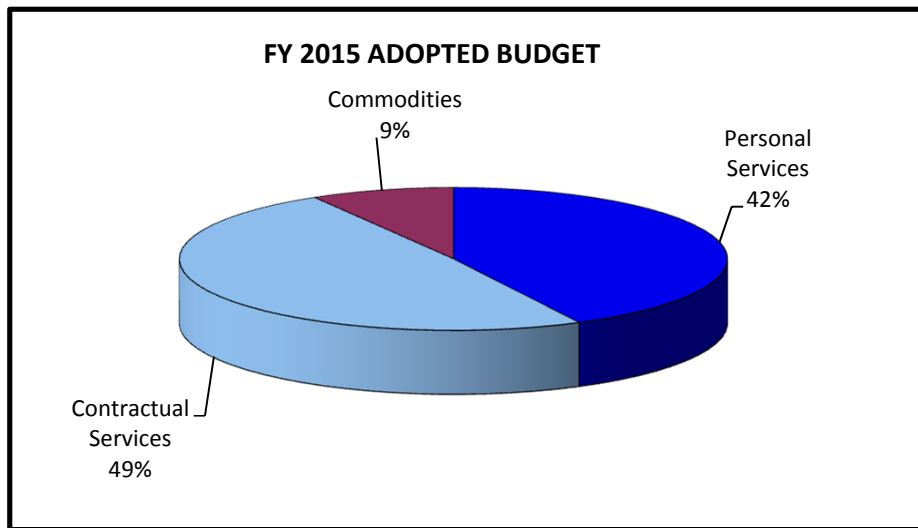
Description

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 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$33,254	\$31,718	\$44,789	\$44,789	\$42,729	\$44,798	0%	5%	\$46,364	\$47,984
CONTRACTUAL SERVICES	34,698	36,082	61,315	61,315	45,704	51,757	-16%	13%	50,627	50,869
COMMODITIES	12,534	9,948	10,300	10,300	9,550	8,950	-13%	-6%	9,550	10,050
TOTAL LEGISLATIVE	\$80,486	\$77,748	\$116,404	\$116,404	\$97,983	\$105,505	-9%	8%	\$106,541	\$108,903





10 GENERAL FUND - MAYOR & BOARD OF ALDERMEN

10X1001 MAYOR & BOARD OF ALDERMEN	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$30,586	\$29,157	\$41,400	\$41,400	\$39,500	\$41,400	0%	5%	\$42,849	\$44,349
1140000 FICA - EMPLOYER PORTION	2,340	2,231	3,167	3,167	3,000	3,167	0%	6%	3,278	3,393
1180000 GROUP LIFE INSURANCE PREMIUM	246	246	141	141	144	149	6%	3%	152	155
1960000 WORKERS' COMPENSATION	82	84	81	81	85	82	1%	-4%	85	88
TOTAL PERSONAL SERVICES	33,254	31,718	44,789	44,789	42,729	44,798	0%	5%	46,364	47,984
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	3,131	10,829	18,000	18,000	15,246	15,500	-14%	2%	15,600	15,650
2100000 POSTAGE	654	370	770	770	470	480	-38%	2%	490	500
2130000 TRAVEL & TRAINING	1,265	1,150	13,200	13,200	6,400	8,400	-36%	31%	8,400	8,500
2150000 ADVERTISING	1,793	2,219	1,650	1,650	1,228	1,500	-9%	22%	1,550	1,600
2160000 PRINTING AND PHOTOGRAPY	905	3,233	715	715	1,675	700	-2%	-58%	725	750
2330000 TELEPHONE	4,413	4,602	1,180	1,180	4,396	4,523	283%	3%	4,605	4,590
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	84	300	300	284	119	100%	100%	122	124
2550000 DUES & MEMBERSHIPS	9,117	9,324	10,300	10,300	9,005	9,035	-12%	0%	9,135	9,155
2700000 CONTRACTUAL SERVICES	13,420	4,271	15,200	15,200	7,000	11,500	-24%	64%	10,000	10,000
TOTAL CONTRACTUAL SERVICES	34,698	36,082	61,315	61,315	45,704	51,757	-16%	13%	50,627	50,869
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	984	891	500	500	250	250	-50%	0%	250	250
3020000 PUBLICATIONS	0	136	200	200	200	200	0%	0%	200	200
3210000 MEETINGS & RECEPTIONS	10,930	8,268	8,500	8,500	7,000	5,500	-35%	-21%	5,600	5,600
3330000 AWARDS & MEMORIALS	620	652	1,100	1,100	2,100	3,000	173%	43%	3,500	4,000
TOTAL COMMODITIES	12,534	9,948	10,300	10,300	9,550	8,950	-13%	-6%	9,550	10,050
TOTAL 1001 EXPENDITURES	\$80,486	\$77,748	\$116,404	\$116,404	\$97,983	\$105,505	-9%	8%	\$106,541	\$108,903

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DEPARTMENT OF ADMINISTRATIVE SERVICES

Funded Staffing			
	2013	2014	2015
<u>City Manager's Office</u>			
City Manager	1	1	1
Assistant to the City Manager	0	0	0.5
Executive Secretary/City Clerk	1	1	1
Director of Economic Development	0.25	0.1	0
Communications Coordinator	0.5	0.5	0
Total City Manager's Office	2.75	2.6	2.5
<u>Economic Development</u>			
Director of Economic Development	0	0	1
Assistant to the City Manager	0	0	0.5
Total Economic Development	0	0	1.5
<u>Events</u>			
Event Specialist	0	0	1
Total Events	0	0	1
<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	0	0	1
Applications Specialist	0.5	0.75	0.75
Support Technician	1	1	1
Total Information Technology	3.5	3.75	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	16.25	16.35	18.75

Mission

To provide professional leadership in the administration and execution of policies and objectives developed by the Board of Aldermen; assist the Board in achieving the goals and objectives set forth for the City of Clayton through the identification of priorities and establishment of management procedures that develop and effectively utilize City resources; encourage economic growth throughout the community by strengthening the City's competitive position and facilitating investments that build capacity, create jobs, generate economic opportunity and improve quality of life; and foster community pride in the City government through excellent customer service while providing timely, accurate, 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 seven programs which are the City Manager's Office, Economic Development, Events, Finance, Municipal Court, Human Resources and Information Technology. These departments were presented together under Administrative Services for the first time in FY 2013 with the addition of Economic Development and Events beginning in FY 2015.

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.

Economic Development & Events

The Economic Development program is responsible for strengthening and expanding Clayton's economy including communications. The Events program is responsible for place-making by producing special events. These two programs sometimes overlap when produced events highlight Clayton businesses.

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.

Performance Measures (by Fiscal Year):

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.
- Maintain and grow a strong, diversified economic base that enriches the City's quality of life, preserves the integrity of its residential neighborhoods, and is consistent with the Comprehensive Plan.
- Efficiently and transparently align and allocate resources to responsibly manage public funds and debt; maintain and improve internal and external customer services, provide purchasing support to City departments, 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, General Awareness of Clayton and Employee Relations

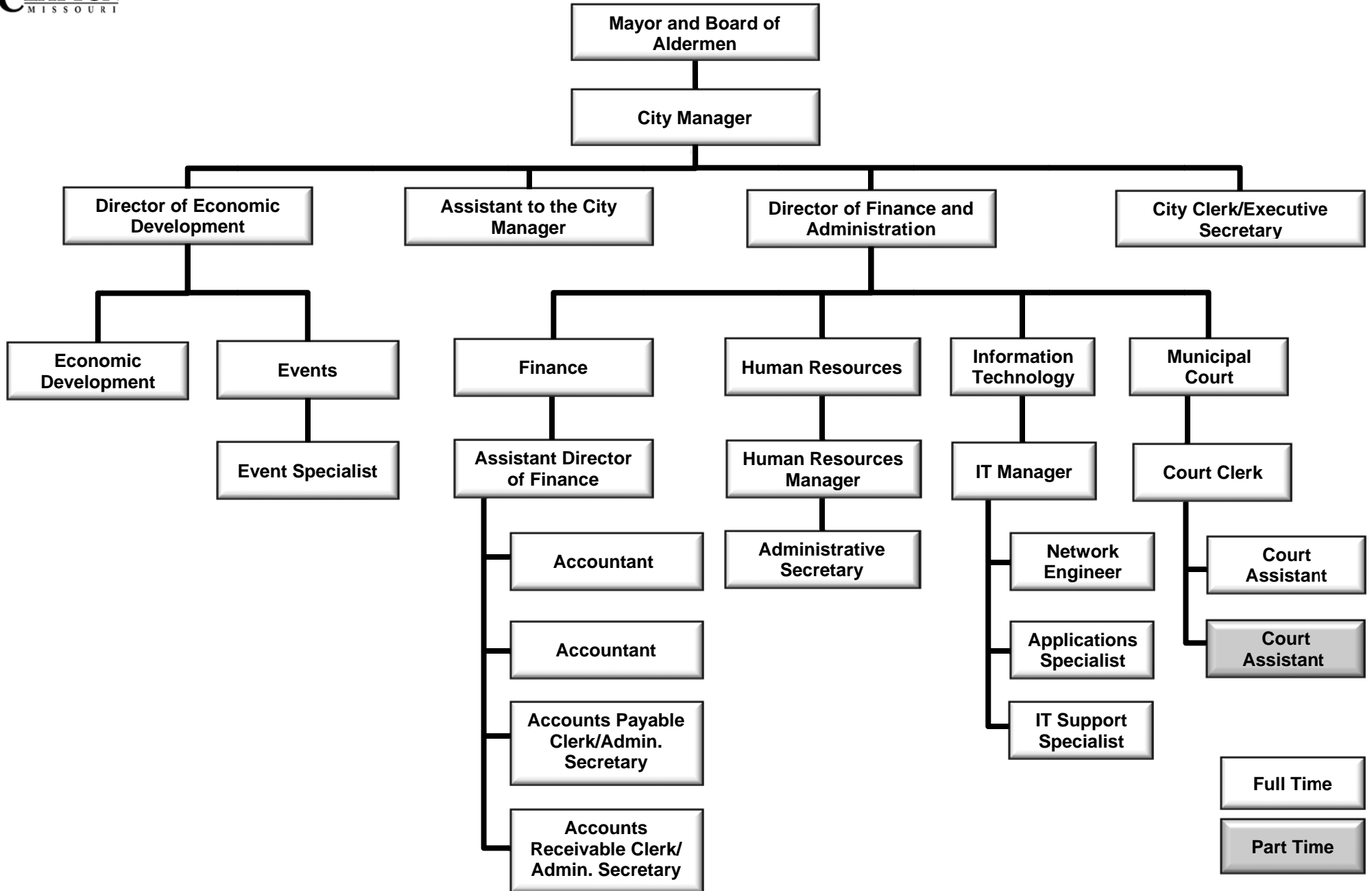
Category	Measure	2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of businesses rating business climate as good or better	83%	88%	88%	80%	80%
	% of residents rating culture, dining and shopping environment as good or better	69%	84%	84%	85%	85%
	% of employees rating HR service as good or better (actual results)	96%	97%	--	93%	92%
	% of employees rating IT service as good or better (actual results)	76%	--	--	96%	90%
	% of employees rating Finance service as good or better (actual results)	--	--	--	89%	87%
Financial	Sales tax per square foot	\$5.39	\$5.45	\$5.62	\$5.45	\$5.45
	Commercial property tax per square foot	\$0.34	\$0.35	\$0.39	\$0.34	\$0.34
	HR cost per employee*	\$407	\$568	\$774	\$790	\$800
	IT cost per user*	\$2,725	\$4,121	\$4,823	\$3,155	\$4,244
	Finance cost per \$1 million in expenditures	\$14,858	\$12,843	\$19,748	\$22,011	\$19,954
Process	Number of annual prospect or retention visits	47	58	60	45	45
	Annual City-wide rate of turnover (excluding retirement, disability or death)	5.06%	2.25%	4.02%	5.0%	5.0%
	Annual % IT system "up" time	99.98%	99.99%	99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	11	6	5	0	0
	Annual \$ of auditor adjusting entries	\$764,609	\$791,843	\$184,677	<\$100,000	<\$100,000
People	Annual training hours per Economic Development employee	44	36	36	40	40
	Annual training hours per HR employee	31	17	15	15	15
	Annual training hours per IT employee	35	42	24	40	40
	Annual training hours per Finance employee	4	11	25	25	20
	Employee Engagement Index (actual results)	3.94	4.26	--	4.14	--

* 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.

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



City of Clayton Administrative Services Department





SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: ADMINISTRATIVE SERVICES

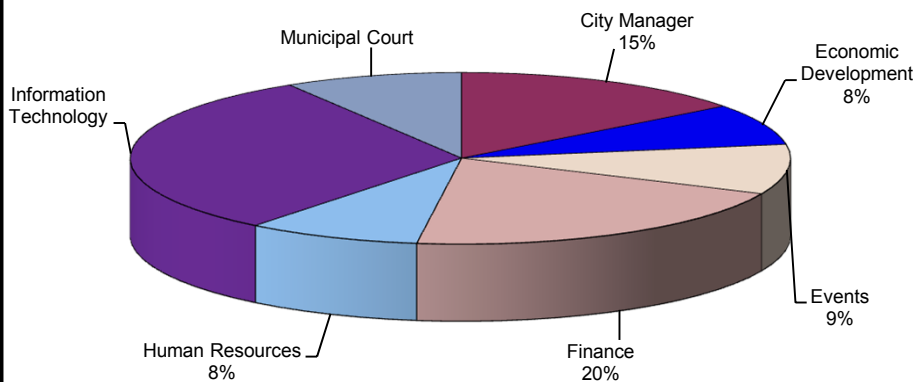
FUND: GENERAL

PROGRAM: ALL

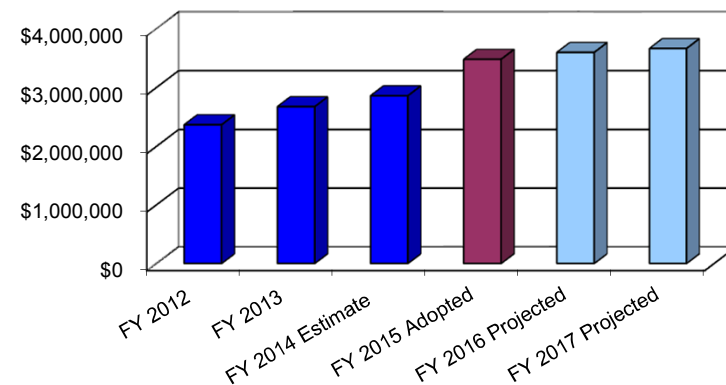
**PROGRAM ACCOUNTS:
1003-1007, 1101-1102
& 1510-1511**

ADMINISTRATIVE SERVICES - BY PROGRAM	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
CITY MANAGER	\$650,985	\$531,185	\$530,344	\$677,094	\$679,347	\$508,401	-4%	-25%	\$535,051	\$531,427
ECONOMIC DEVELOPMENT	0	0	0	0	0	272,111	100%	100%	246,828	272,967
EVENTS	0	0	0	0	0	326,915	100%	100%	334,317	341,965
FINANCE	574,587	623,555	652,839	652,839	646,135	707,881	8%	10%	723,370	754,732
HUMAN RESOURCES	200,086	221,456	266,026	266,026	255,628	295,906	11%	16%	265,982	266,884
INFORMATION TECHNOLOGY	662,042	1,028,167	1,158,258	1,158,258	1,003,490	1,066,389	-8%	6%	1,179,622	1,174,609
MUNICIPAL COURT	281,271	272,155	299,489	299,489	276,725	302,919	1%	9%	312,189	321,385
TOTAL ADMINISTRATIVE SERVICES	\$2,368,971	\$2,676,518	\$2,906,956	\$3,053,706	\$2,861,324	\$3,480,521	20%	22%	\$3,597,359	\$3,663,969

FY 2015 ADOPTED BUDGET



TOTAL ADMINISTRATIVE SERVICES





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: ADMINISTRATIVE SERVICES

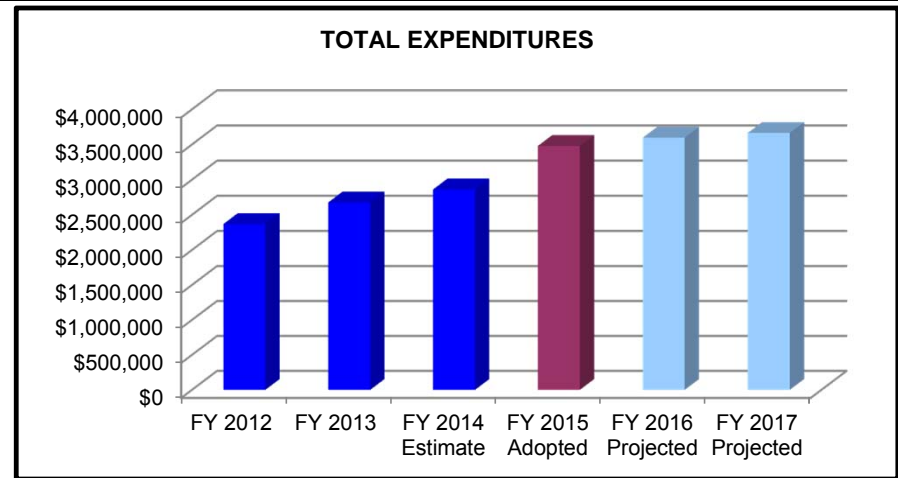
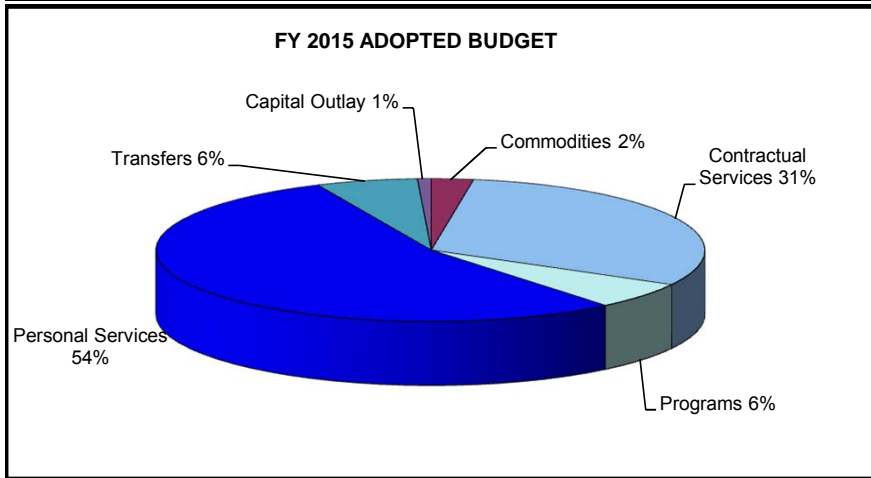
FUND: GENERAL

CATEGORY: ALL

PROGRAM ACCOUNTS:

**1003-1007, 1101-1102
& 1510-1511**

ADMINISTRATIVE SERVICES - BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,283,670	\$1,322,417	\$1,531,207	\$1,531,207	\$1,451,230	\$1,883,878	23%	30%	\$1,957,632	\$2,026,062
CONTRACTUAL SERVICES	904,071	1,059,224	1,115,531	1,127,531	1,022,773	1,063,224	-5%	4%	1,110,733	1,114,562
COMMODITIES	42,382	110,243	70,967	70,967	65,089	85,733	21%	32%	73,493	70,213
PROGRAMS	22,308	28,097	29,251	164,001	162,232	211,930	625%	31%	210,505	210,855
CAPITAL OUTLAY	2,694	9,864	0	0	0	28,000	100%	100%	43,500	40,000
TOTAL EXPENDITURES	2,255,125	2,529,845	2,746,956	2,893,706	2,701,324	3,272,765	19%	21%	3,395,862	3,461,692
TRANSFERS OUT	113,846	146,673	160,000	160,000	160,000	207,756	30%	30%	201,497	202,277
TOTAL ADMINISTRATIVE SERVICES	\$2,368,971	\$2,676,518	\$2,906,956	\$3,053,706	\$2,861,324	\$3,480,521	20%	22%	\$3,597,359	\$3,663,969





10 GENERAL FUND - CITY MANAGER

10X1006 CITY MANAGER	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$270,502	\$261,782	\$257,791	\$257,791	\$254,525	\$253,837	-2%	0%	\$262,651	\$271,774
1020000 OVERTIME	0	1,893	2,000	2,000	2,000	2,000	0%	0%	2,070	2,142
1030000 PART-TIME	0	0	0	0	0	0	0%	0%	0	0
1120000 CAR ALLOWANCE	7,846	7,823	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
1140000 FICA - EMPLOYER PORTION	17,961	17,440	21,389	21,389	16,873	21,163	-1%	25%	21,903	22,670
1150000 DEFERRED COMPENSATION CONTRIB.	14,728	15,424	15,000	15,000	15,000	15,000	0%	0%	15,000	15,000
1160000 PENSION PLAN	12,900	27,364	27,696	27,696	25,211	24,912	-10%	-1%	25,908	26,945
1180000 GROUP LIFE INS. PREMIUM	915	912	873	873	873	914	5%	5%	932	951
1190000 DENTAL HEALTH INSURANCE	2,799	1,998	1,802	1,802	2,014	1,989	10%	-1%	2,049	2,110
1200000 EMPLOYEE HEALTH CARE	23,100	19,732	19,011	19,011	20,165	22,062	16%	9%	23,606	25,258
1220000 REIMB-HRA DEDUCTIBLE	1,295	999	1,230	1,230	1,236	1,285	4%	4%	1,337	1,390
1960000 WORKERS' COMPENSATION	522	531	501	501	525	525	5%	0%	546	568
TOTAL PERSONAL SERVICES	352,568	355,898	355,093	355,093	346,222	351,486	-1%	2%	363,802	376,608
CONTRACTUAL SERVICES										
2010000 LEGAL EXPENSES	159,572	105,022	110,000	110,000	110,650	116,500	6%	5%	116,500	116,500
2100000 POSTAGE	7,198	4,500	6,110	6,110	10,500	7,050	15%	-33%	7,200	7,300
2130000 TRAVEL & TRAINING	7,017	5,652	8,069	8,069	8,662	7,000	-13%	-19%	9,250	7,400
2160000 PRINTING AND PHOTOGRAPHY	9,746	13,644	10,200	10,200	10,100	10,100	-1%	0%	10,100	10,100
2330000 TELEPHONE	4,440	2,854	3,598	3,598	2,050	2,152	-40%	5%	2,260	0
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	84	400	400	962	787	97%	-18%	701	715
2550000 DUES & MEMBERSHIPS	3,444	3,290	1,812	1,812	2,800	3,340	84%	19%	2,840	3,405
2700000 CONTRACTUAL SERVICES	95,760	34,628	29,462	41,462	48,401	3,712	-87%	-92%	16,712	3,712
TOTAL CONTRACTUAL SERVICES	287,177	169,675	169,651	181,651	194,125	150,641	-11%	-22%	165,563	149,132
COMMODITIES										
3010000 OFFICE SUPPLIES	2,665	1,463	2,600	2,600	2,000	900	-65%	-55%	900	900
3020000 MAGAZINES BOOKS & MAPS	0	0	0	0	0	800	100%	100%	800	800
3210000 MEETINGS & RECEPTIONS	8,575	4,149	3,000	3,000	3,000	3,000	0%	0%	3,200	3,200
TOTAL COMMODITIES	11,240	5,613	5,600	5,600	5,000	4,700	-16%	-6%	4,900	4,900
PROGRAMS										
4250000 FARMERS MARKET	0	0	0	134,750	134,000	0	0%	-100%	0	0
TOTAL PROGRAMS	0	0	0	134,750	134,000	0	0%	-100%	0	0
TOTAL EXPENDITURES	650,985	531,185	530,344	677,094	679,347	506,827	-4%	-25%	534,264	530,640
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	0	1,574	100%	100%	787	787
TOTAL TRANSFERS OUT	0	0	0	0	0	1,574	100%	100%	787	787
TOTAL 1006 EXPENDITURES & TRANSFERS OUT	\$650,985	\$531,185	\$530,344	\$677,094	\$679,347	\$508,401	-4%	-25%	\$535,051	\$531,427



10 GENERAL FUND - ECONOMIC DEVELOPMENT

10X1510	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
ECONOMIC DEVELOPMENT	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$0	\$0	\$0	\$0	\$0	\$132,411	100%	100%	\$137,045	\$141,842
1140000 FICA - EMPLOYER PORTION	0	0	0	0	0	10,129	100%	100%	10,484	10,851
1160000 PENSION PLAN	0	0	0	0	0	12,995	100%	100%	13,515	14,055
1180000 GROUP LIFE INSURANCE PREMIUM	0	0	0	0	0	477	100%	100%	486	496
1190000 DENTAL HEALTH INSURANCE	0	0	0	0	0	1,094	100%	100%	1,127	1,161
1200000 EMPLOYEE HEALTH CARE	0	0	0	0	0	13,741	100%	100%	14,702	15,731
1220000 REIMB-HRA DEDUCTIBLE	0	0	0	0	0	780	100%	100%	811	843
1960000 WORKERS' COMPENSATION	0	0	0	0	0	264	100%	100%	275	286
TOTAL PERSONAL SERVICES	0	0	0	0	0	171,891	100%	100%	178,446	185,265
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	0	0	0	0	0	31,000	100%	100%	0	19,000
2100000 POSTAGE	0	0	0	0	0	2,000	100%	100%	2,000	2,000
2130000 TRAVEL & TRAINING	0	0	0	0	0	13,200	100%	100%	13,200	13,200
2150000 ADVERTISING	0	0	0	0	0	11,600	100%	100%	11,600	11,600
2160000 PRINTING AND PHOTOGRAPHY	0	0	0	0	0	10,750	100%	100%	10,750	10,750
2330000 TELEPHONE	0	0	0	0	0	1,195	100%	100%	1,249	1,305
2490000 PUBLIC RELATIONS	0	0	0	0	0	5,550	100%	100%	5,550	5,550
2550000 DUES & MEMBERSHIPS	0	0	0	0	0	2,500	100%	100%	2,150	2,150
2700000 CONTRACTUAL SERVICES	0	0	0	0	0	8,572	100%	100%	8,830	9,094
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	86,367	100%	100%	55,329	74,649
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	0	0	0	0	0	3,250	100%	100%	2,450	2,450
3020000 PUBLICATIONS	0	0	0	0	0	475	100%	100%	475	475
3210000 MEETINGS & RECEPTIONS	0	0	0	0	0	10,128	100%	100%	10,128	10,128
TOTAL COMMODITIES	0	0	0	0	0	13,853	100%	100%	13,053	13,053
TOTAL 1510 EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$272,111	100%	100%	\$246,828	\$272,967

Note: This is a new program beginning in FY 2015.



10 GENERAL FUND - EVENTS

10X1511 EVENTS	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$0	\$0	\$0	\$0	\$0	\$59,672	100%	100%	\$61,761	\$63,922
1020000 OVERTIME	0	0	0	0	0	56,355	100%	100%	64,175	66,421
1140000 FICA - EMPLOYER PORTION	0	0	0	0	0	9,308	100%	100%	9,634	9,971
1160000 PENSION PLAN	0	0	0	0	0	5,856	100%	100%	6,091	6,334
1180000 GROUP LIFE INSURANCE PREMIUM	0	0	0	0	0	438	100%	100%	447	456
1190000 DENTAL HEALTH INSURANCE	0	0	0	0	0	398	100%	100%	410	422
1200000 EMPLOYEE HEALTH CARE	0	0	0	0	0	4,481	100%	100%	4,795	5,130
1220000 REIMB-HRA DEDUCTIBLE	0	0	0	0	0	390	100%	100%	405	422
1960000 WORKERS' COMPENSATION	0	0	0	0	0	202	100%	100%	210	218
TOTAL PERSONAL SERVICES	0	0	0	0	0	137,101	100%	100%	147,927	153,297
<u>CONTRACTUAL SERVICES</u>										
2130000 TRAVEL & TRAINING	0	0	0	0	0	5,700	100%	100%	2,000	4,500
2330000 TELEPHONE	0	0	0	0	0	589	100%	100%	615	643
2550000 DUES & MEMBERSHIPS	0	0	0	0	0	645	100%	100%	895	645
TOTAL CONTRACTUAL SERVICES	0	0	0	0	0	6,934	100%	100%	3,510	5,788
<u>PROGRAMS</u>										
4110000 COMMUNITY EVENTS	0	0	0	0	0	182,880	100%	100%	182,880	182,880
TOTAL PROGRAMS	0	0	0	0	0	182,880	100%	100%	182,880	182,880
TOTAL 1511 EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$326,915	100%	100%	\$334,317	\$341,965

Note: This is a new program beginning in FY 2015.



10 GENERAL FUND - FINANCE

10X1101 FINANCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$343,132	\$367,505	\$384,288	\$384,288	\$379,227	\$394,364	3%	4%	\$407,061	\$419,239
1020000 OVERTIME	3,395	1,667	1,200	1,200	1,200	2,000	67%	67%	2,070	2,142
1030000 PART-TIME	2,745	1,608	4,000	4,000	4,000	4,000	0%	0%	4,100	4,203
1040000 MISCELLANEOUS	314	313	312	312	312	312	0%	0%	318	325
1140000 FICA - EMPLOYER PORTION	26,483	27,801	30,143	30,143	29,448	30,728	2%	4%	31,804	32,917
1150000 DEFERRED COMPENSATION CONTRIB.	3,231	4,000	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
1160000 PENSION PLAN	25,800	38,717	41,986	41,986	36,509	38,802	-8%	6%	40,354	41,968
1180000 GROUP LIFE INS. PREMIUM	1,192	1,283	1,294	1,294	1,294	1,416	9%	9%	1,444	1,473
1190000 DENTAL HEALTH INSURANCE	3,838	4,212	4,419	4,419	4,572	4,376	-1%	-4%	4,507	4,642
1200000 EMPLOYEE HEALTH CARE	32,628	34,985	39,657	39,657	42,577	47,426	20%	11%	50,746	54,298
1220000 REIMB-HRA DEDUCTIBLE	1,948	1,502	1,851	1,851	1,851	1,925	4%	4%	2,002	2,082
1960000 WORKERS' COMPENSATION	742	758	750	750	786	790	5%	1%	822	855
TOTAL PERSONAL SERVICES	445,448	484,351	513,900	513,900	505,776	530,139	3%	5%	549,229	568,144
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	67,707	30,416	38,800	38,800	36,465	39,750	2%	9%	45,050	42,550
2100000 POSTAGE	5,142	3,088	5,740	5,740	4,680	4,745	-17%	1%	4,780	4,870
2130000 TRAVEL & TRAINING	4,134	6,449	9,325	9,325	9,350	9,325	0%	0%	9,625	9,375
2160000 PRINTING AND PHOTOGRAPHY	3,682	4,193	4,525	4,525	4,530	4,530	0%	0%	4,565	4,575
2330000 TELEPHONE	2,738	1,852	2,914	2,914	2,755	2,895	-1%	5%	3,040	3,290
2370000 MAINTENANCE & REPAIR EQUIPMENT	3,698	5,140	4,950	4,950	3,501	3,422	-31%	-2%	3,487	3,574
2420000 RENTALS	1,020	1,818	1,000	1,000	800	800	-20%	0%	825	825
2550000 DUES & MEMBERSHIPS	2,291	2,388	2,695	2,695	2,695	2,760	2%	2%	2,830	2,885
2690000 BANKING & CREDIT CARD FEES	24,181	22,235	22,440	22,440	24,900	25,300	13%	2%	25,400	25,500
2700000 CONTRACTUAL SERVICES	2,550	45,136	32,000	32,000	36,200	50,300	57%	39%	41,400	55,250
TOTAL CONTRACTUAL SERVICES	117,143	122,715	124,389	124,389	125,876	143,827	16%	14%	141,002	152,694
COMMODITIES										
3010000 OFFICE SUPPLIES	11,996	11,184	13,750	13,750	13,600	13,985	2%	3%	14,355	14,685
3070000 OPERATING SUPPLIES & EQUIPMENT	0	0	800	800	883	0	-100%	-100%	0	0
3160000 CLOTHING & UNIFORMS	0	0	0	0	0	375	100%	100%	0	425
TOTAL COMMODITIES	11,996	11,184	14,550	14,550	14,483	14,360	-1%	-1%	14,355	15,110
CAPITAL OUTLAY										
5030000 CAPITAL OUTLAY	0	5,305	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	5,305	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	574,587	623,555	652,839	652,839	646,135	688,326	5%	7%	704,586	735,948
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	0	19,555	100%	100%	18,784	18,784
TOTAL TRANSFERS OUT	0	0	0	0	0	19,555	100%	100%	18,784	18,784
TOTAL 1101 EXPENDITURES & TRANSFERS OUT	\$574,587	\$623,555	\$652,839	\$652,839	\$646,135	\$707,881	8%	10%	\$723,370	\$754,732



10 GENERAL FUND - HUMAN RESOURCES

10X1007 HUMAN RESOURCES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$108,290	\$111,266	\$113,990	\$113,990	\$114,267	\$117,375	3%	3%	\$121,483	\$125,735
1020000 OVERTIME	0	0	100	100	100	100	0%	0%	104	107
1140000 FICA - EMPLOYER PORTION	8,455	8,505	8,728	8,728	8,728	8,987	3%	3%	9,301	9,627
1160000 PENSION PLAN	8,600	11,718	12,391	12,391	10,604	11,519	-7%	9%	11,980	12,459
1180000 GROUP LIFE INS. PREMIUM	366	388	388	388	388	423	9%	9%	431	440
1190000 DENTAL HEALTH INSURANCE	499	432	453	453	432	398	-12%	-8%	410	422
1200000 EMPLOYEE HEALTH CARE	6,474	6,508	6,889	6,889	6,430	6,356	-8%	-1%	6,801	7,277
1220000 REIMB-HRA DEDUCTIBLE	308	238	292	292	292	303	4%	4%	315	328
1960000 WORKERS' COMPENSATION	220	226	223	223	234	234	5%	0%	243	253
TOTAL PERSONAL SERVICES	133,212	139,280	143,454	143,454	141,475	145,695	2%	3%	151,068	156,648
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	8,924	11,271	46,700	46,700	35,550	51,700	11%	45%	18,200	15,550
2100000 POSTAGE	829	451	1,230	1,230	560	570	-54%	2%	580	590
2130000 TRAVEL & TRAINING	992	1,212	2,000	2,000	1,000	1,000	-50%	0%	2,500	0
2150000 ADVERTISING	160	4,647	5,000	5,000	2,240	2,300	-54%	3%	2,400	2,500
2160000 PRINTING AND PHOTOGRAPHY	1,942	593	1,702	1,702	796	1,400	-18%	76%	800	800
2330000 TELEPHONE	704	303	1,192	1,192	1,470	1,540	29%	5%	1,620	1,700
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	105	600	600	694	743	24%	7%	755	767
2550000 DUES & MEMBERSHIPS	469	869	880	880	890	900	2%	1%	910	920
2560000 EDUCATION BENEFITS	12,671	22,528	18,000	18,000	27,000	33,064	84%	22%	33,064	33,064
2700000 CONTRACTUAL SERVICES	16,481	10,397	13,800	13,800	13,800	18,500	34%	34%	19,000	19,500
2810000 CERTIFICATIONS	0	0	0	0	0	1,000	100%	100%	0	0
TOTAL CONTRACTUAL SERVICES	43,172	52,375	91,104	91,104	84,000	112,717	24%	34%	79,829	75,391
COMMODITIES										
3010000 OFFICE SUPPLIES	1,394	1,265	1,384	1,384	1,384	1,320	-5%	-5%	1,330	1,340
3020000 PUBLICATIONS	0	439	833	833	537	550	-34%	2%	600	0
TOTAL COMMODITIES	1,394	1,703	2,217	2,217	1,921	1,870	-16%	-3%	1,930	1,340
PROGRAMS										
4080000 EMPLOYEE RELATIONS	22,308	28,097	29,251	29,251	28,232	29,050	-1%	3%	27,625	27,975
TOTAL PROGRAMS	22,308	28,097	29,251	29,251	28,232	29,050	-1%	3%	27,625	27,975
TOTAL EXPENDITURES	200,086	221,456	266,026	266,026	255,628	289,332	9%	13%	260,452	261,354
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	0	6,574	100%	100%	5,530	5,530
TOTAL TRANSFERS OUT	0	0	0	0	0	6,574	100%	100%	5,530	5,530
TOTAL 1007 EXPENDITURES & TRANSFERS OUT	\$200,086	\$221,456	\$266,026	\$266,026	\$255,628	\$295,906	11%	16%	\$265,982	\$266,884



10 GENERAL FUND - INFORMATION TECHNOLOGY

10X1102 INFORMATION TECHNOLOGY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$122,081	\$106,224	\$241,336	\$241,336	\$195,369	\$251,469	4%	29%	\$259,165	\$266,166
1020000 OVERTIME	0	0	1,000	1,000	1,000	1,000	0%	0%	1,035	1,071
1140000 FICA - EMPLOYER PORTION	8,935	7,799	18,424	18,424	14,989	19,084	4%	27%	19,752	20,444
1160000 PENSION PLAN	17,200	25,344	26,070	26,070	23,735	24,385	-6%	3%	25,361	26,375
1180000 GROUP LIFE INSURANCE PREMIUM	913	842	819	819	819	898	10%	10%	916	934
1190000 DENTAL HEALTH INSURANCE	499	846	3,258	3,258	2,912	3,356	3%	15%	3,457	3,561
1200000 EMPLOYEE HEALTH CARE	3,974	7,488	29,990	29,990	24,986	40,741	36%	63%	43,593	46,644
1220000 REIMB-HRA DEDUCTIBLE	1,238	954	1,176	1,176	1,176	1,223	4%	4%	1,272	1,323
1960000 WORKERS' COMPENSATION	479	491	470	470	493	496	6%	1%	516	537
TOTAL PERSONAL SERVICES	155,319	149,988	322,543	322,543	265,479	342,652	6%	29%	355,066	367,055
CONTRACTUAL SERVICES										
2100000 POSTAGE	0	737	200	200	110	115	-43%	5%	115	120
2130000 TRAVEL & TRAINING	14,052	10,782	31,650	31,650	16,750	11,250	-64%	-33%	46,510	21,750
2150000 ADVERTISING	53	80	500	500	100	0	-100%	-100%	0	0
2160000 PRINTING AND PHOTOGRAPHY	0	71	100	100	100	0	-100%	-100%	0	0
2330000 TELEPHONE	5,026	26,378	6,370	6,370	7,395	7,766	22%	5%	8,154	8,562
2370000 MAINTENANCE & REPAIR EQUIPMENT	172,875	226,622	394,687	394,687	284,525	271,692	-31%	-5%	290,130	276,042
2550000 DUES & MEMBERSHIPS	0	0	800	800	0	500	-38%	100%	500	500
2700000 CONTRACTUAL SERVICE	183,051	372,151	195,008	195,008	228,046	176,111	-10%	-23%	222,751	250,404
TOTAL CONTRACTUAL SERVICES	375,057	636,822	629,315	629,315	537,026	467,434	-26%	-13%	568,160	557,378
COMMODITIES										
3010000 OFFICE SUPPLIES	1,080	1,234	800	800	800	800	0%	0%	800	800
3020000 PUBLICATIONS	0	0	600	600	600	0	-100%	-100%	0	0
3190000 HAND TOOLS	0	0	4,000	4,000	4,000	0	-100%	-100%	0	0
3530000 COMPUTER ACCESSORIES	14,046	88,891	41,000	41,000	35,585	47,450	16%	33%	35,700	32,200
TOTAL COMMODITIES	15,125	90,125	46,400	46,400	40,985	48,250	4%	18%	36,500	33,000
CAPITAL OUTLAY										
5030000 CAPITAL OUTLAY	0	0	0	0	0	28,000	100%	100%	43,500	20,000
5200000 COMPUTER SOFTWARE	2,694	4,559	0	0	0	0	100%	100%	0	20,000
TOTAL CAPITAL OUTLAY	2,694	4,559	0	0	0	28,000	100%	100%	43,500	40,000
TOTAL EXPENDITURES	548,196	881,494	998,258	998,258	843,490	886,336	-11%	5%	1,003,226	997,433
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	113,846	146,673	160,000	160,000	160,000	180,053	13%	13%	176,396	177,176
TOTAL TRANSFERS OUT	113,846	146,673	160,000	160,000	160,000	180,053	13%	13%	176,396	177,176
TOTAL 1102 EXPENDITURES & TRANSFERS OUT	\$662,042	\$1,028,167	\$1,158,258	\$1,158,258	\$1,003,490	\$1,066,389	-8%	6%	\$1,179,622	\$1,174,609



10 GENERAL FUND - MUNICIPAL COURT

10X1003 MUNICIPAL COURT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$97,243	\$99,877	\$103,456	\$103,456	\$103,019	\$105,140	2%	2%	\$108,803	\$112,093
1020000 OVERTIME	11,497	11,356	14,500	14,500	12,777	14,500	0%	13%	15,008	15,533
1030000 PART-TIME	51,976	44,600	39,721	39,721	39,146	46,772	18%	19%	47,941	49,140
1140000 FICA - EMPLOYER PORTION	11,306	11,171	12,009	12,009	11,887	12,692	6%	7%	13,137	13,596
1160000 PENSION PLAN	8,600	11,834	11,170	11,170	10,539	10,319	-8%	-2%	10,732	11,161
1180000 GROUP LIFE INS. PREMIUM	408	442	399	399	399	429	7%	8%	437	446
1190000 DENTAL HEALTH INSURANCE	1,649	1,404	1,473	1,473	1,473	1,293	-12%	-12%	1,332	1,372
1200000 EMPLOYEE HEALTH CARE	13,537	11,456	12,562	12,562	12,098	12,802	2%	6%	13,698	14,657
1220000 REIMB. HRA DEDUCTIBLE	662	511	629	629	629	654	4%	4%	680	707
1960000 WORKERS' COMPENSATION	245	249	298	298	312	314	5%	1%	327	340
TOTAL PERSONAL SERVICES	197,123	192,900	196,217	196,217	192,279	204,915	4%	7%	212,094	219,045
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	47,540	37,453	54,000	54,000	29,200	35,000	-35%	20%	35,980	36,970
2100000 POSTAGE	8,391	8,465	10,920	10,920	10,805	14,600	34%	35%	14,800	15,100
2130000 TRAVEL & TRAINING	568	439	2,850	2,850	2,850	3,000	5%	5%	3,055	3,130
2160000 PRINTING AND PHOTOGRAPHY	3,980	541	4,500	4,500	5,500	4,500	0%	-18%	4,590	4,680
2330000 TELEPHONE	900	1,091	1,627	1,627	1,690	1,775	9%	5%	1,860	1,960
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	12	75	75	26	29	-61%	12%	30	30
2550000 DUES & MEMBERSHIPS	375	0	800	800	400	400	-50%	0%	410	420
2690000 BANKING & CREDIT CARD FEES	0	4,471	4,900	4,900	9,300	15,300	212%	65%	15,500	15,700
2700000 CONTRACTUAL SERVICES	19,767	25,166	21,400	21,400	21,975	20,700	-3%	-6%	21,115	21,540
TOTAL CONTRACTUAL SERVICES	81,521	77,637	101,072	101,072	81,746	95,304	-6%	17%	97,340	99,530
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	2,627	1,618	2,000	2,000	2,500	2,500	25%	0%	2,550	2,600
3070000 OPERATING SUPPLIES & EQUIPMENT	0	0	200	200	200	200	0%	0%	205	210
TOTAL COMMODITIES	2,627	1,618	2,200	2,200	2,700	2,700	23%	0%	2,755	2,810
TOTAL 1003 EXPENDITURES	\$281,271	\$272,155	\$299,489	\$299,489	\$276,725	\$302,919	1%	9%	\$312,189	\$321,385

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DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

Funded Staffing			
	2013	2014	2015
<u>Planning & Development Services</u>			
Director of Planning & Development	1	1	1
Planner	1	1	1
Planning Technician	0	1	1
Administrative Secretary	2	1	1
Building Official	1	1	1
Deputy Building Official	1	0	0
Construction Inspector	1	1	1
Building Inspector	3	3	3
Total Planning & Development Services	10	9	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	2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents rating appearance of Clayton as good or better	92%	95%	93%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	85%	97%	76%	85%	85%
	% of projects approved without modification to ARB guidelines	99%	100%	99%	100%	100%
People	Average Annual hours of training per employee	27	32	32	35	38
	Employee Engagement Index (actual results)	4.34	3.98	--	4.25	--

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

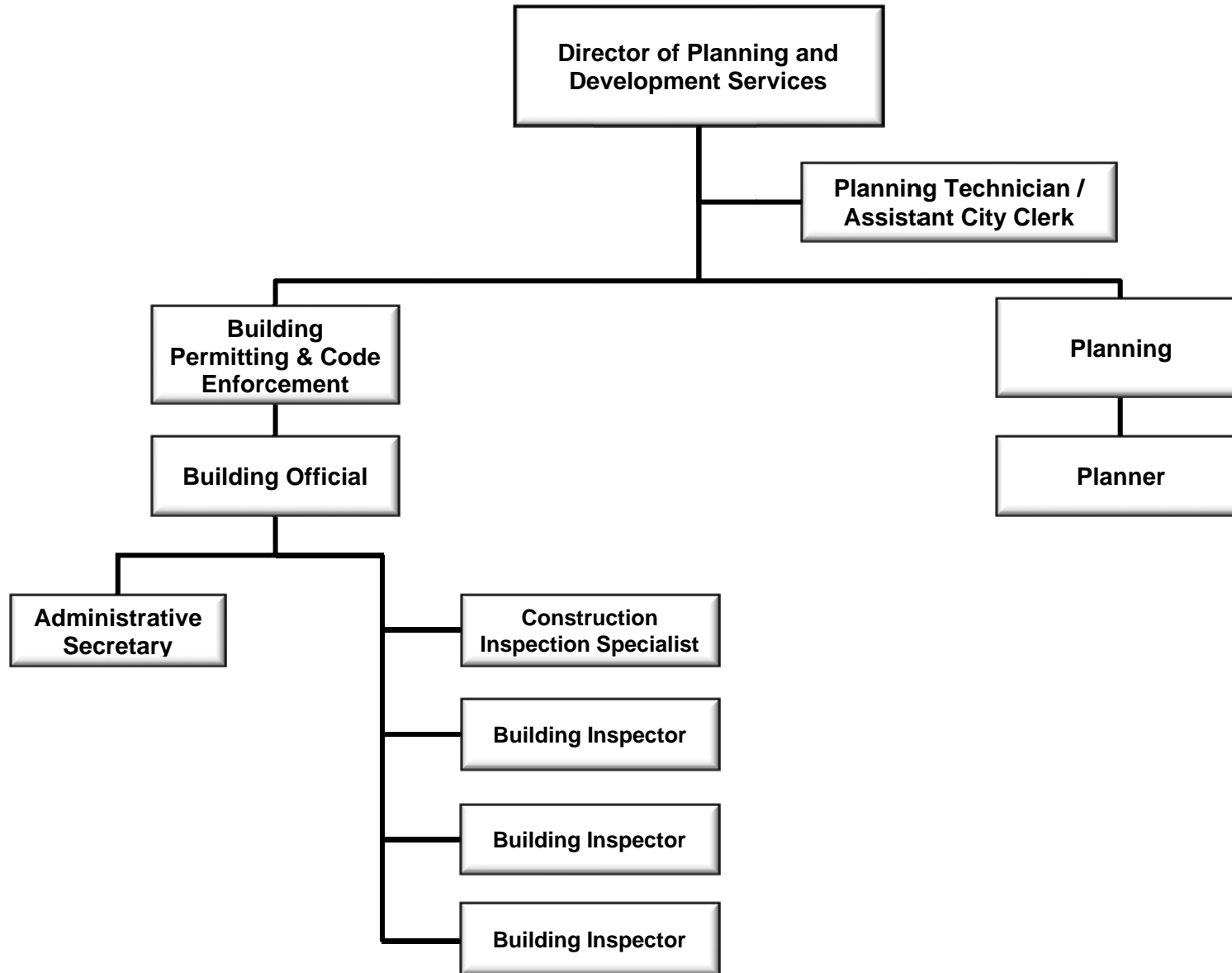
Create and maintain a beautiful, clean and healthy community where resources are used responsibly.

Key Intended Outcomes

Planning and Sustainability



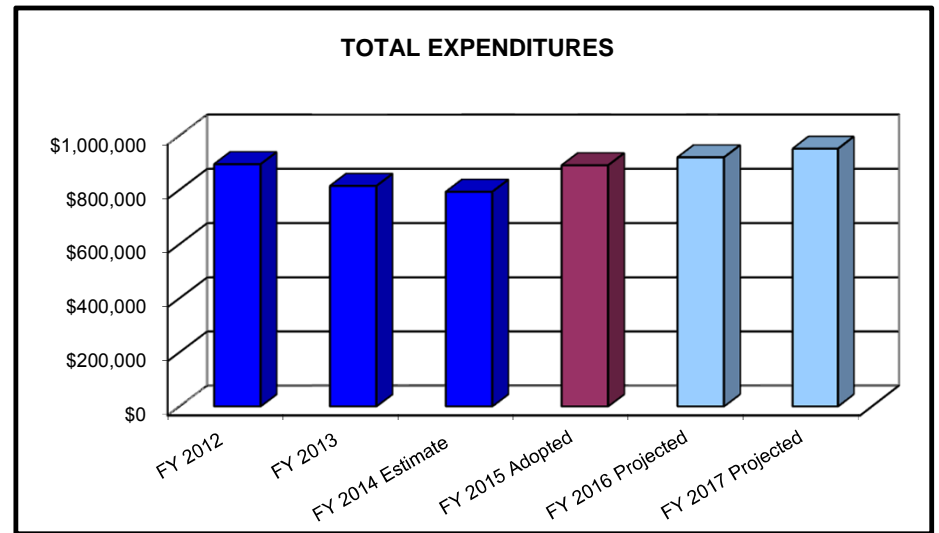
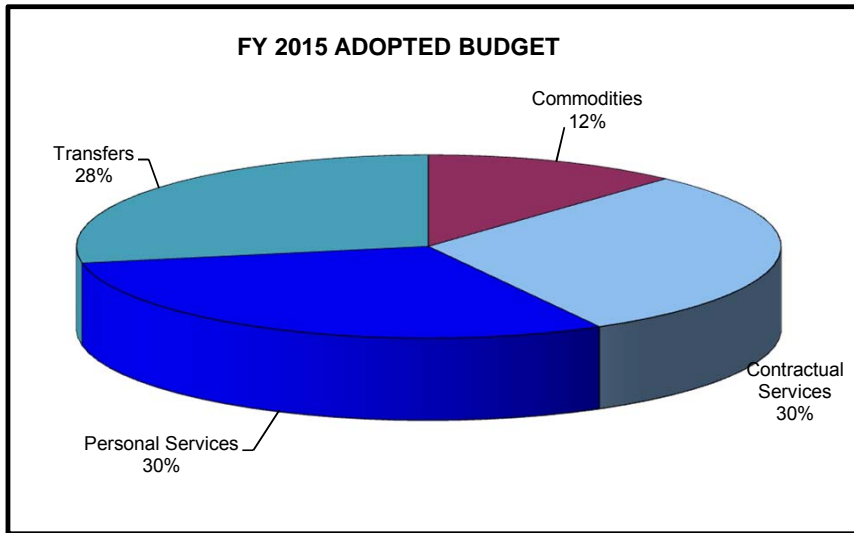
City of Clayton Planning and Development Services Department





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PLANNING & DEVELOPMENT						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1008				
PLANNING & DEVELOPMENT - BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$818,029	\$736,278	\$779,198	\$779,198	\$722,787	\$799,418	3%	11%	\$834,216	\$865,266
CONTRACTUAL SERVICES	43,390	43,862	32,427	32,427	48,005	39,322	21%	-18%	40,430	41,076
COMMODITIES	10,752	9,270	6,400	6,400	9,600	15,366	140%	60%	10,600	10,600
TOTAL EXPENDITURES	872,171	789,410	818,025	818,025	780,392	854,106	4%	9%	885,246	916,942
TRANSFERS OUT	22,338	25,081	12,541	12,541	12,541	36,410	190%	190%	34,472	34,472
TOTAL PLANNING & DEVELOPMENT	\$894,509	\$814,491	\$830,566	\$830,566	\$792,933	\$890,516	7%	12%	\$919,718	\$951,414





10 GENERAL FUND - PLANNING & DEVELOPMENT

10X1008 PLANNING & DEVELOPMENT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$606,018	\$526,803	\$545,970	\$545,970	\$524,494	\$550,173	1%	5%	\$569,429	\$589,359
1020000 OVERTIME	3,336	4,454	5,000	5,000	5,000	5,200	4%	4%	5,382	5,570
1030000 PART-TIME	0	0	4,000	4,000	4,000	39,200	880%	880%	44,305	44,413
1040000 MISCELLANEOUS	893	215	1,222	1,222	1,200	1,200	-2%	0%	1,224	1,248
1140000 FICA - EMPLOYER PORTION	44,661	38,942	42,549	42,549	38,998	42,899	1%	10%	44,401	45,955
1160000 PENSION PLAN	43,000	64,819	70,247	70,247	52,140	53,995	-23%	4%	56,155	58,401
1180000 GROUP LIFE INS. PREMIUM	2,140	2,165	1,873	1,873	1,873	1,999	7%	7%	2,039	2,080
1190000 DENTAL HEALTH INSURANCE	10,401	7,749	8,558	8,558	7,236	7,479	-13%	3%	7,703	7,934
1200000 EMPLOYEE HEALTH CARE	86,253	70,356	83,433	83,433	70,896	80,498	-4%	14%	86,133	92,162
1220000 REIMB-HRA DEDUCTIBLE	4,113	3,172	3,910	3,910	3,910	4,068	4%	4%	4,231	4,400
1960000 WORKERS' COMPENSATION	17,214	17,603	12,436	12,436	13,040	12,706	2%	-3%	13,214	13,743
TOTAL PERSONAL SERVICES	818,029	736,278	779,198	779,198	722,787	799,418	3%	11%	834,216	865,266
CONTRACTUAL SERVICES										
2100000 POSTAGE	7,220	4,234	6,400	6,400	4,900	5,000	-22%	2%	5,080	5,200
2130000 TRAVEL & TRAINING	6,188	4,985	3,950	3,950	7,950	7,900	100%	-1%	7,900	7,900
2150000 ADVERTISING	1,119	1,698	1,600	1,600	1,200	1,200	-25%	0%	1,200	1,200
2160000 PRINTING AND PHOTOGRAPHY	1,841	3,146	2,700	2,700	2,700	2,700	0%	0%	2,700	2,700
2330000 TELEPHONE	6,592	6,311	8,025	8,025	9,303	9,768	22%	5%	10,257	10,769
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	157	625	625	565	694	11%	23%	708	722
2550000 DUES & MEMBERSHIPS	2,505	1,280	185	185	2,445	2,060	1014%	-16%	2,585	2,585
2700000 CONTRACTUAL SERVICES	17,925	22,051	8,942	8,942	18,942	10,000	12%	-47%	10,000	10,000
TOTAL CONTRACTUAL SERVICES	43,390	43,862	32,427	32,427	48,005	39,322	21%	-18%	40,430	41,076
COMMODITIES										
3010000 OFFICE SUPPLIES	8,183	6,622	4,800	4,800	6,800	12,566	162%	85%	7,800	7,800
3160000 CLOTHING & UNIFORMS	1,291	909	1,600	1,600	1,600	1,600	0%	0%	1,600	1,600
3210000 MEETINGS & RECEPTIONS	1,278	1,739	0	0	1,200	1,200	100%	0%	1,200	1,200
TOTAL COMMODITIES	10,752	9,270	6,400	6,400	9,600	15,366	140%	60%	10,600	10,600
TOTAL EXPENDITURES	872,171	789,410	818,025	818,025	780,392	854,106	4%	9%	885,246	916,942
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	22,338	25,081	12,541	12,541	12,541	36,410	190%	190%	34,472	34,472
TOTAL TRANSFERS OUT	22,338	25,081	12,541	12,541	12,541	36,410	190%	190%	34,472	34,472
TOTAL 1008 EXPENDITURES & TRANSFERS OUT	\$894,509	\$814,491	\$830,566	\$830,566	\$792,933	\$890,516	7%	12%	\$919,718	\$951,414



DEPARTMENT OF POLICE

Funded Staffing			
	2013	2014	2015
<u>Police Operations</u>			
Chief of Police	1	1	1
Captain	2	1	1
Lieutenant	4	3	3
Sergeant	5	5	5
Detective	7	6	6
Police Officer	33	33	33
Administrative Supervisor	0	1	1
Accreditation Manager	1	1	1
Administrative Secretary	2	2	2
Data Analyst	1	1	1
Total Police Operations	56	54	54
<u>Parking Control</u>			
Parking Control Supervisor	1	0	0
Parking Controller	3	3	3
Total Parking Control	4	3	3
Total Police	60	57	57

Mission

The mission of the Clayton Police Department is to provide professional police services and protection to all who visit, work and live in our community, doing so in a manner that is efficient, effective, and reflects the values our constituents hold as most important to our way of life.

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):

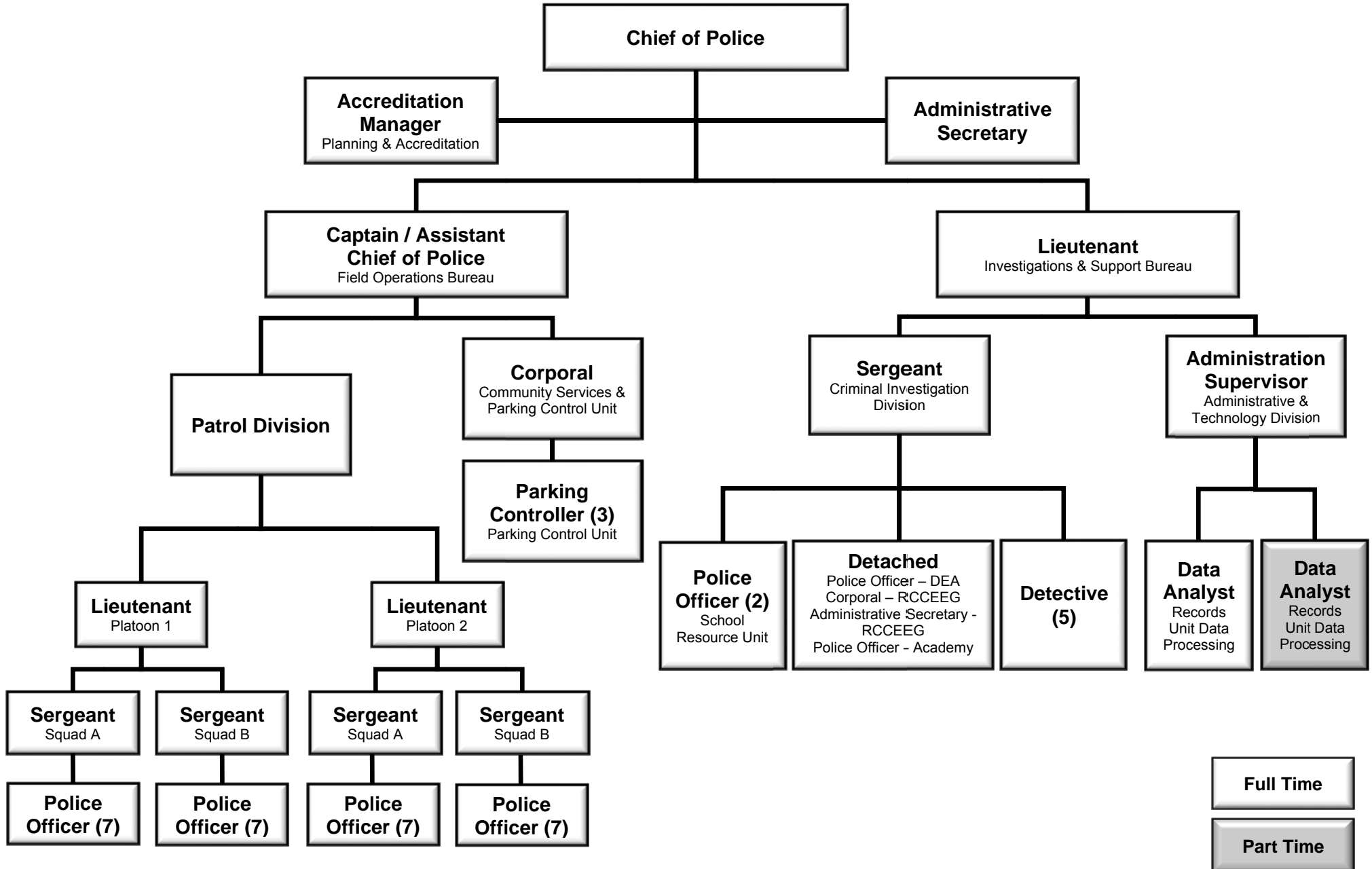
Category	Measure	2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents who feel safe	94%	94%	94%	95%	95%
Financial	Police cost per capita	\$118	\$123	\$129	\$125	\$125
Process	Response time for priority police calls (dispatch receipt to arrival on scene)	4:16	3:53	3:55	3:51	3:51
	UCR Part I crimes per 1,000 population	19.7	18.55	14.1	13.5	13.5
People	Annual training hours per employee	90	100	55	57	57
	% of employees meeting requirements to promote*	65%	90%	74%	74%	78%
	Employee Engagement Index (actual results)	4.23	4.22	--	4.03	--

* The percentage of employees meeting requirements to promote decreased due to several retirements and an influx of new employees who have not yet met all requirements.

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



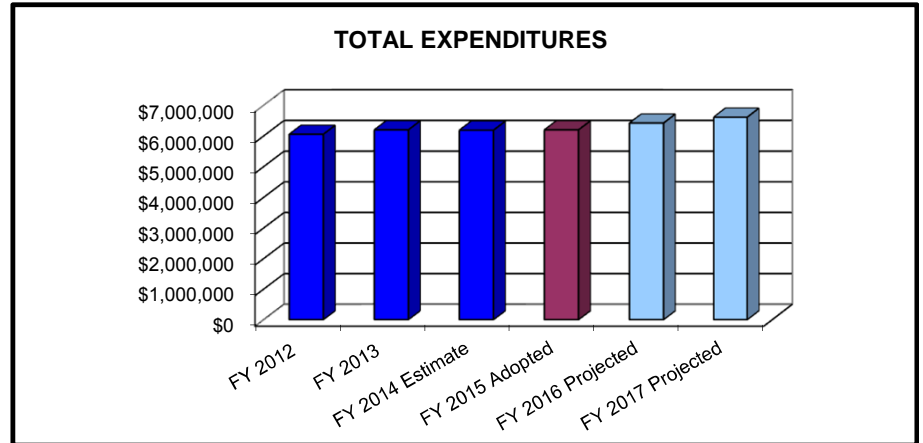
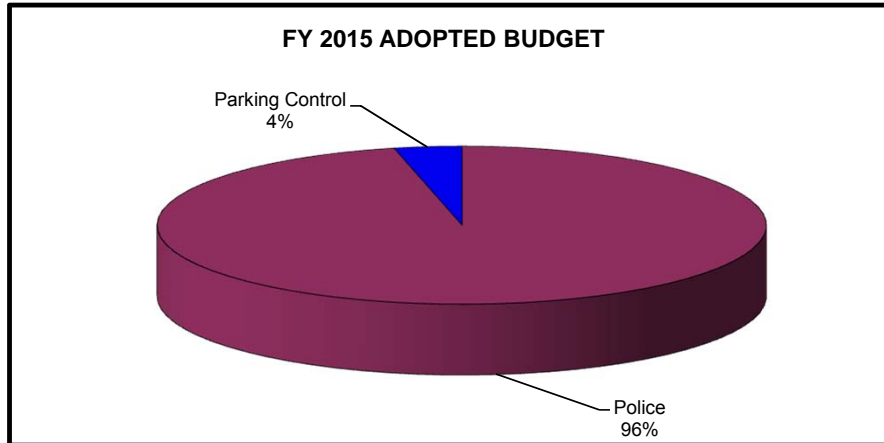
City of Clayton Police Department





SUMMARY OF EXPENDITURES BY PROGRAM

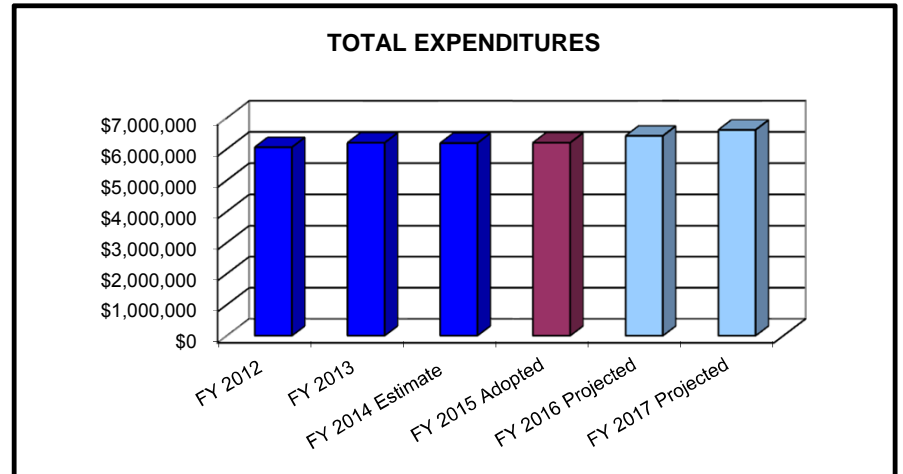
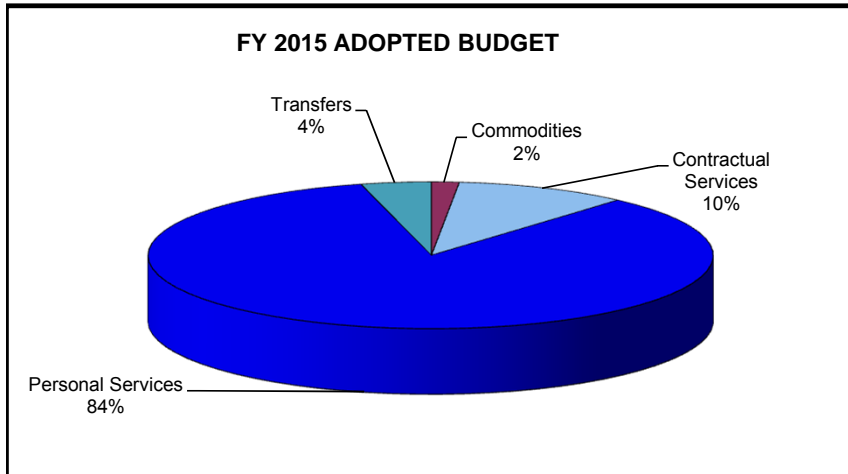
DEPARTMENT: POLICE	FUND: GENERAL									
PROGRAM: ALL	PROGRAM ACCOUNTS: 1200-1201									
POLICE DEPARTMENT - BY PROGRAM	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
POLICE	\$5,799,299	\$5,924,581	\$6,044,525	\$6,044,525	\$5,955,264	\$5,973,998	-1%	0%	\$6,192,855	\$6,378,269
PARKING CONTROL	253,186	272,658	254,017	254,017	229,806	222,403	-12%	-3%	224,915	230,084
TOTAL POLICE	\$6,052,485	\$6,197,238	\$6,298,542	\$6,298,542	\$6,185,070	\$6,196,401	-2%	0%	\$6,417,771	\$6,608,353





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: POLICE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$5,323,212	\$5,328,392	\$5,494,217	\$5,494,217	\$5,344,501	\$5,237,965	-5%	-2%	\$5,445,710	\$5,655,537
CONTRACTUAL SERVICES	555,215	619,628	607,749	607,749	620,348	612,455	1%	-1%	605,409	615,496
COMMODITIES	75,642	78,736	69,515	69,515	93,160	97,750	41%	5%	116,300	103,350
CAPITAL OUTLAY	0	42,875	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	5,954,068	6,069,631	6,171,481	6,171,481	6,058,009	5,948,170	-4%	-2%	6,167,419	6,374,383
TRANSFERS OUT	98,417	127,607	127,061	127,061	127,061	248,231	95%	95%	250,352	233,970
TOTAL POLICE	\$6,052,485	\$6,197,238	\$6,298,542	\$6,298,542	\$6,185,070	\$6,196,401	-2%	0%	\$6,417,771	\$6,608,353





10 GENERAL FUND - POLICE

10X1200 POLICE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$3,449,953	\$3,450,664	\$3,554,287	\$3,554,287	\$3,493,764	\$3,460,586	-3%	-1%	\$3,587,970	\$3,713,549
1020000 OVERTIME	131,197	135,925	154,500	154,500	135,000	130,000	-16%	-4%	134,550	139,259
1030000 PART-TIME	17,145	22,891	22,660	22,660	23,163	25,936	14%	12%	26,584	27,249
1040000 MISCELLANEOUS	33,398	31,354	27,991	27,991	33,887	30,929	10%	-9%	31,548	32,179
1080000 HOLIDAY PAY	12,153	13,250	12,500	12,500	14,254	14,539	16%	2%	14,975	15,272
1140000 FICA - EMPLOYER PORTION	271,290	271,605	287,824	287,824	267,944	280,605	-3%	5%	290,426	300,591
1150000 DEFERRED COMPENSATION CONTRIB.	3,000	3,000	3,000	3,000	1,040	0	-100%	-100%	0	0
1160000 PENSION PLAN	596,157	625,368	610,575	610,575	605,291	508,677	-17%	-16%	529,025	550,185
1180000 GROUP LIFE INS. PREMIUM	12,136	12,838	12,549	12,549	12,552	12,948	3%	3%	13,207	13,471
1190000 DENTAL HEALTH INSURANCE	47,604	40,410	42,949	42,949	41,048	37,924	-12%	-8%	39,062	40,234
1200000 EMPLOYEE HEALTH CARE	401,335	375,038	418,185	418,185	389,325	419,359	0%	8%	448,714	480,124
1220000 REIMB-HRA DEDUCTIBLE	20,501	15,813	19,488	19,488	19,488	20,462	5%	5%	21,485	22,560
1960000 WORKERS' COMPENSATION	94,761	96,902	99,832	99,832	104,679	113,782	14%	9%	118,333	123,066
TOTAL PERSONAL SERVICES	5,090,630	5,095,057	5,266,340	5,266,340	5,141,435	5,055,747	-4%	-2%	5,255,879	5,457,738
CONTRACTUAL SERVICES										
2030000 MEDICAL SERVICES	1,846	1,305	8,100	8,100	10,700	9,625	19%	-10%	9,750	9,850
2090000 MISC. OUTSIDE PERSONAL SERVICES	1,399	22,979	17,300	17,300	16,960	18,010	4%	6%	18,760	19,525
2100000 POSTAGE	1,218	731	870	870	820	840	-3%	2%	855	870
2130000 TRAVEL & TRAINING	19,467	30,754	30,390	30,390	26,180	46,054	52%	76%	33,620	34,340
2160000 PRINTING AND PHOTOGRAPHY	940	1,911	1,500	1,500	2,000	1,500	0%	-25%	1,500	1,500
2330000 TELEPHONE	27,809	28,523	31,711	31,711	31,160	28,180	-11%	-10%	29,541	30,968
2370000 MAINTENANCE & REPAIR EQUIPMENT	10,627	8,730	12,922	12,922	13,906	9,629	-25%	-31%	11,312	11,397
2550000 DUES & MEMBERSHIPS	2,920	2,252	3,385	3,385	3,210	3,675	9%	14%	3,625	3,625
2700000 CONTRACTUAL SERVICE	488,139	508,768	499,471	499,471	513,312	481,642	-4%	-6%	488,246	498,021
TOTAL CONTRACTUAL SERVICES	554,365	605,954	605,649	605,649	618,248	599,155	-1%	-3%	597,209	610,096
COMMODITIES										
3010000 OFFICE SUPPLIES	14,412	21,030	17,000	17,000	15,500	13,600	-20%	-12%	13,600	13,600
3070000 OPERATING SUPPLIES & EQUIPMENT	20,387	19,808	16,300	16,300	30,300	41,700	156%	38%	41,900	42,900
3160000 CLOTHING & UNIFORMS	19,884	18,859	21,500	21,500	28,500	23,000	7%	-19%	42,750	28,500
3220000 FOOD & BEVERAGE	7,732	7,914	5,615	5,615	6,710	5,800	3%	-14%	5,900	6,000
3320000 AWARDS, RECOGNITION & BADGES	6,753	4,180	1,000	1,000	3,450	3,450	245%	0%	1,550	1,550
3420000 COMMUNITY RELATIONS - SUPPLIES	4,250	4,313	4,500	4,500	4,500	5,700	27%	27%	6,100	6,300
TOTAL COMMODITIES	73,419	76,105	65,915	65,915	88,960	93,250	41%	5%	111,800	98,850

(continued)

10X1200 POLICE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>CAPITAL OUTLAY</u>										
5150000 OTHER EQUIPMENT	0	42,875	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	42,875	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	5,718,413	5,819,992	5,937,904	5,937,904	5,848,643	5,748,152	-3%	-2%	5,964,888	6,166,684
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	80,886	104,589	106,621	106,621	106,621	225,846	112%	112%	227,967	211,585
TOTAL TRANSFERS OUT	80,886	104,589	106,621	106,621	106,621	225,846	112%	112%	227,967	211,585
TOTAL 1200 EXPENDITURES & TRANSFERS OUT	\$5,799,299	\$5,924,581	\$6,044,525	\$6,044,525	\$5,955,264	\$5,973,998	-1%	0%	\$6,192,855	\$6,378,269



10 GENERAL FUND - PARKING CONTROL

10X1201 PARKING CONTROL	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$158,560	\$159,768	\$147,201	\$147,201	\$129,280	\$113,215	-23%	-12%	\$117,142	\$121,207
1020000 OVERTIME	1,732	2,565	3,000	3,000	3,300	4,000	33%	21%	4,140	4,285
1040000 MISCELLANEOUS	362	361	194	194	418	504	160%	21%	514	524
1140000 FICA - EMPLOYER PORTION	11,439	11,506	11,582	11,582	10,011	8,929	-23%	-11%	9,242	9,565
1160000 PENSION PLAN	17,200	17,312	16,001	16,001	14,619	11,111	-31%	-24%	11,555	12,018
1180000 GROUP LIFE INS. PREMIUM	560	587	514	514	516	418	-19%	-19%	427	435
1190000 DENTAL HEALTH INSURANCE	3,950	3,348	3,617	3,617	3,060	2,685	-26%	-12%	2,766	2,849
1200000 EMPLOYEE HEALTH CARE	32,663	32,033	38,612	38,612	32,982	34,500	-11%	5%	36,915	39,499
1220000 REIMB-HRA DEDUCTIBLE	1,592	1,228	2,878	2,878	4,393	2,995	4%	-32%	3,115	3,240
1960000 WORKERS' COMPENSATION	4,524	4,627	4,278	4,278	4,487	3,861	-10%	-14%	4,015	4,176
TOTAL PERSONAL SERVICES	232,582	233,335	227,877	227,877	203,066	182,218	-20%	-10%	189,830	197,799
<u>CONTRACTUAL SERVICES</u>										
2160000 PRINTING AND PHOTOGRAPHY	850	13,489	2,100	2,100	2,100	13,300	533%	533%	8,200	5,400
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	185	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	850	13,674	2,100	2,100	2,100	13,300	533%	533%	8,200	5,400
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	116	119	300	300	300	500	67%	67%	500	500
3070000 OPERATING SUPPLIES & EQUIP.	1,654	1,293	1,800	1,800	1,800	1,800	0%	0%	1,800	1,800
3160000 CLOTHING & UNIFORMS	453	1,219	1,500	1,500	2,100	2,200	47%	5%	2,200	2,200
TOTAL COMMODITIES	2,224	2,632	3,600	3,600	4,200	4,500	25%	7%	4,500	4,500
TOTAL EXPENDITURES	235,655	249,640	233,577	233,577	209,366	200,018	-14%	-4%	202,530	207,699
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	17,531	23,018	20,440	20,440	20,440	22,385	10%	10%	22,385	22,385
TOTAL TRANSFERS OUT	17,531	23,018	20,440	20,440	20,440	22,385	10%	10%	22,385	22,385
TOTAL 1201 EXPENDITURES & TRANSFERS OUT	\$253,186	\$272,658	\$254,017	\$254,017	\$229,806	\$222,403	-12%	-3%	\$224,915	\$230,084

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DEPARTMENT OF FIRE

Funded Staffing			
	2013	2014	2015
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	0	2	2
Firefighter/Paramedic	22	21	21
Firefighter/EMT	2	1	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	2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents surveyed who feel safe	94%	94%	94%	95%	95%
	% of residents surveyed rating EMS service as good or better	100%	97%	100%	96%	96%
Financial	Fire/EMS cost per capita	\$86	\$86	\$92	\$95	\$96
Process	Response time for priority EMS calls (dispatch receipt to arrival on scene)	5:07	5:30	4:53	5:00	5:00
	% of fires contained to room of origin	100%	100%	97%	100%	100%
	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	67%	60%	60%	40%	40%
People	Annual training hours per employee	171	166	160	180	180
	% of employees meeting requirements to promote*	82%	85%	68%	70%	72%
	Employee Engagement Index (actual results)	3.83	3.71	--	4.26	--

* The percentage of employees meeting requirements to promote decreased due to several retirements and an influx of new employees who have not yet met all requirements.

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 35 uniformed members and one civilian. The staff consists of the Fire Chief, Assistant Fire Chief/Fire Marshal and Administrative Secretary, and three 11-person crews 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.

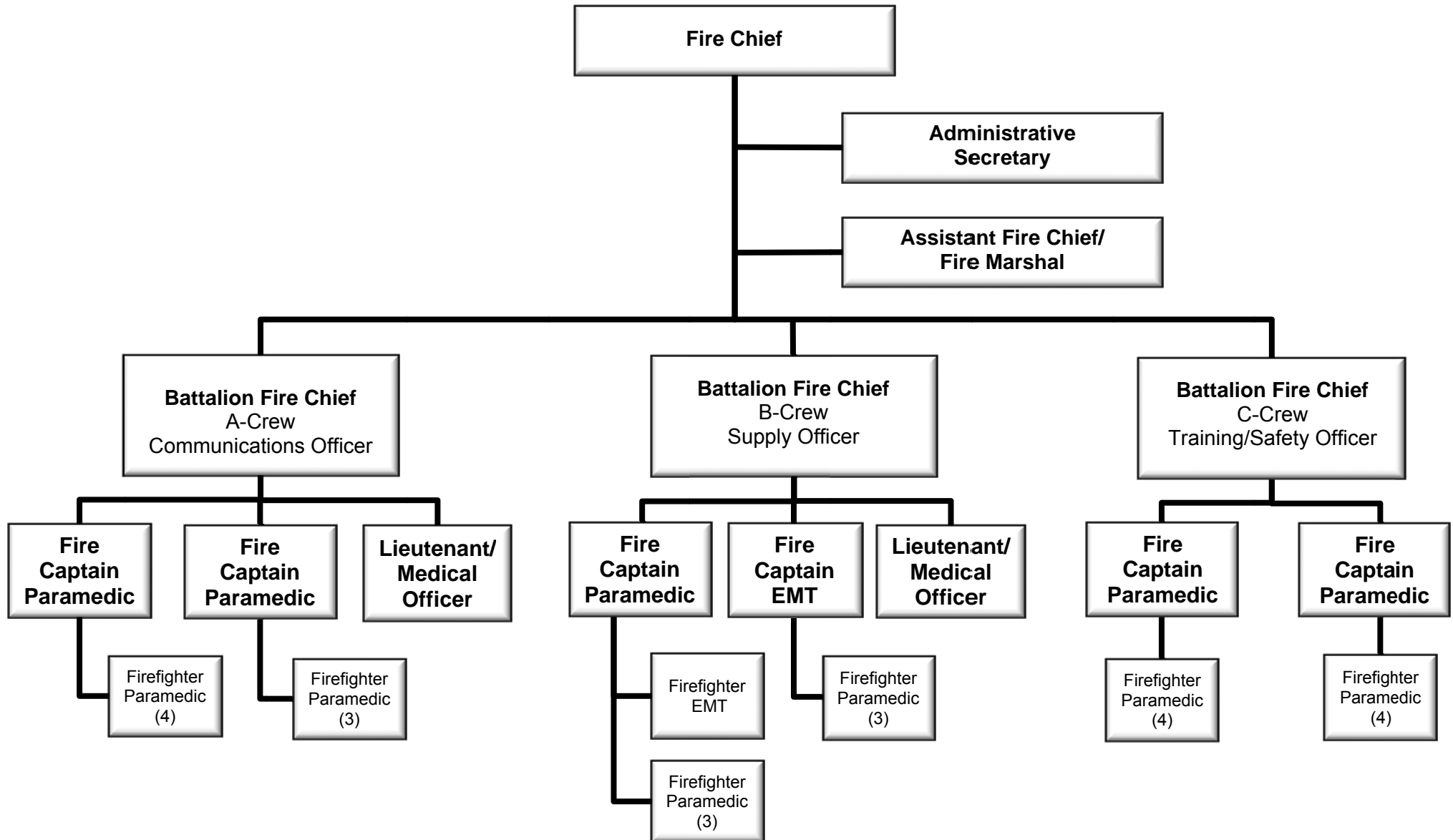
Key Intended Outcome

Public Safety

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



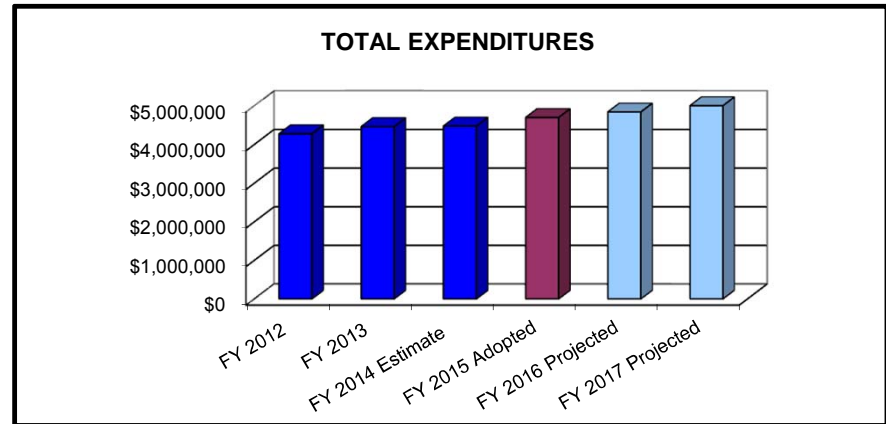
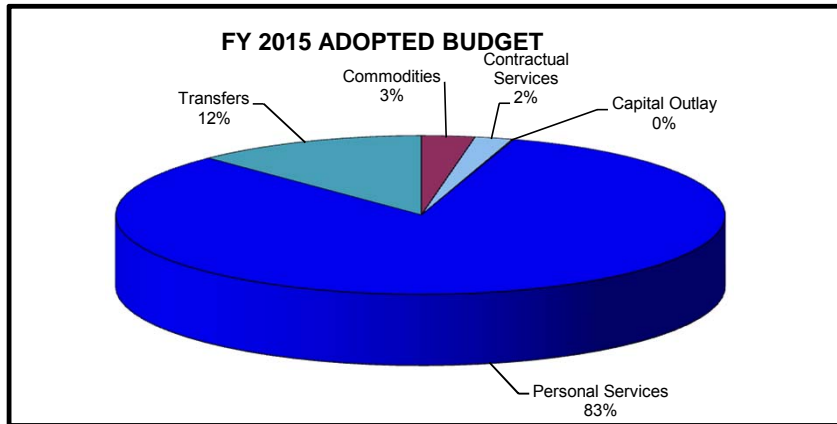
City of Clayton Fire Department





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: FIRE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1300				
FIRE - BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$3,664,469	\$3,862,548	\$3,910,667	\$3,943,167	\$3,856,818	\$3,889,426	-1%	1%	\$4,024,106	\$4,179,213
CONTRACTUAL SERVICES	105,524	100,310	88,782	88,782	93,444	93,474	5%	0%	97,912	97,260
COMMODITIES	113,701	124,079	128,196	128,196	126,812	132,406	3%	4%	126,496	129,796
CAPITAL OUTLAY	6,209	0	4,000	4,000	0	4,000	0%	100%	4,000	14,000
TOTAL EXPENDITURES	3,889,905	4,086,938	4,131,645	4,164,145	4,077,074	4,119,306	0%	1%	4,252,514	4,420,269
TRANSFERS OUT	384,793	373,380	395,868	395,868	395,868	576,299	46%	46%	586,068	593,852
TOTAL FIRE	\$4,274,698	\$4,460,318	\$4,527,513	\$4,560,013	\$4,472,942	\$4,695,605	4%	5%	\$4,838,582	\$5,014,121





10 GENERAL FUND - FIRE

10X1300 FIRE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$2,406,560	\$2,484,438	\$2,527,244	\$2,527,244	\$2,473,964	\$2,521,039	0%	2%	\$2,594,801	\$2,686,669
1020000 OVERTIME	142,204	212,928	152,319	182,519	182,519	177,302	16%	-3%	183,508	189,930
1040000 MISCELLANEOUS	7,580	7,277	726	726	1,132	504	-31%	-55%	514	524
1080000 HOLIDAY PAY	53,160	52,800	61,920	61,920	62,005	63,245	2%	2%	65,142	66,433
1140000 FICA - EMPLOYER PORTION	191,124	202,549	204,263	206,563	196,550	212,447	4%	8%	219,883	227,579
1160000 PENSION PLAN	392,796	434,812	423,525	423,525	425,165	376,158	-11%	-12%	391,205	406,853
1180000 GROUP LIFE INS. PREMIUM	8,671	9,138	9,237	9,237	9,240	9,768	6%	6%	9,963	10,163
1190000 DENTAL HEALTH INSURANCE	35,157	30,321	34,558	34,558	29,880	26,951	-22%	-10%	27,760	28,592
1200000 EMPLOYEE HEALTH CARE	279,296	280,357	325,824	325,824	297,602	307,990	-5%	3%	329,549	352,618
1220000 REIMB-HRA DEDUCTIBLE	13,277	10,240	12,253	12,253	12,253	12,743	4%	4%	13,252	13,782
1960000 WORKERS' COMPENSATION	134,644	137,687	158,798	158,798	166,508	181,278	14%	9%	188,529	196,070
TOTAL PERSONAL SERVICES	3,664,469	3,862,548	3,910,667	3,943,167	3,856,818	3,889,426	-1%	1%	4,024,106	4,179,213
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	0	1,000	1,000	1,000	0	-100%	-100%	1,000	1,000
2030000 MEDICAL SERVICES	20,962	22,333	20,440	20,440	20,440	27,590	35%	35%	27,190	27,590
2100000 POSTAGE	588	434	670	670	420	430	-36%	2%	440	450
2130000 TRAVEL & TRAINING	39,236	31,491	15,579	15,579	16,200	17,225	11%	6%	17,475	19,670
2160000 PRINTING AND PHOTOGRAPHY	2,763	10,201	8,670	8,670	8,550	4,800	-45%	-44%	8,800	4,800
2330000 TELEPHONE	17,292	15,142	12,704	12,704	13,209	13,869	9%	5%	14,564	15,290
2370000 MAINTENANCE & REPAIR EQUIP.	15,011	13,410	20,660	20,660	20,885	21,071	2%	1%	21,088	21,105
2550000 DUES & MEMBERSHIPS	2,322	2,798	3,405	3,405	3,655	3,330	-2%	-9%	3,330	3,330
2700000 CONTRACTUAL SERVICES	7,351	4,502	5,654	5,654	9,085	5,159	-9%	-43%	4,025	4,025
TOTAL CONTRACTUAL SERVICES	105,524	100,310	88,782	88,782	93,444	93,474	5%	0%	97,912	97,260
COMMODITIES										
3010000 OFFICE SUPPLIES	6,838	6,267	10,860	10,860	9,476	11,220	3%	18%	11,220	11,220
3070000 OPERATING SUPPLIES & EQUIP.	31,936	31,883	27,740	27,740	27,740	27,740	0%	0%	27,740	27,740
3110000 EQUIPMENT PARTS	1,574	1,061	1,600	1,600	1,600	10,590	562%	562%	4,650	7,950
3160000 CLOTHING & UNIFORMS	42,044	53,772	50,826	50,826	50,826	50,826	0%	0%	50,856	50,856
3200000 MEDICAL SUPPLIES	25,863	24,430	28,100	28,100	28,100	28,100	0%	0%	28,100	28,100
3210000 MEETINGS & RECEPTIONS	4,246	4,063	7,470	7,470	7,470	2,330	-69%	-69%	2,330	2,330
3320000 AWARDS, RECOGNITION & BADGES	1,200	2,604	1,600	1,600	1,600	1,600	0%	0%	1,600	1,600
TOTAL COMMODITIES	113,701	124,079	128,196	128,196	126,812	132,406	3%	4%	126,496	129,796
CAPITAL OUTLAY										
5030000 OFFICE FURNITURE & EQUIPMENT	0	0	4,000	4,000	0	4,000	0%	100%	4,000	4,000
5050000 RADIO & COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0%	0%	0	10,000
5060000 BUILDING TOOLS, SHOP & CONSTRUCTION	6,209	0	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	6,209	0	4,000	4,000	0	4,000	0%	100%	4,000	14,000
TOTAL EXPENDITURES	3,889,905	4,086,938	4,131,645	4,164,145	4,077,074	4,119,306	0%	1%	4,252,514	4,420,269
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	384,793	373,380	395,868	395,868	395,868	576,299	46%	46%	586,068	593,852
TOTAL TRANSFERS OUT	384,793	373,380	395,868	395,868	395,868	576,299	46%	46%	586,068	593,852
TOTAL 1300 EXPENDITURES & TRANSFERS OUT	\$4,274,698	\$4,460,318	\$4,527,513	\$4,560,013	\$4,472,942	\$4,695,605	4%	5%	\$4,838,582	\$5,014,121



DEPARTMENT OF PUBLIC WORKS

Funded Staffing			
	2013	2014	2015
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Civil Engineer II	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	1	1
Labor Foreman	2	2	2
Laborer	7	7	7
Total Street Maintenance	13	12	12
<u>Building Maintenance</u>			
Facilities Maintenance Supervisor	0	1	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
Total Building Maintenance	2	3	3
<u>Fleet Maintenance</u>			
Fleet and Building Manager	1	0	0
Mechanic Foreman	1	1	1
Mechanic	2	2	2
Total Fleet Maintenance	4	3	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	28	27	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.

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.

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.

Goal

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

Key Intended Outcome

Transportation

Performance Measures (by Fiscal Year):

Category	Measure	2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents rating streets as good or better*	91%	70%	77%	75%	85%
	% of businesses rating streets as good or better	81%	--	--	75%	80%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths**	\$19,500	\$23,200	\$20,459	\$41,600	\$70,200
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	91%	87%	82%	80%	80%
	Linear Miles of dedicated/shared bicycle routes	7%	7%	7%	7%	7%
	Annual sidewalk defects per 1000 linear feet	1.03	2.07	--	1.50	1.50
People	Annual training hours per employee	15	30	25	25	25
	Employee Engagement Index (actual results)	4.21	4.25	--	4.32	--

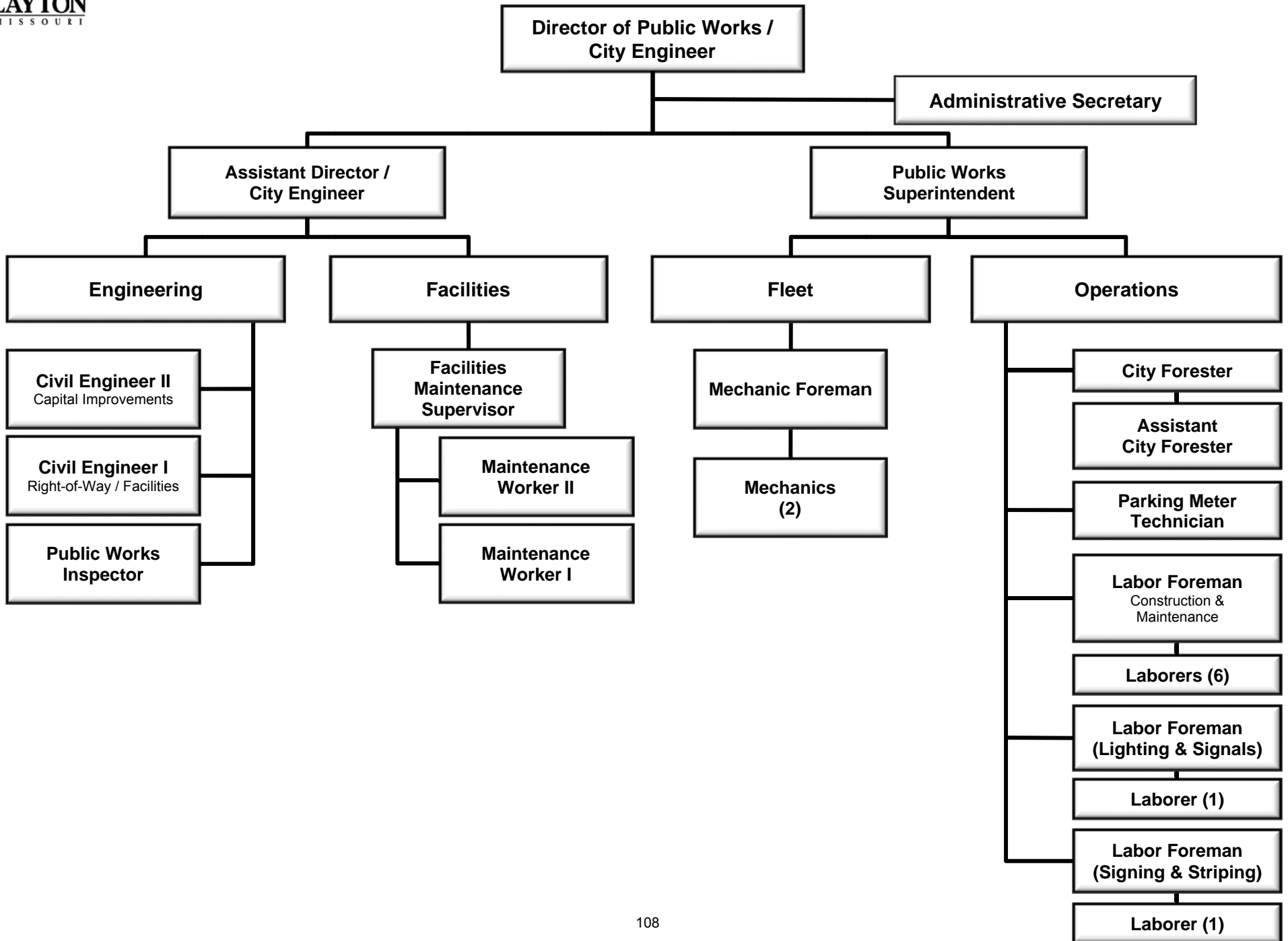
* Anticipate significant increase in FY 2015 due to the majority of streets being resurfaced as part of the bond issue.

** Significant increases in FY 2014 and FY 2015 over previous years due to the majority of streets being resurfaced as part of the bond issue.

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



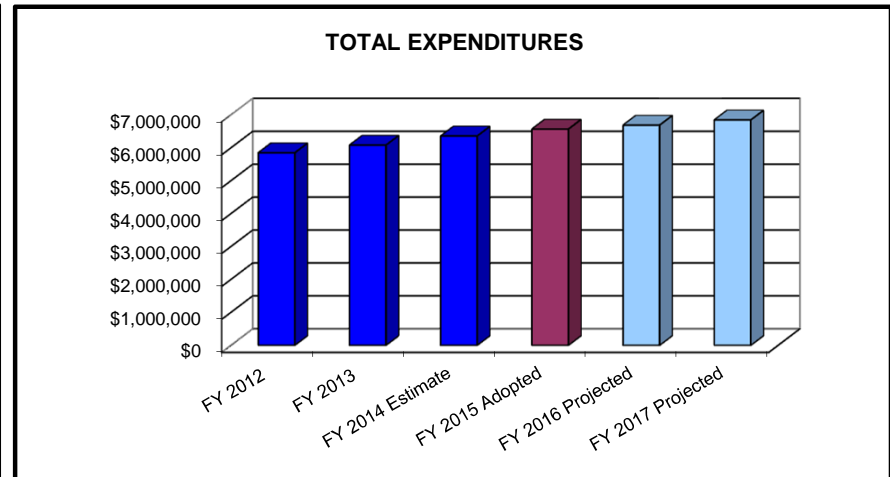
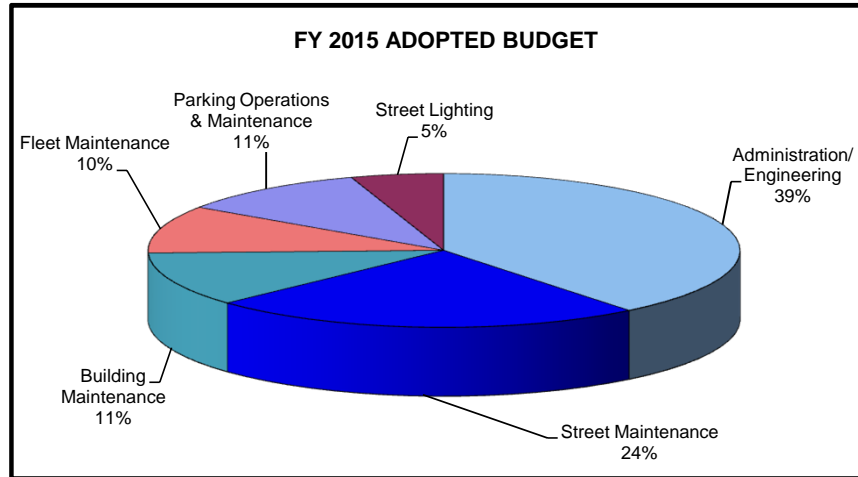
City of Clayton Public Works Department





SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: PUBLIC WORKS						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1400-1409				
PUBLIC WORKS DEPARTMENT - BY PROGRAM	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
ADMINISTRATION / ENGINEERING	\$2,356,101	\$2,402,488	\$2,552,369	\$2,552,369	\$2,488,804	\$2,577,925	1%	4%	\$2,641,109	\$2,695,949
STREET MAINTENANCE	1,431,099	1,457,589	1,534,110	1,541,110	1,504,151	1,561,827	2%	4%	1,525,726	1,581,465
BUILDING MAINTENANCE	483,164	580,120	665,604	665,604	708,503	750,579	13%	6%	747,175	776,685
FLEET MAINTENANCE	682,189	617,756	691,465	691,465	656,372	657,479	-5%	0%	695,369	680,928
PARKING OPERATIONS & MAINTENANCE	627,917	698,509	692,970	692,970	676,126	688,203	-1%	2%	720,170	730,968
STREET LIGHTING	268,604	324,159	315,357	315,357	323,760	332,764	6%	3%	358,948	380,489
TOTAL PUBLIC WORKS	\$5,849,074	\$6,080,622	\$6,451,875	\$6,458,875	\$6,357,716	\$6,568,777	2%	3%	\$6,688,496	\$6,846,483





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PUBLIC WORKS

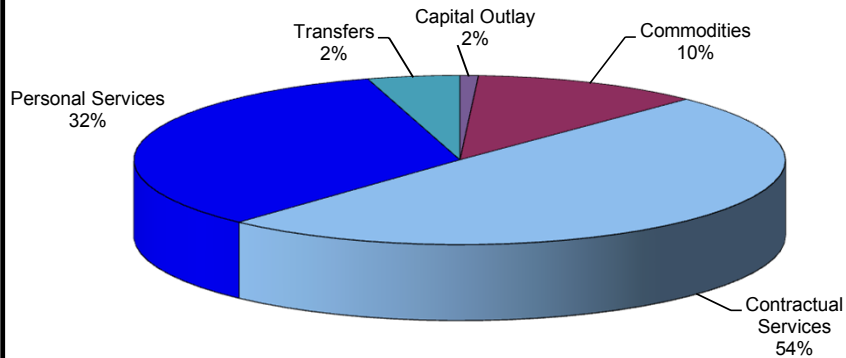
FUND: GENERAL

CATEGORY: ALL

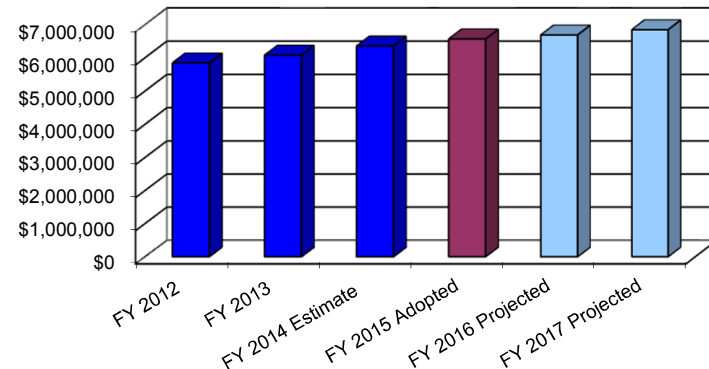
PROGRAM ACCOUNTS: 1400-1409

PUBLIC WORKS DEPARTMENT - BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$2,087,508	\$2,078,147	\$2,262,328	\$2,269,328	\$2,156,735	\$2,207,862	-2%	2%	\$2,291,864	\$2,379,291
CONTRACTUAL SERVICES	2,789,068	2,986,348	3,181,823	3,166,823	3,208,183	3,255,782	2%	1%	3,299,196	3,356,111
COMMODITIES	634,895	603,760	665,562	665,562	635,136	745,364	12%	17%	680,907	693,165
CAPITAL OUTLAY	102,711	131,917	67,000	82,000	82,500	59,500	-11%	-28%	112,500	89,500
TOTAL EXPENDITURES	5,614,182	5,800,172	6,176,713	6,183,713	6,082,554	6,268,508	1%	3%	6,384,467	6,518,067
TRANSFERS OUT	234,891	280,450	275,162	275,162	275,162	300,269	9%	9%	304,029	328,416
TOTAL PUBLIC WORKS	\$5,849,074	\$6,080,622	\$6,451,875	\$6,458,875	\$6,357,716	\$6,568,777	2%	3%	\$6,688,496	\$6,846,483

FY 2015 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - ENGINEERING

10X1401 ENGINEERING	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$414,887	\$392,461	\$429,456	\$429,456	\$376,153	\$434,673	1%	16%	\$449,886	\$465,632
1020000 OVERTIME	1,227	3,072	2,800	2,800	2,500	2,800	0%	12%	2,898	2,999
1030000 PART-TIME	20,435	21,788	13,000	13,000	21,000	17,000	31%	-19%	17,425	17,861
1040000 MISCELLANEOUS	266	265	264	264	264	264	0%	0%	269	275
1140000 FICA - EMPLOYER PORTION	32,833	31,059	34,082	34,082	31,515	35,170	3%	12%	36,401	37,675
1150000 DEFERRED COMPENSATION	0	0	0	0	3,100	5,000	100%	61%	5,000	5,000
1160000 PENSION PLAN	25,800	44,758	47,548	47,548	41,013	42,659	-10%	4%	44,366	46,141
1180000 GROUP LIFE INS. PREMIUM	1,413	1,840	1,470	1,470	1,470	1,575	7%	7%	1,606	1,639
1190000 DENTAL HEALTH INSURANCE	3,950	3,591	4,986	4,986	3,672	4,501	-10%	23%	4,636	4,775
1200000 EMPLOYEE HEALTH CARE	36,413	40,757	53,970	53,970	46,243	40,980	-24%	-11%	43,849	46,918
1220000 REIMB-HRA DEDUCTIBLE	1,900	1,465	1,805	1,805	1,805	2,000	11%	11%	2,200	2,400
1960000 WORKERS' COMPENSATION	4,982	5,094	4,821	4,821	5,055	6,036	25%	19%	6,277	6,528
TOTAL PERSONAL SERVICES	544,106	546,150	594,202	594,202	533,790	592,658	0%	11%	614,814	637,843
CONTRACTUAL SERVICES										
2100000 POSTAGE	894	473	1,520	1,520	605	620	-59%	2%	630	645
2130000 TRAVEL & TRAINING	3,465	4,615	11,320	11,320	9,602	10,880	-4%	13%	10,880	12,130
2150000 ADVERTISING	0	1,700	1,500	1,500	600	1,700	13%	183%	1,700	1,700
2160000 PRINTING AND PHOTOGRAPHY	166	713	1,750	1,750	1,750	1,750	0%	0%	1,750	1,750
2330000 TELEPHONE	18,883	20,399	24,149	24,149	25,766	27,054	12%	5%	28,407	29,827
2370000 MAINTENANCE & REPAIR EQUIP.	0	213	1,275	1,275	1,374	882	-31%	-36%	900	917
2550000 DUES & MEMBERSHIPS	1,654	1,448	1,107	1,107	1,061	1,676	51%	58%	1,645	1,710
2700000 CONTRACTUAL SERVICES	64,232	59,213	100,530	85,530	85,310	80,310	-20%	-6%	85,910	85,910
4020000 RECYCLING COMMITTEE	2,002	(990)	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
4040000 REFUSE COLLECTION	1,698,647	1,746,558	1,792,733	1,792,733	1,792,733	1,819,624	2%	2%	1,856,017	1,883,857
TOTAL CONTRACTUAL SERVICES	1,789,943	1,834,342	1,937,884	1,922,884	1,920,801	1,946,496	0%	1%	1,989,839	2,020,446
COMMODITIES										
3010000 OFFICE SUPPLIES	1,937	1,958	910	910	1,450	1,480	63%	2%	1,510	1,540
3020000 PUBLICATIONS	21	0	200	200	150	200	0%	33%	200	200
3070000 OPERATING SUPPLIES & EQUIP.	459	1,106	550	550	550	550	0%	0%	550	1,250
3160000 CLOTHING & UNIFORMS	906	637	1,500	1,500	1,500	1,530	2%	2%	1,560	1,590
3210000 MEETINGS & RECEPTIONS	1,787	1,914	3,400	3,400	1,840	2,820	-17%	53%	1,660	2,100
3220000 FOOD & BEVERAGE	202	172	812	812	812	516	-36%	-36%	520	524
TOTAL COMMODITIES	5,312	5,787	7,372	7,372	6,302	7,096	-4%	13%	6,000	7,204

(continued)

10X1401 ENGINEERING	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>CAPITAL OUTLAY</u>										
5030000 CAPITAL OUTLAY	0	0	0	15,000	15,000	0	0%	-100%	0	0
TOTAL CAPITAL OUTLAY	0	0	0	15,000	15,000	0	0%	-100%	0	0
TOTAL EXPENDITURES	2,339,361	2,386,279	2,539,458	2,539,458	2,475,893	2,546,250	0%	3%	2,610,653	2,665,493
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	16,740	16,209	12,911	12,911	12,911	31,675	145%	145%	30,456	30,456
TOTAL TRANSFERS OUT	16,740	16,209	12,911	12,911	12,911	31,675	145%	145%	30,456	30,456
TOTAL 1401 EXPENDITURES & TRANSFERS OUT	\$2,356,101	\$2,402,488	\$2,552,369	\$2,552,369	\$2,488,804	\$2,577,925	1%	4%	\$2,641,109	\$2,695,949



10 GENERAL FUND - STREET MAINTENANCE

10X1403	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
STREET MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$620,607	\$633,887	\$618,268	\$618,268	\$610,898	\$608,125	-2%	0%	\$629,409	\$651,439
1020000 OVERTIME	17,794	25,575	45,000	52,000	52,000	29,000	-36%	-44%	30,015	31,066
1030000 PART-TIME	31,279	19,620	44,000	44,000	49,000	49,000	11%	0%	50,225	51,481
1040000 MISCELLANEOUS	1,642	1,637	1,283	1,283	1,302	1,128	-12%	-13%	1,151	1,174
1140000 FICA - EMPLOYER PORTION	49,382	49,118	54,204	54,204	54,100	52,575	-3%	-3%	54,415	56,320
1160000 PENSION PLAN	60,200	67,180	68,441	68,441	59,045	59,682	-13%	1%	62,070	64,552
1180000 GROUP LIFE INS. PREMIUM	2,376	2,374	2,255	2,255	2,255	2,294	2%	2%	2,340	2,386
1190000 DENTAL HEALTH INSURANCE	13,038	10,941	10,947	10,947	10,498	8,752	-20%	-17%	9,015	9,285
1200000 EMPLOYEE HEALTH CARE	100,806	92,569	97,637	97,637	92,687	85,852	-12%	-7%	91,862	98,292
1220000 REIMB-HRA DEDUCTIBLE	5,350	4,127	5,086	5,086	5,086	5,291	4%	4%	5,503	5,723
1960000 WORKERS' COMPENSATION	35,340	36,140	39,257	39,257	41,163	45,407	16%	10%	47,223	49,112
TOTAL PERSONAL SERVICES	937,814	943,168	986,378	993,378	978,034	947,106	-4%	-3%	983,227	1,020,828
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	4,965	5,411	5,810	5,810	5,635	5,990	3%	6%	5,990	5,990
2150000 ADVERTISING	0	0	250	250	250	250	0%	0%	250	250
2310000 WATER	21,223	11,515	36,598	36,598	36,598	24,696	-33%	-33%	25,826	26,992
2320001 ELECTRICITY	29	0	0	0	0	0	0%	0%	0	0
2350000 MAINTENANCE & REPAIR STRUCTURES	6,284	21,503	12,500	12,500	27,500	27,500	120%	0%	27,500	27,500
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,203	636	0	0	0	0	0%	0%	0	0
2380000 MAINTENANCE & REPAIR - RADIO	195	430	500	500	500	0	-100%	-100%	0	0
2420000 RENTALS	863	1,522	3,000	3,000	3,000	4,000	33%	33%	4,000	4,000
2530000 LANDFILL CHARGES	5,368	3,028	6,000	6,000	4,500	4,500	-25%	0%	4,500	4,500
2550000 DUES & MEMBERSHIPS	939	425	970	970	1,030	665	-31%	-35%	665	665
2700000 CONTRACTUAL SERVICES	34,794	8,102	13,100	13,100	12,100	32,100	145%	165%	12,100	12,100
2810000 REQUIRED TRAINING	698	685	800	800	800	800	0%	0%	800	800
TOTAL CONTRACTUAL SERVICES	76,561	53,257	79,528	79,528	91,913	100,501	26%	9%	81,631	82,797
COMMODITIES										
3010000 OFFICE SUPPLIES	803	946	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3020000 PUBLICATIONS	78	73	150	150	150	150	0%	0%	150	150
3160000 CLOTHING & UNIFORMS	5,525	6,034	5,900	5,900	5,900	5,900	0%	0%	5,900	5,900
3170000 AGRICULTURAL SUPPLIES	29,255	27,591	28,000	28,000	26,000	26,000	-7%	0%	26,000	26,000
3190000 HARDWARE & HAND TOOLS	4,156	6,787	6,000	6,000	6,000	6,000	0%	0%	6,000	6,000
3200000 MEDICAL SUPPLIES	283	750	800	800	800	900	13%	13%	900	900
3210000 MEETINGS & RECEPTIONS	1,111	939	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3250000 STREET MAINTENANCE MATERIALS	27,457	19,347	25,000	25,000	25,000	25,000	0%	0%	25,000	18,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	2,000	19,796	14,000	14,000	12,000	12,500	-11%	4%	12,500	12,500

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10X1403		FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
STREET MAINTENANCE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
3270000	LUMBER & WOOD PRODUCTS	0	326	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
3280000	PAINTS & PAINTING SUPPLIES	12,326	12,126	14,000	14,000	10,000	12,500	-11%	25%	14,500	14,500
3280001	PAINT-TRAFFIC CONTROL	3,098	3,892	5,000	5,000	5,000	5,000	0%	0%	5,000	5,000
3300000	STEEL, IRON & METAL PRODUCTS	487	2,928	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
3400000	OTHER OPERATING SUPPLIES	72,945	36,179	58,000	58,000	49,000	126,750	119%	159%	66,750	66,750
3460000	EMERGENCY CREW MEALS	769	988	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3600000	STREET FURNITURE & TRASH CONTAINERS	7,284	21,367	16,500	16,500	10,500	10,000	-39%	-5%	10,000	10,000
3640000	TRAFFIC CONTROL SIGNS	4,544	13,314	14,500	14,500	11,500	8,500	-41%	-26%	8,500	8,500
TOTAL COMMODITIES		172,121	173,385	196,050	196,050	170,050	247,400	26%	45%	189,400	182,400
<u>CAPITAL OUTLAY</u>											
5020000	BUILDINGS, STRUCTURES & IMPROVEMENTS	0	11,742	0	0	5,000	0	0%	-100%	0	0
5030000	CAPITAL OUTLAY	36,087	38,672	40,000	40,000	27,000	25,000	-38%	-7%	25,000	25,000
5050000	RADIO & COMMUNICATION EQUIPMENT	572	0	0	0	0	0	0%	0%	0	0
5060000	BUILDING TOOLS, SHOP & CONSTR. EQP.	15,089	6,551	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY		51,748	56,965	40,000	40,000	32,000	25,000	-38%	-22%	25,000	25,000
TOTAL EXPENDITURES		1,238,244	1,226,776	1,301,956	1,308,956	1,271,997	1,320,007	1%	4%	1,279,258	1,311,025
<u>TRANSFERS OUT</u>											
9270000	TRANSFER TO EQUIPMENT FUND	192,855	230,813	232,154	232,154	232,154	241,820	4%	4%	246,468	270,440
TOTAL TRANSFERS OUT		192,855	230,813	232,154	232,154	232,154	241,820	4%	4%	246,468	270,440
TOTAL 1403 EXPENDITURES & TRANSFERS OUT		\$1,431,099	\$1,457,589	\$1,534,110	\$1,541,110	\$1,504,151	\$1,561,827	2%	4%	\$1,525,726	\$1,581,465



10 GENERAL FUND - BUILDING MAINTENANCE

10X1404	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
BUILDING MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$80,099	\$84,120	\$138,857	\$138,857	\$136,993	\$142,824	3%	4%	\$147,822	\$152,996
1020000 OVERTIME	1,306	880	2,500	2,500	2,500	4,500	80%	80%	4,658	4,821
1040000 MISCELLANEOUS	169	169	168	168	168	168	0%	0%	171	175
1140000 FICA - EMPLOYER PORTION	6,175	6,440	10,827	10,827	10,415	11,283	4%	8%	11,678	12,087
1160000 PENSION PLAN	8,600	8,652	15,094	15,094	13,261	14,017	-7%	6%	14,578	15,161
1180000 GROUP LIFE INS. PREMIUM	282	299	481	481	481	530	10%	10%	541	552
1190000 DENTAL HEALTH INSURANCE	997	864	1,926	1,926	1,836	1,691	-12%	-8%	1,742	1,794
1200000 EMPLOYEE HEALTH CARE	7,947	8,015	13,167	13,167	12,717	13,443	2%	6%	14,384	15,391
1220000 REIMB-HRA DEDUCTIBLE	395	305	376	376	376	391	4%	4%	406	423
1960000 WORKERS' COMPENSATION	2,356	2,411	4,484	4,484	4,702	5,191	16%	10%	5,399	5,615
TOTAL PERSONAL SERVICES	108,326	112,155	187,880	187,880	183,449	194,038	3%	6%	201,379	209,014
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	0	361	1,000	1,000	1,000	1,500	50%	50%	1,530	5,160
2300000 NATURAL GAS	54,367	58,627	70,000	70,000	66,000	67,350	-4%	2%	68,670	70,050
2310000 WATER	14,994	14,982	19,000	19,000	19,000	17,570	-8%	-8%	18,160	18,765
2320000 ELECTRICITY	132,040	220,056	185,000	185,000	220,000	226,600	22%	3%	238,000	250,000
2340000 SEWER SERVICE CHARGE	7,523	7,035	20,600	20,600	7,000	7,210	-65%	3%	7,430	7,650
2350000 BUILDING MAINTENANCE	43,675	70,275	79,150	79,150	90,950	78,710	-1%	-13%	80,265	81,820
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,878	-965	300	300	300	310	3%	3%	320	330
2420000 RENTALS	0	0	300	300	300	310	3%	3%	320	330
2550000 DUES & MEMBERSHIPS	0	0	365	365	365	375	3%	3%	375	380
2700000 CONTRACTUAL SERVICES	84,164	60,108	78,560	78,560	78,640	90,945	16%	16%	82,580	84,180
TOTAL CONTRACTUAL SERVICES	338,641	430,478	454,275	454,275	483,555	490,880	8%	2%	497,650	518,665
COMMODITIES										
3050000 MEETINGS & RECEPTIONS/COFFEE	81	0	400	400	400	400	0%	0%	400	400
3070000 OPERATING SUPPLIES & EQUIP.	25,373	11,383	6,750	6,750	13,500	32,010	374%	137%	14,295	14,540
3160000 CLOTHING & UNIFORMS	120	423	600	600	600	900	50%	50%	900	900
3360000 BUILDING MAINTENANCE PARTS	6,219	3,208	8,200	8,200	4,500	6,200	-24%	38%	6,400	6,600
TOTAL COMMODITIES	31,794	15,013	15,950	15,950	19,000	39,510	148%	108%	21,995	22,440
CAPITAL OUTLAY										
5020000 BUILDINGS, STRUCTURES & IMP.	0	19,297	5,000	5,000	20,000	20,000	300%	0%	20,000	20,000
TOTAL CAPITAL OUTLAY	0	19,297	5,000	5,000	20,000	20,000	300%	0%	20,000	20,000
TOTAL EXPENDITURES	478,760	576,943	663,105	663,105	706,004	744,428	12%	5%	741,024	770,119
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	4,403	3,177	2,499	2,499	2,499	6,151	146%	146%	6,151	6,566
TOTAL TRANSFERS OUT	4,403	3,177	2,499	2,499	2,499	6,151	146%	146%	6,151	6,566
TOTAL 1404 EXPENDITURES & TRANSFERS OUT	\$483,164	\$580,120	\$665,604	\$665,604	\$708,503	\$750,579	13%	6%	\$747,175	\$776,685



10 GENERAL FUND - FLEET MAINTENANCE

10X1405 FLEET MAINTENANCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$209,486	\$190,236	\$185,676	\$185,676	\$168,862	\$167,226	-10%	-1%	\$172,904	\$178,780
1020000 OVERTIME	1,358	2,999	3,500	3,500	3,500	3,500	0%	0%	3,623	3,749
1040000 MISCELLANEOUS	338	337	103	103	103	0	-100%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	16,472	15,021	14,480	14,480	13,271	12,678	-12%	-4%	13,122	13,581
1160000 PENSION PLAN	17,200	25,284	20,183	20,183	17,732	16,412	-19%	-7%	17,068	17,751
1180000 GROUP LIFE INS. PREMIUM	796	844	643	643	481	597	-7%	24%	609	621
1190000 DENTAL HEALTH INSURANCE	3,106	2,424	2,728	2,728	1,978	1,691	-38%	-15%	1,742	1,794
1200000 EMPLOYEE HEALTH CARE	18,416	17,128	26,680	26,680	19,776	20,462	-23%	3%	21,894	23,427
1220000 REIMB-HRA DEDUCTIBLE	1,018	785	968	968	968	1,010	4%	4%	1,051	1,093
1960000 WORKERS' COMPENSATION	6,313	6,457	4,587	4,587	4,810	4,489	-2%	-7%	4,669	4,856
TOTAL PERSONAL SERVICES	274,503	261,516	259,548	259,548	231,481	228,064	-12%	-1%	236,680	245,652
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	89	0	4,100	4,100	5,780	1,200	-71%	-79%	5,980	1,200
2160000 PRINTING AND PHOTOGRAPHY	919	370	750	750	750	750	0%	0%	750	750
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,023	1,217	3,600	3,600	3,600	2,600	-28%	-28%	2,600	2,600
2550000 DUES & MEMBERSHIPS	525	475	475	475	479	480	1%	0%	480	480
2600000 LAUNDRY & DRY CLEANING	0	0	0	0	2,366	2,437	100%	3%	2,510	2,585
2700000 CONTRACTUAL SERVICES	37,308	29,886	40,900	40,900	41,990	33,850	-17%	-19%	34,150	34,150
2810000 CERTIFICATIONS	0	0	0	0	3,750	11,100	0%	196%	11,100	11,100
TOTAL CONTRACTUAL SERVICES	39,864	31,948	49,825	49,825	58,715	52,417	5%	-11%	57,570	52,865
COMMODITIES										
3010000 OFFICE SUPPLIES	415	299	300	300	534	400	33%	-25%	400	400
3020000 PUBLICATIONS	0	0	0	0	0	100	100%	100%	100	100
3070000 OPERATING SUPPLIES & EQUIP.	22,910	16,876	7,500	7,500	7,500	10,750	0%	43%	5,500	5,500
3100000 GAS, OIL & LUBRICANTS	244,972	195,477	268,000	268,000	252,000	258,000	-6%	2%	258,000	258,000
3110000 EQUIPMENT PARTS	91,150	96,288	96,000	96,000	96,000	100,800	0%	5%	105,840	111,132
3160000 CLOTHING & UNIFORMS	429	570	750	750	600	600	-20%	0%	600	600
3190000 HAND TOOLS	0	0	0	0	0	2,000	100%	100%	2,000	2,000
3200000 MEDICAL SUPPLIES	0	0	300	300	300	350	0%	17%	350	350
TOTAL COMMODITIES	359,876	309,510	372,850	372,850	356,934	373,000	0%	5%	372,790	378,082
CAPITAL OUTLAY										
5060000 TOOLS, SHOP & CONSTR. EQUIP.	0	2,485	0	0	0	0	0%	0%	24,000	0
TOTAL CAPITAL OUTLAY	0	2,485	0	0	0	0	0%	0%	24,000	0
TOTAL EXPENDITURES	674,243	605,459	682,223	682,223	647,130	653,481	-4%	1%	691,040	676,599
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	7,946	12,297	9,242	9,242	9,242	3,998	-57%	-57%	4,329	4,329
TOTAL TRANSFERS OUT	7,946	12,297	9,242	9,242	9,242	3,998	-57%	-57%	4,329	4,329
TOTAL 1405 EXPENDITURES & TRANSFERS OUT	\$682,189	\$617,756	\$691,465	\$691,465	\$656,372	\$657,479	-5%	0%	\$695,369	\$680,928



10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE

10X1406	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$56,558	\$57,420	\$58,844	\$58,844	\$58,114	\$59,672	1%	3%	\$61,761	\$63,922
1020000 OVERTIME	1,688	317	5,500	5,500	5,500	3,500	-36%	-36%	3,623	3,749
1030000 PART-TIME	4,280	2,652	4,080	4,080	4,080	4,080	0%	0%	4,182	4,287
1040000 MISCELLANEOUS	169	169	168	168	168	168	0%	0%	171	175
1140000 FICA - EMPLOYER PORTION	4,607	4,418	5,094	5,094	4,998	5,158	1%	3%	5,338	5,525
1160000 PENSION PLAN	4,300	6,038	6,396	6,396	5,620	5,856	-8%	4%	6,091	6,334
1180000 GROUP LIFE INS. PREMIUM	205	212	212	212	212	227	7%	7%	232	237
1190000 DENTAL HEALTH INSURANCE	1,134	903	1,020	1,020	931	895	-12%	-4%	922	950
1200000 EMPLOYEE HEALTH CARE	9,424	9,557	11,298	11,298	10,413	11,500	2%	10%	12,305	13,166
1220000 REIMB-HRA DEDUCTIBLE	465	358	442	442	442	459	4%	4%	478	497
1960000 WORKERS' COMPENSATION	14,730	2,151	1,940	1,940	2,034	2,095	8%	3%	2,179	2,266
TOTAL PERSONAL SERVICES	97,560	84,195	94,994	94,994	92,512	93,610	-1%	1%	97,281	101,108
CONTRACTUAL SERVICES										
2130000 TRAVEL AND TRAINING	0	0	750	750	0	1,000	33%	100%	1,000	1,000
2160000 PRINTING AND PHOTOGRAPHY	420	120	950	950	950	975	3%	3%	1,000	1,025
2320000 ELECTRICITY	798	825	1,550	1,550	750	765	-51%	2%	781	797
2340000 SEWER SERVICE CHARGE	0	396	0	0	0	0	0%	0%	0	0
2370000 MAINTENANCE & REPAIR EQUIP.	0	98	1,500	1,500	1,000	1,000	-33%	0%	1,000	1,000
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	10,000	29,508	41,760	41,760	37,300	40,600	-3%	9%	40,900	41,300
2700000 CONTRACTUAL SERVICES	17,898	29,559	20,280	20,280	20,964	24,484	21%	17%	19,329	20,949
2700002 ST. LOUIS COUNTY DR/SHAW PARK DR	60,830	63,694	64,000	64,000	62,714	64,000	0%	2%	65,300	66,600
2700003 CONTRACTUAL SERV. - BONHOMME	95,007	146,177	153,825	153,825	153,825	156,610	2%	2%	159,520	162,430
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	439,761	525,186	539,424	539,424	532,312	544,243	1%	2%	543,639	549,910
COMMODITIES										
3010000 OFFICE SUPPLIES	1,175	3,143	4,000	4,000	4,000	4,500	13%	13%	5,250	6,000
3070000 OPERATING SUPPLIES & EQUIPMENT	14,367	6,182	8,750	8,750	8,750	6,350	-27%	-27%	5,000	3,450
3160000 CLOTHING & UNIFORMS	106	401	400	400	400	400	0%	0%	400	400
3170000 AGRICULTURAL SUPPLIES	6,485	6,505	7,000	7,000	7,000	6,000	-14%	-14%	6,000	6,000
3190000 HARDWARE & HAND TOOLS	967	823	750	750	750	750	0%	0%	750	750
3250000 ASPHALT & ASPHALT PRODUCTS	5,968	2,808	2,500	2,500	2,500	3,000	20%	20%	3,500	4,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	1,536	3,358	4,250	4,250	3,500	2,813	-34%	-20%	2,813	2,813
3270000 LUMBER & WOOD PRODUCTS	0	0	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3280000 PAINTS & PAINTING SUPPLIES	1,487	2,373	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
3300000 STEEL, IRON & METAL PRODUCTS	-44	1,776	2,150	2,150	2,150	1,825	-15%	-15%	1,825	1,825
3340000 PARKING METER & TRAFFIC COUNTERS	2,901	3,356	0	0	0	0	0%	0%	0	0

(continued)

10X1406	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
3380000 ELECTRICAL SUPPLIES	88	20	2,500	2,500	2,500	1,500	-40%	-40%	1,500	1,500
3390000 SIGN FABRICATION & ERECTION	1,811	968	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
3400000 OTHER OPERATING SUPPLIES	0	3,107	1,900	1,900	1,900	0	-100%	-100%	0	0
TOTAL COMMODITIES	36,847	34,821	40,200	40,200	39,450	33,138	-18%	-16%	33,038	32,738
<u>CAPITAL OUTLAY</u>										
5020000 BUILDINGS, STRUCTURES & IMP.	0	1,962	7,500	7,500	7,500	7,500	0%	0%	8,000	8,000
5060000 MACHINERY & EQUIPMENT	44,950	46,663	0	0	0	0	0%	0%	28,000	28,500
6110000 PARKING LOT RESURFACING	6,013	2,041	6,500	6,500	0	7,000	8%	100%	7,500	8,000
TOTAL CAPITAL OUTLAY	50,963	50,666	14,000	14,000	7,500	14,500	4%	93%	43,500	44,500
TOTAL EXPENDITURES	625,131	694,868	688,618	688,618	671,774	685,491	0%	2%	717,458	728,256
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	2,786	3,641	4,352	4,352	4,352	2,712	-38%	-38%	2,712	2,712
TOTAL TRANSFERS OUT	2,786	3,641	4,352	4,352	4,352	2,712	-38%	-38%	2,712	2,712
TOTAL 1406 EXPENDITURES & TRANSFERS OUT	\$627,917	\$698,509	\$692,970	\$692,970	\$676,126	\$688,203	-1%	2%	\$720,170	\$730,968



10 GENERAL FUND - STREET LIGHTING

10X1409 STREET LIGHTING	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$87,298	\$93,356	\$96,980	\$96,980	\$96,795	\$101,334	4%	5%	\$104,880	\$108,551
1020000 OVERTIME	1,381	986	3,000	3,000	3,000	3,000	0%	0%	3,105	3,214
1040000 MISCELLANEOUS	266	265	264	264	264	264	0%	0%	269	275
1140000 FICA - EMPLOYER PORTION	6,597	7,050	7,669	7,669	7,270	8,002	4%	10%	8,282	8,572
1160000 PENSION PLAN	8,600	9,904	10,542	10,542	9,262	9,945	-6%	7%	10,343	10,757
1180000 GROUP LIFE INS. PREMIUM	343	338	340	340	340	376	10%	10%	383	391
1190000 DENTAL HEALTH INSURANCE	1,544	1,383	1,473	1,473	1,473	1,790	22%	22%	1,844	1,899
1200000 EMPLOYEE HEALTH CARE	12,695	11,291	12,562	12,562	12,297	19,821	58%	61%	21,208	22,693
1220000 REIMB-HRA DEDUCTIBLE	929	717	884	884	884	919	4%	4%	956	994
1960000 WORKERS' COMPENSATION	5,546	5,673	5,612	5,612	5,884	6,936	24%	18%	7,213	7,502
TOTAL PERSONAL SERVICES	125,199	130,962	139,326	139,326	137,469	152,386	9%	11%	158,484	164,847
<u>CONTRACTUAL SERVICES</u>										
2320000 ELECTRICITY - STREET LIGHTING	69,471	81,150	83,500	83,500	83,500	85,170	2%	2%	86,875	88,610
2320001 ELECTRICITY - TRAFFIC SIGNALS	29,619	25,415	28,387	28,387	28,387	28,955	2%	2%	34,746	35,440
2370000 MAINTENANCE & REPAIR EQUIP.	1,994	0	3,000	3,000	3,000	2,000	-33%	-33%	2,000	2,000
2700000 CONTRACTUAL SERVICES	3,215	4,573	6,000	6,000	6,000	5,120	-15%	-15%	5,246	5,378
TOTAL CONTRACTUAL SERVICES	104,299	111,137	120,887	120,887	120,887	121,245	0%	0%	128,867	131,428
<u>COMMODITIES</u>										
3190000 HARDWARE & HAND TOOLS	1,022	468	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	144	0	1,500	1,500	1,500	1,000	-33%	-33%	1,000	1,000
3380000 LIGHTING SYSTEMS PARTS	22,910	59,922	25,140	25,140	35,400	37,170	48%	5%	49,029	60,980
3430000 DOWNTOWN AREA HOLIDAY LIGHTING	4,869	4,853	5,500	5,500	5,500	6,050	10%	10%	6,655	7,321
TOTAL COMMODITIES	28,945	65,243	33,140	33,140	43,400	45,220	36%	4%	57,684	70,301
<u>CAPITAL OUTLAY</u>										
5060000 BUILDING TOOLS, SHOP & CONSTR. EQP.	0	2,504	8,000	8,000	8,000	0	-100%	-100%	0	0
TOTAL CAPITAL OUTLAY	0	2,504	8,000	8,000	8,000	0	-100%	-100%	0	0
TOTAL EXPENDITURES	258,443	309,846	301,353	301,353	309,756	318,851	6%	3%	345,035	366,576
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	10,161	14,313	14,004	14,004	14,004	13,913	-1%	-1%	13,913	13,913
TOTAL TRANSFERS OUT	10,161	14,313	14,004	14,004	14,004	13,913	-1%	-1%	13,913	13,913
TOTAL 1409 EXPENDITURES & TRANSFERS OUT	\$268,604	\$324,159	\$315,357	\$315,357	\$323,760	\$332,764	6%	3%	\$358,948	\$380,489



DEPARTMENT OF PARKS AND RECREATION

Funded Staffing			
	2013	2014	2015
<u>Administration & Recreation</u>			
Director of Parks & Recreation	1	1	1
Parks & Recreation Superintendent	1	0	0
Recreation Manager	0	1	1
Recreation Assistant-Administration	1	1	1
Recreation Assistant-Sports	1	0	0
Recreation Supervisor-Sports	1	1	1
Event Specialist	0.75	0.75	0
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	6	5.25
<u>Parks Maintenance</u>			
Parks Superintendent	1	1	1
Parks Supervisor	2	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	4	3	3
Total Parks Maintenance	9	7	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	13.5	12.75

Mission

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

Description

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

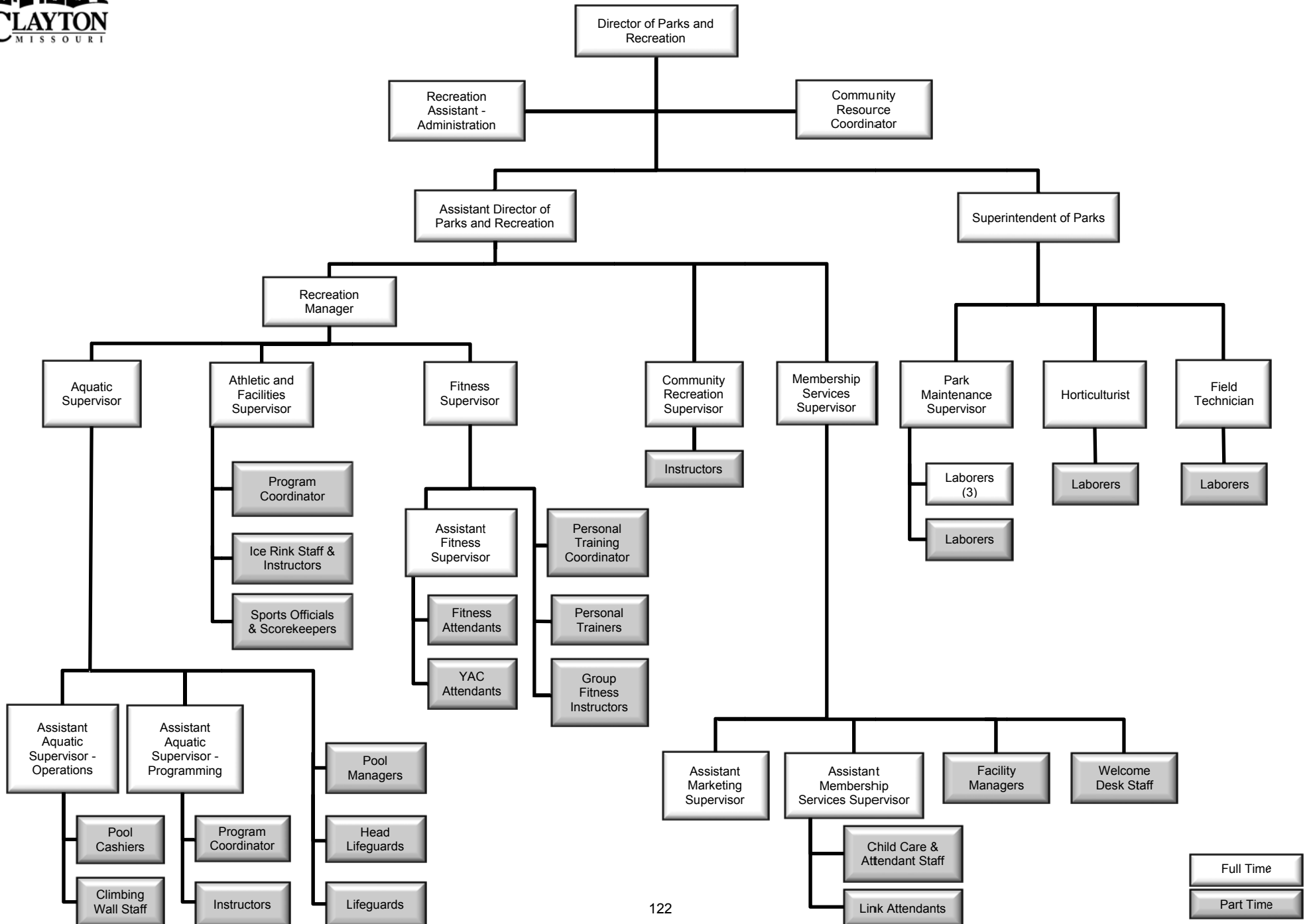
Performance Measures (by Fiscal Year):

Category	Measure	2011 Actual	2012 Actual	2013 Actual	2014 Goal	2015 Goal
Customer	% of residents rating overall satisfaction as good or better	92%	92%	92%	95%	95%
Financial	Cost of park maintenance per acre maintained	\$10,371	\$10,211	\$10,003	\$8,500	\$8,500
	% operating cost recovery for recreation facilities	92%	93%	97%	95%	95%
Process	% of registrants per total capacity of recreation programs	72%	75%	73%	75%	75%
	Acres properly maintained (per park inspection index)	82%	85%	83%	84%	85%
	% households with one or more recreation pass holders	30%	30%	30%	30%	30%
People	Average annual training hours per full-time equivalent employees	35	34	30	30	32
	Employee Engagement Index (actual results)	4.22	4.05	--	4.15	--

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

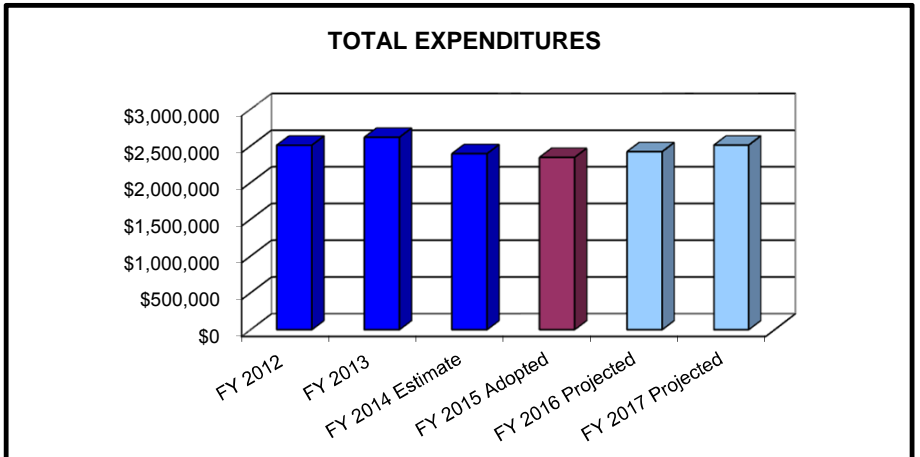
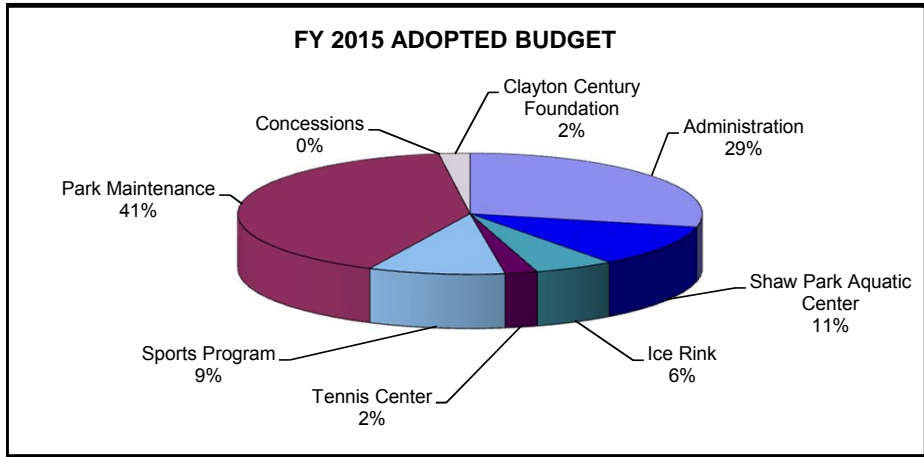


Full Time
Part Time



SUMMARY OF EXPENDITURES BY PROGRAM

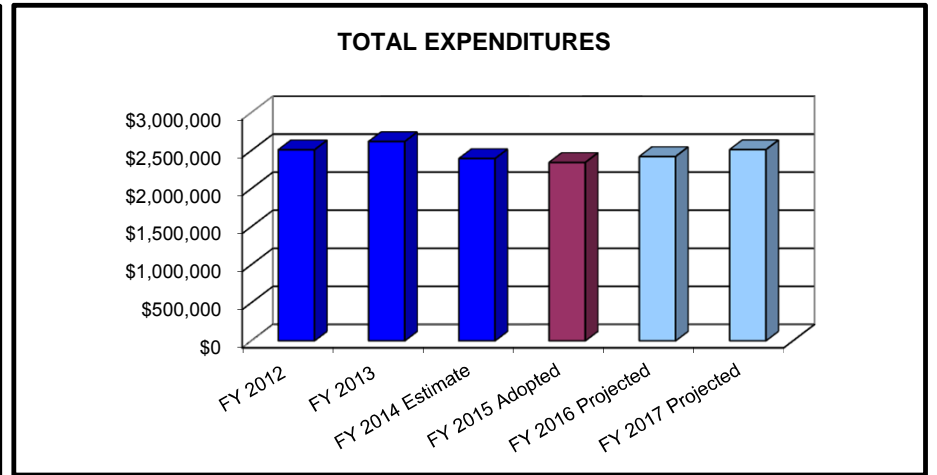
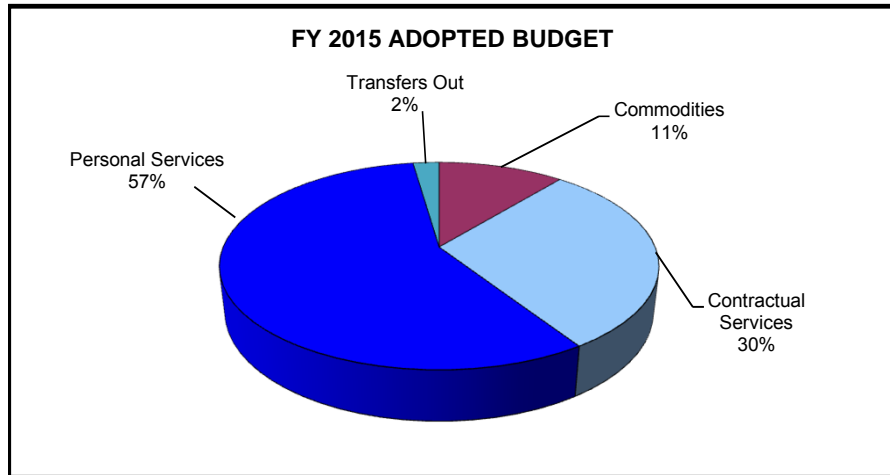
DEPARTMENT: PARKS & RECREATION	FUND: GENERAL									
PROGRAM: ALL	PROGRAM ACCOUNTS: 1601-1613 & 1502-1503									
PARKS & RECREATION DEPARTMENT - BY PROGRAM	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
P&R ADMINISTRATION	\$790,228	\$860,687	\$758,772	\$748,936	\$740,091	\$668,841	-12%	-10%	\$679,623	\$700,811
SHAW PARK AQUATIC CENTER	249,066	250,352	278,698	278,698	278,142	264,362	-5%	-5%	278,875	286,555
ICE RINK	167,680	112,622	120,614	120,614	122,926	129,699	8%	6%	133,351	146,632
TENNIS CENTER	8,318	43,198	54,706	54,706	51,250	52,750	-4%	3%	64,250	56,250
SPORTS PROGRAMS	204,065	204,116	216,365	216,365	216,450	222,382	3%	3%	224,293	226,447
PARK MAINTENANCE	991,712	1,020,717	913,213	924,213	937,618	955,657	5%	2%	989,297	1,041,014
CLAYTON CENTURY FOUNDATION	45,198	48,854	45,680	45,680	48,091	50,630	11%	5%	52,376	54,191
HANLEY HOUSE	11,875	23,976	17,038	17,038	0	0	-100%	0%	0	0
CONCESSIONS	1,421	785	1,675	1,675	0	0	-100%	0%	0	0
TASTE OF CLAYTON	40,958	53,383	59,140	0	0	0	-100%	0%	0	0
TOTAL PARKS & RECREATION	\$2,510,521	\$2,618,689	\$2,465,901	\$2,407,925	\$2,394,569	\$2,344,320	-5%	-2%	\$2,422,063	\$2,511,900





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PARKS & RECREATION						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1601-1613 & 1502 & 1503				
PARKS & RECREATION DEPARTMENT BY CATEGORY	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,455,351	\$1,411,691	\$1,393,272	\$1,374,272	\$1,352,919	\$1,334,597	-4%	-1%	\$1,381,239	\$1,429,641
CONTRACTUAL SERVICES	727,891	820,130	754,306	714,130	710,272	697,039	-8%	-2%	710,542	743,057
COMMODITIES	253,814	297,695	238,801	240,001	252,040	258,950	8%	3%	275,620	281,920
CAPITAL OUTLAY	13,077	24,017	16,000	16,000	15,816	0	-100%	-100%	0	0
PROGRAMS	8,050	0 0 0 0 0					0%	0%	0	0
TOTAL EXPENDITURES	2,458,183	2,553,533	2,402,379	2,344,403	2,331,047	2,290,586	-5%	-2%	2,367,401	2,454,618
TRANSFERS OUT	52,338	65,156	63,522	63,522	63,522	53,734	-15%	-15%	54,662	57,282
TOTAL PARKS & RECREATION	\$2,510,521	\$2,618,689	\$2,465,901	\$2,407,925	\$2,394,569	\$2,344,320	-5%	-2%	\$2,422,063	\$2,511,900





10 GENERAL FUND - PARKS & RECREATION ADMINISTRATION

10X1601 P&R ADMINISTRATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$386,100	\$332,893	\$364,598	\$364,598	\$354,617	\$323,195	-11%	-9%	\$334,507	\$346,215
1030000 PART-TIME	5,028	17,651	7,088	7,088	15,530	9,565	35%	-38%	9,804	10,049
1140000 FICA - EMPLOYER PORTION	28,837	25,915	28,434	28,434	27,278	25,456	-10%	-7%	26,347	27,269
1160000 PENSION PLAN	30,100	42,229	39,632	39,632	35,505	31,719	-20%	-11%	32,988	34,307
1180000 GROUP LIFE INS. PREMIUM	1,295	1,395	1,240	1,240	1,240	1,164	-6%	-6%	1,187	1,211
1190000 DENTAL HEALTH INSURANCE	4,550	3,267	3,569	3,569	3,332	2,960	-17%	-11%	3,049	3,140
1200000 EMPLOYEE HEALTH CARE	35,424	29,393	34,809	34,809	34,809	23,073	-34%	-34%	24,688	26,416
1220000 REIMB-HRA DEDUCTIBLE	1,718	1,325	1,634	1,634	1,634	1,699	4%	4%	1,767	1,838
1960000 WORKERS' COMPENSATION	8,091	8,272	6,516	6,516	6,880	6,477	-1%	-6%	6,736	7,005
TOTAL PERSONAL SERVICES	501,143	462,341	487,520	487,520	480,824	425,308	-13%	-12%	441,073	457,451
CONTRACTUAL SERVICES										
2100000 POSTAGE - NEWSLETTER	10,444	11,541	11,500	11,500	11,875	12,100	5%	2%	12,400	12,600
2130000 TRAVEL & TRAINING	12,357	8,627	9,370	9,370	9,200	11,200	20%	22%	9,200	11,200
2150000 ADVERTISING	4,888	5,779	4,400	4,400	4,400	4,000	-9%	-9%	4,000	4,000
2160000 PRINTING AND PHOTOGRAPHY	4,160	6,451	4,335	4,335	4,325	4,325	0%	0%	4,325	4,325
2170000 PUBLICATIONS	11,012	10,843	11,475	11,475	11,375	11,375	-1%	0%	11,450	11,450
2330000 TELEPHONE	18,838	14,060	15,999	15,999	9,595	9,633	-40%	0%	9,700	9,760
2370000 MAINTENANCE & REPAIR EQUIP.	1,945	905	1,050	1,050	1,200	1,200	14%	0%	1,200	1,200
2550000 DUES & MEMBERSHIPS	2,886	3,007	3,022	3,022	3,275	3,535	17%	8%	3,135	4,385
2690000 BANKING & CREDIT CARD FEES	20,231	22,041	23,000	23,000	23,000	25,000	9%	9%	30,000	30,000
2700000 CONTRACTUAL SERVICES	21,209	31,622	15,630	15,630	15,000	22,000	41%	47%	14,000	14,000
2700400 CONTRIBUTION TO CRSWC	150,000	200,000	150,000	123,064	123,064	100,000	-33%	-19%	100,000	100,000
TOTAL CONTRACTUAL SERVICES	257,970	314,876	249,781	222,845	216,309	204,368	-18%	-6%	199,410	202,920
COMMODITIES										
3010000 OFFICE SUPPLIES	8,378	6,484	4,638	4,638	6,638	6,745	45%	2%	6,800	7,000
3070000 OPERATING SUPPLIES & EQUIP.	18,845	72,363	14,225	31,325	33,300	28,800	102%	-14%	29,300	29,800
3160000 CLOTHING & UNIFORMS	(736)	1,493	0	0	400	800	100%	100%	200	800
3220000 FOOD & BEVERAGE	4,628	3,130	2,608	2,608	2,620	2,820	8%	8%	2,840	2,840
TOTAL COMMODITIES	31,115	83,470	21,471	38,571	42,958	39,165	82%	-9%	39,140	40,440
TOTAL 1601 EXPENDITURES	\$790,228	\$860,687	\$758,772	\$748,936	\$740,091	\$668,841	-12%	-10%	\$679,623	\$700,811



10 GENERAL FUND - SHAW PARK AQUATIC CENTER

10X1603 SHAW PARK AQUATIC CENTER	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$7,084	\$6,364	\$6,114	\$6,114	\$6,400	\$6,642	9%	4%	\$6,874	\$7,115
1020000 OVERTIME	4,437	1,566	3,771	3,771	3,685	3,922	4%	6%	4,059	4,201
1030000 PART-TIME	101,580	100,100	110,360	110,360	110,360	113,650	3%	3%	116,521	119,463
1030150 PART-TIME MANAGER AQUATIC CENTER	19,950	18,274	20,130	20,130	20,130	21,123	5%	5%	21,656	22,203
1030250 PART-TIME - AQUATICS	6,582	5,522	7,906	7,906	7,906	8,414	6%	6%	8,624	8,840
1140000 FICA - EMPLOYER PORTION	10,682	10,085	11,343	11,343	11,343	11,766	4%	4%	12,181	12,611
1960000 WORKERS' COMPENSATION	3,797	3,884	4,691	4,691	4,919	5,475	17%	11%	5,694	5,922
TOTAL PERSONAL SERVICES	154,112	145,794	164,315	164,315	164,743	170,992	4%	4%	175,610	180,355
<u>CONTRACTUAL SERVICES</u>										
2310000 WATER	17,453	16,044	17,678	17,678	17,678	18,210	3%	3%	18,755	19,315
2340000 SEWER SERVICE CHARGE	9,503	8,523	13,905	13,905	10,000	10,300	-26%	3%	10,600	11,000
2350000 MAINT. & REPAIR STRUCTURES	6,726	1,768	7,000	7,000	9,700	6,500	-7%	-33%	11,500	15,700
2370000 MAINTENANCE & REPAIR EQUIP.	6,169	7,658	6,500	6,500	7,530	8,060	24%	7%	8,060	8,060
2420000 RENTALS	4,179	4,590	4,050	4,050	4,050	4,100	1%	1%	4,150	4,200
TOTAL CONTRACTUAL SERVICES	44,030	38,583	49,133	49,133	48,958	47,170	-4%	-4%	53,065	58,275
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	48,024	37,236	43,250	43,250	43,625	41,200	-5%	-6%	45,200	42,925
3360000 BUILDING MAINTENANCE PARTS	2,900	4,721	6,000	6,000	5,000	5,000	-17%	0%	5,000	5,000
TOTAL COMMODITIES	50,924	41,957	49,250	49,250	48,625	46,200	-6%	-5%	50,200	47,925
<u>CAPITAL OUTLAY</u>										
5020000 BUILDING STRUCTURES & IMP.	0	24,017	16,000	16,000	15,816	0	-100%	-100%	0	0
TOTAL CAPITAL OUTLAY	0	24,017	16,000	16,000	15,816	0	-100%	-100%	0	0
TOTAL 1603 EXPENDITURES	\$249,066	\$250,352	\$278,698	\$278,698	\$278,142	\$264,362	-5%	-5%	\$278,875	\$286,555



10 GENERAL FUND - ICE RINK

10X1604 ICE RINK	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$3,336	\$3,952	\$4,116	\$4,116	\$4,021	\$4,253	3%	6%	\$4,402	\$4,556
1020000 OVERTIME	49	0	0	0	0	0	0%	0%	0	0
1030000 PART-TIME	12,725	15,027	15,158	15,158	14,877	15,362	1%	3%	15,747	16,140
1030150 PART-TIME MANAGER ICE RINK	9,098	10,855	10,975	10,975	9,421	11,560	5%	23%	11,849	12,145
1030450 PART-TIME - ICE SKATING	1,422	1,781	3,240	3,240	2,052	3,384	4%	65%	3,468	3,555
1140000 FICA - EMPLOYER PORTION	2,037	2,419	2,562	2,562	2,323	2,644	3%	14%	2,736	2,832
1960000 WORKERS' COMPENSATION	806	823	896	896	940	1,071	20%	14%	1,114	1,159
TOTAL PERSONAL SERVICES	29,473	34,856	36,947	36,947	33,634	38,274	4%	14%	39,316	40,387
<u>CONTRACTUAL SERVICES</u>										
2300000 NATURAL GAS	4,756	7,104	7,725	7,725	7,725	8,035	4%	4%	8,200	8,365
2310000 WATER	12,112	5,230	9,579	9,579	8,500	8,755	-9%	3%	9,020	9,290
2340000 SEWER SERVICE CHARGE	7,610	7,902	7,138	7,138	7,100	7,300	2%	3%	7,500	7,700
2350000 MAINT. & REPAIR STRUCTURES	17,294	1,794	7,500	7,500	4,000	7,500	0%	88%	7,500	7,500
2370000 MAINTENANCE & REPAIR EQUIP.	86,510	45,911	44,000	44,000	49,000	45,000	2%	-8%	46,000	57,000
TOTAL CONTRACTUAL SERVICES	128,282	67,942	75,942	75,942	76,325	76,590	1%	0%	78,220	89,855
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	2,787	4,799	1,435	1,435	6,635	8,460	490%	28%	9,400	9,950
3160000 CLOTHING & UNIFORMS	455	288	540	540	582	600	11%	3%	615	615
3200000 MEDICAL SUPPLIES	103	167	150	150	150	150	0%	0%	150	150
3360000 BUILDING MAINTENANCE PARTS	6,580	4,570	5,600	5,600	5,600	5,625	0%	0%	5,650	5,675
TOTAL COMMODITIES	9,925	9,823	7,725	7,725	12,967	14,835	92%	14%	15,815	16,390
TOTAL 1604 EXPENDITURES	\$167,680	\$112,622	\$120,614	\$120,614	\$122,926	\$129,699	8%	6%	\$133,351	\$146,632



10 GENERAL FUND - TENNIS CENTER

10X1607 TENNIS CENTER	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1030000 PART-TIME	\$74	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1030150 PART-TIME MANAGER - TENNIS	153	242	0	0	0	0	0%	0%	0	0
1030250 PART-TIME - TENNIS INSTRUCTION	1,883	750	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	161	76	0	0	0	0	0%	0%	0	0
1960000 WORKERS' COMPENSATION	947	0	0	0	0	0	0%	0%	0	0
TOTAL PERSONAL SERVICES	3,218	1,068	0	0	0	0	0%	0%	0	0
<u>CONTRACTUAL SERVICES</u>										
2350000 BUILDING MAINTENANCE	283	372	800	800	800	800	0%	0%	800	800
2700000 CONTRACTUAL SERVICES	0	39,656	51,906	51,906	48,150	49,650	-4%	3%	51,150	53,150
TOTAL CONTRACTUAL SERVICES	283	40,028	52,706	52,706	48,950	50,450	-4%	3%	51,950	53,950
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIPMENT	325	1,591	1,200	1,200	1,500	1,500	25%	0%	11,500	1,500
3360000 BUILDING MAINTENANCE PARTS	15	512	800	800	800	800	0%	0%	800	800
TOTAL COMMODITIES	340	2,103	2,000	2,000	2,300	2,300	15%	0%	12,300	2,300
<u>CAPITAL OUTLAY</u>										
5020000 BUILDINGS, STRUCTURES & IMPROVEMENTS	4,477	0	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	4,477	0	0	0	0	0	0%	0%	0	0
TOTAL 1607 EXPENDITURES	\$8,318	\$43,198	\$54,706	\$54,706	\$51,250	\$52,750	-4%	3%	\$64,250	\$56,250



10 GENERAL FUND - SPORTS PROGRAMS

10X1608 SPORTS PROGRAMS	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$1,328	\$260	\$1,430	\$1,430	\$1,430	\$1,540	8%	8%	\$1,594	\$1,650
1020000 OVERTIME	1,061	1,137	875	875	860	990	13%	15%	1,025	1,061
1030200 PART-TIME ADULT OFFICIAL/COORDINATORS	24,682	19,278	21,230	21,230	21,230	22,063	4%	4%	22,614	23,180
1030201 PART-TIME YOUTH OFFICIAL/COORDINATORS	36,970	42,692	44,759	44,759	44,759	47,057	5%	5%	48,233	49,439
1140000 FICA - EMPLOYER PORTION	4,873	4,848	5,224	5,224	5,224	5,481	5%	5%	5,673	5,872
1960000 WORKERS' COMPENSATION	1,721	1,761	1,819	1,819	1,907	2,211	22%	16%	2,299	2,391
TOTAL PERSONAL SERVICES	70,635	69,975	75,337	75,337	75,410	79,342	5%	5%	81,438	83,592
<u>CONTRACTUAL SERVICES</u>										
2700102 CONTRACTUAL SPORTS CAMPS INST.	22,403	27,482	24,248	24,248	24,250	24,250	0%	0%	24,250	24,250
2700550 CONTRACTUAL - FITNESS	63,959	78,598	74,000	74,000	74,000	74,000	0%	0%	74,000	74,000
2900000 CONTRACTUAL - YOUTH SPORTS	175	335	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
TOTAL CONTRACTUAL SERVICES	86,537	106,415	99,248	99,248	99,250	99,250	0%	0%	99,250	99,250
<u>COMMODITIES</u>										
3460200 LEAGUES - ADULT	2,844	3,430	5,130	5,130	5,140	5,140	0%	0%	5,290	5,290
3460201 LEAGUES - YOUTH	35,449	24,297	36,650	36,650	36,650	38,650	5%	5%	38,315	38,315
TOTAL COMMODITIES	38,293	27,726	41,780	41,780	41,790	43,790	5%	5%	43,605	43,605
<u>CAPITAL OUTLAY</u>										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	8,600	0	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	8,600	0	0	0	0	0	0%	0%	0	0
TOTAL 1608 EXPENDITURES	\$204,065	\$204,116	\$216,365	\$216,365	\$216,450	\$222,382	3%	3%	\$224,293	\$226,447



10 GENERAL FUND - PARK MAINTENANCE

10X1610	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
PARK MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$429,095	\$415,393	\$354,284	\$354,284	\$355,862	\$364,662	3%	2%	\$377,390	\$390,564
1020000 OVERTIME	21,301	21,935	25,875	22,875	24,824	22,386	-13%	-10%	23,170	23,980
1030000 PART-TIME	41,528	59,554	64,668	48,668	42,154	45,380	-30%	8%	46,515	47,677
1040000 MISCELLANEOUS	314	313	312	312	312	312	0%	0%	318	325
1140000 FICA - EMPLOYER PORTION	36,208	36,423	34,053	34,053	30,764	33,028	-3%	7%	34,184	35,381
1160000 PENSION PLAN	38,700	46,602	38,511	38,511	33,834	35,789	-7%	6%	37,221	38,709
1180000 GROUP LIFE INS. PREMIUM	1,541	1,631	1,293	1,293	1,293	1,390	7%	8%	1,418	1,446
1190000 DENTAL HEALTH INSURANCE	7,899	5,985	4,986	4,986	4,752	4,774	-4%	0%	4,917	5,065
1200000 EMPLOYEE HEALTH CARE	61,403	47,545	44,787	44,787	43,158	47,550	6%	10%	50,879	54,440
1220000 REIMB-HRA DEDUCTIBLE	2,786	2,149	2,649	2,649	2,649	2,755	4%	4%	2,865	2,980
1960000 WORKERS' COMPENSATION	16,469	16,049	11,668	11,668	12,234	13,146	13%	7%	13,672	14,219
TOTAL PERSONAL SERVICES	657,244	653,580	583,086	564,086	551,836	571,172	-2%	4%	592,548	614,785
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	3,816	2,831	3,825	3,825	3,825	3,425	-10%	-10%	3,425	3,425
2300000 NATURAL GAS	4,573	5,133	5,665	5,665	7,625	7,920	40%	4%	8,100	8,290
2310000 WATER	26,683	23,269	24,720	24,720	26,870	27,670	12%	3%	28,505	29,360
2320001 ELECTRICITY - POOL/RINK/TENNIS	61,679	83,380	67,980	67,980	76,240	78,530	16%	3%	82,410	86,510
2340000 SEWER SERVICE CHARGE	9,637	12,481	15,390	15,390	15,200	15,655	2%	3%	16,140	16,650
2350000 MAINT. & REPAIR STRUCTURES	1,763	1,028	2,000	2,000	2,600	2,600	30%	0%	2,600	7,100
2370000 MAINTENANCE & REPAIR EQUIP.	8,634	2,853	3,300	3,300	3,400	3,691	12%	9%	3,697	3,702
2420000 RENTALS	4,156	6,331	2,000	2,000	4,000	4,000	100%	0%	4,000	4,000
2700000 CONTRACTUAL SERVICES	48,681	50,129	47,300	77,300	80,600	75,600	60%	-6%	79,650	79,650
TOTAL CONTRACTUAL SERVICES	169,622	187,434	172,180	202,180	220,360	219,091	27%	-1%	228,527	238,687
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIP.	93,516	105,014	85,000	85,000	89,000	99,300	17%	12%	101,200	117,900
3160000 CLOTHING & UNIFORMS	5,438	6,992	5,250	5,250	5,600	5,060	-4%	-10%	5,060	5,060
3200000 MEDICAL SUPPLIES	122	352	400	400	400	400	0%	0%	400	400
3220000 FOOD & BEVERAGE	1,208	1,810	1,575	1,575	1,700	1,700	8%	0%	1,700	1,700
3360000 BUILDING MAINTENANCE PARTS	4,174	380	2,200	2,200	5,200	5,200	136%	0%	5,200	5,200
TOTAL COMMODITIES	104,458	114,548	94,425	94,425	101,900	111,660	18%	10%	113,560	130,260
PROGRAMS										
4680000 CORPORATE TENT	8,050	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	8,050	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	939,374	955,561	849,691	860,691	874,096	901,923	6%	3%	934,635	983,732
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	52,338	65,156	63,522	63,522	63,522	53,734	-15%	-15%	54,662	57,282
TOTAL TRANSFERS OUT	52,338	65,156	63,522	63,522	63,522	53,734	-15%	-15%	54,662	57,282
TOTAL 1610 EXPENDITURES & TRANSFERS OUT	\$991,712	\$1,020,717	\$913,213	\$924,213	\$937,618	\$955,657	5%	2%	\$989,297	\$1,041,014



10 GENERAL FUND - CENTURY FOUNDATION

10X1503 CLAYTON CENTURY FOUNDATION	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$22,242	\$24,824	\$24,633	\$24,633	\$25,248	\$26,594	8%	5%	\$27,507	\$28,452
1030000 PART-TIME	9,478	8,532	11,440	11,440	11,440	12,480	9%	9%	12,792	13,112
1140000 FICA - EMPLOYER PORTION	2,351	2,432	2,760	2,760	2,760	2,951	7%	7%	3,054	3,161
1160000 PENSION PLAN	2,150	2,469	2,678	2,678	2,352	2,610	-3%	11%	2,714	2,823
1180000 GROUP LIFE INS. PREMIUM	76	80	84	84	84	94	12%	12%	96	98
1190000 DENTAL HEALTH INSURANCE	331	486	227	227	489	448	97%	-8%	461	475
1200000 EMPLOYEE HEALTH CARE	2,686	3,724	2,195	2,195	3,933	4,161	90%	6%	4,452	4,763
1220000 REIMB-HRA DEDUCTIBLE	99	76	92	92	92	96	4%	4%	100	104
1960000 WORKERS' COMPENSATION	64	67	71	71	74	77	8%	4%	80	83
TOTAL PERSONAL SERVICES	39,477	42,691	44,180	44,180	46,471	49,510	12%	7%	51,256	53,071
<u>CONTRACTUAL SERVICES</u>										
2330000 TELEPHONE	0	80	0	0	120	120	100%	0%	120	120
TOTAL CONTRACTUAL SERVICES	0	80	0	0	120	120	100%	0%	120	120
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	1,937	1,438	1,000	1,000	1,000	500	-50%	-50%	500	500
3210000 MEETINGS & RECEPTIONS	3,784	4,645	500	500	500	500	0%	0%	500	500
TOTAL COMMODITIES	5,721	6,083	1,500	1,500	1,500	1,000	-33%	-33%	1,000	1,000
TOTAL 1503 EXPENDITURES	\$45,198	\$48,854	\$45,680	\$45,680	\$48,091	\$50,630	11%	5%	\$52,376	\$54,191



10 GENERAL FUND - HANLEY HOUSE

10X1606 HANLEY HOUSE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1030000 PART-TIME	\$20	\$1,288	\$1,710	\$1,710	\$0	\$0	-100%	0%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	11	99	131	131	0	0	-100%	0%	0	0
1960000 WORKERS' COMPENSATION	0	0	46	46	0	0	-100%	0%	0	0
TOTAL PERSONAL SERVICES	31	1,386	1,887	1,887	0	0	-100%	0%	0	0
<u>CONTRACTUAL SERVICES</u>										
2300000 NATURAL GAS	1,268	1,756	1,960	1,960	0	0	-100%	0%	0	0
2310000 WATER	1,999	1,790	2,163	2,163	0	0	-100%	0%	0	0
2320000 ELECTRICITY	1,861	2,514	2,240	2,240	0	0	-100%	0%	0	0
2340000 SEWER SERVICE CHARGE	538	1,596	1,803	1,803	0	0	-100%	0%	0	0
2350000 MAINT. & REPAIR STRUCTURES	238	210	600	600	0	0	-100%	0%	0	0
2370000 MAINTENANCE & REPAIR EQUIP.	225	451	260	260	0	0	-100%	0%	0	0
2700000 CONTRACTUAL SERVICES	1,467	10,750	1,750	1,750	0	0	-100%	0%	0	0
TOTAL CONTRACTUAL SERVICES	7,595	19,065	10,776	10,776	0	0	-100%	0%	0	0
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	1,170	1,260	1,375	1,375	0	0	-100%	0%	0	0
3360000 BUILDING MAINTENANCE PARTS	3,079	2,265	3,000	3,000	0	0	-100%	0%	0	0
TOTAL COMMODITIES	4,249	3,525	4,375	4,375	0	0	-100%	0%	0	0
TOTAL 1606 EXPENDITURES	\$11,875	\$23,976	\$17,038	\$17,038	\$0	\$0	-100%	0%	\$0	\$0



10 GENERAL FUND - CONCESSIONS

10X1613 CONCESSIONS	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1030000 PART-TIME	\$17	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	1	0	0	0	0	0	0%	0%	0	0
TOTAL PERSONAL SERVICES	18	0	0	0	0	0	0%	0%	0	0
<u>CONTRACTUAL SERVICES</u>										
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,069	785	1,300	1,300	0	0	-100%	0%	0	0
TOTAL CONTRACTUAL SERVICES	1,069	785	1,300	1,300	0	0	-100%	0%	0	0
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIPMENT	334	0	375	375	0	0	-100%	0%	0	0
TOTAL COMMODITIES	334	0	375	375	0	0	-100%	0%	0	0
TOTAL 1613 EXPENDITURES	\$1,421	\$785	\$1,675	\$1,675	\$0	\$0	-100%	0%	\$0	\$0



10 GENERAL FUND - TASTE OF CLAYTON

10X1502 TASTE OF CLAYTON	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2100000 POSTAGE	\$0	\$9	\$300	\$0	\$0	\$0	-100%	0%	\$0	\$0
2150000 ADVERTISING	605	8,280	4,930	0	0	0	-100%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	870	954	750	0	0	0	-100%	0%	0	0
2550000 DUES & MEMBERSHIPS	174	2,854	3,310	0	0	0	-100%	0%	0	0
2700000 CONTRACTUAL SERVICES	30,854	32,825	33,950	0	0	0	-100%	0%	0	0
TOTAL CONTRACTUAL SERVICES	32,503	44,922	43,240	0	0	0	-100%	0%	0	0
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	8,296	8,438	14,700	0	0	0	-100%	0%	0	0
3210000 MEETINGS & RECEPTIONS	159	23	1,200	0	0	0	-100%	0%	0	0
TOTAL COMMODITIES	8,455	8,461	15,900	0	0	0	-100%	0%	0	0
TOTAL 1502 EXPENDITURES	\$40,958	\$53,383	\$59,140	\$0	\$0	\$0	-100%	0%	\$0	\$0

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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 department employees are shown as personal services expenditures within the departments and are not included in this program. Those benefit premiums include medical, dental, group life, and workers' compensation premiums.

Transfers to debt service funds are for principal and interest debt service payments. Transfers to the Equipment Replacement Fund are specifically associated with departments and are shown separately in those affected departments or programs. The following table provides an overview of all transfers-out from the General Fund to other funds.

Transfers to the 2005 Bonds are expected to be lower in FY 2016 due to the availability of a one-time use of reserves. Beginning in FY 2014, the General Fund no longer transfers

funds to the 2009 Build America Bonds due to the collection of a general property tax approved by residents in August 2010; this revenue source is now recorded in the 2009 Build American Bond fund. The FY 2012 transfer to the 2009 General Obligation Bond fund was a one-time advance that was repaid the following year.

Beginning in FY 2015, transfers to the Equipment Replacement Fund (ERF) will be higher than in prior years due to the addition of contributions for several equipment and systems other than vehicles. This ensures availability of funds required for future replacement. Items meeting the definition of a capital project will be funded by the Capital Improvement Fund. This includes items that cost \$25,000 or more and have a useful life of 5 or more years.

Summary of General Fund Transfers

Transfers to	FY 2012 Actual	FY 2013 Actual	FY 2014 Estimate	FY 2015 Adopted	FY 2016 Projected	FY 2017 Projected
2005 Bonds	\$449,098	\$446,936	\$387,053	\$402,569	\$144,255	\$379,726
2009 Build America Bonds	1,026,684	1,042,615	-	-	-	-
2009 General Obligation Bonds	55,000	-	-	-	-	-
Equipment Replacement Fund	906,623	1,018,347	1,032,503	1,422,699	1,431,080	1,450,269
Total Transfers-out	\$2,437,405	\$2,507,898	\$1,419,556	\$1,825,268	\$1,575,335	\$1,829,995

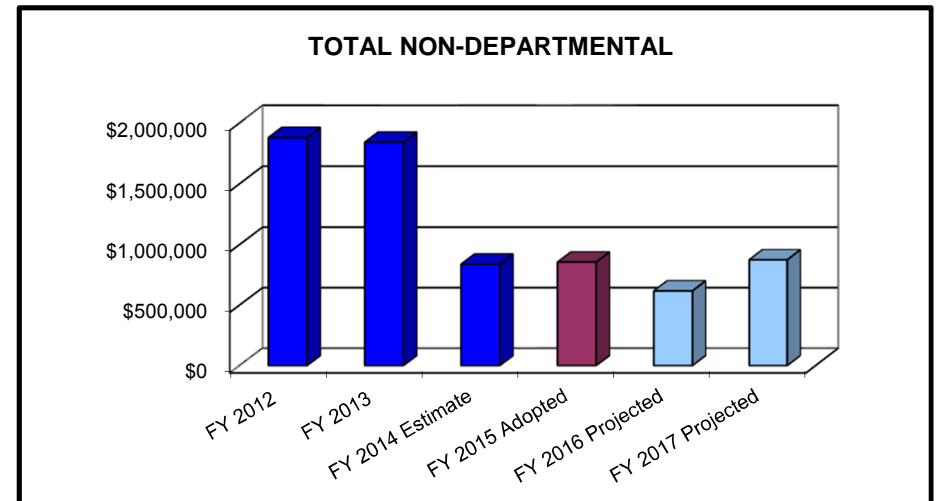
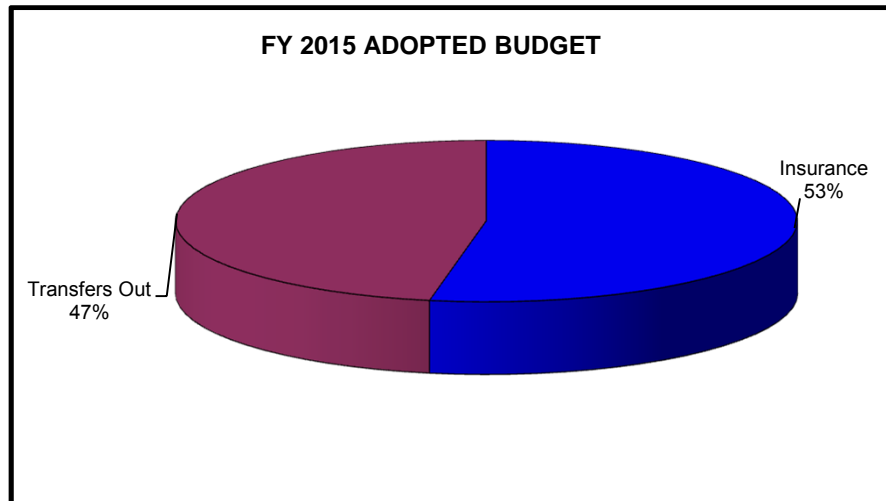
Performance Measures (by Fiscal Year):

Measure	2012 Actual	2013 Actual	2014 Goal	2015 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	\$981	\$515	< \$750	< \$750
Number of general liability claims filed	10	16	< 12	< 12
Average expenditures per general liability claim filed	\$438	\$360	< \$500	< \$500
Number of workers' compensation claims filed	29	17	< 20	< 20



SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: NON-DEPARTMENTAL						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1704 & 1900				
NON-DEPARTMENTAL - BY PROGRAM	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
INSURANCE	\$348,879	\$351,494	\$413,155	\$427,905	\$450,775	\$452,410	10%	0%	\$472,715	\$493,845
TRANSFERS OUT	1,530,782	1,489,551	387,153	387,153	387,053	402,569	4%	4%	144,255	379,726
TOTAL NON-DEPARTMENTAL	\$1,879,661	\$1,841,045	\$800,308	\$815,058	\$837,828	\$854,979	7%	2%	\$616,970	\$873,571





10 GENERAL FUND - INSURANCE

10X1704 INSURANCE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
CONTRACTUAL SERVICES										
2200000 FIRE & EXTENDED COVERAGE PREMIUM	\$110,410	\$122,499	\$133,170	\$147,920	\$147,415	\$154,765	16%	5%	\$162,150	\$170,655
2210000 AUTO & GENERAL LIAB. PREM.	131,254	142,786	149,945	149,945	155,860	167,065	11%	7%	175,420	184,195
2210010 LIABILITY DEDUCTIBLE	3,804	5,259	20,000	20,000	21,500	22,000	10%	2%	22,000	22,500
2230000 SURETY, FORGERY & BURGLARY BOND	7,147	7,147	7,160	7,160	7,160	7,160	0%	0%	7,250	7,250
2580000 UNEMPLOYMENT COMP. PREMIUM	8,739	4,343	25,000	25,000	8,500	15,000	-40%	76%	15,000	15,000
2590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	19,420	31,793	22,500	22,500	23,500	24,675	10%	5%	27,150	28,500
2620000 U.S.T. PREMIUM	328	635	680	680	680	725	7%	7%	725	725
2700000 CONTRACTUAL SERVICES	37,132	13,000	19,500	19,500	18,000	18,000	-8%	0%	18,000	18,000
2750000 INS. LOSSES - AUTO PHYSICAL DAMAGE	24,799	9,969	22,000	22,000	38,000	25,000	14%	-34%	27,000	29,000
2760000 AUTO LIABILITY DEDUCTIBLE	1,545	1,500	4,000	4,000	3,000	4,000	0%	33%	4,000	4,000
2770000 INS. LOSSES - PROPERTY	0	7,993	5,000	5,000	20,140	7,000	40%	-65%	7,000	7,000
2780000 INS. LOSSES - DIRECTORS & OFFICERS	0	0	0	0	2,500	2,500	0%	0%	2,500	2,500
2800000 EMPLOYEE ASSISTANCE PROGRAM	4,301	4,570	4,200	4,200	4,520	4,520	8%	0%	4,520	4,520
TOTAL CONTRACTUAL SERVICES	348,879	351,494	413,155	427,905	450,775	452,410	10%	0%	472,715	493,845
TOTAL 1704 EXPENDITURES	\$348,879	\$351,494	\$413,155	\$427,905	\$450,775	\$452,410	10%	0%	\$472,715	\$493,845



10 GENERAL FUND - TRANSFERS OUT

10X1900 TRANSFERS OUT	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
TRANSFERS OUT										
<u>TRANSFERS OUT</u>										
9300000 TRANSFER TO DEBT FUNDS	\$1,530,782	\$1,489,551	\$387,153	\$387,153	\$387,053	\$402,569	4%	4%	\$144,255	\$379,726
TOTAL 1900 TRANSFERS OUT	\$1,530,782	\$1,489,551	\$387,153	\$387,153	\$387,053	\$402,569	4%	4%	\$144,255	\$379,726



SEWER LATERAL FUND

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

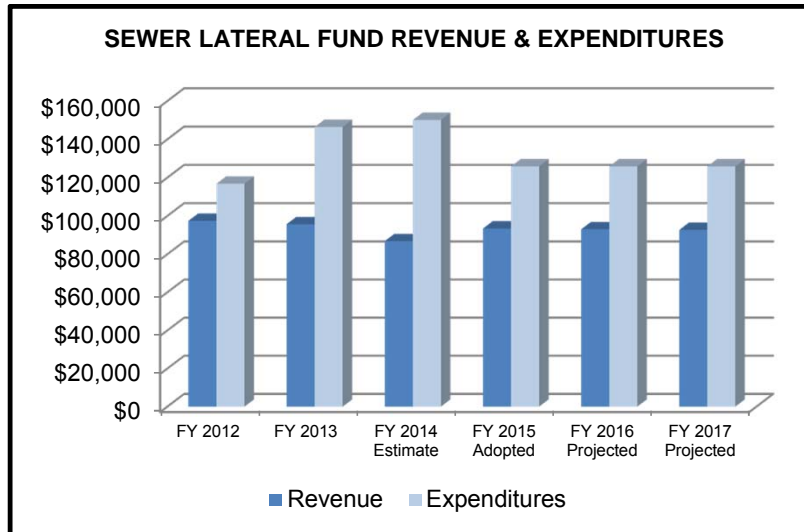
This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

	Annual Reimbursements		
	<u>Number</u>	<u>Total Cost</u>	<u>Average Cost</u>
FY 2008	21	\$71,807	\$3,419
FY 2009	33	\$108,524	\$3,289
FY 2010	22	\$72,574	\$3,299
FY 2011	31	\$103,005	\$3,323
FY 2012	33	\$116,859	\$3,541
FY 2013	45	\$146,485	\$3,255
FY 2014 Estimated	30	\$120,000	\$4,000
FY 2015 Adopted	35	\$122,500	\$3,500
FY 2016 Projected	35	\$126,000	\$3,600
FY 2017 Projected	35	\$129,500	\$3,700



SEWER LATERAL FUND Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 12	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$277,633	\$258,225	\$207,451	\$144,225	\$111,762	\$78,894
Revenue	97,451	95,710	86,893	93,436	93,031	92,751
Expenditures	116,859	146,485	150,119	125,899	125,899	125,899
Surplus (Deficit)	(19,408)	(50,774)	(63,226)	(32,463)	(32,868)	(33,148)
Ending Fund Balance	\$258,225	\$207,451	\$144,225	\$111,762	\$78,894	\$45,746
% Fund Balance to Expenditures	221%	142%	96%	89%	63%	36%



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. Beginning in FY 2009 and continuing from FY 2011 to the present expenditures have exceeded revenue. This fund has an adequate, yet declining fund balance, and the City will be developing a strategy for program sustainment.



12 SEWER LATERAL FUND

12R0000 REVENUE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
REVENUE										
3570000 SEWER LATERAL FEES	\$96,683	\$94,829	\$95,500	\$95,500	\$85,843	\$92,436	-3%	8%	\$92,231	\$91,951
7100000 INTEREST INCOME	768	882	785	785	1,050	1,000	27%	-5%	800	800
TOTAL REVENUE	\$97,451	\$95,710	\$96,285	\$96,285	\$86,893	\$93,436	-3%	8%	\$93,031	\$92,751

12X0000 EXPENDITURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
EXPENDITURES										
2650000 SEWER LATERAL EXPENSES	\$116,859	\$146,485	\$120,000	\$120,000	\$150,119	\$125,899	5%	-16%	\$125,899	\$125,899
TOTAL EXPENDITURES	\$116,859	\$146,485	\$120,000	\$120,000	\$150,119	\$125,899	5%	-16%	\$125,899	\$125,899

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SPECIAL BUSINESS DISTRICT FUND

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

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

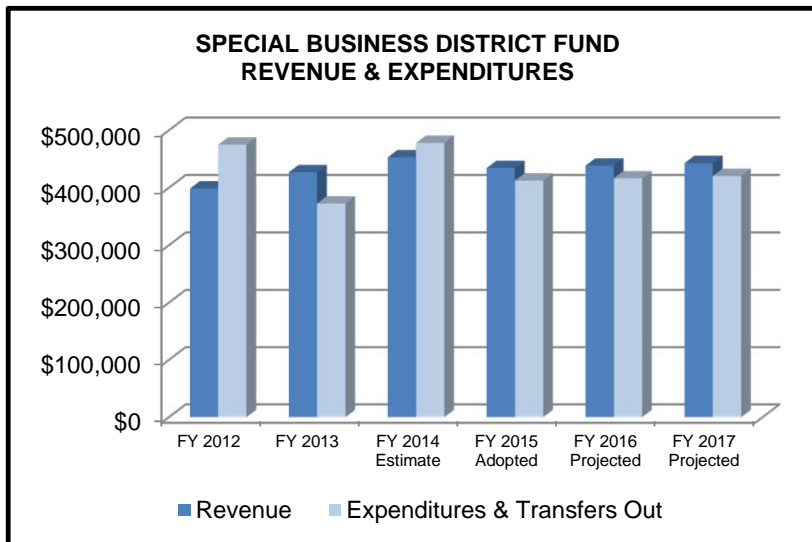
Beginning in FY 2015 expenditures related to Economic Development and Events will be recorded in two new programs in the General Fund. Revenue will continue to be recorded in the Special Business District Fund, with transfers out to the General Fund funding these projects.

<u>Special Business District Approved Budget</u>	FY 2015	FY 2016	FY 2017
Revenue			
Property Tax	\$433,985	\$438,325	\$442,708
Interest	\$400	\$400	\$400
Total Revenue	\$434,385	\$438,725	\$443,108
Transfer for Economic Development & Events			
Personnel & Benefits	\$252,637	\$263,801	\$273,820
Contractual Services	\$7,747	\$7,980	\$8,219
Commodities	\$0	\$0	\$13,053
Housing Study & Business Survey	\$31,000	\$0	\$0
Events	\$5,777	\$72,564	\$51,003
Event Overtime	\$62,005	\$68,944	\$71,358
Watering & Insurance	\$3,500	\$3,500	\$3,500
Total Transfer for Economic Development & Events	\$362,666	\$416,789	\$420,953
Transfer to CIP for Traffic Signal Painting	\$50,000	\$0	\$0
TOTAL TRANSFERS OUT	\$412,666	\$416,789	\$420,953



SPECIAL BUSINESS DISTRICT FUND Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 45	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$167,095	\$90,685	\$90,685	\$65,728	\$87,637	\$109,858
Revenue	<u>398,775</u>	<u>427,080</u>	<u>453,152</u>	<u>434,385</u>	<u>438,725</u>	<u>443,108</u>
Expenditures	300,038	275,159	362,151	0	0	0
Transfers Out	<u>175,147</u>	<u>97,403</u>	<u>115,958</u>	<u>412,476</u>	<u>416,504</u>	<u>420,596</u>
Expenditures & Transfers Out	<u>475,185</u>	<u>372,562</u>	<u>478,109</u>	<u>412,476</u>	<u>416,504</u>	<u>420,596</u>
Surplus (Deficit)	<u>(76,410)</u>	<u>54,518</u>	<u>(24,957)</u>	<u>21,909</u>	<u>22,221</u>	<u>22,512</u>
Ending Fund Balance	\$90,685	\$145,203	\$65,728	\$87,637	\$109,858	\$132,370
% Fund Balance to Expenditures & Transfers Out	19%	39%	14%	21%	26%	31%



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 portions of that position's salary have been paid from this fund since that time. An Event Specialist position as well as a portion of a Communications Coordinator position are also supported by this fund. Beginning in FY 2015, these amounts are paid directly from the General Fund Economic Development and Events programs, but still funded by a transfer from the Special Business District Fund.



45 SPECIAL BUSINESS DISTRICT FUND

45R0000 REVENUE	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PROPERTY TAX</u>										
1010000 REAL PROPERTY TAX-CURRENT	\$393,260	\$399,846	\$413,000	\$413,000	\$389,663	\$398,702	-3%	2%	\$402,689	\$406,716
1020000 REAL PROPERTY TAX-DELINQUENT	(1,096)	22,323	6,000	6,000	34,161	28,524	375%	-17%	28,809	29,097
1050000 FINANCIAL INSTITUTION TAX	6,584	4,593	4,000	4,000	8,792	6,759	69%	-23%	6,827	6,895
TOTAL PROPERTY TAX	\$398,748	\$426,763	\$423,000	\$423,000	\$432,616	\$433,985	3%	0%	438,325	442,708
<u>MISCELLANEOUS</u>										
3580002 OTHER GRANTS AND DONATIONS	0	0	0	0	20,000	0	0%	-100%	0	0
7070000 OTHER	0	100	0	0	100	0	0%	-100%	0	0
TOTAL MISCELLANEOUS	0	100	0	0	20,100	0	0%	-100%	0	0
<u>INVESTMENT INCOME</u>										
7100000 INTEREST ON INVESTMENTS	27	217	60	60	436	400	567%	-8%	400	400
TOTAL INVESTMENT INCOME	27	217	60	60	436	400	567%	-8%	400	400
TOTAL REVENUE	\$398,775	\$427,080	\$423,060	\$423,060	\$453,152	\$434,385	3%	-4%	\$438,725	\$443,108



45 SPECIAL BUSINESS DISTRICT FUND

45X0000 EXPENDITURES	FY 2012 ACTUAL	FY 2013 ACTUAL	FY 2014 BUDGET	FY 2014 AMENDED	FY 2014 ESTIMATED	FY 2015 ADOPTED	% 2015 TO 2014 BUDGET	% 2015 TO 2014 EST.	FY 2016 PROJECTED	FY 2017 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$128,997	\$130,898	\$133,466	\$133,466	\$133,541	\$0	-100%	-100%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	9,440	9,637	10,210	10,210	9,894	0	-100%	-100%	0	0
1160000 PENSION PLAN	7,625	13,892	14,508	14,508	12,745	0	-100%	-100%	0	0
1180000 GROUP LIFE INS. PREMIUM	438	460	454	454	456	0	-100%	-100%	0	0
1190000 DENTAL HEALTH INSURANCE	1,850	1,296	1,258	1,258	1,199	0	-100%	-100%	0	0
1200000 EMPLOYEE HEALTH CARE	15,338	12,584	13,460	13,460	12,953	0	-100%	-100%	0	0
1220000 REIMB-HRA DEDUCTIBLE	0	737	1,167	1,167	1,164	0	-100%	-100%	0	0
1960000 WORKERS' COMPENSATION	263	268	261	261	274	0	-100%	-100%	0	0
TOTAL PERSONAL SERVICES	163,951	169,771	174,784	174,784	172,226	0	-100%	-100%	0	0
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	35,695	13,056	0	0	0	0	0%	0%	0	0
2100000 POSTAGE	276	319	2,500	2,500	2,040	0	-100%	-100%	0	0
2130000 TRAVEL & TRAINING	8,239	10,457	12,200	12,200	11,855	0	-100%	-100%	0	0
2150000 ADVERTISING	11,286	9,032	7,900	7,900	7,600	0	-100%	-100%	0	0
2160000 PRINTING AND PHOTOGRAPHY	10,092	10,335	12,200	12,200	9,250	0	-100%	-100%	0	0
2330000 TELEPHONE	0	735	831	831	1,509	0	-100%	-100%	0	0
2490000 PUBLIC RELATIONS	0	9,350	10,000	10,000	10,000	0	-100%	-100%	0	0
2550000 DUES & MEMBERSHIPS	745	5,705	6,500	6,500	6,716	0	-100%	-100%	0	0
2700000 CONTRACTUAL SERVICE	15,305	-900	9,450	9,450	7,460	0	-100%	-100%	0	0
TOTAL CONTRACTUAL SERVICES	81,638	58,089	61,581	61,581	56,430	0	-100%	-100%	0	0
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	2,191	1,762	3,250	3,250	3,200	0	-100%	-100%	0	0
3020000 PUBLICATIONS	0	123	170	170	117	0	-100%	-100%	0	0
3210000 MEETINGS & RECEPTIONS	7,760	2,556	5,080	5,080	5,728	0	-100%	-100%	0	0
TOTAL COMMODITIES	9,951	4,442	8,500	8,500	9,045	0	-100%	-100%	0	0
<u>PROGRAMS</u>										
4110000 COMMUNITY EVENTS	44,498	42,858	51,950	51,950	124,450	0	-100%	-100%	0	0
TOTAL PROGRAMS	44,498	42,858	51,950	51,950	124,450	0	-100%	-100%	0	0
TOTAL EXPENDITURES	300,038	275,159	296,815	296,815	362,151	0	-100%	-100%	0	0
<u>TRANSFERS OUT</u>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	100,000	50,000	50,000	50,000	44,458	50,000	0%	12%	0	0
9290000 TRANSFER TO GENERAL FUND	75,147	47,403	71,500	71,500	71,500	362,476	407%	407%	416,504	420,596
TOTAL TRANSFERS OUT	175,147	97,403	121,500	121,500	115,958	412,476	239%	256%	416,504	420,596
TOTAL EXPENDITURES & TRANSFERS OUT	\$475,185	\$372,562	\$418,315	\$418,315	\$478,109	\$412,476	-1%	-14%	\$416,504	\$420,596



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 larger vehicles and equipment. In developing the ERF budget, an assessment is calculated on each vehicle or piece of equipment as to its useful life, remaining useful life and net replacement cost. The net replacement cost for each item is divided by its useful life, resulting in an annual amount to be budgeted and transferred to the ERF.

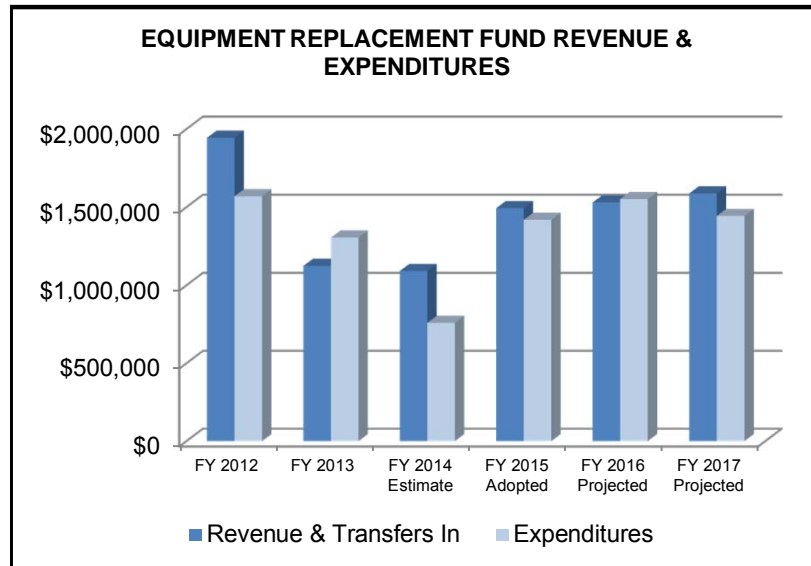
By funding the ERF in this manner, the annual investment required for equipment replacement is stable, rather than being subject to the periodic spikes caused by large purchases.

The Capital Improvement Fund provides a pass-through into the General Fund for all vehicles and equipment meeting the definition of a capital project. All other items are funded by the General Fund.



EQUIPMENT REPLACEMENT FUND Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 50	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$1,974,198	\$2,349,060	\$2,167,454	\$2,499,009	\$2,573,919	\$2,551,779
Revenue	1,038,163	105,969	57,591	71,566	99,354	137,797
Transfers In	906,623	1,018,347	1,034,154	1,422,699	1,431,080	1,450,269
Revenue & Transfers In	1,944,786	1,124,316	1,091,745	1,494,265	1,530,434	1,588,066
Expenditures	1,569,924	1,305,922	760,190	1,419,355	1,552,574	1,443,899
Surplus (Deficit)	374,862	(181,606)	331,555	74,910	(22,140)	144,167
Ending Fund Balance	\$2,349,060	\$2,167,454	\$2,499,009	\$2,573,919	\$2,551,779	\$2,695,946
% Fund Balance to Expenditures	150%	166%	329%	181%	164%	187%



Annual contributions are made to fund the Equipment Replacement Fund (ERF). The City uses the capital project definition to determine if contributions are made from the Capital Improvement Fund, passing through the General Fund, or directly from the General Fund for those operational items not meeting that definition. From FY 2007 through FY 2011, the contribution level was lowered to 50% to reduce a large accumulated fund balance. In FY 2012 the contribution was increased to 75%, and a one-time influx of funds was used to bolster the fund balance. In FY 2013 and thereafter the contribution was increased to 100%. The City will continue to use a contribution level of 100% in fiscal years 2015-2017 in order to maintain the fund balance level.



50 EQUIPMENT REPLACEMENT FUND

50R0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
CAPITAL EQUIPMENT REPLACEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
REVENUE										
3580002 OTHER GRANTS AND DONATIONS	\$100,152	\$65,259	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7030000 GAIN/LOSS ON SALE OF ASSETS	26,308	34,106	57,700	57,700	49,691	64,566	12%	30%	91,554	129,997
7070000 MISCELLANEOUS REVENUE	903,265	1	0	0	0	0	0%	0%	0	0
7100000 INTEREST INCOME	8,438	6,604	3,410	3,410	7,900	7,000	105%	-11%	7,800	7,800
TOTAL REVENUE	1,038,163	105,969	61,110	61,110	57,591	71,566	17%	24%	99,354	137,797
TRANSFERS IN										
9310000 TRANSFER FROM GENERAL FUND	906,623	1,018,347	1,034,154	1,034,154	1,034,154	1,422,699	38%	38%	1,431,080	1,450,269
TOTAL TRANSFERS IN	906,623	1,018,347	1,034,154	1,034,154	1,034,154	1,422,699	38%	38%	1,431,080	1,450,269
TOTAL ERF REVENUE & TRANSFERS IN	\$1,944,786	\$1,124,316	\$1,095,264	\$1,095,264	\$1,091,745	\$1,494,265	36%	37%	\$1,530,434	\$1,588,066

50X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
CAPITAL EQUIPMENT REPLACEMENT EXPEND.	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
ROLLING STOCK										
5031200 OFFICE FURNITURE & EQUIP. - POLICE	\$0	\$605,342	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
5040100 ROLLING STOCK-PKG. OP. MTCE.	0	0	35,700	35,700	20,063	0	-100%	-100%	0	0
5040200 ROLLING STOCK-PKG. CONTROL	61,516	30,758	0	0	0	33,660	100%	100%	0	0
5041008 ROLLING STOCK-PLAN.& DEVELOP.	58,962	5,259	0	0	0	0	0%	0%	0	0
5041102 CAPITAL - MIS	624	0	0	0	0	0	0%	0%	0	6,367
5041200 ROLLING STOCK-POLICE	144,814	21,781	64,260	64,260	82,768	164,727	156%	99%	160,885	97,758
5041300 ROLLING STOCK-FIRE	0	0	255,000	255,000	43,168	231,378	-9%	436%	816,228	317,221
5041401 ROLLING STOCK-P.W.ENGRG./MAINT.	18,014	13,828	0	0	0	32,640	100%	100%	0	0
5041403 ROLLING STOCK-P.W. STREETS	30,201	138,794	194,818	194,818	215,414	211,650	9%	-2%	228,628	620,805
5041404 ROLLING STOCK-P.W. BUILDING MAINT.	0	21,791	0	0	0	0	0%	0%	0	50,354
5041405 ROLLING STOCK-P.W. EQUIP.SERVICES	0	0	0	0	0	0	0%	0%	23,669	0
5041409 ROLLING STOCK-P.W. STREET LIGHTING	98,890	0	0	0	0	0	0%	0%	0	0
5041610 ROLLING STOCK-PARKS&REC./MAINT.	86,185	0	32,436	32,436	24,984	28,560	-12%	14%	48,379	126,285
5061300 EQUIPMENT	143,705	0	0	0	0	6,305	100%	100%	66,000	18,700
5141300 MEDICAL EQUIPMENT	0	14,697	0	0	1,686	0	0%	-100%	0	0
8071300 DEBT PAYMENT	102,148	111,434	111,435	111,435	111,435	111,435	0%	0%	111,435	111,435
TOTAL ROLLING STOCK	745,059	963,683	693,649	693,649	499,518	820,355	18%	64%	1,455,224	1,348,925
IT MASTER PLAN										
2700000 CONTRACTUAL SERVICES	79,381	123,170	487,000	487,000	40,000	298,000	-39%	645%	57,350	13,000
5030000 OFFICE FURNITURE & EQUIPMENT	700,657	204,700	227,000	227,000	188,667	140,000	-38%	-26%	0	80,974
5200000 COMPUTER SOFTWARE	44,827	14,368	350,000	350,000	32,005	161,000	-54%	403%	40,000	1,000
TOTAL IT MASTER PLAN	824,865	342,239	1,064,000	1,064,000	260,672	599,000	-44%	130%	97,350	94,974
TOTAL ERF EXPENDITURES	\$1,569,924	\$1,305,922	\$1,757,649	\$1,757,649	\$760,190	\$1,419,355	-19%	87%	\$1,552,574	\$1,443,899



Adopted Equipment Schedule FY 2015-2017

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2015 Adopted	2016 Projected	2017 Projected
Rolling Stock								
MIS								
MIS	212	Chevrolet	Impala	Dept Pool Vehicle	2007			\$6,367
						<u>\$0</u>	<u>\$0</u>	<u>\$6,367</u>
Police								
PD	1	Chevrolet	Impala	Marked Police Vehicle	2012		\$34,030	
PD	2	Chevrolet	Impala	Marked Police Vehicle	2012		\$33,009	
PD	5	Chevrolet	Impala	Marked Police Vehicle	2012	\$32,362		
PD	12	Chevrolet	Impala	Marked Police Vehicle	2012	\$33,938		
PD	13	Chevrolet	Impala	Marked Police Vehicle	2012	\$32,850		
PD	14	Chevrolet	Impala	Marked Police Vehicle	2009		\$32,858	
PD	15	Chevrolet	Impala	Marked Police Vehicle	2008	\$32,214		
PD	17	Chevrolet	Impala	Marked Police Vehicle	2012	\$33,363		
PD	18	Chevrolet	Impala	Marked Police Vehicle (Command)	2011		\$31,014	
PD	19	Chevrolet	Tahoe	Supervisor's Vehicle	2012			\$36,612
PD	20	Ford	Fusion	Police Detective Vehicle	2010			\$30,573
PD	25	Ford	Fusion	Police Detective Vehicle	2010			\$30,573
PD	28	Chevrolet	Impala	Police Detective Vehicle	2008		\$29,974	
						<u>\$164,727</u>	<u>\$160,885</u>	<u>\$97,758</u>
Police Parking Control								
PKC	33	GO-4	Interceptor III	Parking Control Scooter	2009	\$33,660		
						<u>\$33,660</u>	<u>\$0</u>	<u>\$0</u>
Fire Department								
FIR	3200	Chevrolet	Tahoe	Fire Chief Vehicle	2011			\$48,709
FIR	3214	KME	Predator	Rescue Pumper Truck	2006		\$784,362	
FIR	3217	Ford	F450	Ambulance	2008			\$268,512
FIR	3287	Club Car	Carry All VI	EMS Cart	2001		\$31,866	
FIR	3297	Ford	F450	Ambulance	2006	\$231,378		
						<u>\$231,378</u>	<u>\$816,228</u>	<u>\$317,221</u>
Public Works Engineering/Administration								
PW	210	Ford	Fusion	Facilities Maintenance Supervisor Vehicle	2010	\$32,640		
						<u>\$32,640</u>	<u>\$0</u>	<u>\$0</u>

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2015 Adopted	2016 Projected	2017 Projected
Public Works Street Maintenance								
PW	201	John Deere	410E	Backhoe Tractor / Loader	2000	\$91,800		
PW	207	Bobcat	SGX60	Skid-Steer Tractor / Loader	2009			\$38,734
PW	225	Dodge	2500	3/4 -Ton Pick-up Truck 4WD	2005	\$24,480		
PW	228	Ford	F-250	3/4 -Ton Pick-up Truck 2WD	2006		\$24,970	
PW	229	Ford	F-250 - 4WD	3/4 -Ton Pick-Up Truck w/ spreader & plow	2007			\$39,265
PW	230	Ford	F-250 - 4WD	3/4 -Ton Pick-Up Truck w/ plow	2007			\$32,897
PW	233	Ford	F-450	1.5 -Ton Dump Truck w/ spreader & plow	2007			\$71,101
PW	259	GMC	C5500	2 -Ton Dump Truck w/ spreader & plow	2006		\$110,022	
PW	262	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2007			\$115,406
PW	264	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2007			\$115,406
PW	265	Kelly/Creswell	WV-50-A9	Paint Striper	2006		\$57,222	
PW	266	International	4400	2.5 -Ton Dump Truck w/ spreader & plow	2007			\$115,406
PW	271	John Deere	Z830A	Riding Lawn Mower - 50" deck	2009	\$9,690		
PW	272	John Deere	997Z	Riding Lawn Mower - 60" deck	2011			\$10,877
PW	280	ODB	LCT6000	Leaf-Vacuum	2009			\$44,571
PW	281	ODB	LCT6000	Leaf-Vacuum	2007	\$42,840		
PW	282	Ingersol	P185WJD	Air Compressor	1996		\$17,687	
PW	283	ODB	LCT6000	Leaf-Vacuum	2007	\$42,840		
PW	295	Brush Bandit	BA254XP	Brush Chipper	2007			\$37,142
						\$211,650	\$209,901	\$620,805
Public Works Message Panels								
PW	298	American Signal	CMS-465T	Message Panel	2006		\$18,727	
						\$0	\$18,727	\$0
Public Works Building Maintenance								
PW	213	GMC	3500	1 -Ton Utility Van	2002			\$50,354
						\$0	\$0	\$50,354
Public Works Fleet Maintenance								
PW	214	Ford	Ranger	Small Pick-up Truck	2002		\$23,669	
						\$0	\$23,669	\$0

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2015 Adopted	2016 Projected	2017 Projected
Parks & Recreation								
PR	101	Bobcat	5600	Articulating Tractor / Loader	2011			\$29,714
PR	103	Ford F250	F-250	3/4 -Ton Pick-up Truck 2WD	2006		\$26,010	
PR	117	Chevrolet	C4500	1 -Ton Dump Truck	2007			\$43,510
PR	119	John Deere	Z950A	Riding Lawn Mower - 60" deck	2011		\$10,404	
PR	120	Ford	Ranger	Small Pick-up Truck	2002			\$24,408
PR	123	John Deere	997	Riding Lawn Mower - 72" deck	2010		\$11,965	
PR	124	John Deere	997	Riding Lawn Mower - 72" deck	2012			\$12,204
PR	125	Ford	Ranger	Trash Collection Truck on Small Pick-up	2002			\$16,449
PR	126	Polaris	Ranger	Off-Road Park Vehicle (Oak Knoll)	2007	\$18,360		
PR	131	Club Car	Villager	Golf Cart	2005	\$10,200		
						\$28,560	\$48,379	\$126,285
Rolling Stock Total						\$702,615	\$1,277,789	\$1,218,790
Equipment & Systems								
FIN	Finance/HR/Payroll System					\$274,000		
FIN	Employee Time Entry System					\$32,000		
PL	Permitting System					\$120,000		
IT	Citizen Request Management System Replacement					\$33,000		
IT	City Hall Door Access					\$88,000		
IT	Council Chambers Audio/Visual Updates					\$40,000		
IT	Replace Copier at Police Department					\$12,000		
FD	Urban Search & Rescue Equipment Kit					\$6,305		
IT	Enterprise Asset Management - Phase I						\$60,000	
IT	Website Replacement						\$37,350	
FD	Washer & Dryer						\$30,000	
FD	Holmatro Combi-Tool Kit						\$15,000	
FD	Pneumatic Shoring & Stabilization Rescue System						\$21,000	
FD	Thermal Imaging Camera							\$13,200
FD	Cutter's Edge Concrete Chain Saw							\$5,500
FD	Vehicle Computer Replacement (9)							\$82,000
PW/PL	Plotter Replacement							\$6,892
PW	Traffic Sign Cutter & Software Replacement							\$6,082
Equipment & Systems Total						\$605,305	\$163,350	\$113,674
Grand Total						\$1,307,920	\$1,441,139	\$1,332,464



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 for construction of capital improvements.

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

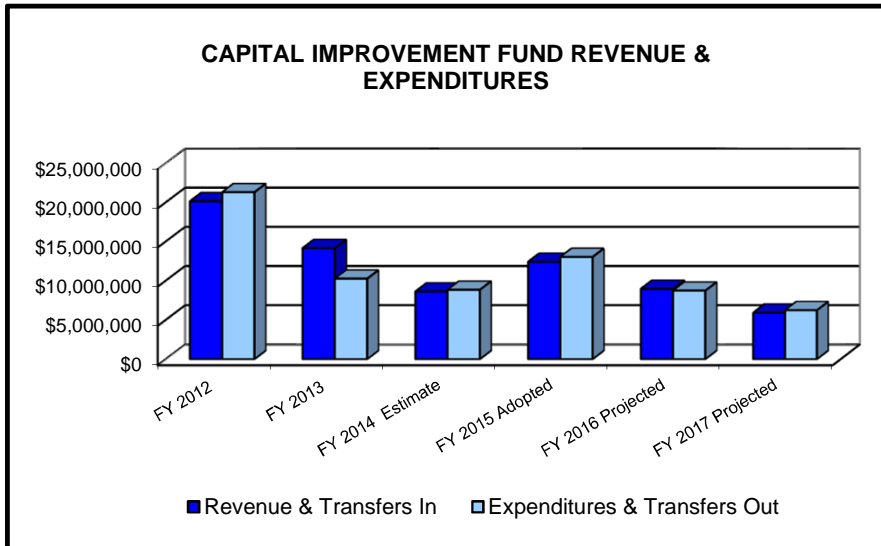
Transfers from the Capital Improvement Fund include transfers to various debt service funds. These transfers fund the parks portion of the debt service of the 2005A bond issue, all of the 2007 bond issue for Shaw Park Aquatic Center, City Hall and the Fire Station improvements, and all of the 2011 bond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

Funds are also transferred to the General Fund to provide funding for the department and program transfers to the Equipment Replacement Fund for those items meeting the definition of a capital project. By making these transfers through the General Fund rather than directly to the Equipment Replacement Fund, these capital purchases are more closely associated with the departments and programs acquiring the capital assets.



CAPITAL IMPROVEMENT FUND Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 60	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$512,151	(\$637,406)	\$3,272,307	\$3,055,875	\$2,438,379	\$2,671,778
Revenue	9,348,005	11,561,824	5,433,744	4,944,354	4,186,973	4,415,639
Transfers In	10,783,060	2,588,475	3,175,938	7,453,000	4,765,000	1,500,000
Revenue & Transfers In	20,131,065	14,150,299	8,609,682	12,397,354	8,951,973	5,915,639
Expenditures	18,477,132	6,620,029	5,607,245	9,683,880	5,379,500	2,858,583
Transfers Out	2,803,490	3,620,557	3,218,869	3,330,970	3,339,074	3,364,748
Expenditures & Transfers Out	21,280,622	10,240,586	8,826,114	13,014,850	8,718,574	6,223,331
Surplus (Deficit)	(1,149,557)	3,909,713	(216,432)	(617,496)	233,399	(307,692)
Ending Fund Balance	(637,406)	\$3,272,307	\$3,055,875	\$2,438,379	\$2,671,778	\$2,364,086
% Fund Balance to Expenditures & Transfers Out	-3%	0%	35%	19%	31%	38%



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 2015 through FY 2017 capital plan is recommended to be funded through a combination of grants, proceeds from the existing 2011 Special Obligation Bond and voter approved issuance of General Obligation bonds in FY 2014. 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 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
CAPITAL IMPROVEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
REVENUE										
1060000 RAILROAD & OTHER UTILITIES	\$3,147	\$2,821	\$2,000	\$2,000	\$2,800	\$2,800	40%	0%	\$2,800	\$2,800
2780000 DEGRADATION FEES	23,489	0	0	0	0	0	0%	0%	0	0
3500001 1/2 CENT SALES TAX	1,131,208	1,193,810	1,168,938	1,168,938	1,200,943	1,311,848	12%	9%	1,384,834	1,440,705
3500070 1/2 CENT SALES TAX	1,330,832	1,404,482	1,375,222	1,375,222	1,412,874	1,543,349	12%	9%	1,629,216	1,694,947
3550000 ST. LOUIS COUNTY ROAD & BRIDGE TAX	867,645	876,637	909,981	909,981	864,785	877,757	-4%	2%	890,923	904,287
3580000 FEDERAL GRANT	2,773,626	1,595,257	3,567,817	3,567,817	1,468,036	1,142,500	-68%	-22%	22,500	22,500
3580001 STATE AND LOCAL GRANT	184,000	250,605	0	0	150,000	0	0%	-100%	190,000	285,000
3580002 OTHER GRANTS AND DONATIONS	2,979,099	6,178,112	276,000	376,000	312,406	44,000	-84%	-86%	44,000	43,500
7070000 MISC. REVENUE	-497	33,000	44,480	44,480	0	0	-100%	0%	0	0
7100000 INTEREST INCOME	22,939	7,442	8,000	8,000	9,900	11,100	39%	12%	12,700	12,900
9500000 ELLENWOOD N.I.D.	32,517	19,658	14,750	14,750	12,000	11,000	-25%	-8%	10,000	9,000
TOTAL REVENUE	9,348,005	11,561,824	7,367,188	7,467,188	5,433,744	4,944,354	-33%	-9%	4,186,973	4,415,639
TRANSFERS IN										
9250000 TRANSFERS FROM SPECIAL BUSINESS DISTRICT	100,000	50,000	50,000	50,000	44,458	50,000	0%	12%	0	0
9290000 TRANSFER FROM 2011 BOND FUND	5,000,000	2,538,475	1,818,322	1,818,322	1,726,480	453,000	-75%	-74%	50,000	0
9330000 TRANSFER FROM 2014 BOND FUND	0	0	2,185,000	2,185,000	1,405,000	6,950,000	218%	395%	4,715,000	1,500,000
9450000 TRANSFER FROM 2009 A/B BOND FUND	5,683,060	0	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	10,783,060	2,588,475	4,053,322	4,053,322	3,175,938	7,453,000	84%	135%	4,765,000	1,500,000
TOTAL CAPITAL IMPROVEMENT REVENUE & TRANSFERS IN	\$20,131,065	\$14,150,299	\$11,420,510	\$11,520,510	\$8,609,682	\$12,397,354	9%	44%	\$8,951,973	\$5,915,639

60X0100, 60X0300, 60X1600	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
CAPITAL IMPROVEMENT EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
PUBLIC WORKS PROJECTS										
6050000 CURB & SIDEWALKS	30,257	235,449	72,500	72,500	317,500	72,500	0%	-77%	72,500	172,500
6050030 SIDEWALK IMPROVEMENTS	0	0	30,000	30,000	0	0	-100%	0%	0	0
6059950 CURB AND GUTTER REPAIR	51,429	0	0	0	0	0	0%	0%	0	0
6090000 STREET LIGHTING	97,511	45,014	100,000	100,000	0	0	-100%	0%	0	0
6110000 TRAFFIC SIGNAL/SIGNAGE IMPROVEMENTS	29,938	324,059	50,000	100,000	100,000	210,000	320%	110%	240,000	0
6130000 ALLEY IMPROVEMENTS	0	0	635,000	635,000	0	0	-100%	0%	0	210,000
6140000 STREETSCAPE IMPROVEMENTS	153,609	1,468,765	1,208,983	1,208,983	960,474	450,000	-63%	-53%	0	0
6150000 STREET RESURFACING	102,166	170,761	4,969,136	4,969,136	1,258,609	1,000,000	-80%	-21%	0	293,083
6200000 FUEL SYSTEM	1,682	0	0	70,000	20,000	0	0%	-100%	0	0
6250000 FACILITY IMPROVEMENTS	225,394	359,902	254,000	728,000	516,540	928,380	266%	80%	35,000	103,000
6250265 POLICE BLDG IMPROVEMENTS	13,369,416	1,564,105	0	0	0	0	0%	0%	0	0
6260000 MICROSURFACING	0	0	0	0	0	0	0%	0%	0	255,000
6300000 CRANDON DRIVE - STORMWATER	1,428	60,000	0	0	0	0	0%	0%	0	0
6300010 HADDINGTON COURT	672,957	0	0	0	0	0	0%	0%	0	0
6310000 WASHINGTON UNIV PEDESTRIAN UNDERPASS	2,213,986	128,918	0	0	0	0	0%	0%	0	0
6090000 STREET LIGHTING - 2014 BOND PROJECT	0	0	0	0	100,000	0	0%	-100%	0	0
6130000 ALLEY IMPROVEMENTS - 2014 BOND PROJECT	0	0	0	0	605,000	540,000	100%	-11%	325,000	0
6150000 STREET RESURFACING - 2014 BOND PROJECT	0	0	0	0	700,000	6,410,000	100%	816%	4,390,000	1,500,000
TOTAL PUBLIC WORKS PROJECTS	16,949,773	4,356,973	7,319,619	7,913,619	4,578,123	9,610,880	31%	110%	5,062,500	2,533,583

(continued)

60X0100, 60X0300, 60X1600		FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
CAPITAL IMPROVEMENT EXPENDITURES		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
PARKS & RECREATION PROJECTS											
6020000	SHAW PARK TENNIS CENTER	633,815	107,826	0	0	20,000	0	0%	-100%	0	0
6440000	TAYLOR PARK	0	0	0	0	0	0	0%	0%	200,000	0
6450000	ICE RINK PROJECTS	29,656	0	0	0	42,500	43,000	100%	1%	22,000	0
6470000	DEMUN PARK	0	0	0	0	0	0	0%	0%	0	300,000
6530000	SHAW PARK PROJECTS	317,459	1,594,337	424,547	334,547	417,820	0	-100%	-100%	60,000	0
6540000	OAK KNOLL PARK	0	20,462	282,000	307,000	324,961	0	-100%	-100%	0	25,000
6560001	SHAW PARK AQUATIC CENTER	0	0	200,000	200,000	160,391	0	-100%	-100%	35,000	0
6580000	ANDERSON DOG PARK	0	106,087	0	0	22,500	0	0%	-100%	0	0
6600000	HANLEY HOUSE	79,240	434,345	65,000	65,000	40,950	30,000	-54%	-27%	0	0
6630000	HANLEY PARK	276,207	0	0	0	0	0	0%	0%	0	0
6770000	PARK SIGNAGE	22,608	0	0	0	0	0	0%	0%	0	0
6790000	CRSWC IMPROVEMENTS	168,374	0	0	0	0	0	0%	0%	0	0
TOTAL PARKS & RECREATION PROJECTS		1,527,359	2,263,056	971,547	906,547	1,029,122	73,000	-92%	-93%	317,000	325,000
TOTAL EXPENDITURES		18,477,132	6,620,029	8,291,166	8,820,166	5,607,245	9,683,880	17%	73%	5,379,500	2,858,583
TRANSFERS OUT											
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 EQUIPMENT FUNDING	690,322	1,018,347	1,034,154	1,034,154	1,034,154	1,138,508	10%	10%	1,151,315	1,172,264
9250000	TRANSFER TO 2011 BOND ISSUE	130,000	643,014	650,563	650,563	650,563	656,141	1%	1%	650,563	652,163
9300000	TRANSFER TO 2007 BOND ISSUE	1,063,168	1,039,196	614,009	614,009	614,152	616,321	0%	0%	617,196	620,321
TOTAL TRANSFERS OUT		2,803,490	3,620,557	3,218,726	3,218,726	3,218,869	3,330,970	3%	3%	3,339,074	3,364,748
TOTAL CAPITAL IMPROVEMENT EXPENDITURES & TRANSFERS OUT		\$21,280,622	\$10,240,586	\$11,509,892	\$12,038,892	\$8,826,114	\$13,014,850	13%	47%	\$8,718,574	\$6,223,331



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; interest income on investments; federal, state and local grants; donations; and transfers from debt service and other 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 all CIP projects in the Capital Improvement Fund. 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; Parks & Recreation Superintendent; 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.

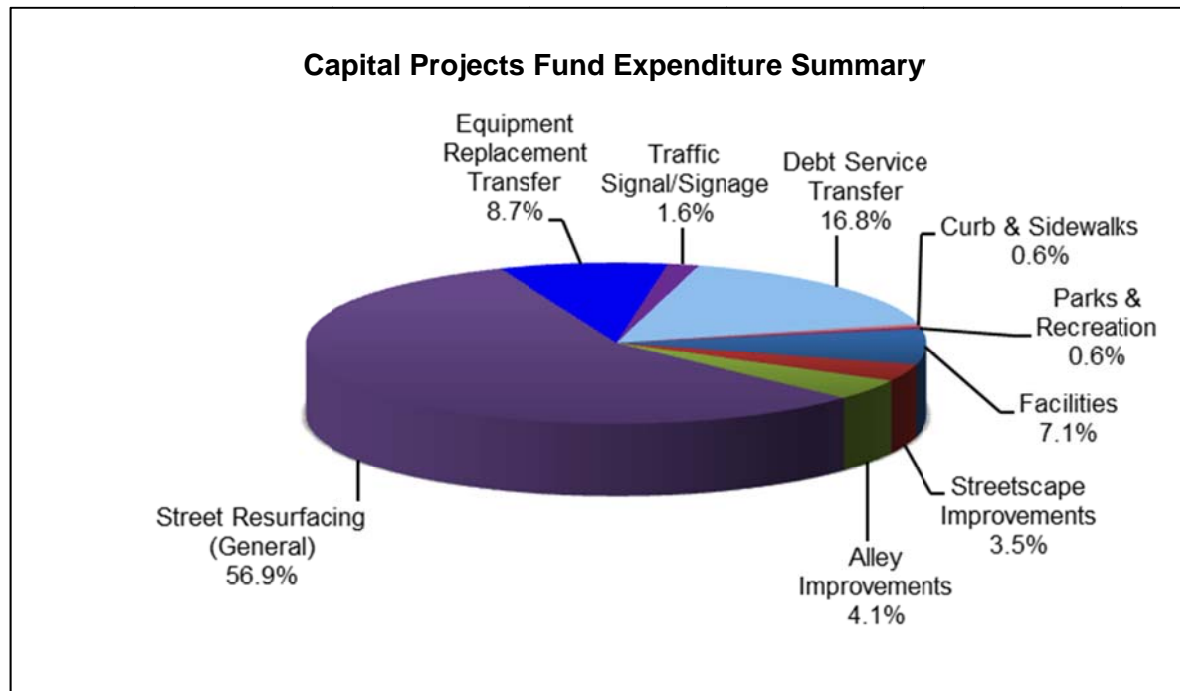
OVERVIEW OF THE FISCAL YEAR 2015 CAPITAL IMPROVEMENTS PLAN

The Capital Improvements Plan totals \$7,801,880 in the adopted budget year; this is a slight decrease from the prior year. The total expenditures and transfers out in the Capital Improvements Fund in FY15, including the completion of projects already underway, is \$13,014,850 of which \$2,192,462 is for debt service. The City has been challenged to meet desired capital improvement needs on a cash basis over the past few years. This challenge, as with many governmental agencies, is due to a combination of declining reserve balances, declining revenue, ongoing debt payments for past projects, competing project needs due to aging infrastructure, and the desire for certain facility enhancements.

In the adopted 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 remaining bonds from a 2011 bond issue. At that time, the City issued \$9.8 million in special obligation bonds for the renovation of the Brentwood building and also provided funding for other capital improvement projects. The City anticipates the use of the remaining proceeds from this bond issue by the end of FY 2015. The City issued a 2014 General Obligation bond for residential street and alley repairs and improvements to street lighting. These projects are necessary improvements for neighborhood streets, many of which were last rehabilitated twenty (20) years ago. This bond issue of \$15 million was approved by voters in April 2014 and is supported by a property tax levy.

The largest projects included in this fiscal year’s capital plan are street resurfacing projects on Carondelet Plaza and in the residential areas along Clayton Gardens, Old Town, Hanley Place, Maryland Terrace, Northmoor, Skinker Heights, Hi-Pointe, DeMun Park, Moorlands, Clayshire, Parkside, and Wydown Forest; alley repairs in various locations; the relocation of the Environmental Recycling Area; the modernization of the elevators in the Police building; and traffic signal detection replacement.

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 2015 Adopted Capital Improvement Fund (CIF) Budget incorporates project pages for projects with a significant portion of their expenditure activity occurring in FY 2015 through FY 2017.

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 2015 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 2015 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, and net cost to the City after reductions from outside funding sources.

Project Pages – Each CIP project page is designed to provide citizens and City officials with accurate and informative financial and logistical information for funded projects. Included in each CIP project page is the project name, total project cost, CIP score, 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 of the project or a map of its location.



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.

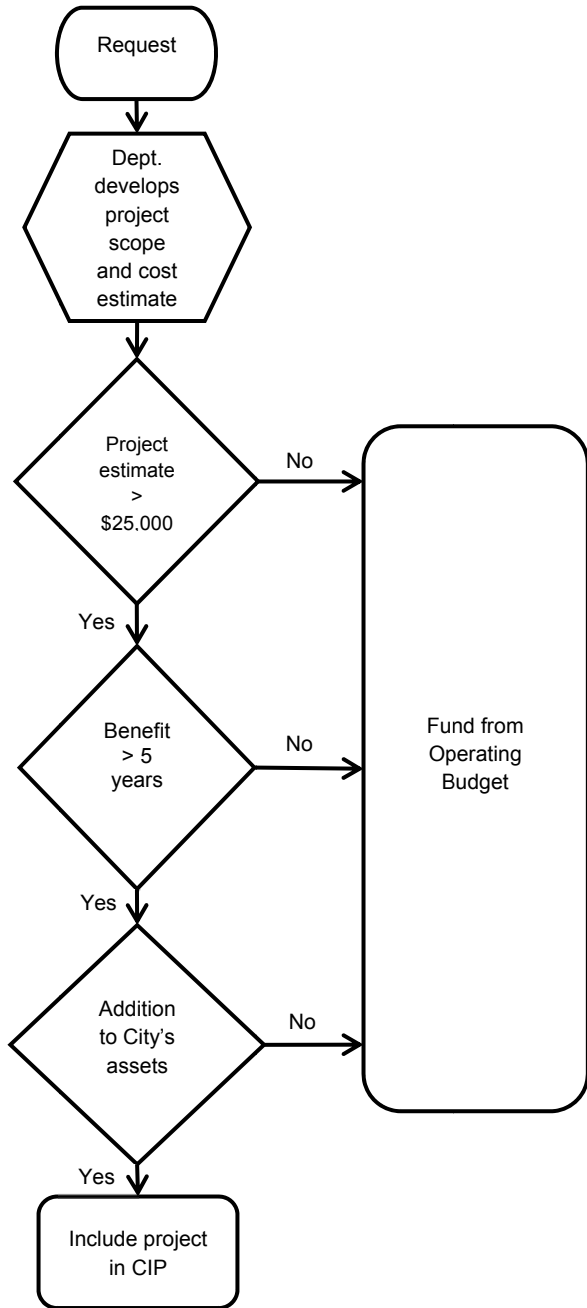
F. SCHEDULING OF PROJECTS

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

Categories	Category Score	Category Weight	Weighted Score	Total Score
Master Plan (1-5)		2		CIP Score (1 - 80)
Health/Public Safety (1-5)		3		
Infrastructure (1-5)		2		
Regulatory Compliance (1-5)		4		
External Funding (1-5)		2		
Impact on Operational Budget (1-5)		1		
Quality of Life (1-5)		1		
Timing/Location (1-5)		1		



CIP Ranking Criteria

Project Categories

1) **Master Plans** – Master Plans are prepared to provide the City of Clayton with a valuable aid for continuing efforts to meet and exceed goals set forth by City departments, advisory boards and commissions, and the citizens at-large. Master Plans include those documents that have been prepared internally to assure consistent adherence to industry best practices, as well as those documents that have been created with the assistance of outside consultants. A component of master planning includes public discussion and/or citizen engagement. The score could be based on answers to the following example questions:

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

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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

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

Scoring Scale

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

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

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

- G. Will the project help grow a strong, diversified economic base to help offset any additional costs?

Scoring Scale

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

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

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

Scoring Scale

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

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

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

Scoring Scale

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



Capital Improvements Plan FY 2015 - 2017

Funded Projects

Project Name	Project Number	CIP Score	Prior Years	Total Project Costs					Net Cost to City
				FY 2015	FY 2016	FY 2017	Future Years	Total	
Community Development Block Grant Sidewalks	20XX.PW.1401.041	N/A	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$112,500	-
Environmental Recycling Area (ERA) Relocation	2013.PW.1403.500	70	20,000	180,000	-	-	-	200,000	200,000
Resurfacing - Carondelet Plaza	2015.PW.1401.012	70	81,356	688,000	-	-	-	769,356	769,356
Residential Resurfacing 2015	2015.PW.1401.010	70	150,000	5,130,000	-	-	-	5,280,000	5,280,000
Residential Resurfacing 2016	2016.PW.1401.010	70	-	210,000	4,300,000	-	-	4,510,000	4,510,000
Residential Resurfacing 2017	2017.PW.1401.010	70	-	-	90,000	1,500,000	-	1,590,000	1,590,000
Maryland Resurfacing	2018.PW.1401.021	70	-	-	-	157,301	2,112,383	2,269,684	680,905
Brentwood Blvd Resurfacing	2018.PW.1401.020	70	-	-	-	135,782	1,832,872	1,968,654	703,245
Sidewalk Replacement	201X.PW.1401.050	68	50,000	50,000	50,000	50,000	-	200,000	200,000
Signal Detection Replacement	2015.PW.1401.070	67	-	100,000	-	-	-	100,000	100,000
Elevator Modernization - 10 S Brentwood	2015.PW.1404.410	61	-	475,000	-	-	-	475,000	475,000
Microsurfacing-Hunter, Gay, Shaw Park Dr, Davis Pl	2017.PW.1401.02X	55	-	-	-	255,000	-	255,000	255,000
Alley Repairs	201X.PW.1401.03X	55, 50	605,000	540,000	325,000	210,000	-	1,680,000	1,680,000
Hanley House Wall Repairs	2015.PK.1606.301	53	-	30,000	-	-	-	30,000	30,000
Playground Replacement - DeMun & Taylor Parks	201X.PK.1610.X01	51, 50	-	-	200,000	300,000	-	500,000	25,000
City Hall & Garage Projects	201X.PW.1404.4X0	51, 39, 34	-	148,380	35,000	103,000	-	286,380	286,380
Oak Knoll Retaining Wall	2014.PK.1610.501	49	-	-	-	25,000	175,000	200,000	200,000
Shaw Park South Shelter Enhancements	2015.PK.1610.603	49	-	-	60,000	-	-	60,000	60,000
Curb & Gutter Replacement	2014.PW.1401.040	49	-	-	-	100,000	-	100,000	100,000
Shaw Park Ice Rink Compressors & Aquatic Center Painting	201X.PK.160X.60X	47, 31	42,500	43,000	57,000	-	-	142,500	142,500
Wayfinding	2015.PW.1401.071	37	-	60,000	240,000	-	-	300,000	300,000
HVAC Improvement - City Hall & Fire Department	201X.PW.1404.4X0	37, 28	-	125,000	-	-	-	125,000	125,000
Total			\$971,356	\$7,801,880	\$5,379,500	\$2,858,583	\$4,142,755	\$21,154,074	17,712,386

This list of capital projects includes new projects budgeted in FY 2015, 2016 and 2017. It does not include projects that were near completion in FY 2014 and may have remaining expenditures in FY 2015.

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: \$112,500**
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.

Project Justification: Recent projects in Clayton have focused on upgrading curb ramps to ADA standards with the addition of detectable warning surfaces to curb ramps. Previous years' projects have also included ADA improvements to bus stops, the purchase of wheelchair-accessible picnic tables, and the installation of electric door openers.

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

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$112,500
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds						
Total	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$112,500



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



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 site 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 includes evaluating alternative locations and performing 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 costs are unknown at this time because the first step in this project is planning.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding	\$20,000	\$180,000				\$200,000
Total	\$20,000	\$180,000				\$200,000



Project Location: Shaw Park
2013.PW.1403.500



Project: Resurfacing – Carondelet Plaza

Budget: \$769,356

CIP Score: 70

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 was completed in FY 2013.

Financial Implications: The construction portion of this project will be funded by the 2014 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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds	\$81,356					\$81,356
2014 GO Bonds		\$688,000				\$688,000
Total	\$81,356	\$688,000				\$769,356



Project Location: Carondelet Plaza
2015.PW.1401.012



**Project: Residential Resurfacing 2015 – Various Subdivisions
(See Below)**

Budget: \$5,280,000

CIP Score: 70

Project Department: Public Works

Account Number: 60X03006150000

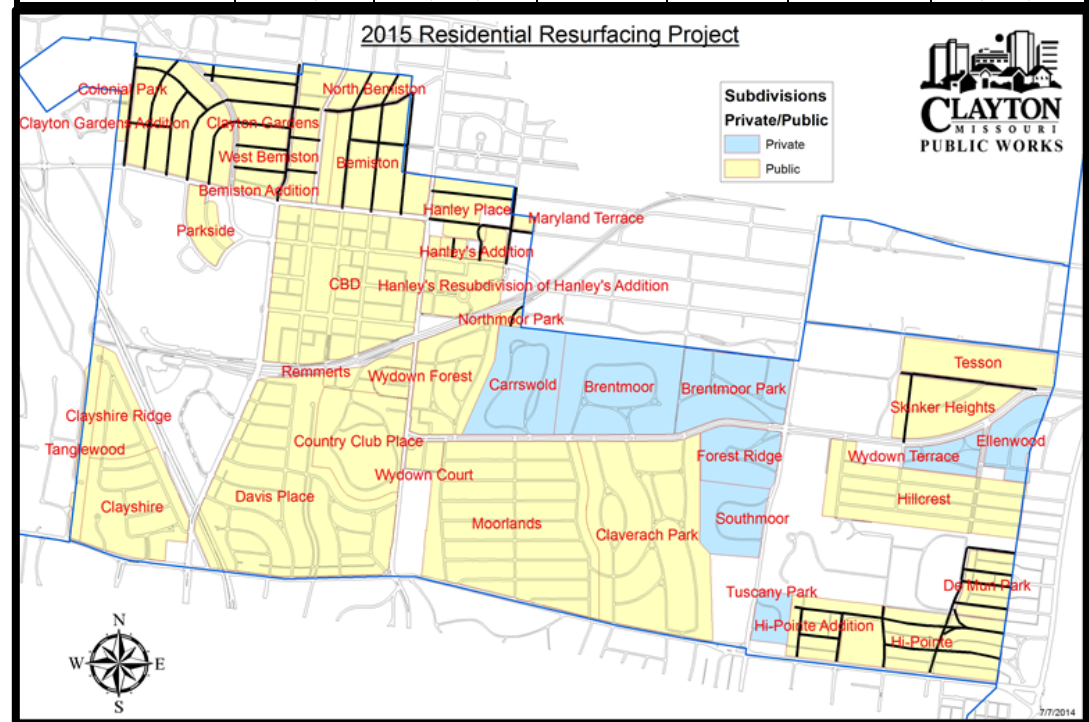
Project Description: This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards.

The streets in the following subdivisions will be resurfaced in FY 2015: Clayton Gardens, Old Town, Hanley Place, Maryland Terrace, Northmoor, Skinker Heights, Hi Pointe, and DeMun Park.

Project Justification: This project will improve the pavement condition of these subdivisions, 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 has been contracted to perform the design work for the ADA ramps during FY 2014.

Financial Implications: This project will be funded by the 2014 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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds	\$150,000	\$5,130,000				\$5,280,000
Total	\$150,000	\$5,130,000				\$5,280,000



Project Location: Clayton Gardens, Old Town, Hanley Place, Maryland Terrace, Northmoor, Skinker Heights, Hi Pointe, DeMun Park
2015.PW.1401.010



**Project: Residential Resurfacing 2016 – Various Subdivisions
(See Below)**

Budget: \$4,510,000

CIP Score: 70

Project Department: Public Works

Account Number: 60X03006150000

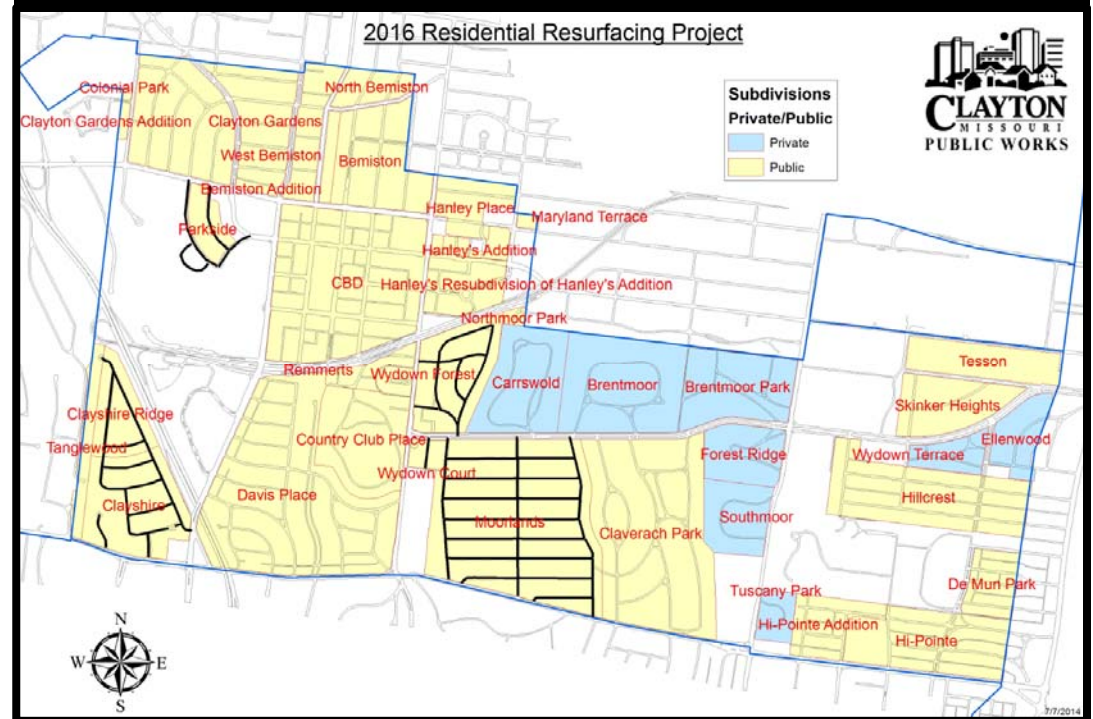
Project Description: This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards.

The streets in the following subdivisions will be resurfaced in FY 2016: Moorlands, Clayshire, Parkside and Wydown Forest.

Project Justification: This project will improve the pavement condition of these subdivisions, 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 during FY 2015.

Financial Implications: This project will be funded by the 2014 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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds		\$210,000	\$4,300,000			\$4,510,000
Total		\$210,000	\$4,300,000			\$4,510,000



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



**Project: Residential Resurfacing 2017 – Various Subdivisions
(See Below)**

Budget: \$1,590,000

CIP Score: 70

Project Department: Public Works

Account Number: 60X03006150000

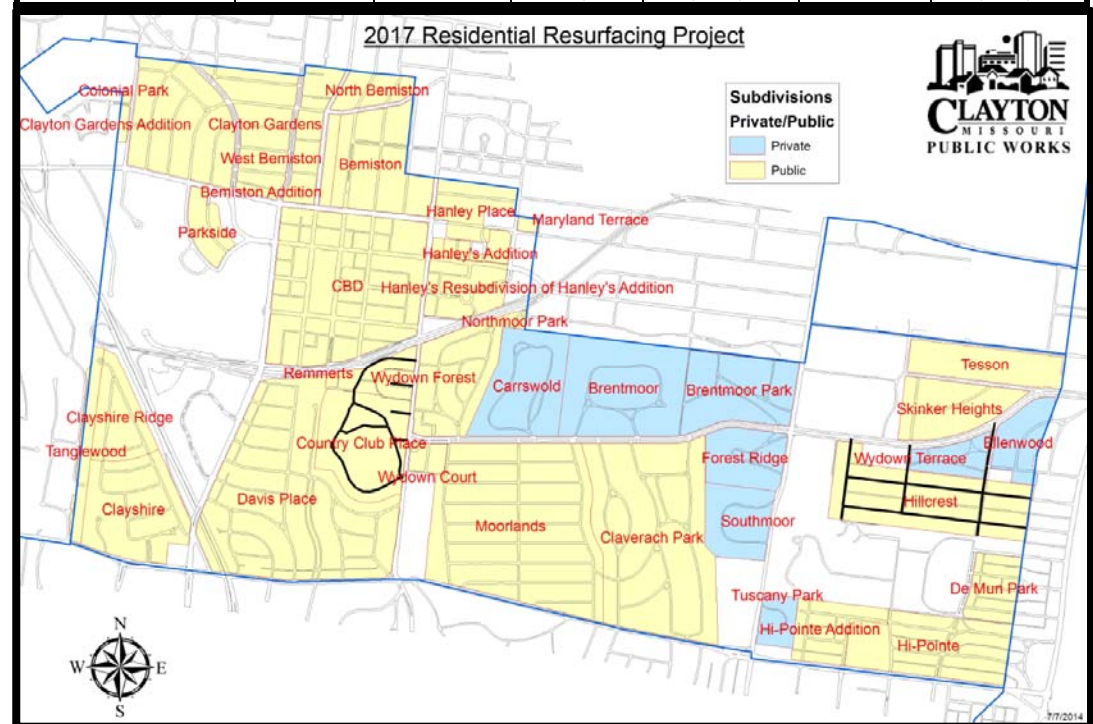
Project Description: This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards.

The streets in the Hillcrest Subdivision and the subdivisions around Country Club Place and Country Club Court, also known as the Polos, will be resurfaced in FY 2017.

Project Justification: This project will improve the pavement condition of these subdivisions, 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 during FY 2016.

Financial Implications: This project will be funded by the 2014 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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds			\$90,000	\$1,500,000		\$1,590,000
Total			\$90,000	\$1,500,000		\$1,590,000



Project Location: Hillcrest Subdivision & Subdivisions along the Polos
2017.PW.1401.010



Project: Maryland Resurfacing

Capital Improvement Project Summary

Budget: \$2,269,573

CIP Score: 70

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. This project has been submitted for a federal grant in recent years, but grant funds were not approved. This project has been delayed in an effort to be awarded 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 concern. 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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants				\$110,111	\$1,478,668	\$1,588,779
Other Grants & Donations						
Bonds						
City Funding				\$47,190	\$633,715	\$680,905
Total				\$157,301	\$2,112,383	\$2,269,684



Project Location: Maryland Avenue
2018.PW.1401.021



Project: Brentwood Blvd Resurfacing

Capital Improvement Project Summary

Budget: \$1,968,654

CIP Score: 70

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. This project has been submitted for a federal grant in recent years, but grant funds were not approved. This project has been delayed in an effort to be awarded 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 City’s Pavement Management Program. Brentwood Boulevard was last micro-surfaced in 2009, and the surface is showing signs of wear.

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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants				\$87,278	\$1,178,131	\$1,265,409
Other Grants & Donations						
Bonds						
City Funding				\$48,504	\$654,741	\$703,245
Total				\$135,782	\$1,832,872	\$1,968,654



Project Location: Brentwood Blvd
2018.PW.1401.020



Project: Sidewalk Replacement

Budget: \$200,000

CIP Score: 68

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.

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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds	\$50,000	\$50,000	\$50,000			\$150,000
City Funding				\$50,000		\$50,000
Total	\$50,000	\$50,000	\$50,000	\$50,000		\$200,000



Project Location: Public Right-of-Way, City-Wide 2014, 2015, 2016, & 2017.PW.1401.050



Project: Signal Detection Replacement

Budget: \$100,000

CIP Score: 67

Project Department: Public Works

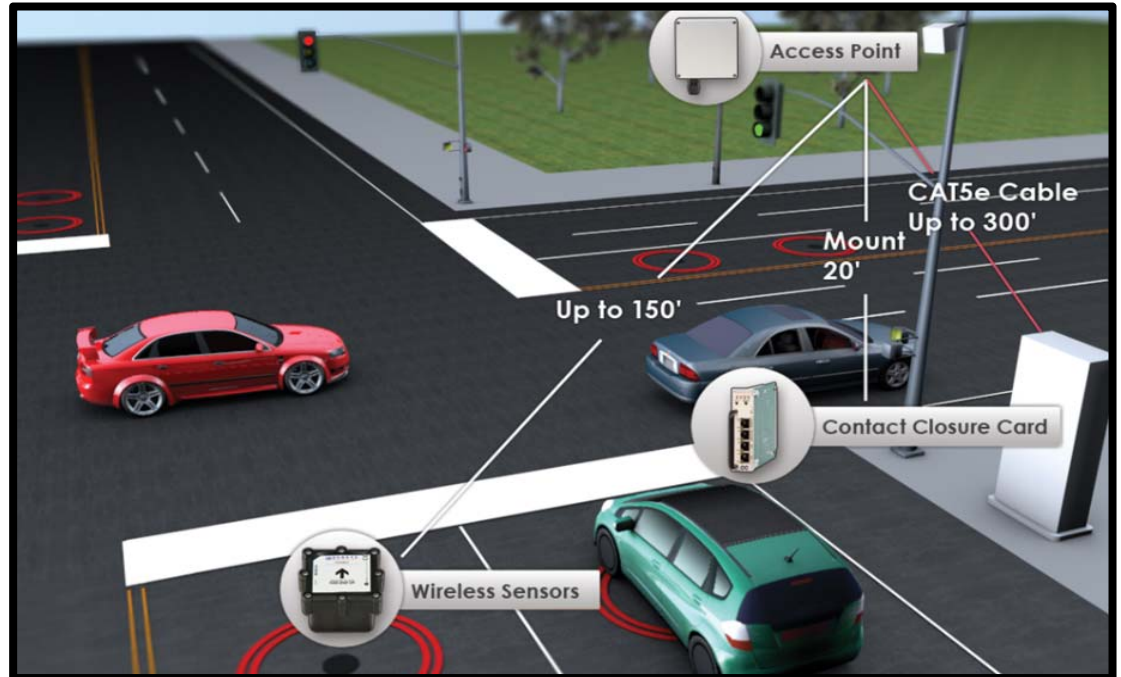
Account Number: 60X01006110000

Project Description: This project consists of installing wireless detection systems, similar to pucks, at four intersections in the City.

Project Justification: These four intersections currently use a camera system for detecting vehicles. In early 2014 the City became aware the current outdated camera system will not operate on newer computers. Therefore we are no longer able to monitor these four intersections. We propose adding them to our new vehicle detection system, which is the system in place throughout the rest of the city at monitored intersections.

Financial Implications: Once installed these detectors have minimal maintenance cost.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding		\$100,000				\$100,000
Total		\$100,000				\$100,000



Project Location: Various Intersections
2015.PW.1401.070



Project: Elevator Modernization - 10 S Brentwood

Budget: \$475,000

CIP Score: 61

Project Department: Public Works

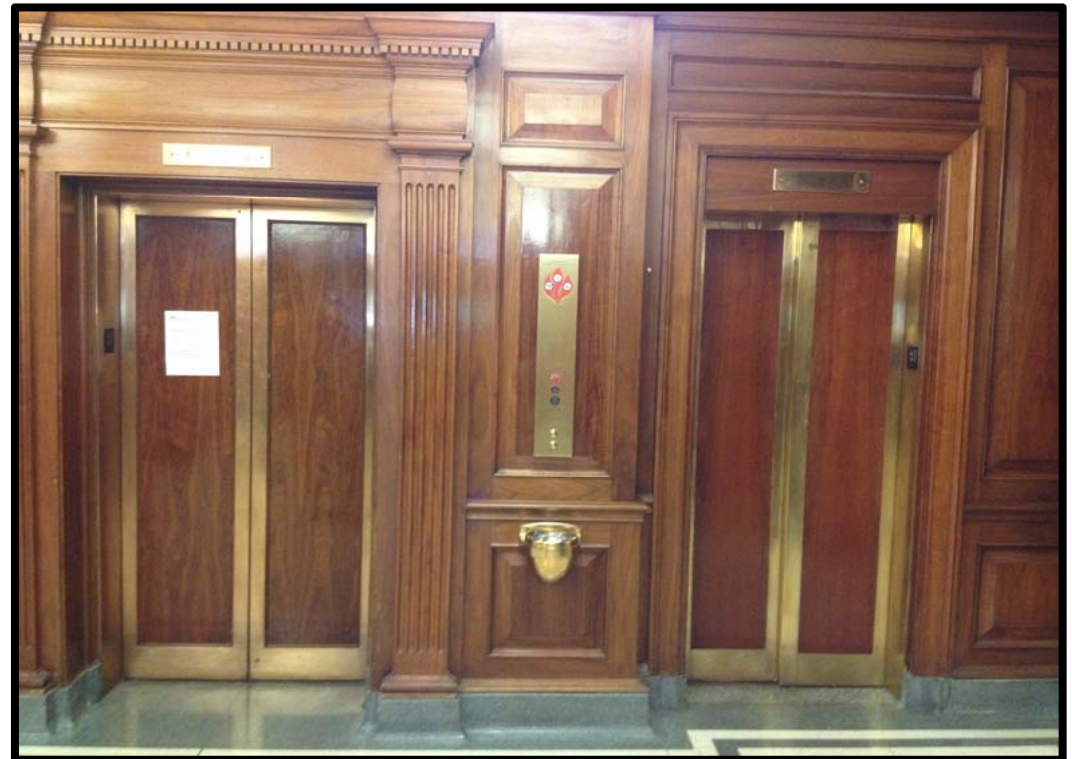
Account Number: 60X01006250000

Project Description: This project includes a full modernization of the elevators at the Police Building. The recommended scope of work for both elevators includes: install modern computerized controls; replace air conditioning motors, grippers, cables, guides and other car safety equipment; doors and door panels; fixtures, lights and indicators; and the derailment system. Funding is also included to cover related building work that may be required and for cab finish upgrades.

Project Justification: The fire service system overlay was installed during the building renovation in 2012. Although this is an overlay on two separate elevator installations that were joined together 37 years ago (1953 Westinghouse and 1977 Armor), one elevator is currently not operable. Making both elevators operable and safe will provide a safe environment for staff and visitors alike.

Financial Implications: The modernization of the elevators will reduce potential liability for malfunctions and reduce the cost of maintenance for the foreseeable future.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding		\$475,000				\$475,000
Total		\$475,000				\$475,000



Project Location: Police Building at 10 S. Brentwood Ave
2015.PW.1404.410



Project: Microsurfacing – Various Locations (See Below)

Budget: \$255,000

CIP Score: 55

Project Department: Public Works

Account Number: 60X01006260000

Project Description: This project consists of microsurfacing and re-stripping streets, some of which have not been treated since 2005 and 2006. Davis Place Subdivision was milled and overlaid in 2009, so while it is not currently exhibiting wear, this preventative maintenance treatment will soon be needed.

Project Justification: This project will improve the pavement condition of the streets, which is an ICMA and Scorecard attribute. This project is part of the Pavement Management Program. The preventative maintenance program extends the life of a roadway by up to eight years.

Financial Implications: The microsurfacing 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 repaired areas. On-going maintenance costs will be minimal in the first few years following construction.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding				\$255,000		\$255,000
Total				\$255,000		\$255,000



Project Location: Hunter, Gay, Shaw Park Dr, Davis Pl
2017.PW.1401.020
2017.PW.1401.021



Project: Alley Repairs

Capital Improvement Project Summary

Budget: \$1,680,000

CIP Score: 50, 55

Project Department: Public Works

Account Number: 60X03006130000

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:

- Alamo and San Bonita 6600 blocks; Davis PI subdivision 7900 & 7700 blocks; "Crescent Alley" Downtown
- Alamo and San Bonita 6400 blocks; Carondelet-Bonhomme Downtown 7700 block; N & S Rosebury, DeMun Park Subdivision
- Additional locations in later years as evaluated by the Pavement Management Program criteria

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

Financial Implications: This project is funded by the 2014 General Obligation (GO) 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 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2014 GO Bonds	\$605,000	\$540,000	\$325,000			\$1,470,000
City Funding				\$210,000		\$210,000
Total	\$605,000	\$540,000	\$325,000	\$210,000		\$1,680,000



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



Project: Hanley House Wall Repairs

Budget: \$30,000

CIP Score: 53

Project Department: Parks & Recreation

Account Number: 60X1600660000

Project Description: This project will repair damage and preserve the interior of the Hanley House. The exterior envelope of the house has been improved with tuck pointing, and new windows and doors to prevent further deterioration. Now the plaster and wall paper throughout the interior of the house needs to have long-term damage repaired.

Project Justification: There was extensive damage in the house due to leakage. Upon completion of the repairs to the windows and doors, the building is now ready to correct the plaster and wall paper damage. This project would include the formal parlor, the second floor bedroom, front rooms on the first floor and on areas around the vents on the second floor.

Financial Implications: Without this improvement the walls will continue to deteriorate. At the current state, this is a relatively small cost project, but if allowed to deteriorate the cost would be significant. Minimal maintenance will be needed to these walls after the repair.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds		\$30,000				\$30,000
2014 GO Bonds						
Total		\$30,000				\$30,000



Project Location: Hanley Park
2015.PK.1606.301



Project: Playground Replacement – DeMun & Taylor Parks

Capital Improvement Project Summary

Budget: \$500,000

CIP Score: 51, 50

Project Department: Parks & Recreation

Account Number: 60X16006440000
60X16006470000

Project Description: This project consists of the replacement of the playgrounds at DeMun and Taylor Parks.

Project Justification: The playground at Taylor Park was installed in 1990, and is now 24 years old. It is a well utilized playground for 2 to 5 years olds from the neighborhood as well as surrounding communities. Replacement of the playground will ensure that it meets all current safety standards so the patrons using it can enjoy many more years of safe play in Taylor Park.

The playgrounds at DeMun Park are over 20 years old and need to be updated with new playgrounds to keep pace with the current safety standards. This is a very active playground and it will include a comfort station.

Financial Implications: This project will save the City approximately \$2,500 per year 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. On-going maintenance cost on the new equipment will be minor.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations			\$190,000	\$285,000		\$475,000
Bonds						
City Funding			\$10,000	\$15,000		\$25,000
Total			\$200,000	\$300,000		\$500,000



Project Location: DeMun & Taylor Parks

2016.PK.1610.201

2014.PK.1610.701



Project: City Hall & Garage Projects

Capital Improvement Project Summary

Budget: \$286,380

CIP Score: 51, 39, 34

Project Department: Public Works

Account Number: 60X01006250000

Project Description: These projects include replacing the carpet and painting in the City Hall common areas; interior renovations in the Finance Department; and restoring the protective, skid-resistant coating on the surface of the employee parking garage attached to City Hall.

Project Justification: Painting and replacing the carpet in the common areas are both part of the Facilities Master Plan to maintain the building. Carpet wears out over time, especially in high traffic areas, and is scheduled to be replaced every eight (8) years. Painting in these areas is scheduled every seven (7) years.

Interior renovations are scheduled to move the Planning Department to the site behind the lobby counter to better assist customers. The Finance Department and Human Resources will co-locate to the offices vacated by the Planning Department. These renovations will allow for better service to our walk-in customers and more efficient utilization of office space while also achieving additional synergies with easier communication and sharing of documentation between Finance and Human Resources.

The existing coating on the parking garage has reached the end of its useful life. Failure to keep the protective coating maintained will result in deterioration of control joints and random cracks; concrete delamination and spalls; and corrosion of reinforcement steel. This project increases the anticipated life span of the parking structure.

Financial Implications: The City will continue to incur ongoing maintenance costs in these areas, comparable to current expenditures. It is more cost-effective to maintain the coating on the garage surface than to repair the types of defects that could otherwise arise.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding		\$148,380	\$35,000	\$103,000		\$286,380
Total		\$148,380	\$35,000	\$103,000		\$286,380



Project Location: City Hall & Garage at 10 N. Bemiston Ave
 2014.PW.1404.410
 2015.PW.1404.400
 2015.PW.1404.440
 2016.PW.1404.400



Project: Oak Knoll Retaining Wall

Budget: \$200,000

CIP Score: 49

Project Department: Parks and Recreation

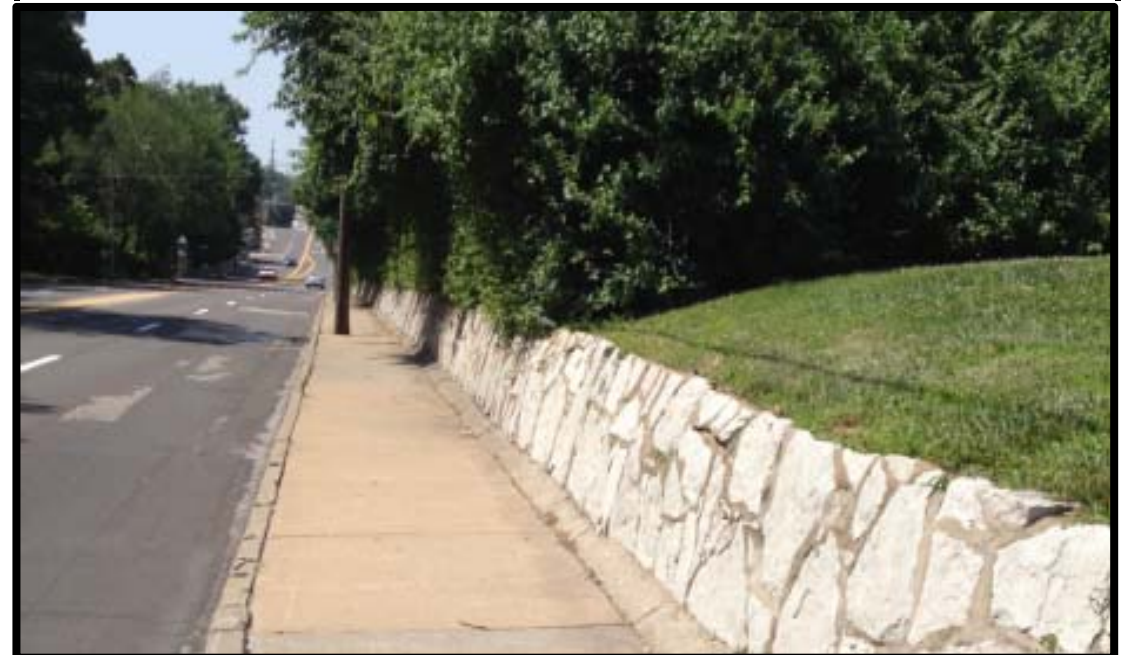
Account Number: 60X16006540000

Project Description: This project consists of replacement of the stone retaining wall along Big Bend at Oak Knoll Park. The project also includes replacement/repairs to perimeter fencing around the park.

Project Justification: The flagstone retaining wall along Big Bend is functionally obsolete and crumbling. Removal of the existing wall would allow for modern upgrades to the site, widening of the narrow sidewalk along Big Bend Blvd., terracing and landscaping of the hillside and would provide ADA access to the park. Now stroller and wheel chair traffic must access the park via the same road that vehicular traffic uses. This project is phased with funding for a consultant in one year and funding for the work in the following year.

Financial Implications: Replacement of the wall with the enhanced sidewalk and ingress to the park will reduce maintenance costs and reduce potential liabilities. On-going maintenance will be minimal in the first few years following rehabilitation.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding				\$25,000	\$175,000	\$200,000
Total				\$25,000	\$175,000	\$200,000



Project Location: Oak Knoll Park
2014.PK.1610.501



Project: Shaw Park South Shelter Enhancements

Budget: \$60,000

CIP Score: 49

Project Department: Parks & Recreation

Account Number: 60X16006530000

Project Description: This project consists of updating the plumbing and fixtures in the South Shelter and also improving the pad and supports of the shelter structure.

Project Justification: Built in the 1960's, the modernization of the plumbing and fixtures of this shelter would be energy saving as well as compliant with current standards. The existing concrete slab is cracking and needs replaced.

Financial Implications: This project would eliminate the largest outstanding maintenance and repair items and on-going maintenance costs would be less in the near future.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding			\$60,000			\$60,000
Total			\$60,000			\$60,000



Project Location: Shaw Park
2015.PK.1610.603



Project: Curb and Gutter Replacement

Budget: \$100,000
CIP Score: 49

Project Department: Public Works

Account Number: 60X01006050000

Project Description: This project includes removing and replacing roadside curb and guttering that has deteriorated or settled, creating ponding or hazards throughout the City.

Project Justification: This project improves pavement condition by ensuring water flows off of the pavement properly. It also prevents standing water, which can be a health risk.

Financial Implications: The replacement of broken curbs and gutters will reduce maintenance costs in the future as well as reduce potential liabilities.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding				\$100,000		\$100,000
Total				\$100,000		\$100,000



Project Location: Various Locations City Wide
 2014.PW.1401.040



Project: Ice Rink Compressors & Aquatic Center Painting

Budget: \$142,500

CIP Score: 47, 31

Project Department: Parks & Recreation

Account Number: 60X16006560001 & 60X16006450000

Project Description: These projects include overhauling the three compressors at the Shaw Park Ice Rink and painting the competition and children’s pools at the Shaw Park Aquatic Center.

Project Justification: The compressors at the ice rink have been repaired and rebuilt repeatedly over the past twenty years at an annual cost of \$10,000-\$15,000. Rather than continuing with this approach, the City decided to fully rebuild each of the compressors over a three-year period. One compressor has already been rebuilt and aided in more efficient maintenance of the ice. This benefit is expected to increase over the next two years and extend to the next several years with the rebuilding of the two additional compressors.

The pools at Shaw Park Aquatic Center need to be painted in order to maintain the integrity and appearance of the concrete. The recommended cycle is every five years, although the City has lengthened the amount of time between painting years due to budget constraints.

Financial Implications: Maintenance expenditures for the new compressors will be lower compared to current expenditures. Ongoing maintenance expenditures in the next few years will be minimal for the pools that are painted.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds	\$42,500	\$43,000				\$85,500
City Funding			\$57,000			\$57,000
Total	\$42,500	\$43,000	\$57,000			\$142,500



Project Location: Shaw Park Ice Rink & Shaw Park Aquatic Center
2011.PK.1603.001
2015.PK.1604.601



Project: Wayfinding

Capital Improvement Project Summary

Budget: \$300,000

CIP Score: 37

Project Department: Public Works

Account Number: 60X01006110000

Project Description: This project consists of planning and implementing a coordinated information and signage system in the Downtown. This information system may include signs, kiosks, markers or banners that guide and direct people throughout Downtown Clayton.

Project Justification: As a priority project in the Downtown Master Plan, this would help visitors to the Downtown to identify and locate parking, shopping and dining establishments. It would assist the Downtown in developing a unique brand image in a clear, consistent memorable fashion and also create a sense of place.

Financial Implications: The on-going maintenance cost, upon installation, should be minimal from year to year.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding		\$60,000	\$240,000			\$300,000
Total		\$60,000	\$240,000			\$300,000



Project Location: Maryland Avenue
2015.PW.1401.021



Project: HVAC Improvement – City Hall & Fire Department

Budget: \$125,000

CIP Score: 37, 28

Project Department: Public Works

Account Number: 60X01006250000

Project Description: This project consists of identifying and designing a solution to address moisture and temperature regulation issues in City Hall and the Fire Department. The City will contract with a mechanical engineering consultant for this design.

Project Justification: Addressing moisture issues is necessary to prevent mold issues from occurring in City Hall. Also, during the summer months it is difficult to regulate the temperature in the Fire Department bunk rooms. Addressing this problem will provide comfortable temperatures in these sleeping quarters.

Financial Implications: The portion of this project that addresses the moisture issue in City Hall is preventative in nature and will prevent the City from facing mold remediation expenditures in the future. The City expects to experience savings following the achievement of better temperature regulation in the Fire Department as the thermostat will not need to be adjusted as frequently.

Sources	Prior Years	FY 2015	FY 2016	FY 2017	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding		\$125,000				\$125,000
Total		\$125,000				\$125,000



Project Location: 10 N. Bemiston Ave
2015.PW.1404.430
2013.PW.1404.420

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DEBT SERVICE DEBT REPAYMENT BY FUNDING SOURCE

Debt Repayment by Funding Source from FY 2015 to FY 2034								
Funding Sources-----								
Fiscal Year	Total Debt	General **	Property Tax *	Capital Improvement**	Federal Rebate ***	Debt Reserve Funds	Special Assessment	Interest
FY 2015	4,252,567	318,671	1,598,110	2,111,263	198,428	-	13,938	12,157
FY 2016	4,828,766	63,320	2,168,694	2,115,240	191,332	265,500	13,200	11,480
FY 2017	4,767,118	393,286	2,147,862	2,019,396	183,274	-	12,000	11,300
FY 2018	4,340,743	358,607	2,120,111	1,665,594	174,431	-	11,000	11,000
FY 2019	3,537,601	296,606	2,113,685	941,844	164,966	-	10,000	10,500
FY 2020	2,853,535	12,013	2,122,316	564,375	154,831	-	-	-
FY 2021	2,837,935	11,141	2,125,063	558,134	143,597	-	-	-
FY 2022	2,822,023	10,196	2,130,092	550,318	131,417	-	-	-
FY 2023	2,808,771	9,208	2,128,216	552,666	118,681	-	-	-
FY 2024	2,809,948	8,168	2,139,123	557,382	105,275	-	-	-
Future Years FY25-FY34	22,576,249	24,021	17,503,171	4,739,447	309,610	-	-	-
Grand Total	58,435,255	1,505,236	38,296,443	16,375,659	1,875,842	265,500	60,138	56,437

* Note: Property tax sources come from approval of the 2009 Special Obligation Bond and the 2014 General Obligation Bond. A property tax of \$0.12 was approved in Aug. 2010 by the Citizens of Clayton to pay for the debt service on the the 2009 Special Obligation Bonds related to the new Police Building. In April 2014, a \$15 million bond proposal to resurface and repave neighborhood streets and update street lights passed. A property tax of \$0.12 is expected to be levied to retire the bonds.

** Note: The Debt payments for the Special Obligation Refunding Bonds, Series 2014 will be paid by transfers from the General Fund and Capital Improvement Fund and Special Assessments.

*** Note: Due to federal sequestration effective March 1, 2013, the Federal Rebate (Build America Credit payments) are based on a reduction of 7.2% but may be subject to change in the future. The General Fund will fund the reduction as needed.

This schedule has been revised to include final amounts for the 2014 General Obligation Debt and 2014 Special Obligation Debt that were issued in September 2014 after the adoption of the FY 2015 budget. The schedule reflects the current total debt of the City as of October 1, 2014. Budgeted amounts will be updated with a first quarter budget amendment.



**DEBT SERVICE
DEBT REPAYMENT BY BOND ISSUE**

Debt Repayment by Bond Issue from FY 2015 to FY 2034						
Fiscal Year	BOND ISSUES					Totals
	2005 B Principal & Interest	2009 A&B Principal & Interest	2011 Principal & Interest	2014 S.O. Principal & Interest **	2014 G.O. Principal & Interest	
FY 2015	312,310	1,240,925	653,063	1,623,546	422,723	4,252,567
FY 2016	322,639 *	1,234,078	649,813	1,627,500	994,738	4,828,766
FY 2017		1,224,268	651,413	1,897,800	993,638	4,767,118
FY 2018		1,217,043	647,863	1,473,600	1,002,238	4,340,743
FY 2019		1,202,901	649,163	680,050	1,005,488	3,537,601
FY 2020		1,191,698	649,700		1,012,138	2,853,535
FY 2021		1,182,110	648,888		1,006,938	2,837,935
FY 2022		1,164,610	646,675		1,010,738	2,822,023
FY 2023		1,150,396	647,938		1,010,438	2,808,771
FY 2024		1,134,123	648,163		1,027,663	2,809,948
Future Years FY25-FY34		6,438,231	5,168,699		10,969,319	22,576,249
Grand Total	\$634,949	\$18,380,382	\$11,661,374	\$7,302,496	\$20,456,054	58,435,255

* Note: Final principal payment will be offset by cash from debt service reserve that was established when the bonds were issued.

** Note: The Special Obligation Refunding Bonds, Series 2014 are a refunding of the 2005A Special Obligation Bond and the outstanding balance of the 2007 Special Obligation Bond Issue.

This schedule has been revised to include final amounts for the 2014 General Obligation Debt and 2014 Special Obligation Debt that were issued in September 2014 after the adoption of the FY 2015 budget. The schedule reflects the current total debt of the City as of October 1, 2014. Budgeted amounts will be updated with a first quarter budget



2014 GENERAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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

This page has been revised to reflect final amounts from the sale on September 23, 2014. Budgeted amounts will be updated with an amendment.

2014 General Obligation Bonds – Street Lighting, Alleys and Neighborhood Streets - \$15,000,000

Interest rate range: 2.0% to 4.0%

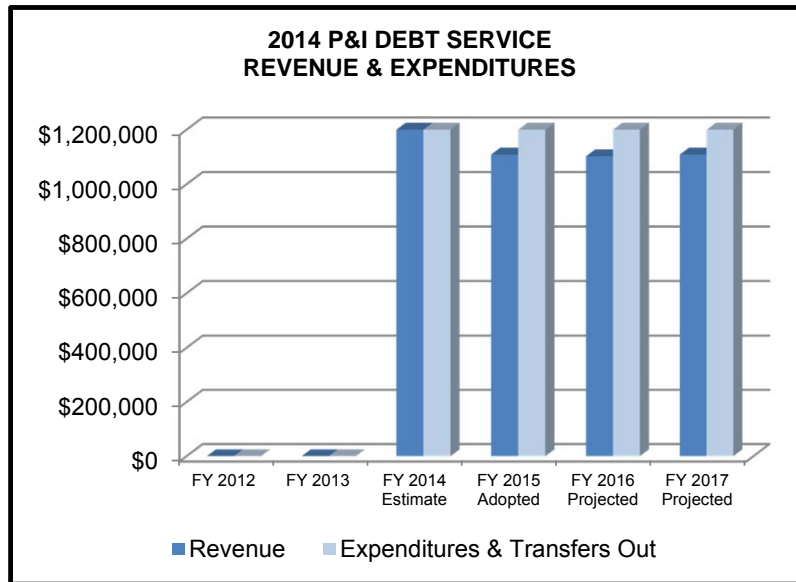
	Principal	Interest	Total Debt Service
FY 2015	-	422,723	422,723
FY 2016	550,000	444,738	994,738
FY 2017	560,000	433,638	993,638
FY 2018	580,000	422,238	1,002,238
FY 2019	595,000	410,488	1,005,488
FY 2020	620,000	392,138	1,012,138
FY 2021	640,000	366,938	1,006,938
FY 2022	670,000	340,738	1,010,738
FY 2023	690,000	320,438	1,010,438
FY 2024	725,000	302,663	1,027,663
FY 2025-2034	9,370,000	1,599,319	10,969,319

Outstanding Principal Balance at 9/30/14: \$15,000,000



2014 GENERAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 55	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$0	\$0	\$0	\$13,295,000	\$6,953,000	\$2,273,975
Revenue	<u>0</u>	<u>0</u>	<u>15,000,000</u>	<u>1,109,000</u>	<u>1,102,125</u>	<u>1,108,975</u>
Expenditures	0	0	300,000	501,000	1,066,150	1,070,000
Transfers Out	<u>0</u>	<u>0</u>	<u>1,405,000</u>	<u>6,950,000</u>	<u>4,715,000</u>	<u>1,500,000</u>
Expenditures & Transfers Out	<u>0</u>	<u>0</u>	<u>1,705,000</u>	<u>7,451,000</u>	<u>5,781,150</u>	<u>2,570,000</u>
Surplus (Deficit)	0	0	13,295,000	(6,342,000)	(4,679,025)	(1,461,025)
Ending Fund Balance	\$0	\$0	\$13,295,000	\$6,953,000	\$2,273,975	\$812,950
% Fund Balance to Expenditures	-	-	780%	93%	39%	32%



The City issued general obligation bonds totaling \$15,000,000 in September 2014. This bond provides the funding to resurface and repave more than 50% of residential streets in the City, replace outdated street lighting, and for alley repairs and construction. The debt service payments are supported by property tax revenue recorded in this fund.



2014 GENERAL OBLIGATION BOND ISSUE

55R0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>PROPERTY TAX</u>										
1010000 REAL PROPERTY TAX - CURRENT	\$0	\$0	\$0	\$0	\$0	\$962,480	100%	100%	\$979,323	\$996,462
1020000 REAL PROPERTY TAX - DELINQUENT	0	0	0	0	0	0	0%	0%	3,200	6,400
1030000 PERS. PROP. TAX - CURRENT	0	0	0	0	0	97,520	100%	100%	99,227	100,963
1040000 PERS. PROP. TAX - DELINQUENT	0	0	0	0	0	0	0%	0%	375	750
TOTAL PROPERTY TAX	0	0	0	0	0	1,060,000	100%	100%	1,082,125	1,104,575
<u>MISCELLANEOUS</u>										
7100000 INTEREST INCOME	0	0	0	0	0	49,000	100%	100%	20,000	4,400
7200000 BOND PROCEEDS	0	0	0	0	15,000,000	0	0%	-100%	0	0
TOTAL MISCELLANEOUS	0	0	0	0	15,000,000	49,000	100%	-100%	20,000	4,400
TOTAL REVENUE	\$0	\$0	\$0	\$0	\$15,000,000	\$1,109,000	100%	100%	\$1,102,125	\$1,108,975
<u>55X0000 EXPENDITURES</u>										
55X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2050000 BOND ISSUANCE EXPENSE	\$0	\$0	\$0	\$0	\$300,000	\$0	0%	-100%	\$0	\$0
2700000 PROFESSIONAL SERVICES	0	0	0	0	0	1,000	100%	0%	1,000	1,000
TOTAL CONTRACTUAL SERVICES	0	0	0	0	300,000	1,000	100%	-100%	1,000	1,000
<u>DEBT</u>										
8080000 LOAN PRINCIPAL PAYMENT	0	0	0	0	0	0	0%	0%	550,000	565,000
8090000 LOAN INTEREST EXPENSE	0	0	0	0	0	500,000	100%	100%	515,150	504,000
TOTAL DEBT	0	0	0	0	0	500,000	100%	100%	1,065,150	1,069,000
TOTAL EXPENDITURES	0	0	0	0	300,000	501,000	100%	67%	1,066,150	1,070,000
<u>TRANSFERS OUT</u>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	0	0	0	0	1,405,000	6,950,000	100%	395%	4,715,000	1,500,000
TOTAL TRANSFERS OUT	0	0	0	0	1,405,000	6,950,000	100%	395%	4,715,000	1,500,000
TOTAL EXPENDITURES & TRANSFERS OUT	\$0	\$0	\$0	\$0	\$1,705,000	\$7,451,000	100%	337%	\$5,781,150	\$2,570,000



2014 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

This bond serves to refinance the 2007 Special Obligation Bond and the 2005A Series Special Obligation Bond. Savings as the result of this refunding total \$438,000, net of issuance costs. This bond issue is scheduled to be paid off in FY 2019.

2007 Series

The 2007 Series for \$9.5 million was used to refinance the 2002 bond issue which was for a new Fire Station and significant renovation to City Hall and the Shaw Park Aquatic Center. At the time of the 2014 refunding, the 2007 Series had a principal balance of \$3,430,000.

2005A Series

The 2005A Series for \$12,165,000 was used to refinance the 1997 and 1998A Bond Issues which were for the following purposes: joint use recreation center, ice rink and tennis court renovations, purchase of 50 parking spaces in a garage constructed by St. Louis County, and infrastructure improvements in two private neighborhoods. At the time of the 2014 refunding, the 2005A Series had a principal balance of \$5,200,000.

At the time of the FY 2015 adopted budget, final principal and interest amounts for the 2014 Special Obligation Bond were not known. Budgeted amounts will be added with an amendment.

2014 Special Obligation Bond – Refunding - \$6,735,000

Interest rate range: 3.0% to 4.0%

	Principal	Interest	Total Debt Service
FY 2015	1,405,000	218,546	1,623,546
FY 2016	1,450,000	177,500	1,627,500
FY 2017	1,785,000	112,800	1,897,800
FY 2018	1,425,000	48,600	1,473,600
FY 2019	670,000	10,050	680,050
Outstanding Principal Balance at 9/30/14:		\$6,735,000	



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 was to construct or pay the grant match for capital improvement as follows: implement the replacement or upgrade of traffic signals and signage; street lighting; street resurfacing, curbs and sidewalks; municipal garage roof replacement; Shaw Park tennis court renovation; Shaw Park Ice Rink and Shaw Park Aquatic Center improvements; make 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%

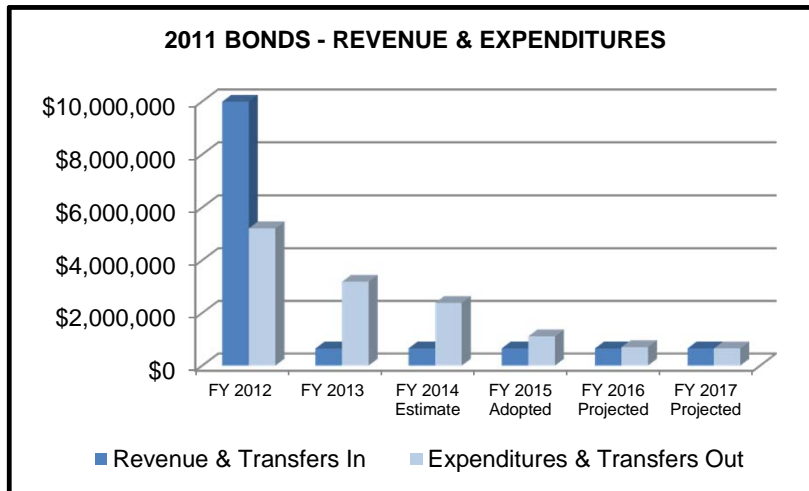
	Principal	Interest	Total Debt Service
FY 2015	410,000	243,063	653,063
FY 2016	415,000	234,813	649,813
FY 2017	425,000	226,413	651,413
FY 2018	430,000	217,863	647,863
FY 2019	440,000	209,163	649,163
FY 2020	450,000	199,700	649,700
FY 2021	460,000	188,888	648,888
FY 2022	470,000	176,675	646,675
FY 2023	485,000	162,938	647,938
FY 2024	500,000	148,163	648,163
FY 2025-2032	4,575,000	593,698	5,168,699

Outstanding Principal Balance at 9/30/14: \$9,060,000



2011 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 59	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$0	\$4,780,707	\$2,247,834	\$522,054	\$69,054	\$19,054
Revenue	9,859,422	6,887	4,300	172	0	0
Transfers In	130,000	643,014	650,563	656,141	650,563	652,163
Revenue & Transfers In	9,989,422	649,901	654,863	656,313	650,563	652,163
Expenditures	208,715	644,300	654,163	656,313	650,563	652,163
Transfers Out	5,000,000	2,538,475	1,726,480	453,000	50,000	0
Expenditures & Transfers Out	5,208,715	3,182,775	2,380,643	1,109,313	700,563	652,163
Surplus (Deficit)	4,780,707	(2,532,874)	(1,725,780)	(453,000)	(50,000)	0
Ending Fund Balance	\$4,780,707	\$2,247,834	\$522,054	\$69,054	\$19,054	\$19,054
% Fund Balance to Expenditures & Transfers Out	0%	71%	22%	6%	3%	3%



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 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$10,304	\$6,887	\$1,100	\$1,100	\$4,300	\$172	-84%	-96%	\$0	\$0
7200000 BOND PROCEEDS	9,849,118	0	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	9,859,422	6,887	1,100	1,100	4,300	172	-84%	-96%	0	0
TRANSFERS IN										
9230000 TRANSFER FROM CAPITAL IMPROV.	130,000	643,014	650,563	650,563	650,563	656,141	1%	1%	650,563	652,163
TOTAL TRANSFERS IN	130,000	643,014	650,563	650,563	650,563	656,141	1%	1%	650,563	652,163
TOTAL REVENUE & TRANSFERS IN	\$9,989,422	\$649,901	\$651,663	\$651,663	\$654,863	\$656,313	1%	0%	\$650,563	\$652,163

59X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$70,713	\$287	\$500	\$3,500	\$3,000	\$3,250	550%	8%	\$750	\$750
TOTAL CONTRACTUAL SERVICES	70,713	287	500	3,500	3,000	3,250	550%	8%	750	750
DEBT										
8080000 PRINCIPAL PAYMENT	0	385,000	400,000	400,000	400,000	410,000	3%	3%	415,000	425,000
8090000 INTEREST EXPENSE	138,003	259,013	251,163	251,163	251,163	243,063	-3%	-3%	234,813	226,413
TOTAL DEBT	138,003	644,013	651,163	651,163	651,163	653,063	0%	0%	649,813	651,413
TOTAL EXPENDITURES	208,715	644,300	651,663	654,663	654,163	656,313	1%	0%	650,563	652,163
TRANSFERS OUT										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	5,000,000	2,538,475	1,818,322	1,818,322	1,726,480	453,000	-75%	-74%	50,000	0
TOTAL TRANSFERS OUT	5,000,000	2,538,475	1,818,322	1,818,322	1,726,480	453,000	-75%	-74%	50,000	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$5,208,715	\$3,182,775	\$2,469,985	\$2,472,985	\$2,380,643	\$1,109,313	-55%	-53%	\$700,563	\$652,163



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 a portion of the interest rebate due to sequestration. The current percentage of interest rebate sequestered is 7.2% and this amount is subject to change.

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%

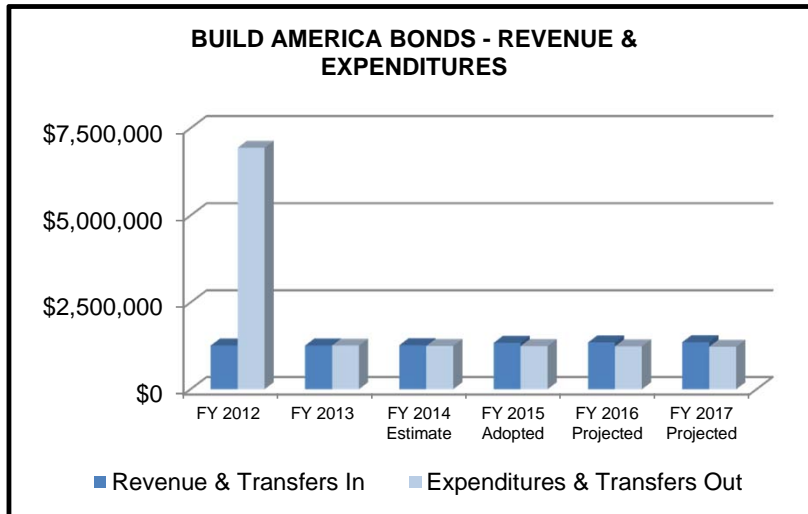
	Principal	Interest	Rebate	Net Debt Service
FY 2015	630,000	610,925	(198,428)	1,042,497
FY 2016	645,000	589,078	(191,332)	1,042,745
FY 2017	660,000	564,268	(183,274)	1,040,993
FY 2018	680,000	537,043	(174,431)	1,042,611
FY 2019	695,000	507,901	(164,966)	1,037,935
FY 2020	715,000	476,698	(154,831)	1,036,866
FY 2021	740,000	442,110	(143,597)	1,038,513
FY 2022	760,000	404,610	(131,417)	1,033,193
FY 2023	785,000	365,396	(118,681)	1,031,716
FY 2024	810,000	324,123	(105,275)	1,028,848
FY 2025-2030	5,485,000	953,231	(309,610)	6,128,622

Outstanding Principal Balance at 9/30/14: \$12,605,000



2009 BUILD AMERICA BOND ISSUE Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 91	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$5,680,429	\$0	\$522	\$20,271	\$115,079	\$227,270
Revenue	232,484	216,082	1,269,537	1,337,233	1,347,807	1,357,274
Transfers In	1,026,684	1,042,615	0	0	0	0
Revenue & Transfers In	1,259,168	1,258,697	1,269,537	1,337,233	1,347,807	1,357,274
Expenditures	1,256,538	1,258,175	1,249,788	1,242,425	1,235,616	1,225,844
Transfers Out	5,683,060	0	0	0	0	0
Expenditures & Transfers Out	6,939,598	1,258,175	1,249,788	1,242,425	1,235,616	1,225,844
Surplus (Deficit)	(5,680,429)	522	19,749	94,808	112,191	131,430
Ending Fund Balance	\$0	\$522	\$20,271	\$115,079	\$227,270	\$358,700
% Fund Balance to Expenditures & Transfers Out	0%	0%	2%	9%	18%	29%



This fund pays for the debt related to bonds issued for the new police facility. The Build America Bonds offered the bond holders a higher taxable interest rate on their investment, while the Federal Government gives the City a rebate to help off-set the higher interest costs. A property tax levy approved by voters in 2010 that began in FY 2014 funds these bonds. This new levy coincided with a reduction in levy due to the retirement of the 2009 General Obligation Bonds.



2009 BUILD AMERICA BOND ISSUE

91R0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>PROPERTY TAX</u>										
1010000 REAL PROPERTY TAX - CURRENT	\$0	\$0	\$1,050,000	\$1,050,000	\$975,000	\$1,044,000	-1%	7%	\$1,059,700	\$1,075,600
1020000 REAL PROP. TAX - DELINQUENT	0	0	0	0	0	500	0%	0%	700	900
1030000 PERSONAL PROP. TAX - CURRENT	0	0	0	0	90,000	94,000	0%	4%	95,400	96,800
1040000 PERSONAL PROP. TAX - DELINQUENT	0	0	0	0	0	50	0%	0%	75	100
TOTAL PROPERTY TAX	0	0	1,050,000	1,050,000	1,065,000	1,138,550	8%	7%	1,155,875	1,173,400
<u>MISCELLANEOUS</u>										
7100000 INTEREST INCOME	2,731	23	300	300	15	255	-15%	1600%	600	600
7300000 FEDERAL REBATE	229,753	216,059	201,217	201,217	204,522	198,428	-1%	-3%	191,332	183,274
TOTAL MISCELLANEOUS	232,484	216,082	201,517	201,517	204,537	198,683	-1%	-3%	191,932	183,874
TOTAL REVENUE	232,484	216,082	1,251,517	1,251,517	1,269,537	1,337,233	7%	5%	1,347,807	1,357,274
<u>TRANSFERS IN</u>										
9310000 TRANSFER FROM GENERAL FUND	1,026,684	1,042,615	100	100	0	0	-100%	0%	0	0
TOTAL TRANSFERS IN	1,026,684	1,042,615	100	100	0	0	-100%	0%	0	0
TOTAL REVENUE & TRANSFERS IN	\$1,259,168	\$1,258,697	\$1,251,617	\$1,251,617	\$1,269,537	\$1,337,233	7%	5%	\$1,347,807	\$1,357,274

91X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	\$100	\$3,100	\$100	\$100	\$100	\$1,500	1400%	1400%	\$1,538	\$1,576
TOTAL CONTRACTUAL SERVICES	100	3,100	100	100	100	1,500	1400%	1400%	1,538	1,576
<u>DEBT</u>										
8080000 PRINCIPAL PAYMENT	600,000	610,000	620,000	620,000	620,000	630,000	2%	2%	645,000	660,000
8090000 INTEREST PAYMENT	656,438	645,075	629,688	629,688	629,688	610,925	-3%	-3%	589,078	564,268
TOTAL DEBT	1,256,438	1,255,075	1,249,688	1,249,688	1,249,688	1,240,925	-1%	-1%	1,234,078	1,224,268
TOTAL EXPENDITURES	1,256,538	1,258,175	1,249,788	1,249,788	1,249,788	1,242,425	-1%	-1%	1,235,616	1,225,844
<u>TRANSFERS OUT</u>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	5,683,060	0	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS OUT	5,683,060	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$6,939,598	\$1,258,175	\$1,249,788	\$1,249,788	\$1,249,788	\$1,242,425	-1%	-1%	\$1,235,616	\$1,225,844



2005 B SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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

Prior to FY 2015, revenue and expenditures for the 2005B Series were budgeted with those of the 2005A Series. The 2005A Series was refunded with the 2014 Special Obligation Bond, but the refunding was not finalized at the time the FY 2015 budget was approved. The debt repayment schedule on this page has been updated to include only the 2005B Series. The FY 2015 through FY 2017 budgeted and projected amounts on the following two pages still include the 2005A Series and will be amended by a budget amendment in the first quarter of FY 2015.

2005 B Special Obligation Bond – Capital Projects - \$2,655,000

Series B

Interest rate: 4.85%

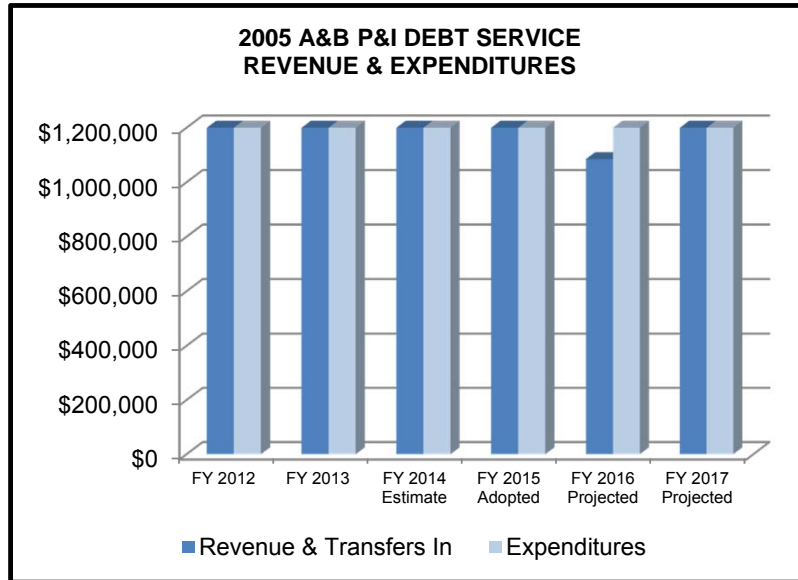
	Principal	Interest	Total Debt Service
FY 2015	290,000	22,310	312,310
FY 2016	315,000	7,639	322,639

Outstanding Principal Balance at 9/30/14: \$605,000



2005 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 57	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$1,794,634	\$1,802,140	\$1,807,156	\$1,741,781	\$1,677,663	\$1,348,045
Revenue	37,713	29,352	25,823	22,238	20,681	19,371
Transfers In	1,369,098	1,366,936	1,307,053	1,322,569	1,064,255	1,299,726
Revenue & Transfers In	1,406,811	1,396,288	1,332,876	1,344,807	1,084,936	1,319,097
Expenditures	1,399,305	1,391,273	1,398,251	1,408,925	1,414,554	1,363,215
Surplus (Deficit)	7,506	5,016	(65,375)	(64,118)	(329,618)	(44,118)
Ending Fund Balance	\$1,802,140	\$1,807,156	\$1,741,781	\$1,677,663	\$1,348,045	\$1,303,927
% Fund Balance to Expenditures	129%	130%	125%	119%	95%	96%



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 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
MISCELLANEOUS										
7100000 INTEREST INCOME	\$8,729	\$10,646	\$10,580	\$10,580	\$9,323	\$8,300	-22%	-11%	\$7,450	\$7,300
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	3,337	3,337	3,300	3,300	3,300	3,340	1%	1%	3,200	2,500
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	20,274	10,841	9,800	9,800	9,800	7,706	-21%	-21%	7,706	7,706
7230010 ASSESS. INC. INTEREST SOUTHMOOR	1,412	1,239	1,000	1,000	1,000	892	-11%	-11%	725	595
7230020 ASSESS. INC. INTEREST WYDOWN	3,962	3,291	2,400	2,400	2,400	2,000	-17%	-17%	1,600	1,270
TOTAL REVENUE	37,713	29,352	27,080	27,080	25,823	22,238	-18%	-14%	20,681	19,371
TRANSFERS IN										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	920,000	920,000	920,000	920,000	920,000	920,000	0%	0%	920,000	920,000
9260000 TRANSFER FROM GENERAL FUND	449,098	446,936	387,053	387,053	387,053	402,569	4%	4%	144,255	379,726
TOTAL TRANSFERS IN	1,369,098	1,366,936	1,307,053	1,307,053	1,307,053	1,322,569	1%	1%	1,064,255	1,299,726
TOTAL REVENUE & TRANSFERS IN	\$1,406,811	\$1,396,288	\$1,334,133	\$1,334,133	\$1,332,876	\$1,344,807	1%	1%	\$1,084,936	\$1,319,097

57X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$1,777	\$0	\$1,000	\$1,000	\$1,000	\$4,500	350%	350%	\$1,500	\$1,500
TOTAL CONTRACTUAL SERVICES	1,777	0	1,000	1,000	1,000	4,500	350%	350%	1,500	1,500
DEBT										
8080000 PRINCIPAL PAYMENT	1,050,000	1,085,000	1,135,000	1,135,000	1,135,000	1,190,000	5%	5%	1,250,000	1,250,000
8090000 INTEREST PAYMENT	347,529	306,273	262,251	262,251	262,251	214,425	-18%	-18%	163,054	111,715
TOTAL DEBT	1,397,529	1,391,273	1,397,251	1,397,251	1,397,251	1,404,425	1%	1%	1,413,054	1,361,715
TOTAL EXPENDITURES	\$1,399,305	\$1,391,273	\$1,398,251	\$1,398,251	\$1,398,251	\$1,408,925	1%	1%	\$1,414,554	\$1,363,215



2007 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

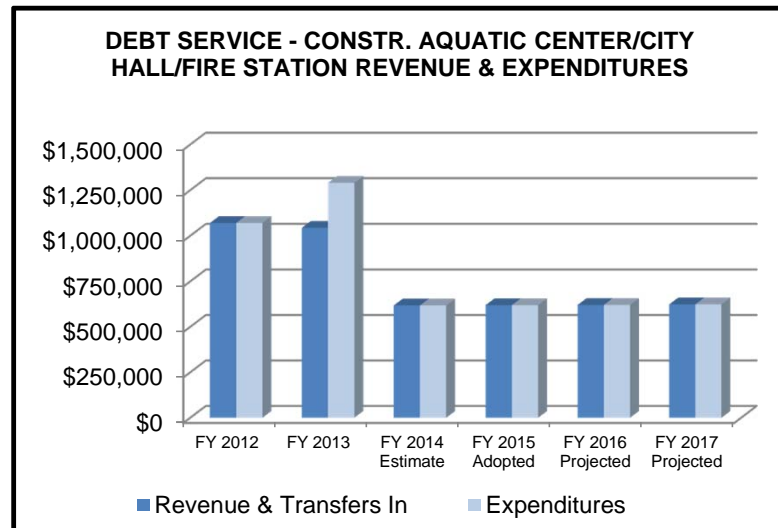
This fund serviced debt for the 2002 Special Obligation Bonds to pay for the majority of the construction costs associated with the renovation of the Shaw Park Aquatic Center, City Hall and the Fire Station. A traditional Special Obligation bond issue totaling \$8.175 million was issued in October 2007 to refund the outstanding balance of the 2002 bonds. A portion of the bonds matured in FY 2013.

This bond issue, along with the 2005A Series, was refunded with the 2014 Special Obligation Bond. The budgeted amounts for the 2007 Issue, shown on the following two pages, will be revised to zero with an amendment. Information on the 2014 Special Obligation Bond is presented previously in this section.



2007 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 79	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$823,546	\$823,286	\$576,393	\$576,393	\$576,393	\$576,393
Revenue	6,698	4,319	3,760	3,430	3,430	3,430
Transfers In	1,063,168	1,039,196	614,152	616,321	617,196	620,321
Revenue & Transfers In	1,069,866	1,043,515	617,912	619,751	620,626	623,751
Expenditures	1,070,126	1,290,408	617,912	619,751	620,626	623,751
Surplus (Deficit)	(260)	(246,893)	0	0	0	0
Ending Fund Balance	\$823,286	\$576,393	\$576,393	\$576,393	\$576,393	\$576,393
% Fund Balance to Expenditures	77%	45%	93%	93%	93%	92%



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 2002 for \$9.5 million with a balloon payment due in 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 supports this debt service.



2007 SPECIAL OBLIGATION BOND ISSUE

79R0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$6,698	\$4,319	\$3,900	\$3,900	\$3,760	\$3,430	-12%	-9%	\$3,430	\$3,430
TOTAL REVENUE	6,698	4,319	3,900	3,900	3,760	3,430	-12%	-9%	3,430	3,430
TRANSFERS IN										
9290000 TRANSFER FROM CAPITAL IMPROV. FUND	1,063,168	1,039,196	614,009	614,009	614,152	616,321	0%	0%	617,196	620,321
TOTAL TRANSFERS IN	1,063,168	1,039,196	614,009	614,009	614,152	616,321	0%	0%	617,196	620,321
TOTAL REVENUE & TRANSFERS IN	\$1,069,866	\$1,043,515	\$617,909	\$617,909	\$617,912	\$619,751	0%	0%	\$620,626	\$623,751

79X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$282	\$2,782	\$283	\$283	\$286	\$500	77%	75%	\$500	\$3,500
TOTAL CONTRACTUAL SERVICES	282	2,782	283	283	286	500	77%	75%	500	3,500
DEBT										
8080000 PRINCIPAL PAYMENT	865,000	1,120,000	480,000	480,000	480,000	500,000	4%	4%	520,000	540,000
8090000 INTEREST PAYMENT	204,844	167,626	137,626	137,626	137,626	119,251	-13%	-13%	100,126	80,251
TOTAL DEBT	1,069,844	1,287,626	617,626	617,626	617,626	619,251	0%	0%	620,126	620,251
TOTAL EXPENDITURES	\$1,070,126	\$1,290,408	\$617,909	\$617,909	\$617,912	\$619,751	0%	0%	\$620,626	\$623,751



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 which have now been retired.

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.

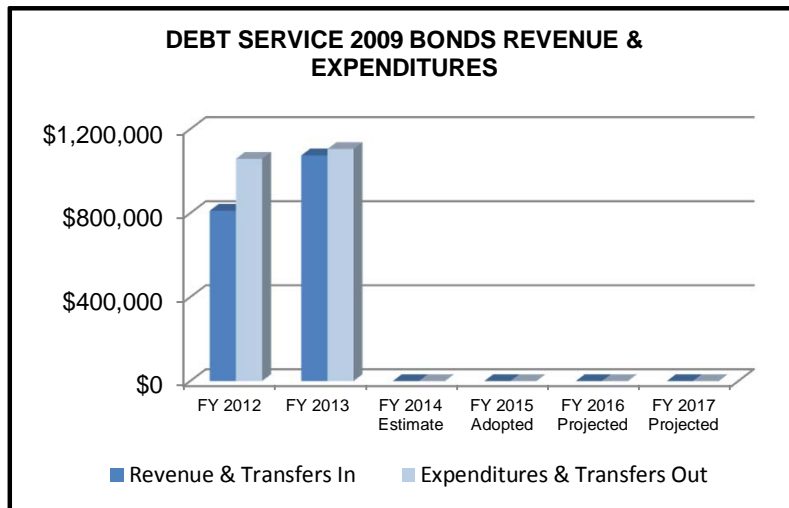
2009 Bond Issue

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 BOND ISSUE Summary of Revenue and Expenditures FY 2012 - FY 2017

Fund 93	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$277,223	\$30,369	\$0	\$0	\$0	\$0
Revenue	756,790	1,074,809	0	0	0	0
Transfers In	55,000	0	0	0	0	0
Revenue & Transfers In	811,790	1,074,809	0	0	0	0
Expenditures	1,058,644	959,175	0	0	0	0
Transfers Out	0	146,004	0	0	0	0
Expenditures & Transfers Out	1,058,644	1,105,179	0	0	0	0
Surplus (Deficit)	(246,854)	(30,369)	0	0	0	0
Ending Fund Balance	\$30,369	\$0	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures & Transfers Out	3%	0%	-	-	-	-



This fund repaid the general obligation debt originally issued in 1993/1994 which funded compliance with the Americans with Disabilities Act (ADA) requirements and improvements for parks, streets, streetscapes, and the Downtown area. This fund received 100% of its revenue from property taxes. The bond was paid in FY 2013.



2009 GENERAL OBLIGATION BOND ISSUE

93R0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>PROPERTY TAX</u>										
1010000 REAL PROP. TAX-CURRENT	\$689,951	\$973,447	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1020000 REAL PROP. TAX-DELINQUENT	(1,741)	6,240	0	0	0	0	0%	0%	0	0
1030000 PERS. PROP. TAX-CURRENT	67,402	94,452	0	0	0	0	0%	0%	0	0
1040000 PERS. PROP. TAX-DELINQUENT	1,145	670	0	0	0	0	0%	0%	0	0
TOTAL PROPERTY TAX	756,757	1,074,809	0	0	0	0	0%	0%	0	0
<u>MISCELLANEOUS</u>										
7100000 INTEREST INCOME	33	0	0	0	0	0	0%	0%	0	0
TOTAL MISCELLANEOUS	33	0	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	756,790	1,074,809	0	0	0	0	0%	0%	0	0
<u>TRANSFERS IN</u>										
9310000 TRANSFER FROM GENERAL FUND	55,000	0	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	55,000	0	0	0	0	0	0%	0%	0	0
TOTAL REVENUE & TRANSFERS IN	\$811,790	\$1,074,809	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
93X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	\$69	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
TOTAL CONTRACTUAL SERVICES	69	0	0	0	0	0	0%	0%	0	0
<u>DEBT</u>										
8080000 PRINCIPAL PAYMENT	1,015,000	945,000	0	0	0	0	0%	0%	0	0
8090000 INTEREST EXPENSE	43,575	14,175	0	0	0	0	0%	0%	0	0
TOTAL DEBT	1,058,575	959,175	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	1,058,644	959,175	0	0	0	0	0%	0%	0	0
<u>TRANSFERS OUT</u>										
9100000 TRANSFER TO GENERAL FUND	0	146,004	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS OUT	0	146,004	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$1,058,644	\$1,105,179	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0

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PENSION FUNDS

The City provides two pension plans for its full-time employees. Uniformed employees of the Police and Fire Departments are members of the Uniformed Employees Retirement Plan. All other full-time non-uniformed employees of the City are members of the Non-Uniformed Employees Retirement Plan.

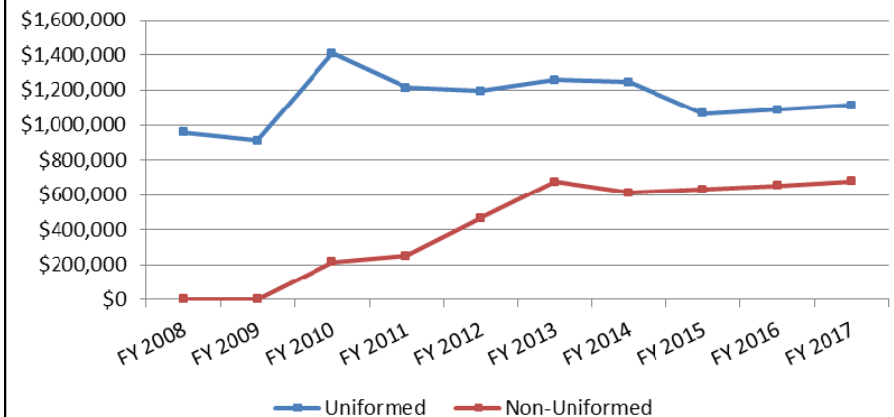
The pension plans are funded through mandatory member contributions, City contributions and investment earnings. The City contribution is determined by an annual actuarial valuation.

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 2014 Estimated	\$1,477,991	\$380,940	\$1,858,931
FY 2015 Adopted	1,344,210	392,000	1,736,210
FY 2016 Projected	1,397,978	403,700	1,801,678
FY 2017 Projected	1,453,898	415,800	1,869,698

10 Year History of Contributions



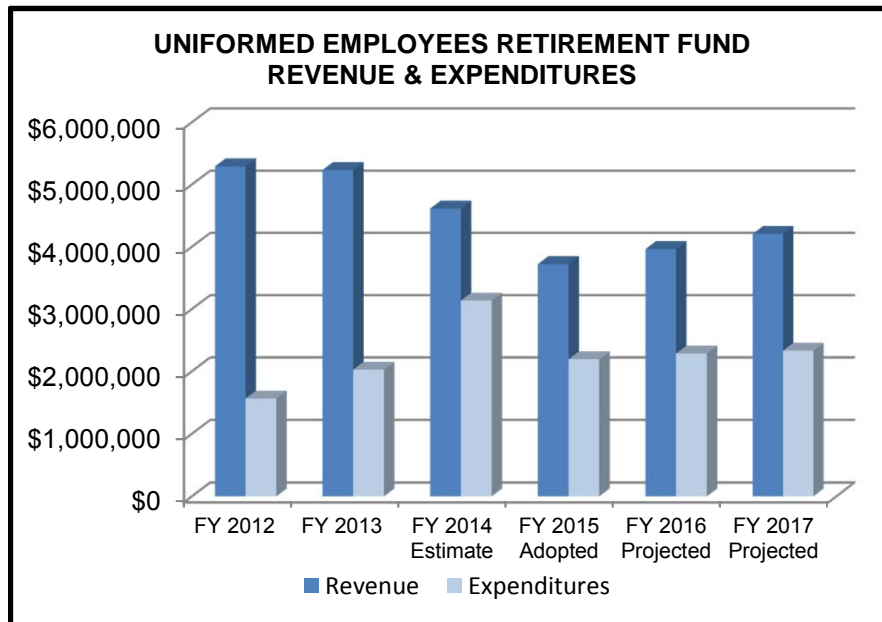


UNIFORMED EMPLOYEES RETIREMENT FUND

Summary of Revenue and Expenditures

FY 2012 - FY 2017

Fund 30	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$27,622,642	\$31,350,190	\$34,557,423	\$36,035,085	\$37,562,716	\$39,238,932
Revenue	5,291,637	5,234,284	4,614,182	3,721,431	3,963,416	4,207,073
Expenditures	1,564,089	2,027,050	3,136,520	2,193,800	2,287,200	2,330,840
Surplus (Deficit)	3,727,547	3,207,233	1,477,662	1,527,631	1,676,216	1,876,233
Ending Fund Balance	\$31,350,190	\$34,557,423	\$36,035,085	\$37,562,716	\$39,238,932	\$41,115,165
% Fund Balance to Expenditures	2004%	1705%	1149%	1712%	1716%	1764%



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 2015 will be approximately \$1.5 million more than the previous year. Due to the plan's offering of a Deferred Retirement Option Program (DROP), the plan had significant one-time payouts to participants who elected the DROP which occurred in FY 2013 and 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 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
REVENUE										
7070001 OTHER INCOME	\$18,288	\$20,006	\$15,900	\$15,900	\$14,700	\$15,000	-6%	2%	\$15,300	\$15,600
7110001 CONTRIBUTIONS - CITY	965,627	1,029,554	1,004,082	1,004,082	1,004,082	857,131	-15%	-15%	891,416	927,073
7160001 CONTRIBUTIONS - MEMBERS	229,125	228,916	248,000	248,000	242,400	249,300	1%	3%	256,700	264,400
7100001 INTEREST ON INVESTMENTS	476,198	730,637	1,618,550	1,618,550	3,353,000	2,600,000	61%	-22%	2,800,000	3,000,000
7420000 GAIN (LOSS) ON SALE	433,336	498,872	0	0	0	0	0%	0%	0	0
7450000 MARKET VALUE CHANGE	3,169,063	2,726,299	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	\$5,291,637	\$5,234,284	\$2,886,532	\$2,886,532	\$4,614,182	\$3,721,431	29%	-19%	\$3,963,416	\$4,207,073

30X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
EXPENDITURES										
7030001 PROFESSIONAL SERVICES	\$187,038	\$164,934	\$174,841	\$174,841	\$185,520	\$193,800	11%	4%	\$197,200	\$200,840
8010001 PAYMENT TO PENSIONERS	1,377,051	1,862,116	3,063,265	3,063,265	2,951,000	2,000,000	-35%	-32%	2,090,000	2,130,000
TOTAL EXPENDITURES	\$1,564,089	\$2,027,050	\$3,238,106	\$3,238,106	\$3,136,520	\$2,193,800	-32%	-30%	\$2,287,200	\$2,330,840

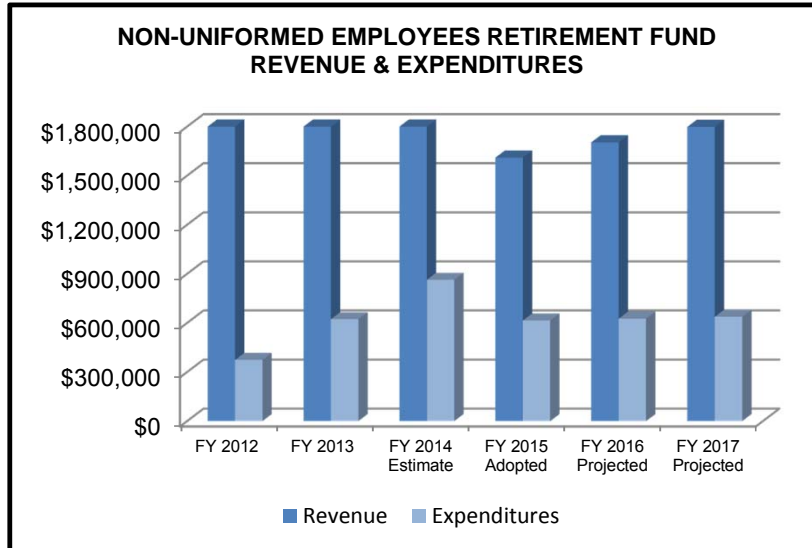


NON-UNIFORMED EMPLOYEES RETIREMENT FUND

Summary of Revenue and Expenditures

FY 2012 - FY 2017

Fund 40	Actual FY 2012	Actual FY 2013	Estimate FY 2014	Adopted FY 2015	Projected FY 2016	Projected FY 2017
Beginning Fund Balance	\$15,612,637	\$14,134,254	\$12,563,070	\$13,885,347	\$14,880,976	\$15,958,988
Revenue	1,852,223	2,193,900	2,185,699	1,610,029	1,703,812	1,798,475
Expenditures	373,840	622,716	863,422	614,400	625,800	637,200
Surplus (Deficit)	1,478,383	1,571,184	1,322,277	995,629	1,078,012	1,161,275
Ending Fund Balance	\$14,134,254	\$12,563,070	\$13,885,347	\$14,880,976	\$15,958,988	\$17,120,263
% Fund Balance to Expenditures	3781%	2017%	1608%	2422%	2550%	2687%



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 had 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	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
REVENUE										
7070000 OTHER	\$0	\$0	\$1,000	\$1,000	\$250	\$250	-75%	0%	\$250	\$250
7100000 INTEREST ON INVESTMENTS	156,276	161,873	1,169,760	1,169,760	1,573,000	980,000	-16%	-38%	1,050,000	1,120,000
7160000 CONTRIBUTIONS - MEMBERS	67,686	135,428	135,000	135,000	138,540	142,700	6%	3%	147,000	151,400
7210000 CONTRIBUTIONS - CITY	400,000	539,154	539,154	539,154	473,909	487,079	-10%	3%	506,562	526,825
7420001 GAIN (LOSS) ON SALE	160,233	0	0	0	0	0	0%	0%	0	0
7450000 MARKET VALUE CHANGE	1,068,028	1,357,445	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	\$1,852,223	\$2,193,900	\$1,844,914	\$1,844,914	\$2,185,699	\$1,610,029	-13%	-26%	\$1,703,812	\$1,798,475

40X0000	FY 2012	FY 2013	FY 2014	FY 2014	FY 2014	FY 2015	% 2015 TO	% 2015 TO	FY 2016	FY 2017
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2014 BUDGET	2014 EST.	PROJECTED	PROJECTED
EXPENDITURES										
7030000 PROFESSIONAL SERVICES	\$63,566	\$52,395	\$44,330	\$44,330	\$53,020	\$54,400	23%	3%	\$55,800	\$57,200
8000000 PAYMENT TO PENSIONERS	310,274	570,321	829,140	829,140	810,402	560,000	-32%	-31%	570,000	580,000
TOTAL EXPENDITURES	\$373,840	\$622,716	\$873,470	\$873,470	\$863,422	\$614,400	-30%	-29%	\$625,800	\$637,200

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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*

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
2013	15,884

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

2013 Population by Age Group*

	<u>Number</u>	<u>Percentage</u>
19 Years and Under	4,908	30.9%
20 to 59 Years	8,371	52.7%
60 Years and Over	2,605	16.4%

* Based on age group percentages from 2010 Census.

Median Age	34
Number of Households	5,739
Average Household Size	2.17
Median Household Income	\$88,432
% of Population with Bachelor's Degree	74.5%
% of Population in Professional Management	69.0%

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	2,629
College or Graduate School	3,297

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	574
Right-of-Way	337
Commercial	187
Private Schools	142
Public Buildings	129
Multi-Family	113
Recreation	91
Parks	75
Total	1,648

Residential

Average Home/Condo 2013 Sales Price	\$584,101
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Source: 2014 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	96%
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	79%
Quality of new residential development	69%
Cultural opportunities	76%
How well Clayton is managing redevelopment	66%
Quality of new commercial development	70%
Appeal as a place to retire	66%

Source: 2013 Citizen Survey conducted by the ETC Institute

Bond Rating and Debt Outstanding

Standard & Poor's Rating	AAA
General Obligation Debt	\$15,000,000
Special Obligation Debt	<u>\$29,005,000</u>
Total Debt	\$44,005,000

Assessed Property Tax Value

Residential Real Estate	\$450,253,260
Commercial Real Estate	\$335,444,450
Personal Property	\$79,298,810

2013 Residential Property Tax Rate

(per \$100 of assessed valuation)

City of Clayton	\$0.7870
School Tax	\$4.0172
St. Louis County	\$0.6680
Special School District	\$1.2400
Metro Zoo Museum	\$0.2797
St. Louis Community College	\$0.2200
State of Missouri	\$0.0300
Other	<u>\$0.3674</u>
Total 2013 Residential Tax Rate	\$7.6093

2013 Commercial Property Tax Rate

(per \$100 of assessed valuation)

City of Clayton	\$0.8200
Special Business District	\$0.1270
School Tax	\$4.5487
St. Louis County	\$0.6820
County Commercial Surcharge	\$1.7000
Special School District	\$1.2400
Metro Zoo Museum	\$0.2797
St. Louis Community College	\$0.2200
State of Missouri	\$0.0300
Other	<u>\$0.3664</u>
Total 2013 Commercial Tax Rate	\$10.0138

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						
Economic Development	X						
Events	X						
Finance	X						
Human Resources	X						
Information Technology	X			X			
Municipal Court	X						
Planning & Development Department							
Planning & Development	X						
Police Department							
Police Operations	X						
Parking Control	X						
Fire Department							
Fire Operations	X						
Public Works Department							
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						
Shaw Park Tennis Center	X						
Sports Programs	X						
Park Maintenance	X				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 9-30-14

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

Interest rate range: 2.0% to 4.0%

		Principal	Interest	Total	Total Interest
	3/15/2015	-	197,604.24		
FY 2015	9/15/2015	-	225,118.75	422,722.99	422,722.99
	3/15/2016	550,000.00	225,118.75		
FY 2016	9/15/2016	-	219,618.75	994,737.50	444,737.50
	3/15/2017	560,000.00	219,618.75		
FY 2017	9/15/2017	-	214,018.75	993,637.50	433,637.50
	3/15/2018	580,000.00	214,018.75		
FY 2018	9/15/2018	-	208,218.75	1,002,237.50	422,237.50
	3/15/2019	595,000.00	208,218.75		
FY 2019	9/15/2019	-	202,268.75	1,005,487.50	410,487.50
	3/15/2020	620,000.00	202,268.75		
FY 2020	9/15/2020	-	189,868.75	1,012,137.50	392,137.50
	3/15/2021	640,000.00	189,868.75		
FY 2021	9/15/2021	-	177,068.75	1,006,937.50	366,937.50
	3/15/2022	670,000.00	177,068.75		
FY 2022	9/15/2022	-	163,668.75	1,010,737.50	340,737.50
	3/15/2023	690,000.00	163,668.75		
FY 2023	9/15/2023	-	156,768.75	1,010,437.50	320,437.50
	3/15/2024	725,000.00	156,768.75		
FY 2024	9/15/2024	-	145,893.75	1,027,662.50	302,662.50
FY 2025-2034		9,370,000	1,599,318.75	10,969,318.75	
Outstanding at 9/30/14		15,000,000	5,456,054.24		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-14**

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

Interest rate range: 3.0% to 4.0%

		Principal	Interest	Total	Total Interest
	3/15/2015	1,405,000	115,296.11		
FY 2015	9/15/2015		103,250.00	1,623,546.11	218,546.11
	3/15/2016	1,450,000	103,250.00		
FY 2016	9/15/2016		74,250.00	1,627,500.00	177,500.00
	3/15/2017	1,785,000	74,250.00		
FY 2017	9/15/2017		38,550.00	1,897,800.00	112,800.00
	3/15/2018	1,425,000	38,550.00		
FY 2018	9/15/2018		10,050.00	1,473,600.00	48,600.00
FY 2019	3/15/2019	670,000	10,050.00	680,050.00	10,050.00
Outstanding at 9/30/14:		6,735,000	567,496		



SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-14

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	12/1/2014	410,000.00	123,581.25		
FY 2015	6/1/2015	-	119,481.25	243,062.50	243,062.50
	12/1/2015	415,000.00	119,481.25		
FY 2016	6/1/2016	-	115,331.25	649,812.50	234,812.50
	12/1/2016	425,000.00	115,331.25		
FY 2017	6/1/2017	-	111,081.25	651,412.50	226,412.50
	12/1/2017	430,000.00	111,081.25		
FY 2018	6/1/2018	-	106,781.25	647,862.50	217,862.50
	12/1/2018	440,000.00	106,781.25		
FY 2019	6/1/2019	-	102,381.25	649,162.50	209,162.50
	12/1/2019	450,000.00	102,381.25		
FY 2020	6/1/2020	-	97,318.75	649,700.00	199,700.00
	12/1/2020	460,000.00	97,318.75		
FY 2021	6/1/2021	-	91,568.75	648,887.50	188,887.50
	12/1/2021	470,000.00	91,568.75		
FY 2022	6/1/2022	-	85,106.25	646,675.00	176,675.00
	12/1/2022	485,000.00	85,106.25		
FY 2023	6/1/2023	-	77,831.25	647,937.50	162,937.50
	12/1/2023	500,000.00	77,831.25		
FY 2024	6/1/2024	-	70,331.25	648,162.50	148,162.50
FY 2025- 2032		4,575,000	593,698.75	5,168,698.75	
Outstanding at 9/30/14:		9,060,000	2,601,374		



SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-14

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

Series A - \$6,420,000

Interest rate range: 1.0% to 4.5%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/1/2014	630,000	80,276.25			
FY 2015	6/1/2015	-	70,038.75	780,315.00	(48,822.31)	731,492.69
	12/1/2015	645,000	70,038.75			
FY 2016	6/1/2016	-	58,428.75	773,467.50	(41,726.24)	731,741.26
	12/1/2016	660,000	58,428.75			
FY 2017	6/1/2017	-	45,228.75	763,657.50	(33,667.95)	729,989.55
	12/1/2017	680,000	45,228.75			
FY 2018	6/1/2018	-	31,203.75	756,432.50	(24,825.27)	731,607.23
	12/1/2018	695,000	31,203.75			
FY 2019	6/1/2019	-	16,087.50	742,291.25	(15,360.20)	726,931.05
	12/1/2019	715,000	16,087.50			
FY 2020	6/1/2020	-	-	731,087.50	(5,225.22)	725,862.28
Outstanding at 9/30/14:		4,025,000	522,251			

Series B - \$8,580,000

Interest rate range: 5.0% to 5.75%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/1/2014	-	230,305			
FY 2015	6/1/2015	-	230,305	460,610	(149,606.13)	311,003.87
	12/1/2015	-	230,305			
FY 2016	6/1/2016	-	230,305	460,610	(149,606.13)	311,003.87
	12/1/2016	-	230,305			
FY 2017	6/1/2017	-	230,305	460,610	(149,606.13)	311,003.87
	12/1/2017	-	230,305			
FY 2018	6/1/2018	-	230,305	460,610	(149,606.13)	311,003.87
	12/1/2018	-	230,305			
FY 2019	6/1/2019	-	230,305	460,610	(149,606.13)	311,003.87
	12/1/2019	-	230,305			
FY 2020	6/1/2020	-	230,305	460,610	(149,606.13)	311,003.87
	12/1/2020	740,000	230,305			
FY 2021	6/1/2021	-	211,805	1,182,110	(143,597.33)	1,038,512.67
	12/1/2021	760,000	211,805			
FY 2022	6/1/2022	-	192,805	1,164,610	(131,417.33)	1,033,192.67
	12/1/2022	785,000	192,805			
FY 2023	6/1/2023	-	172,591	1,150,396	(118,680.70)	1,031,715.55
	12/1/2023	810,000	172,591			
FY 2024	6/1/2024	-	151,531	1,134,123	(105,274.99)	1,028,847.51
FY 2025-2030		5,485,000	953,231	6,438,231	(309,609.53)	6,128,621.72
Outstanding at 9/30/14:		8,580,000	5,253,130			



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-14**

2005B Special Obligation Bonds - Capital Projects - \$2,655,000

Series B - \$2,655,000

Interest rate: 4.85%

		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Total Interest</u>
	12/1/2014	290,000	14,671.25		
FY 2015	6/1/2015	-	7,638.75	312,310.00	22,310.00
	12/1/2015	315,000	7,638.75		
FY 2016	6/1/2016	-	-	322,638.75	7,638.75
Outstanding at 9/30/14:		605,000	29,949		

BILL NO. 6461

ORDINANCE NO. 6336

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR 2015 COMMENCING ON OCTOBER 1, 2014 AND APPROPRIATING FUNDS PURSUANT THERETO

WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2015 commencing on October 1, 2014; and

WHEREAS, a public hearing on the budget was conducted on August 26, 2014, pursuant to notice as provided by law at which hearing interested persons were given an opportunity to be heard;

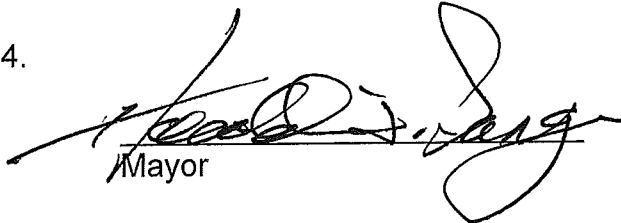
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF CLAYTON, MISSOURI, AS FOLLOWS:

Section 1. The annual budget for the City of Clayton, Missouri, for the Fiscal Year 2015 commencing on October 1, 2014, 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 9th day of September, 2014.


Mayor

ATTEST:


City Clerk

BILL NO. 6460

ORDINANCE NO. 6335

AN ORDINANCE LEVYING AND ESTABLISHING THE RATE OF ANNUAL TAXES FOR GENERAL MUNICIPAL PURPOSES; POLICE BUILDING DEBT SERVICE; GENERAL OBLIGATION DEBT SERVICE; AND, SPECIAL BUSINESS DISTRICT PURPOSES TO BE COLLECTED BY THE CITY OF CLAYTON, MISSOURI, FOR THE YEAR 2014

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

WHEREAS, having done all things required by law with respect to the establishment of annual tax rates, including a public hearing on the tax rate conducted on August 26, 2014 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 2014 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 \$0.646 on residential property, a tax levy of \$0.717 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 (\$100.00) of assessed valuation.

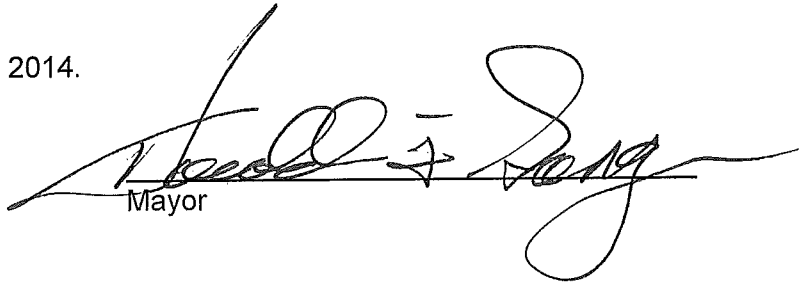
C. For general obligation debt service purposes a tax levy of \$0.124 on residential property, a tax levy of \$0.124 on commercial property and a tax levy of \$0.124 on personal property, on each one hundred dollars (\$100.00) of assessed valuation.

Section 2. There is hereby levied for the year 2014 upon all real property, subject to taxation, in the Special Business District in the City of Clayton, Missouri, which are all commercially zoned properties designated C-1, C-2, C-3 and C-4, on the zoning map of the City of Clayton, as of August 11, 1981, lying north of the Forest Park Expressway in the City of Clayton, Missouri, the following ad valorem taxes, for Special Business District purposes a tax levy of \$0.121 on residential property and a tax levy of \$0.135 on commercial property, on each one hundred dollars (\$100.00) of assessed valuation.

Section 3. The City declares it necessary to revert to all maximum tax rate ceilings for the City of Clayton general revenue levy and the Special Business District in the City of Clayton levy, which will then be the maximum allowable tax rates available to be levied to provide the necessary public services to residents and businesses.

Section 4. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen.

Passed this 9th day of September, 2014.



Mayor

ATTEST:


City Clerk

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

Bond Refunding – The process of refinancing outstanding bonds by issuing new bonds for the purpose of reducing interest costs or removing burdensome or restrictive bond covenants. The new bonds are referred to as the "refunding bonds," and the outstanding bonds being refinanced are referred to as the "refunded bonds" or the "prior issue." Refunded bonds are not part of outstanding debt.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund Type – Fund Accounting allows organizations to separate income and expenses by class, which gives the reviewer of the financial statements a proper accounting of all like activities – a fund type. The fund accounting system helps track the flow of monetary resources rather than tracking the profit or income generated from tax revenue. Some examples of fund types would be special revenue (restricted funds for a specific purpose); capital (funds restricted to paying for capital projects); general (on-going operating expenses).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserves – See ‘Fund Balance.’

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

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

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

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

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

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

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

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

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