

# Clayton, Missouri



St. Louis Art Fair Commemorative Print  
"Red Alley" by Loretta Petraitis



Operating Budget and Capital Improvements Plan  
Fiscal Years  
October 1, 2015 - September 30, 2018

### *About the Cover Art*

The Saint Louis Art Fair is a juried, nationally recognized and award winning art fair in downtown Clayton, drawing more than 130,000 patrons and artists from around the globe. Each year, the Saint Louis Art Fair selects a piece of work by one of its talented exhibiting artists to feature on the Commemorative Print, which becomes the cover of the program guide, and the print is available for sale during the Saint Louis Art Fair and online. The 2015 Commemorative Print features Artist Loretta Petraitis. The piece, titled "Red Alley," captures a view down an urban alley just after rainfall. Loretta's artistic medium combines acrylic paint mixed with sand and marble powder, which she builds upon with oils.



## **CITY OF CLAYTON, MISSOURI**

# **OPERATING BUDGET AND CAPITAL IMPROVEMENTS PLAN**

**Fiscal Years October 1, 2015 to September 30, 2018**

### **PRINCIPAL OFFICIALS**

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

##### **Mayor**

Harold J. Sanger

##### **Aldermen**

Joanne Boulton

Ira Berkowitz

Alex Berger III

Richard Lintz

Cynthia Garnholz

Mark Winings

---

##### **City Manager**

Craig S. Owens

##### **Executive Team**

City Clerk

Finance & Administration

Economic Development

Planning & Development

Police

Fire

Public Works

Parks & Recreation

Assistant to the City Manager

June Frazier

Janet K. Watson

Gary Carter

Susan Istenes

Kevin Murphy

G. Mark Thorp

Dale Houdeshell

Patty DeForrest

George Ertle



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**City of Clayton  
Missouri**

For the Fiscal Year Beginning

**October 1, 2014**

Executive Director



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**City of Clayton**

10 North Bemiston • Clayton, Missouri 63105-3397 • (314) 727-8100 • FAX (314) 721-8116 • TDD: (314) 290-8435

October 1, 2015

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 for Fiscal Year 2016. 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 eight years.

Below is a summary of the FY16 Budget:

	General Fund	Special Revenue Funds	Equipment Replacement Fund	Capital Improvement Fund	Debt Service Funds	Pension Funds	TOTAL ALL FUNDS*
Beginning Fund Balance	\$16,185,640	\$225,865	\$3,110,204	\$2,843,959	\$14,205,136	\$53,143,980	\$89,714,785
Revenue	24,149,790	515,344	110,830	7,486,952	2,491,951	5,767,842	40,522,709
Expenditures	24,160,844	120,000	2,063,498	10,339,813	4,846,268	2,981,940	44,512,363
Net Transfers	17,383	(474,194)	1,353,759	2,078,478	(2,975,426)	-	-
Surplus / (Deficit)	6,329	(78,850)	(598,909)	(774,383)	(5,329,743)	2,785,902	(3,989,654)
Ending Fund Balance	16,191,969	147,015	2,511,295	2,069,576	8,875,393	55,929,882	85,725,130
% of Ending Fund Balance to Expenditures	63%	25%	122%	15%	87%	1,876%	193%

\* Includes inter-fund transfers of \$9,263,584

This budget plan as adopted achieves a balanced budget continuing this standard from the prior year. It provides for a continuation of all services delivered in the previous year.

The staff reductions from the previous years' budgets continue as well as our system of market based compensation for the 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 is starting to demonstrate expanded economic activity in sales tax receipts, including the new voter approved sales tax for Fire and EMS services, and commercial development projections indicating longer term reliability of moderate 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.

The City issued \$15M in general obligation bonds for street, alley and streetlight replacement and repair and this resource provides for the improvement of over half of the residential streets in our city.

### **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. Property tax is projected to increase by 2.7%, with further growth beginning in FY18 related to the new residential development projects. Utility tax is projected to increase overall by 2.5%. General Fund sales tax is projected to increase by 2.9%, with future growth in this area also related to development. Overall, General Fund revenue, excluding transfers, will increase by 2.9%. In addition, building permit revenue is expected to remain high through the large economic development projects currently getting underway.

A key reality, however, should be noted related to our largest source of revenue, property tax. Based on the Hancock Amendment to the Missouri Constitution, cities are limited in the rate of growth we can recover during periods of increasing property values. Many of our commercial and large residential property owners appealed values and were granted reductions during the recession. Now that the recession has ended and property values are on a relatively rapid pace of increase, the city can only receive an indexed rate of growth that is capped at CPI which is 0.8% this year. So, despite increasing commercial rents and high rates of commercial occupancy, the property tax receipts for the city will only increase modestly. New growth can be fully recognized, so it is vital that those properties are accurately and completely valued by the County Assessor when they are first assessed.

### **Fee Adjustments**

Several fees were increased last year and only minor fees have been increased with this budget proposal. The City is investigating two areas which may affect future revenue. First, staff is collecting information on additional parking options which would help generate turnover for our businesses. We are evaluating various changes in this area including smart phone technology. We have included \$200,000 in this budget for the outcomes of this analysis.

Secondly, we are in the process of studying our building and zoning permit fees. This study will help determine if we are recovering appropriate costs related to these permits and will also help us assure our fees are comparable to the market. Over the next few months staff will finalize our recommendation for changes for both parking and permit fees and bring those to you for discussion.

### **Services and Other Expenditures**

In evaluating the most appropriate source for funding the CRSWC contribution, which is \$100,000 for FY 2016, we have moved this expenditure to the Capital Improvement Fund to be funded using the Parks and Storm Water sales tax. We believe this source of funds is the right place from which to make this contribution.



We are also choosing to fund the Equipment Replacement Fund at 88% of the annual contribution this year. We believe reducing this contribution for one year will not affect the long-term funding of our assets, but will need to be recovered in future years.

## **Compensation**

There is no question that Clayton's success is built upon a very special relationship between the talented professional team that works for the city and the citizens and other stakeholders they serve. The citizens have high expectations of their community and value the services and facilities that are an important part of what makes the community special. The employees who have been successful in this organization show great pride in being good at what they do and delivering high levels of service to a community that values their contributions. Compensation is both a critical component of the relationship current and future team members have with the organization and the largest cost center for the city and therefore must be carefully, respectfully, systematically and transparently maintained.

This year the City embarked on a deep analysis of the City's compensation and benefits with the intent to match these costs to our market comparable organizations. With the help of McGrath Human Resources Group, we sought market comparable data and also asked for our employees' opinions regarding the City's compensation and benefits. We have received the final report on this study and this information has been presented to the Board. The survey findings demonstrated that we have done a good job of keeping up with the market, thus there was relatively little adjustment required to either increase or reduce compensation ranges to bring positions in line with peers in the market. We have also re-evaluated each position to assure proper alignment of duties and relative equity. We have included the revised salary structures in this budget and are continuing to evaluate the recommendations regarding benefits.

## **Conclusion**

With concerted effort and engagement with elected leaders, citizens, the business community, and professional staff, Clayton has maintained a healthy and sustainable status as the top commercial and residential community in our region. Each generation in this community's history has guided change in a way that maintains high value and a unique culture. As we look ahead to a surge of active new residents in Downtown Clayton, a continued renewal of our historic neighborhoods, and a constant evolution as a top commercial hub, we will continue to adjust to changing service demands and expectations as a local government. This budget takes confident steps towards this future.

I would like to thank the professional staff and particularly the Director of Finance and Administration and her team for the great detail orientation and synthesis of many different pieces of information into a comprehensive financial and operational plan for our organization. I would also like to thank you, our elected leaders for the thoroughness of your review and questions and for clearly elaborating the direction for the city.

Sincerely,

Craig S. Owens  
City Manager

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## 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***

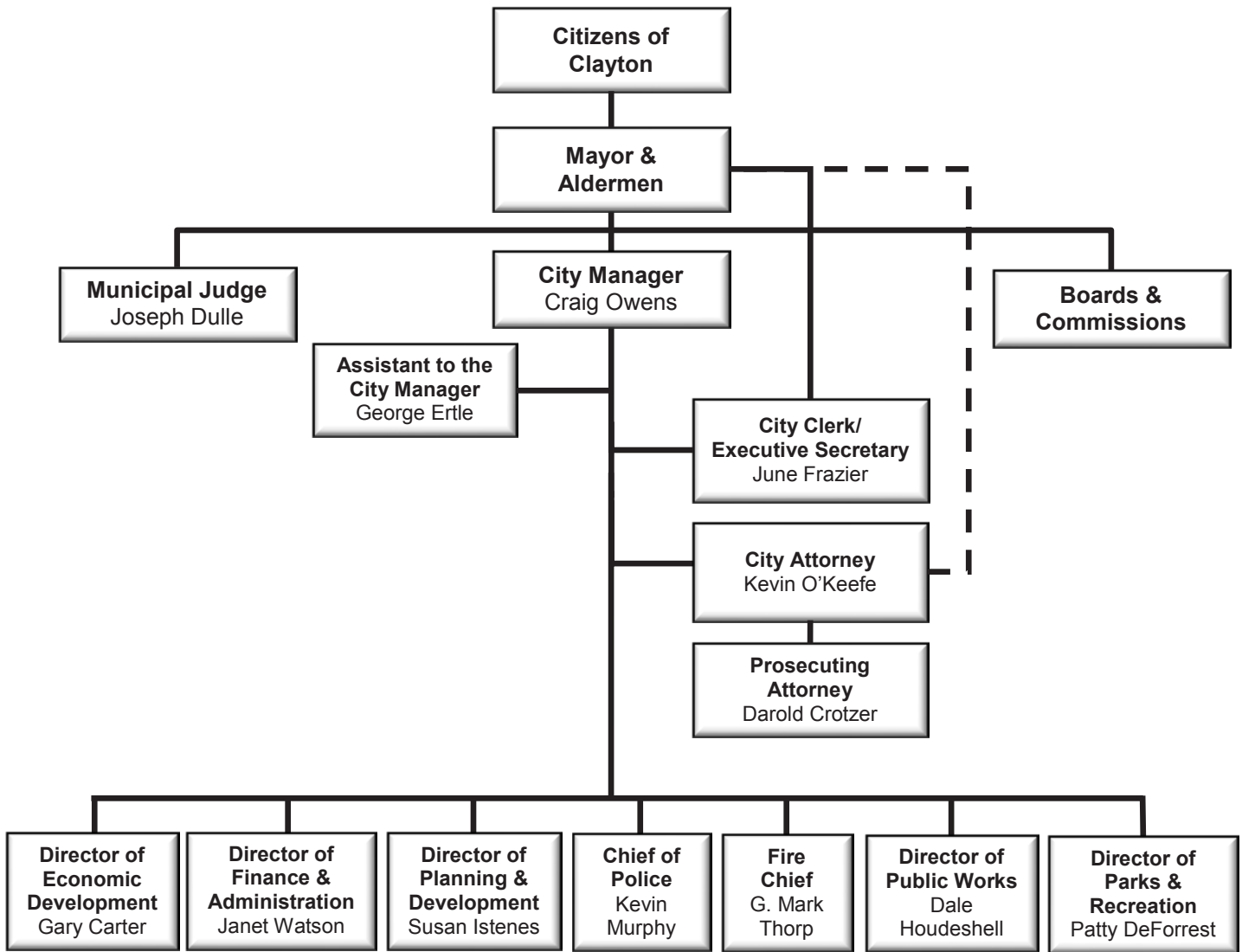
We shall strive for personal professional excellence based upon sound judgment that is free from personal biases. A spirit of cooperation and respect is necessary in order to approach problem-solving within the City. Each of us should utilize a team approach in providing the best services possible.

**BUDGET CALENDAR FOR FISCAL YEAR 2016**

<u>Date</u>	<u>Description</u>
March 2015	- Discuss budget topics at staff meetings
March 16, 2015	- Budget entry for Capital Improvements Program begins
March 30, 2015	- Budget entry for Operating Budget begins
April 16, 2015	- Department CIP budget submissions due
April 28, 2015	- Department Operating budget submissions due
May 12-13, 2015	- Department Director Budget Presentations with Budget Team
May 18-29, 2015	- Final Review with Budget Team and Department Directors
June 1-5, 2015	- Final review and decisions by City Manager
June 8-26, 2015	- Preparation of recommended budget document by Budget Team
July 1, 2015	- Distribution of recommended budget document to the Board
July 17, 2015 & August 12, 2015	- Hold Budget Review Work Sessions with Mayor and Board of Aldermen
July 28, 2015	- Set and publish Public Notice for August 25 <sup>th</sup> Public Hearing
August 25, 2015	- Public Hearing and 1 <sup>st</sup> Reading of Proposed Property Tax Levy - Public Hearing and 1 <sup>st</sup> Reading of Proposed Budget Ordinance
September 8, 2015	- 2 <sup>nd</sup> Reading and Final Passage of Proposed Property Tax Levy - 2 <sup>nd</sup> Reading and Final Passage of Proposed Budget Ordinance
September 30, 2015	- 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 163 full-time employees and approximately 150 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 business community includes 7,000,000 square feet of premier office space which enjoys less than a 10% vacancy rate. Some notable businesses headquartered in Clayton include Caleres (previously known as Brown Shoe), Centene Corporation, Enterprise Rent-A-Car, and Graybar. Clayton is home to the region's only Ritz Carlton in addition to four other hotels. Clayton's 1,000,000 square feet of charming, neighborhood retail districts are filled with specialty boutiques and restaurants.

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

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

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

### Economic Development

Clayton continues successful economic development progress. This last year witnessed the approval of two multi-family residential projects, both located in downtown. Both projects expect to start leasing in 2017. The City commissioned a housing study in 2015, the results of



which state that the City's demand for housing is roughly 1,000 units per year for the next 5 years.

This past year a Hampton Inn & Suites also opened in Downtown adding another 106 hotel rooms to Clayton's inventory. Wilson Lighting moved into a Brentwood Boulevard location which represents the company's first store in the St. Louis region. Clayton Jewelers moved in the Carondelet Plaza area along with Crescent Coast, a resort clothing store.

Fiscal 2016 looks just as promising. The restaurant 801 Chophouse will be opening a companion restaurant, 801 Fish, across the street in the Carondelet Plaza area and Ramen Noodle will open on N. Central Ave. A developer will be completing demolition and rehabilitation of a group of buildings on Clayton Road in order to house a new Qdoba restaurant and St. Louis County will complete its new courts project which brings the Family Courts division into downtown Clayton.

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.

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, 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. The City has been a Tree City USA recipient for 24 years.

In Administrative Services, the Finance Department provides prudent fiscal management and has received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for 28 consecutive years. The Finance Department also received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the eighth 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 \$16,191,969 at September 30, 2016, which is 63% 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 position and salary placement.

The City conducted a comprehensive salary and benefits market analyses this year by an outside consultant. The study was completed in July and the salary structure recommendations are included in this budget. The type of structures did not change in that non-uniformed staff and the public safety chiefs remain in an open structure system and other public safety employees remain in a step system. The City is also continuing to evaluate several consultant recommendations made in regard to benefits.

*Provisions for FY 2016 Pay Adjustments:* The factors of level 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. With the market data from the study performed this year, 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 were not proposed as a result.

A pool of 2.35% was established to reward non-uniformed employees' performance. The salary structure was adjusted per the consultant's recommendation and varied by position. Each employee received a formal performance evaluation at the end of last fiscal year, and open structure salary increases were awarded at the start of the new fiscal year based on scores received. A "midpoint adjustment" component is included in the City's open structure compensation plan to bring employees to the midpoint of their salary range (defined as market) more quickly. The amount of the mid-point adjustments this year was established at 2.5% and eligible employees would receive this increase on their position anniversary date.

Step system employees were moved to the closest step higher in the new ranges. These employees will receive an increase to the next step in their salary range with successful performance.

*Personnel Changes:* Public Works restructured the Engineering Division prior to the compensation study and retitled a position from Civil Engineer II to Principal Civil Engineer. In addition, two other positions were reclassified which were the Civil Engineer which was moved from Grade 13 to 14, and Construction Inspector retitled to Engineering Technician which was moved from Grade 14 to 13. There was one temporary staffing increase in the Finance Department related to a new system

implementation and senior staffing transitions. The position added was a Senior Accountant. Once any employee resigns or retires, the staffing level will move back to the previous level.

*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 City's FY 2016 contribution to the Uniformed plan will be \$945,822, or 15.8% of compensation, as compared to \$857,131 in the prior year. The contribution to the Non-uniformed plan is estimated to be \$565,900, or 11.4% of compensation, as compared to \$544,097 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. The premium increase this year was 3%. Employees pay 15% of the premium for employee only coverage and 25% of the premiums for all forms of employee and dependent coverage. The City continues to offer an opt-out option which pays employees who have coverage elsewhere, with approximately 13% 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), tuition reimbursement, memberships to the Center of Clayton, and a 25% subsidy for Metro passes. Vision plan benefits and identity theft prevention are also offered as voluntary benefits. All of these programs have been successful and are well-received.

## **Fee Increases**

*Parking Fees and Parking Violation Fines:* In comparing Clayton to the City of St. Louis, it was found that St. Louis increased parking meter rates on July 1, 2015 from \$1.00 to \$1.50 per hour. This budget matches this fee level for high demand areas such as our downtown. This type of proposal would need Board of Aldermen approval. In addition, the City is investigating a smart phone application which would allow parkers to pay for parking by credit card through their phone. As an additional option, the City may wish to consider allowing parkers paying by this method to extend parking to a third hour for an increased hourly fee. Parking compliance is reportedly low, therefore fines and delinquent fees for expired meters may also be increased. These amounts are consistent with the City of St. Louis.

*Private Subdivision Fees:* The fee charged to private subdivisions for snow, removal, leaf collection, and street sweeping will increase to \$0.47 per linear foot in FY 2015. The City will maintain the fee, reflecting actual costs, to the portions of private subdivisions that reside outside the city limits of \$1.65 per linear foot with no increase this year. The actual costs used on these fees is based on a 3-year average. See the table below for a summary of these fees in recent years.

	<u>Cost per Linear Foot</u>		
	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>
Within City Limits	\$0.45	\$0.46	\$0.47
Outside City Limits	\$0.45	\$1.65	\$1.65

## **Bonded Indebtedness**

As of August 2015, the total assessed valuation for the City of Clayton was \$867,666,770. 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 \$86,766,677 if approved by the voters. The City currently has

\$15,000,000 in outstanding General Obligation debt. The City has total debt outstanding as of September 30, 2015 of \$41,270,000. Of that amount, \$26,270,000 is special obligation debt which is not part of the debt ceiling.

<b>Total Outstanding Bonds as of 9/30/15</b>	
<b>Issuance</b>	<b>Amount</b>
<i>2005 B Special Obligation</i>	<i>\$315,000</i>
<i>2009 Build America</i>	<i>\$11,975,000</i>
<i>2011 Special Obligation</i>	<i>\$8,650,000</i>
<i>2014 General Obligation</i>	<i>\$15,000,000</i>
<i>2014 Special Obligation</i>	<i><u>\$5,330,000</u></i>
<b>Total Outstanding Bonds</b>	<b><u>\$41,270,000</u></b>

The City issued the 2005 B Series to refund the B Series of taxable bonds issued in 1998 for a parking garage. The principal balance at September 30, 2015 is \$315,000, and this bond will mature this year.

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, 2015 is \$11,975,000.

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 including traffic signals and signage; street lighting; and improvements to park amenities and Public Works and Parks & Recreation facilities. The principal balance on this bond issue at September 30, 2015 is \$8,650,000.

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, 2015.

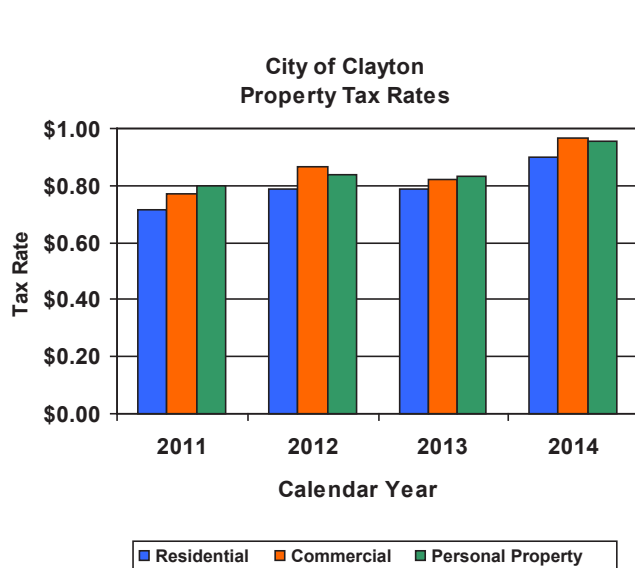
Also in 2014, the City issued a 2014 Special Obligation Refunding Bond to refund two previous bond issues, both of which had refunded earlier bond issues. The 2005 A Series refunded bonds originally issued in 1997 and 1998 for the construction of a joint use recreation center, ice rink and tennis court renovations, and two neighborhood improvement districts. The 2007 issue refunded the 2002 bonds that funded the majority of costs associated with the Shaw Park Pool, a new Fire Station, and renovations to City Hall. The City saved \$438,000 through the 2014 refunding. The principal balance at September 30, 2015 for this issue is \$5,330,000.

### **Grants and Donations**

The City will receive funding from several sources in this budget year. Federal grants will help fund improvements to curb ramps and resurfacing of Brentwood Boulevard in the future. In addition, the City will also receive various other grants and donations to fund playground replacements, energy efficiency improvements, and a beautification project in Shaw Park.

## 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.



	2012 (FY13)	2013 (FY14)	2014 (FY15)	2015 (FY16)
--	----------------	----------------	----------------	----------------

Residential	.789	.787	.898	.865
Commercial	.867	.820	.969	.939
Personal	.837	.830	.954	.959

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 \$0.114, which is a slight decrease from the prior year, and the approved commercial tax rate will decrease to \$0.129. These taxes are expected to generate approximately \$447,000.

## City of Clayton Assessed Value and Tax Rate Comparison

Assessed Values	2014 (FY15)	2015 (FY16)
Residential	\$450,253,260	\$480,148,770
Commercial	\$335,444,450	\$353,696,680
Personal Property	\$79,298,810	\$78,844,690

	2014 (FY15)			2015 (FY16)		
	Residential	Commercial	Personal	Residential	Commercial	Personal
General	\$0.646	\$0.717	\$0.707	\$0.614	\$0.687	\$0.707
Police Building	\$0.128	\$0.128	\$0.123	\$0.122	\$0.122	\$0.123
Debt Service	<u>\$0.124</u>	<u>\$0.124</u>	<u>\$0.124</u>	<u>\$0.129</u>	<u>\$0.129</u>	<u>\$0.129</u>
Total Rate	\$0.898	\$0.969	\$0.954	\$0.865	\$0.939	\$0.959

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

Assessed Values	2014 (FY15)	2015 (FY16)
Residential	\$51,124,770	\$55,395,140
Commercial	\$282,422,760	\$297,606,520

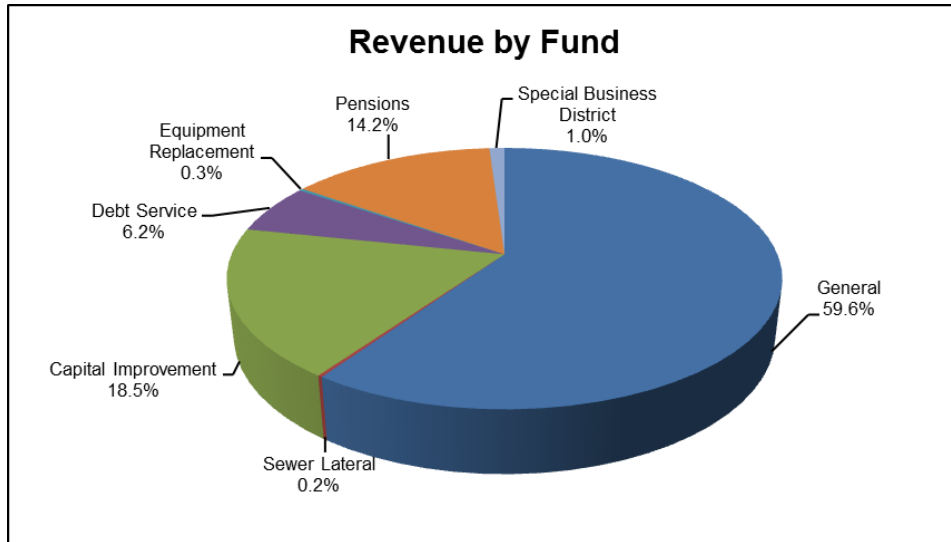
	2014 (FY15)		2015 (FY16)	
	Residential	Commercial	Residential	Commercial
Special Business District	\$0.121	\$0.135	\$0.114	\$0.129

## BUDGET HIGHLIGHTS – ALL FUNDS

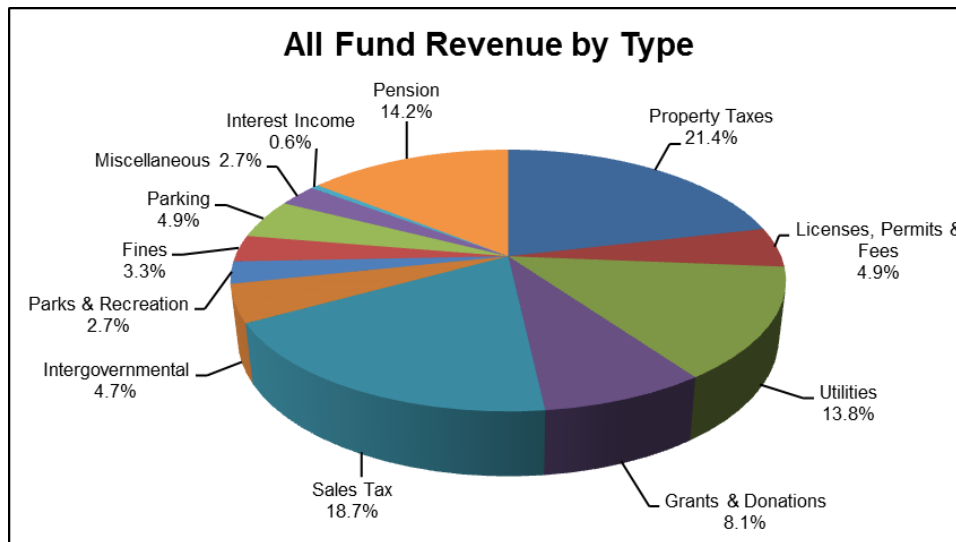
### Revenue

Revenue from all funds is projected to increase to \$40,522,709 from the prior year estimated amount of \$37,843,882. The majority of this increase is due to higher amounts of grants and donations.

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



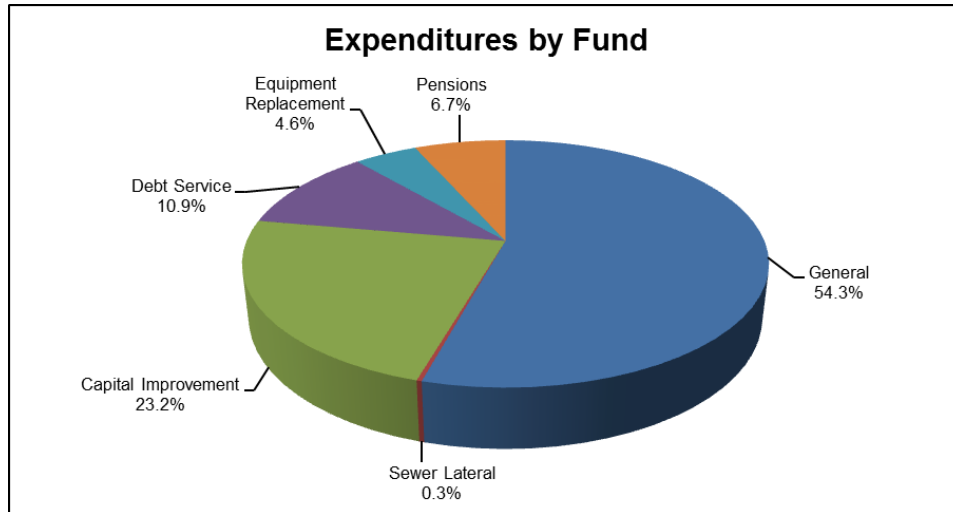
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected.



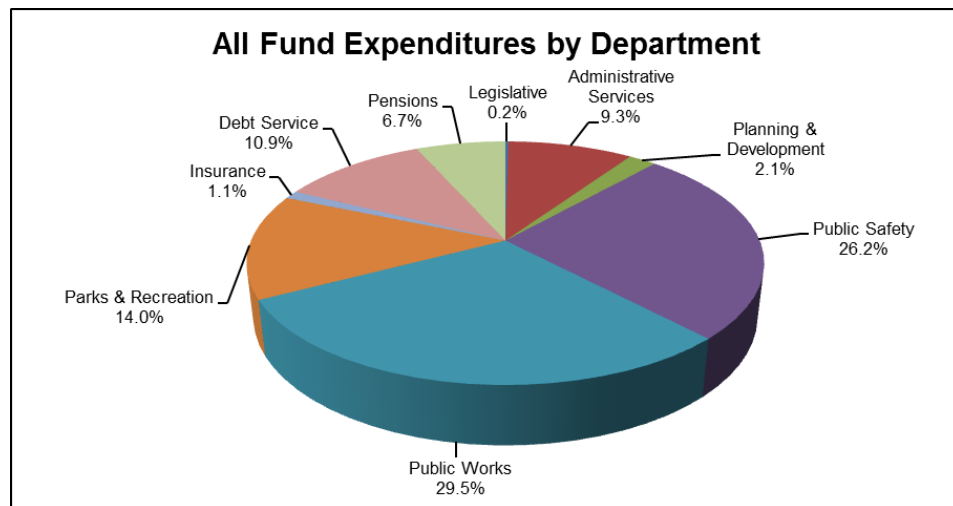
## Expenditures

Expenditures from all funds are projected to increase to \$44,512,363 from the prior year estimated amount of \$36,165,397. This 23% increase is mostly due to an increase in capital improvement project expenditures of more than \$5.7 million and an increase in other capital purchases of approximately \$1 million.

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**

<b>Fund</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>	<b>2016 % of Total</b>	<b>\$ Change 2015 to 2016</b>	<b>% Change 2015 to 2016</b>
General	21,952,104	23,460,602	24,149,790	59.60%	689,188	2.94%
Sewer Lateral	86,109	91,294	91,150	0.22%	(144)	-0.16%
Special Business District	445,549	441,222	424,194	1.05%	(17,028)	-3.86%
Equipment Replacement	46,808	94,065	110,830	0.27%	16,765	17.82%
Capital Improvement	5,770,473	5,034,886	7,486,952	18.48%	2,452,066	48.70%
Debt Service*	16,921,646	2,475,585	2,491,951	6.15%	16,366	0.66%
Uniformed Pension	4,438,384	4,108,381	3,960,742	9.77%	(147,639)	-3.59%
Non-Uniformed Pension	2,149,583	2,137,847	1,807,100	4.46%	(330,747)	-15.47%
<b>Total Revenue</b>	<b>51,810,656</b>	<b>37,843,882</b>	<b>40,522,709</b>	<b>100.00%</b>	<b>2,678,827</b>	<b>7.08%</b>
Transfers In, All Funds	7,205,701	7,749,535	10,699,933		2,950,398	38.07%
<b>Total Revenue &amp; Transfers In</b>	<b>59,016,357</b>	<b>45,593,417</b>	<b>51,222,642</b>		<b>5,629,225</b>	<b>12.35%</b>

**EXPENDITURES BY FUND**

<b>Fund</b>	<b>2014 Actual</b>	<b>2015 Estimated</b>	<b>2016 Budget</b>	<b>2016 % of Total</b>	<b>\$ Change 2015 to 2016</b>	<b>% Change 2015 to 2016</b>
General	21,798,745	23,300,743	24,160,844	54.28%	860,101	3.69%
Sewer Lateral	156,770	121,460	120,000	0.27%	(1,460)	-1.20%
Special Business District**	314,958	0	0	0.00%	0	0.00%
Equipment Replacement	633,539	1,062,605	2,063,498	4.65%	1,000,893	94.19%
Capital Improvement	4,918,968	4,581,982	10,339,813	23.23%	5,757,831	125.66%
Debt Service*	5,917,328	4,272,767	4,846,268	10.89%	573,501	13.42%
Uniformed Pension	3,158,786	2,182,870	2,296,200	5.16%	113,330	5.19%
Non-Uniformed Pension	826,082	642,970	685,740	1.54%	42,770	6.65%
<b>Total Expenditures</b>	<b>37,725,176</b>	<b>36,165,397</b>	<b>44,512,363</b>	<b>100.00%</b>	<b>8,346,966</b>	<b>23.08%</b>
Transfers Out, All Funds	7,205,701	7,749,535	10,699,933		2,950,398	38.07%
<b>Total Expenditures &amp; Transfers Out</b>	<b>44,930,877</b>	<b>43,914,932</b>	<b>55,212,296</b>		<b>11,297,364</b>	<b>25.73%</b>

\* General Obligation Bond proceeds were received in FY 2014.

\*\* 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 Economic Development and Events programs located within Administrative Services.

**SUMMARY OF REVENUE AND EXPENDITURES  
ALL FUNDS**

**REVENUE BY TYPE**

Type	2014 Actual	2015 Estimated	2016 Budget	2016 % of Total	\$ Change 2015 to 2016	% Change 2015 to 2016
Property Taxes	7,095,592	8,478,254	8,666,274	21.4%	188,020	2.2%
Licenses, Permits & Fees	1,667,921	1,946,139	1,991,760	4.9%	45,621	2.3%
Utilities	5,452,949	5,459,760	5,597,800	13.8%	138,040	2.5%
Grants & Donations	2,292,295	1,012,389	3,291,119	8.1%	2,278,730	225.1%
Sales Tax	6,065,100	7,354,726	7,589,550	18.7%	234,824	3.2%
Intergovernmental	1,826,639	1,843,459	1,884,181	4.6%	40,722	2.2%
Parks & Recreation	1,038,084	1,078,552	1,105,190	2.7%	26,638	2.5%
Fines	1,379,051	1,338,317	1,335,740	3.3%	(2,577)	-0.2%
Parking	1,790,473	1,746,525	1,970,950	4.9%	224,425	12.8%
Miscellaneous	884,275	1,104,518	1,098,283	2.7%	(6,235)	-0.6%
Interest Income	138,437	235,015	224,020	0.6%	(10,995)	-4.7%
Bond Proceeds	15,591,873	0	0	0.0%	0	0.0%
Pension	6,587,967	6,246,228	5,767,842	14.2%	(478,386)	-7.7%
<b>Total Revenue</b>	<b>51,810,656</b>	<b>37,843,882</b>	<b>40,522,709</b>	<b>100.0%</b>	<b>2,678,827</b>	<b>7.1%</b>
Transfers In, All Funds	7,205,701	7,749,535	10,699,933		2,950,398	
<b>Total Revenue &amp; Transfers In</b>	<b>59,016,357</b>	<b>45,593,417</b>	<b>51,222,642</b>		<b>5,629,225</b>	<b>12.3%</b>

**EXPENDITURES BY DEPARTMENT**

Department	2014 Actual	2015 Estimated	2016 Budget	2016 % of Total	\$ Change 2015 to 2016	% Change 2015 to 2016
Legislative	71,587	80,069	97,342	0.2%	17,273	21.6%
Administrative Services*	2,801,765	3,721,110	4,365,739	9.5%	644,629	17.3%
Planning & Development	794,114	902,301	955,941	2.1%	53,640	5.9%
Public Safety	10,785,149	11,677,001	12,440,549	27.1%	763,548	6.5%
Public Works	10,430,598	10,776,080	13,470,853	29.3%	2,694,773	25.0%
Parks & Recreation	3,233,259	2,907,778	6,268,585	13.7%	3,360,807	115.6%
Insurance	431,872	425,150	482,631	1.1%	57,481	13.5%
Economic Development*	314,958	0	0	0.0%	0	0.0%
Debt Service	5,917,328	4,272,767	4,846,268	10.6%	573,501	13.4%
Pension	3,984,868	2,825,840	2,981,940	6.5%	156,100	5.5%
<b>Total Expenditures</b>	<b>38,765,498</b>	<b>37,588,096</b>	<b>45,909,848</b>	<b>100.0%</b>	<b>8,321,752</b>	<b>22.1%</b>
Transfers Out, All Funds**	6,165,379	6,326,836	9,302,448		2,975,612	
<b>Total Expenditures &amp; Transfers Out</b>	<b>44,930,877</b>	<b>43,914,932</b>	<b>55,212,296</b>		<b>11,297,364</b>	<b>25.7%</b>

\* 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 and Capital Improvement Fund for the repayment of an interfund advance 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 2015 ending fund balance with the projected FY 2016 ending fund balance, nine funds will have a change larger than 10%.

Fund	FY 2015 Estimated Ending Fund Balance	FY 2016 Projected Ending Fund Balance	\$ Change from FY 2015 to FY 2016	% Change from FY 2015 to FY 2016
Sewer Lateral Fund	\$106,624	\$77,774	(\$28,850)	- 27.1%
Special Business District Fund	\$119,241	\$69,241	(\$50,000)	- 41.9%
Equipment Replacement Fund	\$3,110,204	\$2,511,295	(\$598,909)	- 19.3%
Capital Improvement Fund	\$2,843,959	\$2,069,576	(\$774,383)	- 27.2%
2014 General Obligation Bond Issue	\$13,488,349	\$8,528,525	(\$4,959,824)	- 36.8%
2014 Special Obligation Bond Issue	\$5,229	\$147,288	\$142,059	2,716.8%
2011 Special Obligation Bond Issue	\$141,548	\$4,270	(\$137,278)	- 97.0%
2009 Build America Bond Issue	\$102,462	\$195,310	\$92,848	90.6%
2005 B Special Obligation Bond Issue	\$467,548	\$0	(\$467,548)	- 100.0%

#### Sewer Lateral Fund

The 27.1% decrease in fund balance in the Sewer Lateral Fund is a result of the budgeted FY 2016 deficit of \$28,850. Applications for repairs have increased resulting in a deficit projected for each fiscal year through FY 2018. The fund balance has historically been adequate to cover the increased level of expenditures, and no fee increase is recommended. In FY2015, the City reduced the maximum reimbursement from \$4,000 to \$3,000 which has lessened the effect of more reimbursements. Staff continues to develop a proposal to eliminate future deficits.

#### Special Business District Fund

The 41.9% decrease in the Special Business District Fund is a result of the budgeted FY 2016 one-time expenditure for a business district parking study. This money will assist in future parking planning.

#### Equipment Replacement Fund

The 19.3% decrease in the Equipment Replacement Fund is the result of the budgeted FY 2016 deficit of \$598,909. The City's equipment funding mechanism for current and future capital purchase requirements provides this fund with a steady inflow of cash. However, expenditures can vary greatly from year to year depending on the replacement schedule. The FY 2016 budget includes the purchase of a \$760,000 Rescue Pumper Truck.

#### Capital Improvement Fund

The 27.2% decrease in the Capital Improvement Fund is a result of the FY 2016 deficit of \$774,383. This deficit is the result of planned expenditures for alley repairs, sidewalk replacement, street resurfacing, wayfinding, and facility improvements.

#### 2014 General Obligation Bond Issue

The 36.8% decrease in the 2014 General Obligation Bond Issue is a result of the FY 2016 transfer-out of \$5.1 million to the Capital Improvement Fund to fund project costs.

#### 2014 Special Obligation Refunding Bond Issue

The 2,716.8% increase in the 2014 Special Obligation Refunding Bond Issue is due to the budgeted \$142,059 surplus in FY 2016. The 2005B Special Obligation Bond Issue will mature in 2015, and the projected ending fund balance of \$142,059 will be transferred to the 2014 Special Obligation Bond Issue Fund.

#### 2011 Special Obligation Bond Issue

The 97% decrease in the 2011 Special Obligation Bond Issue is a result of the FY 2016 deficit of \$137,278 as these funds are transferred-out to the Capital Improvement Fund for planned projects. FY 2016 is the last year in which the City expects to use funds from this bond issue as all bond projects and will be complete.

#### 2009 Build America Bond Issue

The 90.6% increase in the 2009 Build America Bond Issue is a result of higher property tax revenue and lower interest expenditures as compared to FY 2015 which will assist in building a small reserve for debt service payments.

#### 2005 B Special Obligation Bond Issue

The 100% decrease in the 2005 B Special Obligation Bond Issue is a result of the final debt service payments taking place in FY 2016. Any remaining fund balance will be transferred to the 2014 Special Obligation Bond Issue Fund.

**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds - FY 2016 Budget**

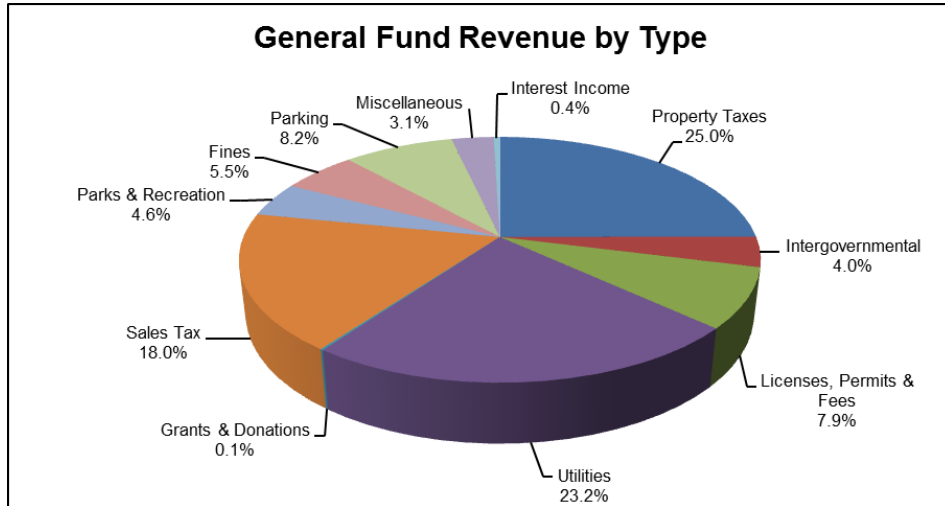
	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Debt Service
<b>Revenue &amp; Transfers In</b>						
Property Taxes	6,027,100	-	423,424	-	-	2,215,750
Licenses, Permits & Fees	1,901,160	90,600	-	-	-	-
Utilities	5,597,800	-	-	-	-	-
Grants & Donations	34,800	-	-	-	3,256,319	-
Sales Tax	4,357,500	-	-	-	3,232,050	-
Intergovernmental	957,600	-	-	-	926,581	-
Parks & Recreation	1,105,190	-	-	-	-	-
Fines	1,335,740	-	-	-	-	-
Parking	1,970,950	-	-	-	-	-
Miscellaneous	752,600	-	-	93,330	49,902	202,451
Interest Income	109,350	550	770	17,500	22,100	73,750
<b>Total Revenue</b>	<b>24,149,790</b>	<b>91,150</b>	<b>424,194</b>	<b>110,830</b>	<b>7,486,952</b>	<b>2,491,951</b>
Transfers In	1,630,543	-	-	1,353,759	5,296,362	2,419,269
<b>Total Revenue &amp; Transfers In</b>	<b>25,780,333</b>	<b>91,150</b>	<b>424,194</b>	<b>1,464,589</b>	<b>12,783,314</b>	<b>4,911,220</b>
<b>Expenditures &amp; Transfers Out</b>						
Legislative	97,342	-	-	-	-	-
Administrative Services	3,777,269	-	-	588,470	-	-
Planning & Development	955,941	-	-	-	-	-
Public Safety	11,298,086	-	-	1,142,463	-	-
Public Works	6,700,175	120,000	-	260,865	6,389,813	-
Parks & Recreation	2,246,885	-	-	71,700	3,950,000	-
Insurance	482,631	-	-	-	-	-
Debt Service	-	-	-	-	-	4,846,268
<b>Total Expenditures</b>	<b>25,558,329</b>	<b>120,000</b>	<b>-</b>	<b>2,063,498</b>	<b>10,339,813</b>	<b>4,846,268</b>
Transfers Out*	215,675	-	474,194	-	3,217,884	5,394,695
<b>Total Expenditures &amp; Transfers Out</b>	<b>25,774,004</b>	<b>120,000</b>	<b>474,194</b>	<b>2,063,498</b>	<b>13,557,697</b>	<b>10,240,963</b>
<b>Surplus (Deficit)</b>	<b>6,329</b>	<b>(28,850)</b>	<b>(50,000)</b>	<b>(598,909)</b>	<b>(774,383)</b>	<b>(5,329,743)</b>
Fund Balance October 1, 2015 (Estimated)	16,185,640	106,624	119,241	3,110,204	2,843,959	14,205,136
<b>Fund Balance September 30, 2016</b>	<b>16,191,969</b>	<b>77,774</b>	<b>69,241</b>	<b>2,511,295</b>	<b>2,069,576</b>	<b>8,875,393</b>

\* Transfers out to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are included in departmental expenditures.

## BUDGET HIGHLIGHTS – GENERAL FUND

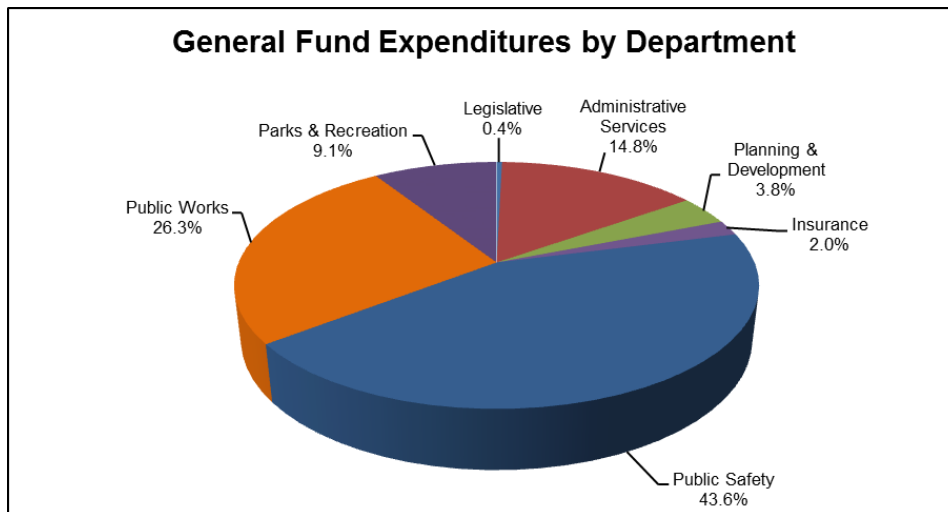
### Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$24,149,790 from the prior year estimated amount of \$23,460,602, or 2.9%. This change is due to a combination of moderate increases in property tax, utility tax, sales tax, and parking revenue sources. Increases and decreases in other revenue sources offset one another. The graph below illustrates General Fund revenue projections by type or category of revenue.



### Expenditures

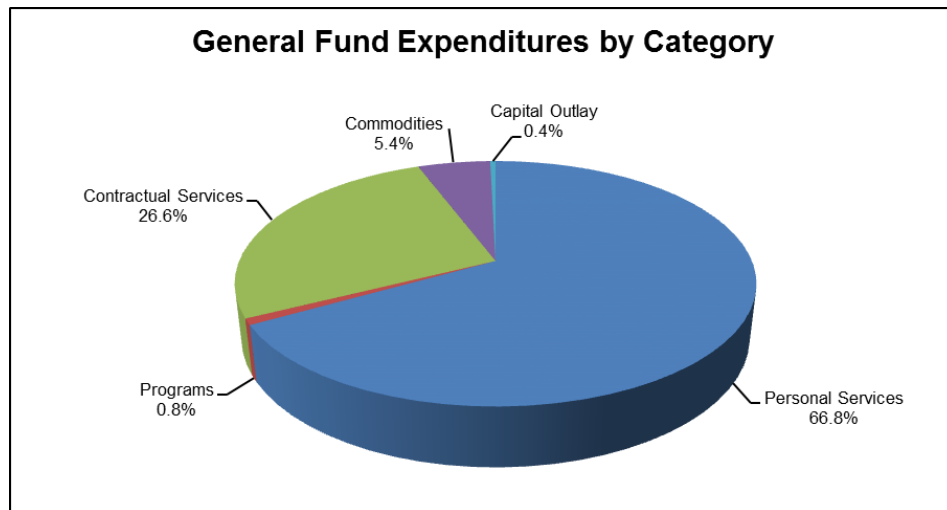
General Fund expenditures are projected to increase to \$24,160,844 from the prior year estimated amount of \$23,300,743, or 3.7%. The majority of this change is due to increases in Administrative Services, Public Safety, and Public Works, as well as moderate increases in other departmental expenditures. 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 Category

<u>General Fund Expenditures</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>	<u>% of Total</u>	<u>\$ Change FY 2015 to FY 2016</u>	<u>% Change FY 2015 to FY 2016</u>
Personal Services	\$15,449,822	\$16,143,144	66.8%	\$693,322	4.5%
Contractual Services	6,155,418	6,426,142	26.6%	270,724	4.4%
Commodities	1,338,449	1,298,088	5.4%	(40,361)	- 3.0%
Capital Outlay	181,702	95,492	0.4%	(86,210)	- 47.4%
Programs	175,352	197,978	0.8%	22,626	12.9%
<b>Total Expenditures</b>	<b>23,300,743</b>	<b>24,160,844</b>	<b>100.0%</b>	<b>860,101</b>	<b>3.7%</b>



**SUMMARY OF REVENUE AND EXPENDITURES  
GENERAL FUND**

**REVENUE BY TYPE**

Type	2014 Actual	2015 Estimated	2016 Budget	2016 % of Total	\$ Change 2015 to 2016	% Change 2015 to 2016
Property Taxes	5,584,654	5,867,827	6,027,100	24.95%	159,273	2.71%
Licenses, Permits & Fees	1,582,846	1,855,495	1,901,160	7.87%	45,665	2.46%
Utilities	5,452,949	5,459,760	5,597,800	23.18%	138,040	2.53%
Grants & Donations	161,145	72,473	34,800	0.14%	(37,673)	-51.98%
Sales Tax*	3,290,992	4,233,300	4,357,500	18.04%	124,200	2.93%
Intergovernmental	964,659	948,117	957,600	3.97%	9,483	1.00%
Parks & Recreation	1,038,084	1,078,552	1,105,190	4.58%	26,638	2.47%
Fines	1,379,051	1,338,317	1,335,740	5.53%	(2,577)	-0.19%
Parking	1,790,473	1,746,525	1,970,950	8.16%	224,425	12.85%
Miscellaneous	615,750	757,936	752,600	3.12%	(5,336)	-0.70%
Interest Income	91,501	102,300	109,350	0.45%	7,050	6.89%
<b>Total Revenue</b>	<b>21,952,104</b>	<b>23,460,602</b>	<b>24,149,790</b>	<b>100.00%</b>	<b>689,188</b>	<b>2.94%</b>
Transfers In	1,099,768	1,501,174	1,630,543		129,369	8.62%
<b>Total Revenue &amp; Transfers In</b>	<b>23,051,872</b>	<b>24,961,776</b>	<b>25,780,333</b>		<b>818,557</b>	<b>3.28%</b>

**EXPENDITURES BY DEPARTMENT**

Department	2014 Actual	2015 Estimated	2016 Budget	2016 % of Total	\$ Change 2015 to 2016	% Change 2015 to 2016
Legislative	71,587	80,069	97,342	0.38%	17,273	21.57%
Administrative Services**	2,637,057	3,460,305	3,777,269	14.78%	316,964	9.16%
Planning & Development	794,114	902,301	955,941	3.74%	53,640	5.94%
Public Safety	10,557,205	11,162,600	11,298,086	44.21%	135,486	1.21%
Public Works	5,982,204	6,391,826	6,700,175	26.22%	308,349	4.82%
Parks & Recreation	2,365,028	2,301,191	2,246,885	8.79%	(54,306)	-2.36%
Insurance	431,872	425,150	482,631	1.89%	57,481	13.52%
<b>Total Expenditures</b>	<b>22,839,067</b>	<b>24,723,442</b>	<b>25,558,329</b>	<b>100.00%</b>	<b>834,887</b>	<b>3.38%</b>
Transfers Out***	320,785	391,842	215,675		(176,167)	-44.96%
<b>Total Expenditures &amp; Transfers Out</b>	<b>23,159,852</b>	<b>25,115,284</b>	<b>25,774,004</b>		<b>658,720</b>	<b>2.62%</b>

\* Fire Sales Tax began in FY 2015.

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

\*\*\* Transfers out to the Equipment Replacement Fund & Capital Improvement Fund for the repayment of an interfund advance 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	\$474,194
2. Capital Improvement Fund to General*	Fund departmental contributions for future replacement of vehicles and equipment that meet the definition of a capital project	\$1,156,349
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	\$1,353,759
4. General Fund to Capital Improvement Fund**	Provide available cash balance to Capital Improvement Fund to repay interfund advance for FY 2015 energy efficiency project	\$43,726
5. 2011 Special Obligation Bond Issue to Capital Improvement Fund	Transfer bond funds for the construction of Public Works and Parks capital projects	\$140,000
6. 2014 General Obligation Bond Issue to Capital Improvement Fund	Transfer bond funds for the construction of residential street resurfacing and alley improvements	\$5,112,636
7. Capital Improvement Fund to 2011 Special Obligation Bond and 2014 Special Obligation Refunding Bond Issues	Debt payments	\$2,061,535
8. General Fund to 2005 B Special Obligation Bond Issue	Debt payments	\$215,675
9. 2005 B Special Obligation Bond Issue to 2014 Special Obligation Refunding Bond Issue	Transfer remaining fund balance of the 2005 B issue after final debt service payments are made	\$142,059

\* 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.

\*\* In FY 2015 the General Fund made an interfund advance to the Capital Improvement Fund to provide funding for energy efficiency improvements. The energy savings will be realized in the General Fund. The General Fund will transfer a portion of the principal balance to the Capital Improvement Fund each year to make cash available in the Capital Improvement Fund to repay this advance.



## 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 HIGHLIGHTS

## PUBLIC SAFETY



**\$136**  
2014 ACTUAL

Police cost per capita

\$125

2014 GOAL

\$129

2013 ACTUAL



**\$93**  
2014 ACTUAL

Fire/EMS cost per capita

\$95

2014 GOAL

\$92

2013 ACTUAL



**3:04**  
2014 ACTUAL

Amount of time it takes Clayton PD to respond on-scene once a priority call is received by 911 dispatch

3:51

2014 GOAL

3:55

2013 ACTUAL



**4:36**  
2014 ACTUAL

Response time for priority EMS calls

5:00

2014 GOAL

4:53

2013 ACTUAL

## ECONOMIC DEVELOPMENT



**\$6.07**  
2014 ACTUAL

Sales tax per square foot of retail development

\$5.45

2014 GOAL

\$5.62

2013 ACTUAL

## PLANNING AND DEVELOPMENT



**95%**  
2014 ACTUAL

% of residents rating appearance of Clayton as good or better

95%

2014 GOAL

95%

2013 ACTUAL

## PARKS AND RECREATION



**95%**  
2014 ACTUAL

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

95%

2014 GOAL

92%

2013 ACTUAL



**\$9,780**  
2014 ACTUAL

Cost of park maintenance per acre

\$8,500

2014 GOAL

\$10,003

2013 ACTUAL

## TRANSPORTATION



**77%**  
2014 ACTUAL

% of residents rating maintenance of City streets as good or better

75%

2014 GOAL

77%

2013 ACTUAL

## ORGANIZATIONAL EXCELLENCE



**33**  
2014 ACTUAL

Annual training hours per employee

28

2014 GOAL

23

2013 ACTUAL



## Exceptional City Services Scorecard

Public Safety		2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% residents surveyed who feel safe	94%	94%	95%	✓ 96%	95%	95%
	% of EMS patients surveyed rating service as good or better	97%	100%	96%	✓ 100%	96%	96%
Financial	Police cost per capita	\$123	\$129	\$125	✗ \$136	\$125	\$125
	Fire/EMS cost per capita	\$86	\$92	\$95	✓ \$93	\$96	\$96
Process	Response time for priority police calls (dispatch receipt to arrival on scene)	3:53	3:55	3:51	✓ 3:04	3:51	3:51
	Response time for priority EMS calls (dispatch receipt to arrival on scene)	5:30	4:53	5:00	✓ 4:36	5:00	5:00
	% of fires contained in room of origin	100%	97%	100%	✓ 100%	100%	100%
	UCR Part I crimes per 1,000 population	18.55	14.10	13.50	✗ 15.08	13.50	13.50
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	60%	60%	40%	✗ 27%	40%	40%
People	Average annual training hours per employee	125	95	106	✗ 77	106	106
	% employees meeting requirements to promote	88%	71%	75%	✓ 76%	75%	75%
	Police Employee Engagement Index	4.22	--	4.25	✗ 4.03	--	4.00
	Fire Employee Engagement Index	3.71	--	3.75	✓ 4.26	--	4.20

Economic Development		2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% businesses rating business climate as good or better	88%	88%	80%	--	80%	80%
	% residents rating culture, dining and shopping environment as good or better	84%	84%	85%	✗ 80%	85%	85%
Financial	Sales tax per square foot	\$5.45	\$5.62	\$5.45	✓ \$6.07	\$5.45	\$5.45
	Commercial property tax per square foot	\$0.35	\$0.39	\$0.34	✓ \$0.38	\$0.34	\$0.34
Process	# annual prospect or retention visits	58	60	45	✗ 40	45	45
People	Average annual training hours per employee	36	36	40	✓ 40	30	30

Planning and Development		2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of residents rating appearance of Clayton as good or better	95%	93%	95%	✓ 95%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	97%	76%	85%	✗ 84%	85%	85%
	% of projects approved without modification to ARB guidelines	100%	99%	100%	✓ 100%	100%	100%
People	Average annual training hours per employee	32	32	35	✗ 32	35	35
	Employee Engagement Index	3.98	--	4.00	✓ 4.25	--	4.20

Recreation and Culture		2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% residents rating overall satisfaction as good or better	92%	92%	95%	✓ 95%	95%	95%
Financial	Cost of park maintenance per acre maintained	\$10,211	\$10,003	\$8,500	✗ \$9,780	\$8,500	\$8,500
	% operating cost recovery for recreation facilities	93%	97%	90%	✓ 94%	90%	90%
Process	% of registrants per total capacity of recreation programs	75%	73%	75%	✗ 74%	75%	75%
	Acres properly maintained (per park inspection index)	85%	83%	84%	✓ 84%	85%	85%
	% households with one or more recreation pass holders	30%	30%	30%	✗ 29%	30%	30%
People	Average annual training hours per full-time equivalent employee	34	30	30	✗ 24	30	30
	Employee Engagement Index	4.05	--	4.25	✗ 4.15	--	4.10

Key	
✓	Goal met
✗	Goal not met

Transportation		2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of residents rating streets as good or better	70%	77%	75%	✔ 77%	85%	85%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths*	\$23,200	\$20,459	\$41,600	✔ \$27,489	\$30,000	\$55,000
Process	% lane miles with Pavement Condition Index rating of 3 or higher	87%	82%	80%	--	80%	80%
	% of linear miles with dedicated/shared bicycle routes	7%	7%	7%	✔ 7%	7%	7%
	Annual sidewalk defects per 1000 linear feet	2.07	--	1.50	✔ 0.20	0.50	0.50
People	Average annual training hours per employee	30	25	25	✔ 27	25	25
	Employee Engagement Index	4.25	--	4.25	✔ 4.32	--	4.20

Organizational Excellence		2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of employees rating HR service as good or better	97%	--	92%	✔ 93%	93%	93%
	% of employees rating IT service as good or better	--	--	80%	✔ 92%	85%	85%
	% of employees rating Finance service as good or better	--	--	85%	✔ 89%	87%	87%
Financial	IT cost per user	\$4,121	\$4,823	\$3,155	✘ \$3,706	\$3,234	\$4,560
	HR cost per employee	\$1,130	\$1,273	\$1,593	✔ \$1,247	\$1,741	\$1,420
	Finance cost per \$1M in expenditure	\$12,843	\$19,748	\$22,011	✘ \$22,604	\$24,858	\$26,455
Process	Annual % IT system "up" time	99.99%	99.99%	99.99%	✔ 99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	6	5	0	✘ 1	<2	<2
	Annual \$ of auditor adjusting entries	\$791,843	\$184,677	<\$100,000	✔ \$44,149	<\$100,000	<\$100,000
	City-wide rate of turnover (excluding retirement, disability or death)	2.25%	4.02%	<5.00%	✔ 4.10%	<5.00%	<5.00%
People	Annual training hours per employee	18	23	28	✔ 33	26	26
	Employee Engagement Index	4.26	--	4.26	✘ 4.14	--	4.10

Key	
✔	Goal met
✘	Goal not met



## REVENUE SOURCES

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

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

Each revenue page includes information regarding the following:

### Legal Authorization

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

### Description

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

### 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

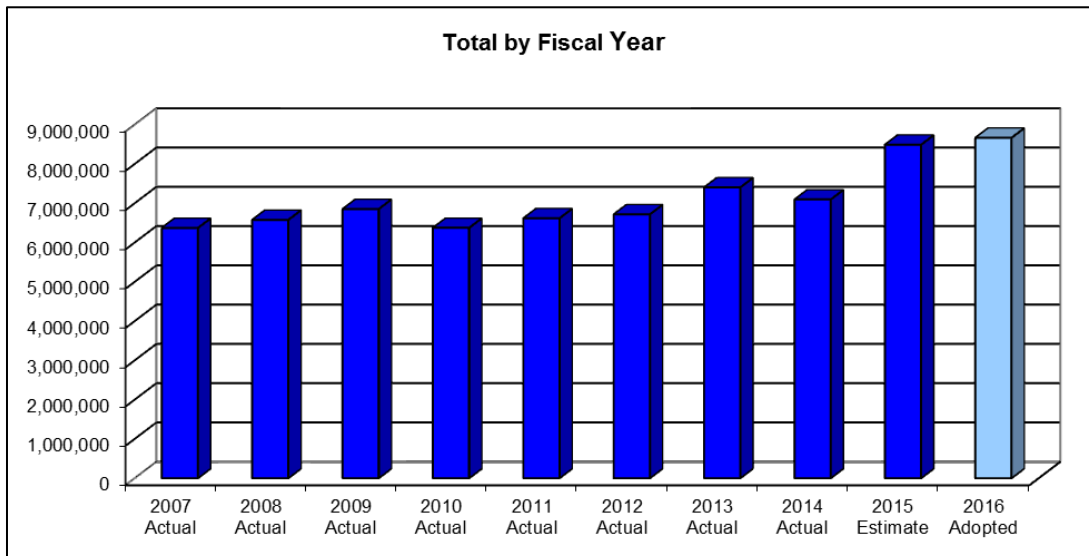
The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area), the 2009 Build America Bond debt 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
2007 Actual	5,093,997	185,458	0	0	1,091,801	6,371,256	
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 Actual	5,584,654	428,244	0	1,082,694	0	7,095,592	-4.2%
2015 Estimate	5,867,827	440,822	1,060,000	1,120,605	0	8,489,254	19.6%
2016 Adopted	6,027,100	423,424	1,078,550	1,137,200	0	8,666,274	2.1%
Percent of Funds' 2016 Revenue	25.0%	99.8%	93.7%	85.5%			

## 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 began in FY14. It was timed to replace the levy supporting a previous bond which matured. The debt service for the 2014 General Obligation Bond was approved by voters and is supported by a property tax levy, contributing to the increase in property tax revenue of 19.6% 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

## Description

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

The City receives a one-cent county-wide general sales tax and 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.

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 began in FY 2015 and supports Fire & EMS services in the City.

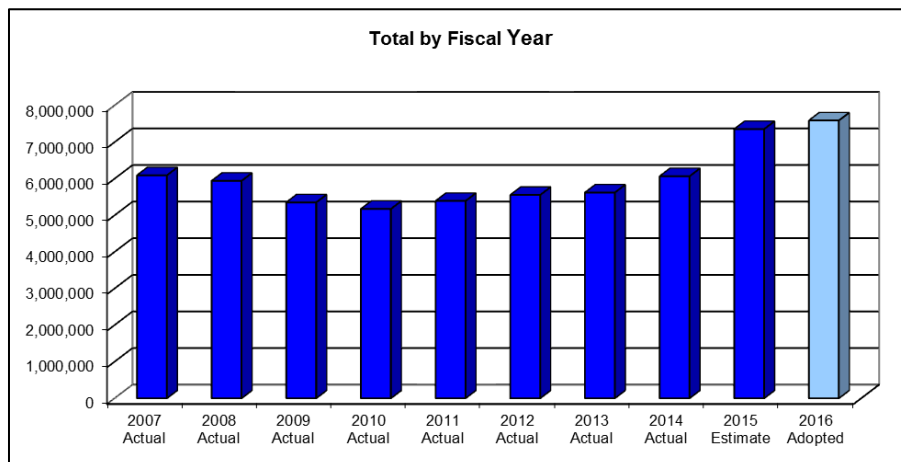
## Financial Trend

Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2007 Actual	3,324,634	2,766,519	6,091,153	
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 Actual	3,290,992	2,774,108	6,065,100	7.9%
2015 Estimate	4,233,300	3,121,426	7,354,726	21.3%
2016 Adopted	4,357,500	3,232,050	7,589,550	3.2%
Percent of Funds <sup>7</sup>				
2016 Revenue	18.0%	43.2%		

\* 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. The addition of the new voter-approved fire services sales tax resulted in a 21% increase in FY 2015. The City anticipates that total sales tax revenue will increase by approximately 3% in FY 2016 due to the continuing strengthening of the economy.





# Gross Receipts Tax

## Legal Authorization

State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

## Description

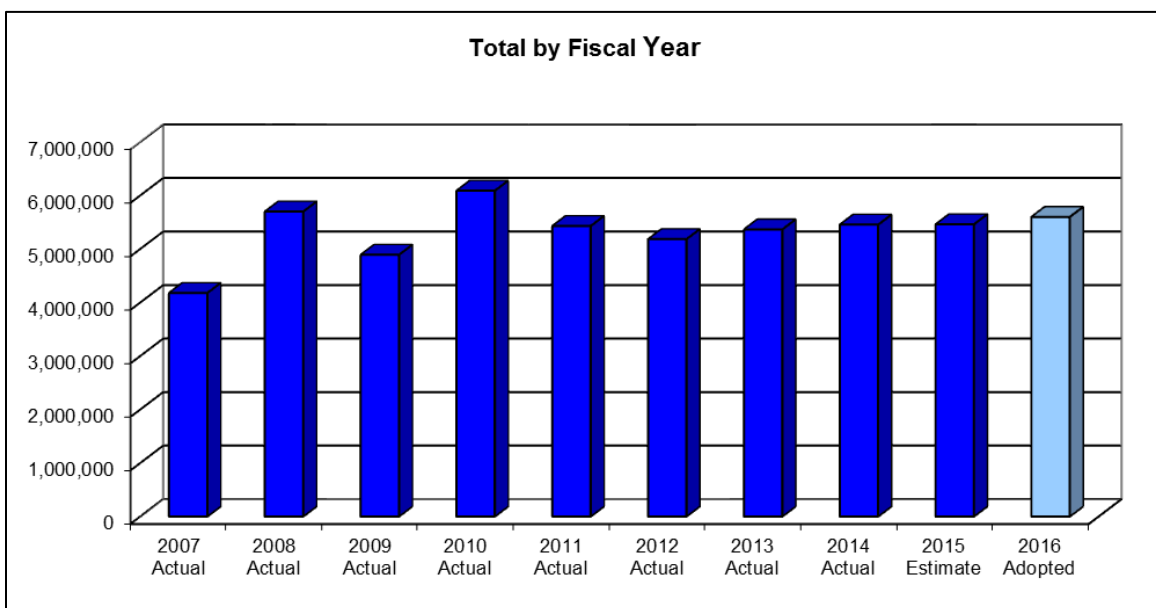
The City levies an 8% gross receipts tax on utilities doing business within the City. This includes electric, telephone, gas and water. This tax is passed on to the customers by the utility companies and remitted to the City each subsequent month. This revenue is recorded in the General Fund.

## Financial Trend

General Fund						% Change from Previous Year
Year	Electric	Telephone	Gas	Water	Total	
2007 Actual	1,727,853	1,201,184	1,064,359	184,182	4,177,578	
2008 Actual	1,950,700	2,450,800	1,070,077	226,079	5,697,656	36.4%
2009 Actual	1,983,434	1,558,743	1,076,986	271,053	4,890,216	-14.2%
2010 Actual	2,161,952	2,746,266	911,964	267,882	6,088,064	24.5%
2011 Actual	2,548,213	1,684,442	884,411	311,286	5,428,352	-10.8%
2012 Actual	2,516,075	1,617,257	702,112	347,365	5,182,809	-4.5%
2013 Actual	2,683,072	1,594,188	784,469	302,916	5,364,645	3.5%
2014 Actual	2,750,215	1,540,517	847,509	314,708	5,452,949	1.6%
2015 Estimate	2,705,020	1,606,510	847,070	301,160	5,459,760	0.1%
2016 Adopted	2,791,200	1,638,600	850,000	318,000	5,597,800	2.5%
Percent of Funds' 2016 Revenue	11.6%	6.8%	3.5%	1.3%	23.2%	

## Trend Analysis

Utility taxes are susceptible to business activity, climatic conditions, commodity prices, changes in technology, and regulated rates. The significant increases in FY 2008 and FY 2010 are partly due to large telecommunications settlements received. The City anticipates continued small growth for this revenue source.







# 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.

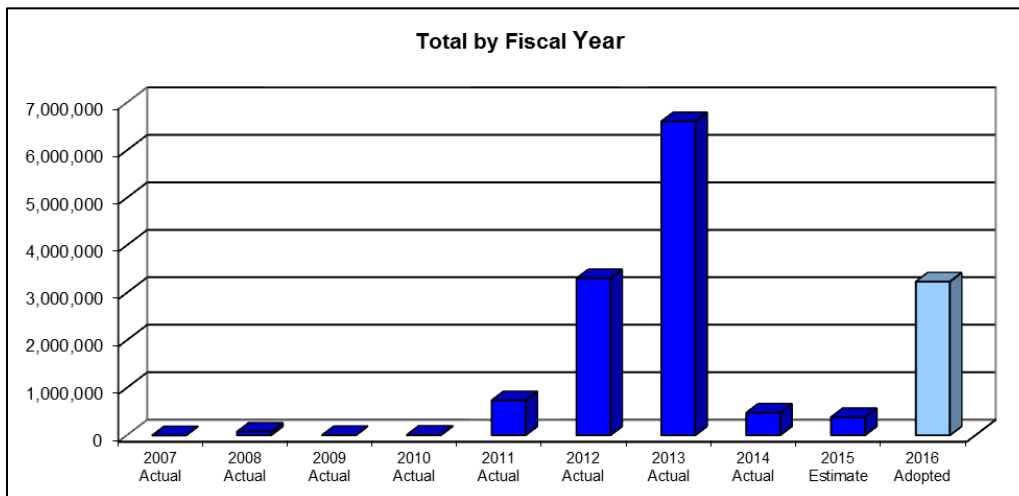
## Financial Trend

Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2007 Actual	-225	0	0	0	-225	
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	100.0%
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 Actual	49,876	16,600	4,177	402,426	473,079	-92.8%
2015 Estimate	37,995	0	0	342,896	380,891	-19.5%
2016 Adopted	29,800	0	0	3,204,987	3,234,787	749.3%
Percent of Funds' 2016 Revenue	0.1%	0.0%	0.0%	42.8%		

\*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 utilizes donations and state and local grants as funding sources. Revenue from these sources varies directly with the projects scheduled each year, as well as the availability of funding. 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. This revenue source is expected to increase significantly in FY 2016; this includes a private donation of \$2,900,000 for a Parks and Recreation project.





# 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.

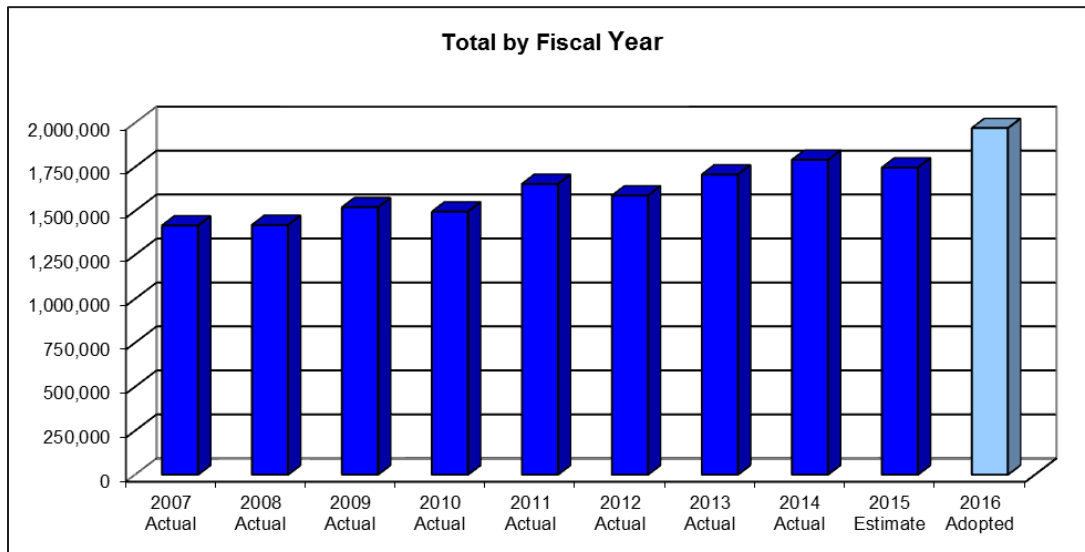
## Financial Trend

Year	General Fund*	% Change from Previous Year
2007 Actual	1,416,972	
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 Actual	1,790,473	4.9%
2015 Estimate	1,746,525	-2.5%
2016 Adopted	1,970,950	12.8%
Percent of Funds' 2016 Revenue	8.2%	

\* 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

This revenue has fluctuated in part due to parking meter increases in 2009 and 2010 from \$0.50 per hour to \$0.75 per hour and then \$1.00 per hour, respectively, resulting in significant increases beginning in those years. 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 2014. Revenue is expected to decrease slightly in FY 2015 but the City is contemplating making further changes to the parking fees and methods in FY 2016 which shows a significant increase.





# Permits & Fees

## Legal Authorization

State Statute: 79.450  
 City Ordinance: Municipal Code Chapter 5

## Description

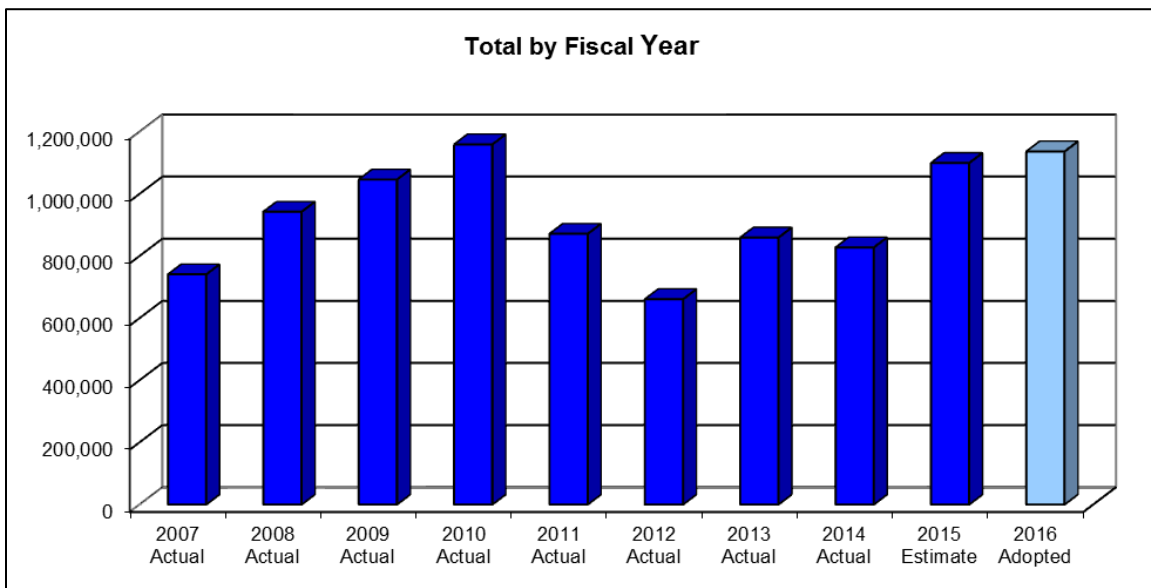
The City issues building and construction permits for activities associated with building and remodeling within the City. The fees for these activities are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application.

## Financial Trend

Year	General Fund	% Change from Previous Year
2007 Actual	740,942	
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 Actual	827,729	-3.7%
2015 Estimate	1,099,539	32.8%
2016 Adopted	1,136,610	3.4%
Percent of Funds' 2016 Revenue	4.7%	

## Trend Analysis

While revenue collection from permits and fees was at lower levels for a few years due to declined economic conditions, revenue began increasing in recent years due to growth in development and building rehabilitation. The City anticipates a significant increase in FY 2015 revenue due to several planned large-scale projects. This higher level of revenue will continue in FY 2016 as these projects continue.





# Municipal Court, Parking Fees & Fines

## Legal Authorization

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

## Description

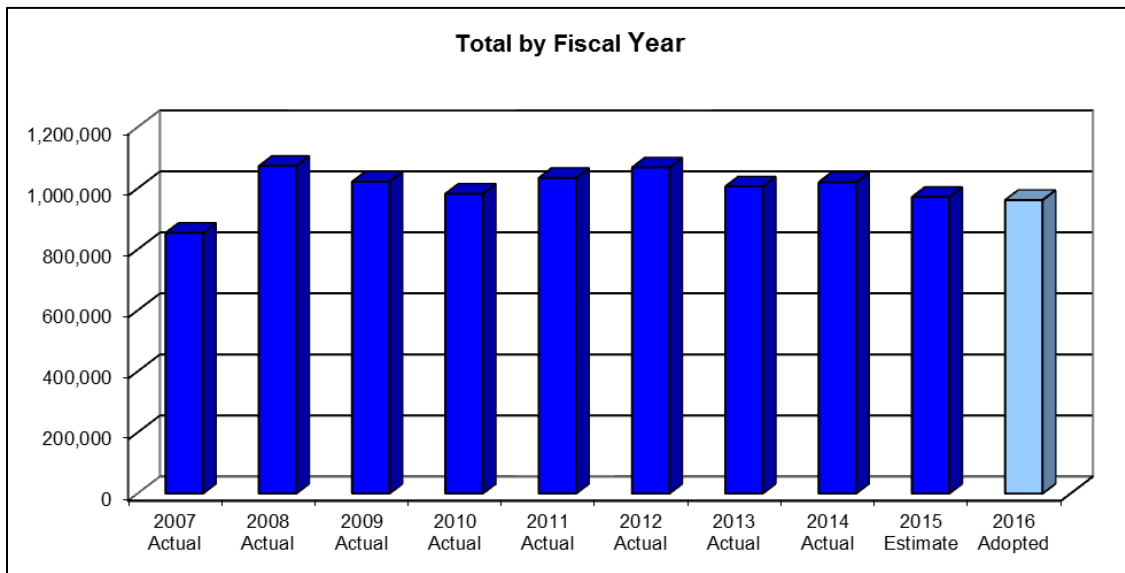
This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking tickets and fines issued by the parking enforcement officers. All collection efforts are made by the City of Clayton.

## Financial Trend

Year	General Fund	% Change from Previous Year
2007 Actual	854,117	
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 Actual	1,020,310	1.4%
2015 Estimate	971,812	-4.8%
2016 Adopted	962,000	-1.0%
Percent of Funds' 2016 Revenue	4.0%	

## Trend Analysis

Revenue from this source varies depending on the number of traffic and parking violations occurring. Parking fines declined during the economic downturn in FY 2009 and FY 2010 and has fluctuated since that time. Beginning in FY 2014 there has been enhanced enforcement and the City is now accepting online payments for parking tickets. Municipal court violations have declined which has reduced the revenue in FY 2015 and it is projected that this same trend will continue into FY 2016 due to fewer violations being written.





# St. Louis County Road & Bridge Tax

## Legal Authorization

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

## Description

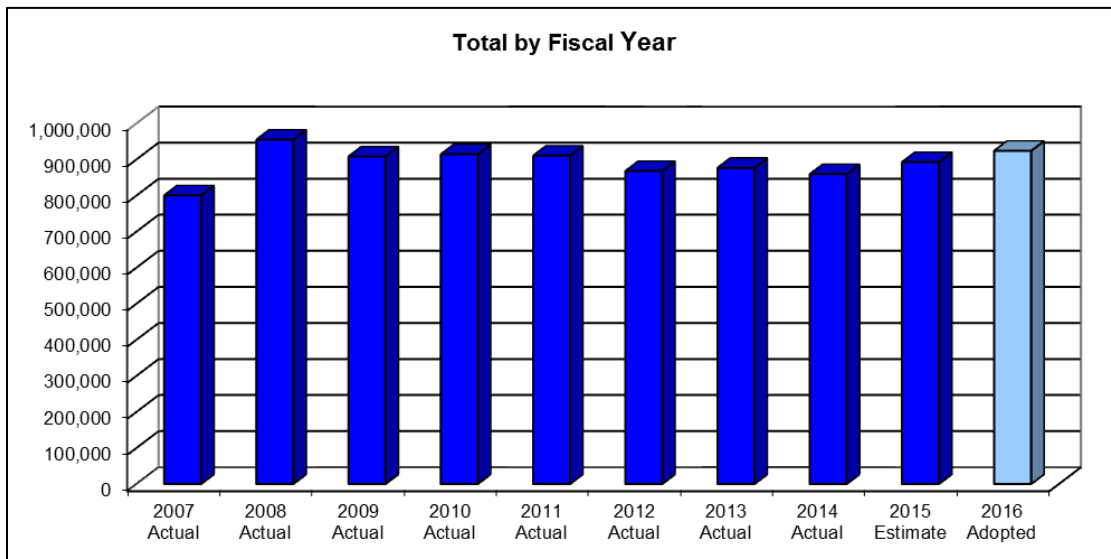
St. Louis County levies a tax for municipal street maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

## Financial Trend

Year	Capital Improvement Fund	% Change from Previous Year
2007 Actual	800,190	
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 Actual	859,090	-2.0%
2015 Estimate	892,542	3.9%
2016 Adopted	923,781	3.5%
Percent of Funds' 2016 Revenue	12.3%	

## Trend Analysis

This tax is based on the St. Louis County tax rate and is applied to the City's assessed valuations. Distributions from the County closely follow changes in the City's assessed values, adjusted for the level of delinquent payments and successful protests. Assessed values decreased following the economic recession, leading to lower levels of road and bridge tax revenue. The number of successful protests has increased in recent years, offsetting growth due to increasing assessed values. The City anticipates the revenue from this source to increase in FY 2016 due to growth in construction.





# Business and Liquor License Revenue

## Legal Authorization

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

## Description

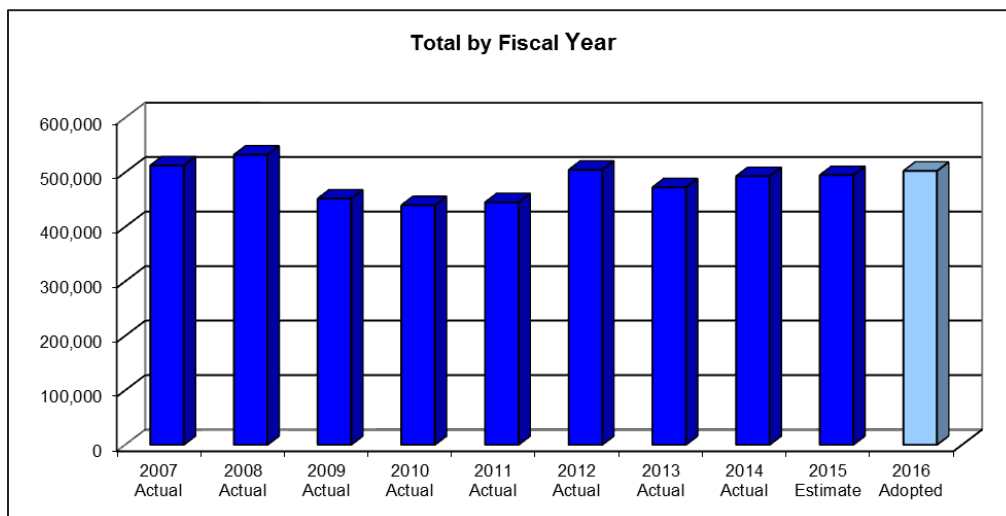
The City charges businesses located within Clayton an annual license fee based on gross sales (minimum \$50) or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. All fees are collected annually. The revenue from these fees is recorded in the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

## Financial Trend

Year	General Fund	% Change from Previous Year
2007 Actual	512,692	
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 Actual	492,992	4.3%
2015 Estimate	494,803	0.4%
2016 Adopted	502,550	1.6%
Percent of Funds' 2016 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. Revenue decreased approximately \$32,000 in FY 2013. Revenue increased in FY 2014 and is expected to slightly increase in FY 2015 and 2016 as the economy continues to improve.





# Ambulance Service Charge

## Legal Authorization

State Statute: 67.300.1, 208.223.1, 190.803.1  
 City Ordinance: Municipal Code Chapter 205

## Description

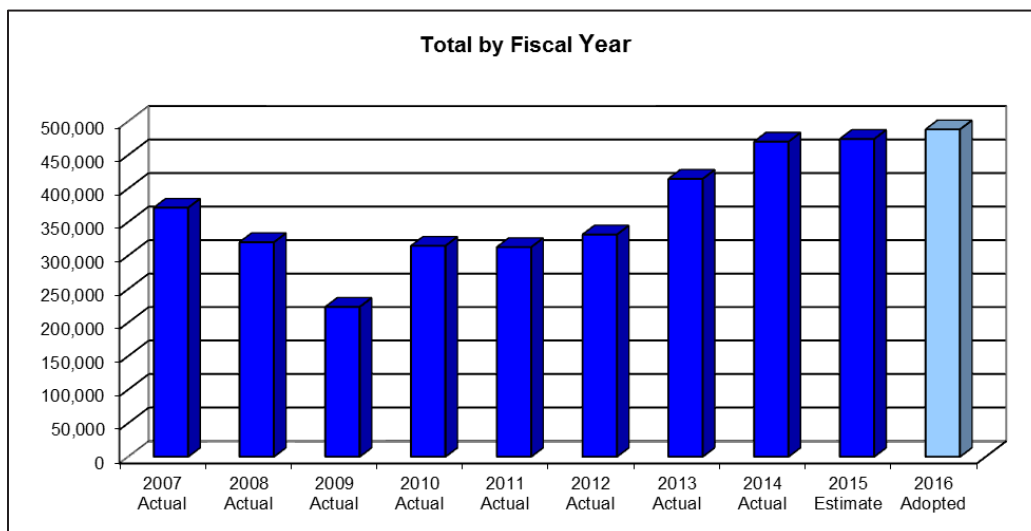
The City collects revenue for ambulance service calls. A standard fee of \$12 per mile of transportation is charged, along with additional fees which vary depending on the type of services that are provided.

## Financial Trend

Year	General Fund	% Change from Previous Year
2007 Actual	371,453	
2008 Actual	319,937	-13.9%
2009 Actual	223,408	-30.2%
2010 Actual	314,598	40.8%
2011 Actual	312,642	-0.6%
2012 Actual	331,481	6.0%
2013 Actual	414,483	25.0%
2014 Actual	469,936	13.4%
2015 Estimate	474,030	0.9%
2016 Adopted	488,300	3.0%
Percent of Funds' 2016 Revenue	2.0%	

## Trend Analysis

The level of revenue the City receives from this source depends on the demand for medical services and ambulance transportation. Since the adoption of a new fee schedule in FY 2011, the City is able to bill for medical services provided to patients even if they are not transported to the hospital. Revenue has increased in each of the last four years and is expected to increase again in FY 2016.





# Gasoline Tax

## Legal Authorization

State Statute: 142.345  
 City Ordinance: Municipal Code Chapter 9

## Description

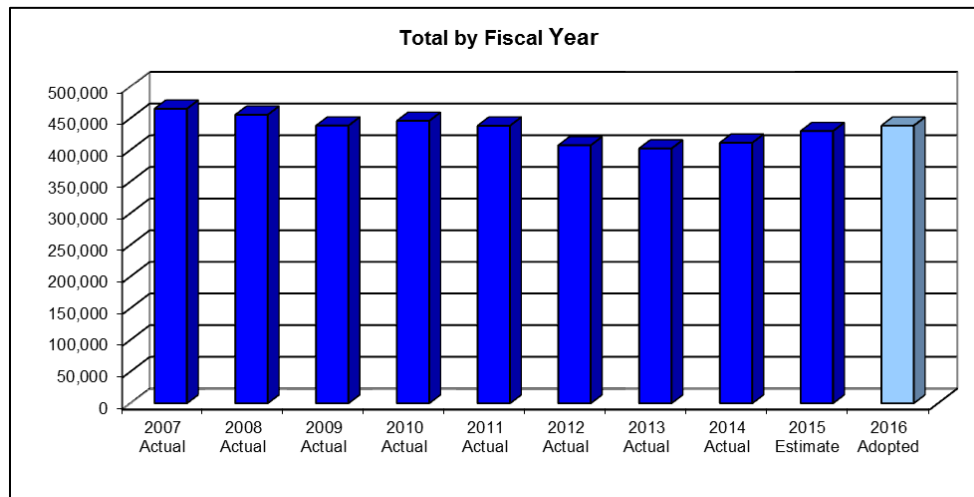
The State of Missouri imposes and collects a seventeen-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City's population to the total state population. The state distributes the funds one month after collected. Gasoline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

## Financial Trend

Year	General Fund	% Change from Previous Year
2007 Actual	465,011	
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 Actual	411,273	2.3%
2015 Estimate	429,720	4.5%
2016 Adopted	438,300	2.0%
Percent of Funds' 2016 Revenue	1.8%	

## 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, revenue decreased for several years. Revenue began increasing in FY 2014 as gas prices dropped and is expected to continue to increase through FY 2016. 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.







# Cable Franchise Fees

## Legal Authorization

State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

## Description

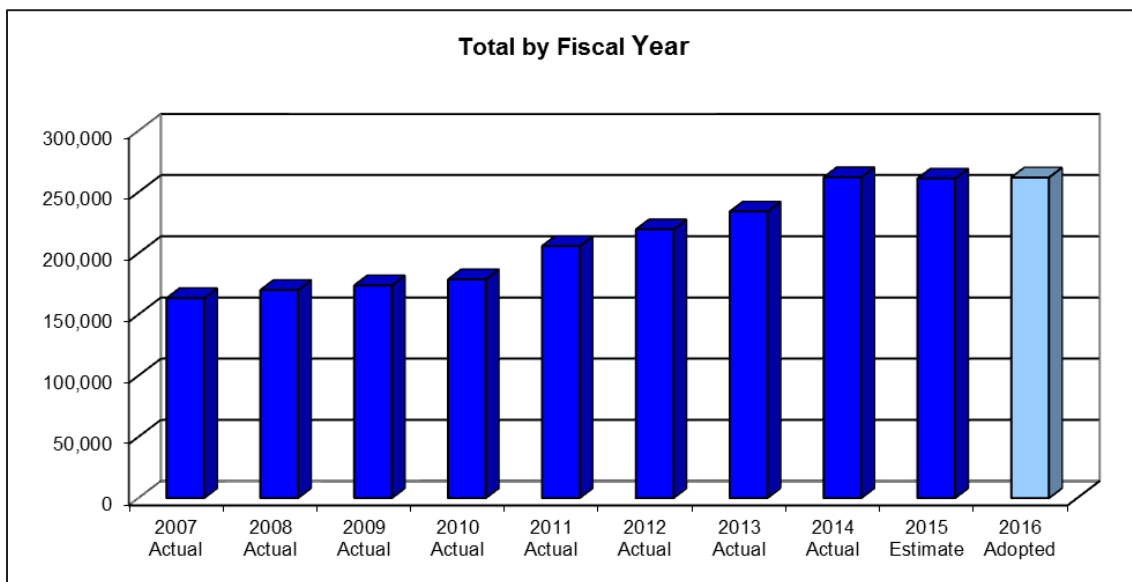
All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made. Charter Communications and AT&T provide these services to the residents of Clayton.

## Financial Trend

Year	General Fund	% Change from Previous Year
2007 Actual	163,361	
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 Actual	262,125	11.9%
2015 Estimate	261,153	-0.4%
2016 Adopted	262,000	0.3%
Percent of Funds' 2016 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 remain relatively stable in FY 2015 and 2016.





# 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.

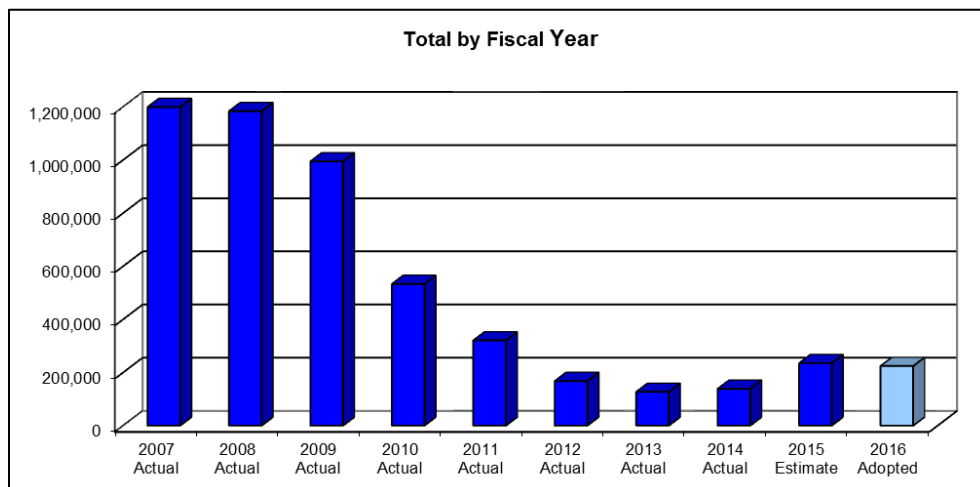
## Financial Trend

Year	General Fund	Sewer Lateral Fund	SBD	ERF	CIP Fund	Debt Service Funds	Total All Funds	% Change from Previous Year
2007 Actual	954,759	11,533	9,958	94,520	88,309	39,870	1,198,949	
2008 Actual	875,493	8,202	6,588	84,619	96,344	112,305	1,183,551	-1.3%
2009 Actual	713,481	7,313	8,587	72,765	117,146	75,169	994,461	-16.0%
2010 Actual	352,655	3,528	636	30,058	40,333	105,872	533,082	-46.4%
2011 Actual	212,601	1,921	823	15,798	34,664	54,696	320,503	-39.9%
2012 Actual	107,080	768	27	8,438	22,939	28,495	167,747	-47.7%
2013 Actual	89,830	882	217	6,604	7,442	21,875	126,849	-24.4%
2014 Actual	91,501	1,034	705	11,771	16,282	17,144	138,437	9.1%
2015 Estimate	102,300	650	400	12,415	23,900	95,350	235,015	69.8%
2016 Adopted	109,350	550	770	17,500	22,100	73,750	224,020	-4.7%
Percent of Funds' 2016 Revenue	0.5%	0.6%	0.2%	15.8%	0.3%	3.0%		

\* 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 2013 due to declining market conditions, changes in the FFR, and lower fund balances and cash reserves. Interest on investments increased in FY 2014 and is expected to increase significantly in FY 2015 compared to recent years due to a slight increase in available rates as well as the issuance of the 2014 General Obligation bonds. The majority of these bond proceeds became available for investment in FY 2015 prior to the funds being spent on the construction of capital projects. FY 2016 interest revenue will drop slightly as fewer of these funds are available for investment.





# Sewer Lateral Fees

## Legal Authorization

State Statute: 249.422  
 City Ordinance: Municipal Code Chapter 5

## Description

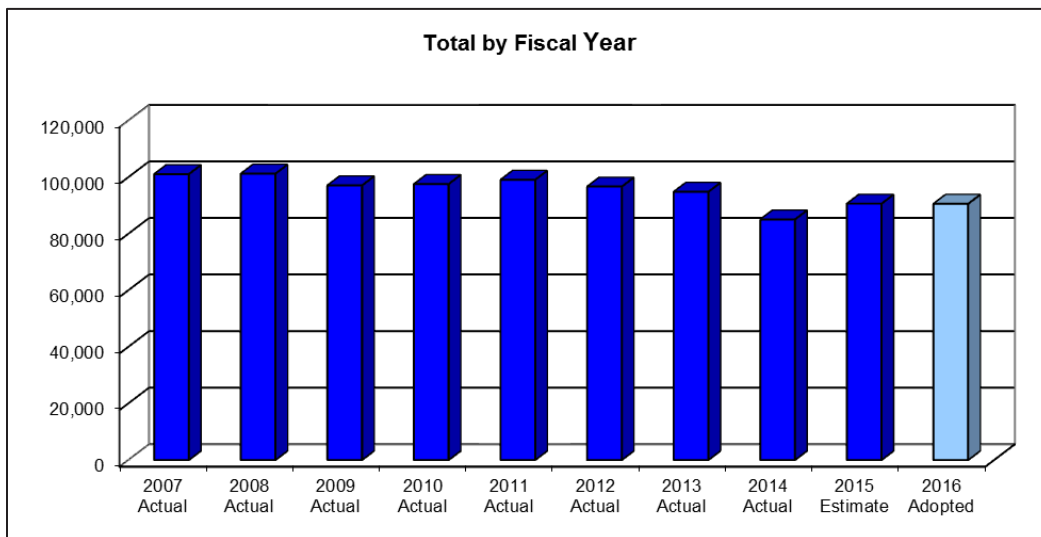
Clayton residents approved an annual fee of \$28.00 per covered property to create a fund for and to assist in sewer lateral repairs, with up to \$4,000 of repair costs reimbursable from the City on all residential properties with six or fewer dwelling units.

## Financial Trend

Year	Sewer Lateral Fund	% Change from Previous Year
2007 Actual	101,093	
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 Actual	85,075	-10.3%
2015 Estimate	90,644	6.5%
2016 Adopted	90,600	0.0%
Percent of Funds' 2016 Revenue	99.4%	

## 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.





# 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.

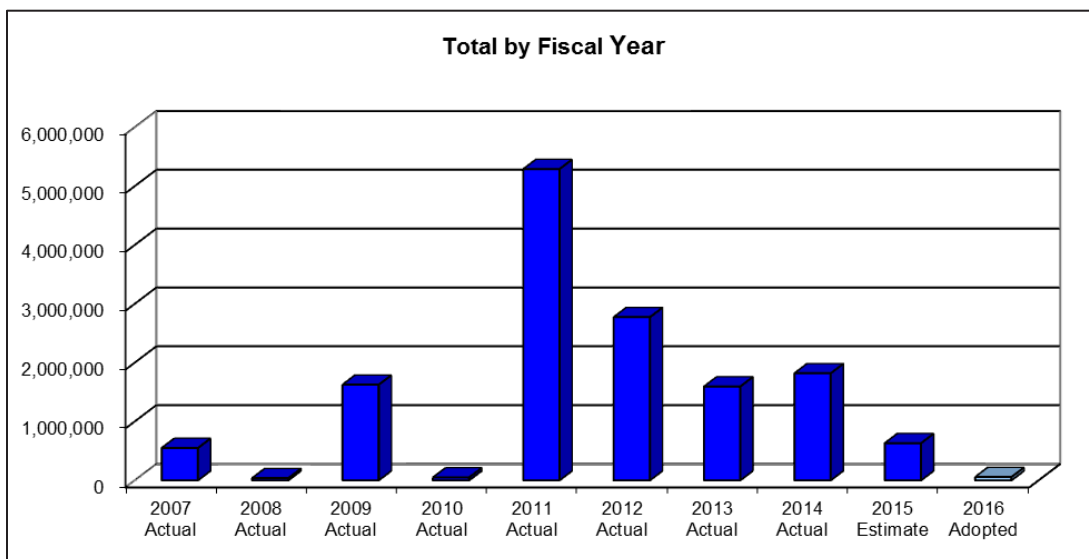
## Financial Trend

Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2007 Actual	131,566	418,350	549,916	
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 Actual	111,269	1,707,947	1,819,216	14.0%
2015 Estimate	34,478	597,020	631,498	-65.3%
2016 Adopted	5,000	51,332	56,332	-91.1%
Percent of Funds' 2016 Revenue	0.0%	0.7%		

\* 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 been at lower levels 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.





## Personnel Full-Time Positions

PERSONNEL	2014 Budgeted	2015 Budgeted	2016 Adopted
<b><u>ADMINISTRATIVE SERVICES</u></b>			
<b><u>City Manager's Office</u></b>			
City Manager	1	1	1
Assistant to the City Manager	0	1	1
Executive Secretary/City Clerk	1	1	1
Director of Economic Development	1	0	0
Communications Coordinator	1	0	0
<b>Total City Manager's Office</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b><u>Economic Development</u></b>			
Director of Economic Development	0	1	1
<b>Total Economic Development</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b><u>Events</u></b>			
Event Specialist	0	1	1
<b>Total Events</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b><u>Finance</u></b>			
Director of Finance & Administration	1	1	1
Assistant Director of Finance	1	1	1
Senior Accountant	0	0	1
Accountant	2	2	2
Administrative Secretary	2	2	2
<b>Total Finance</b>	<b>6</b>	<b>6</b>	<b>7 *</b>
<b><u>Human Resources</u></b>			
Human Resources Manager	1	1	1
Administrative Secretary	1	1	1
<b>Total Human Resources</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Information Technology</u></b>			
IT Manager	1	1	1
Assistant IT Manager	1	0	0
Network Engineer	0	1	1
Applications Specialist	1	1	1
IT Support Specialist	1	1	1
<b>Total Information Technology</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b><u>Municipal Court</u></b>			
Court Clerk	1	1	1
Court Assistant	1	1	1
<b>Total Municipal Court</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>18</b>	<b>19</b>	<b>20</b>

\*Temporary staffing increase due to a new financial system implementation.

PERSONNEL	2014 Budgeted	2015 Budgeted	2016 Adopted
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>			
Director of Planning & Development	1	1	1
Planner	1	1	1
Planning Technician	1	1	1
Administrative Secretary	1	1	1
Building Official	1	1	1
Construction Inspector	1	1	1
Building Inspector	3	3	3
<b>TOTAL PLANNING &amp; DEVELOPMENT SERVICES</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>POLICE</b>			
<b><u>Police Operations</u></b>			
Chief of Police	1	1	1
Captain	1	1	1
Lieutenant	3	3	3
Sergeant	5	5	5
Detective	6	6	6
Police Officer	33	33	33
Administrative Supervisor	1	1	1
Accreditation Manager	1	1	1
Administrative Secretary	2	2	2
Data Analyst	1	1	1
<b>Total Police Operations</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b><u>Parking Control</u></b>			
Parking Controller	3	3	3
<b>Total Parking Control</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL POLICE</b>	<b>57</b>	<b>57</b>	<b>57</b>
<b>FIRE</b>			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	2	2	2
Firefighter/Paramedic	21	21	21
Firefighter	1	1	1
Administrative Secretary	1	1	1
<b>TOTAL FIRE</b>	<b>36</b>	<b>36</b>	<b>36</b>

PERSONNEL	2014 Budgeted	2015 Budgeted	2016 Adopted
<b>PUBLIC WORKS</b>			
<b><u>Engineering</u></b>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Civil Engineer II	1	1	0
Principal Civil Engineer	0	0	1
Civil Engineer I	1	1	0
Civil Engineer	0	0	1
Construction Inspector	1	1	0
Engineering Technician	0	0	1
Administrative Secretary	1	1	1
<b>Total Engineering</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Street Maintenance</u></b>			
Public Works Superintendent	1	1	1
City Forester	1	1	1
Assistant City Forester	1	1	1
Labor Foreman	2	2	2
Laborer	7	7	7
<b>Total Street Maintenance</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b><u>Building Maintenance</u></b>			
Facilities Maintenance Supervisor	1	1	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
<b>Total Building Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Fleet Maintenance</u></b>			
Mechanic Foreman	1	1	1
Mechanic	2	2	2
<b>Total Fleet Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Parking Operations &amp; Maintenance</u></b>			
Meter Technician	1	1	1
<b>Total Parking - Operations &amp; Maint.</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Street Lighting</u></b>			
Labor Foreman	1	1	1
Laborer	1	1	1
<b>Total Street Lighting</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL PUBLIC WORKS</b>	<b>27</b>	<b>27</b>	<b>27</b>

<b>PERSONNEL</b>	<b>2014 Budgeted</b>	<b>2015 Budgeted</b>	<b>2016 Adopted</b>
<b>PARKS &amp; RECREATION</b>			
<b><u>Recreation</u></b>			
Director of Parks & Recreation	1	1	1
Recreation Manager	1	1	1
Recreation Assistant - Administration	1	1	1
Recreation Supervisor - Sports	1	1	1
Event Specialist	1	0	0
Community Resource Coordinator	1	1	1
Recreation Supervisor - Community	1	1	1
Recreation Aquatic Supervisor	1	1	1
<b>Total Recreation</b>	<b>8</b>	<b>7</b>	<b>7</b>
<b><u>Park Operations</u></b>			
Parks Superintendent	1	1	1
Parks Supervisor	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	3	3	3
<b>Total Park Operations</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>15</b>	<b>14</b>	<b>14</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>162</b>	<b>162</b>	<b>163</b>





## FY 2016 Full-Time Staffing Summary

There is one added position this year along with three reorganized positions.

Department	FY 2014	FY 2015	Positions Reduced in FY 2016	Positions Added for FY 2016	FY 2016	Variance FY 2016 vs FY 2015
Administrative Services:						
City Manager's Office	4	3	0	0	3	0
Economic Development	0	1	0	0	1	0
Events	0	1	0	0	1	0
Finance	6	6	0	1	7	1
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	9	9	0	0	9	0
Police:						
Police Operations	54	54	0	0	54	0
Parking Control	3	3	0	0	3	0
Fire	36	36	0	0	36	0
Public Works:						
Engineering	6	6	-3	3	6	0
Street Maintenance	12	12	0	0	12	0
Building Maintenance	3	3	0	0	3	0
Fleet Maintenance	3	3	0	0	3	0
Parking Operations	1	1	0	0	1	0
Street Lighting	2	2	0	0	2	0
Parks & Recreation:						
Recreation	8	7	0	0	7	0
Park Operations	7	7	0	0	7	0
<b>Total Full-Time Positions</b>	<b>162</b>	<b>162</b>	<b>-3</b>	<b>4</b>	<b>163</b>	<b>1</b>

*a*

*b*

**Notes: Variance FY 2016 vs FY 2015**

- a* A new Senior Accountant position was added to assist the Finance department with a new financial, HR, and payroll system implementation. This is a temporary staffing increase due to a new financial system implementation.
- b* Following vacancies in Public Works, three positions were evaluated and reclassified. The Principal Civil Engineer position replaced the Civil Engineer II position; the Civil Engineer I position became a Civil Engineer position; and the Construction Inspector position became an Engineering Technician position.

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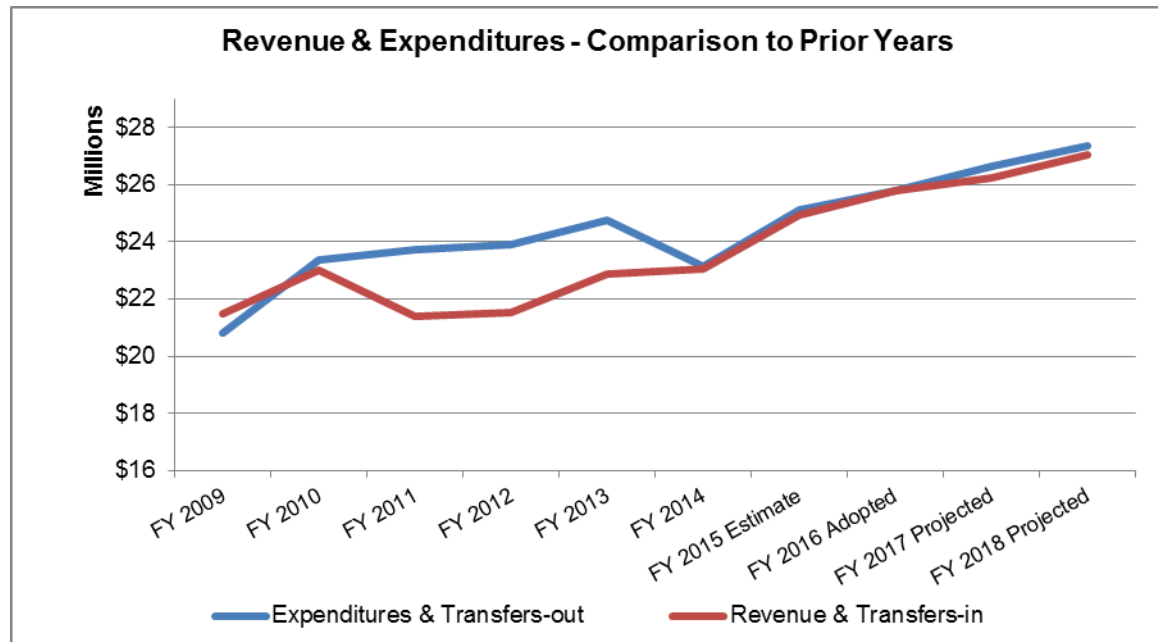


## GENERAL FUND

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.

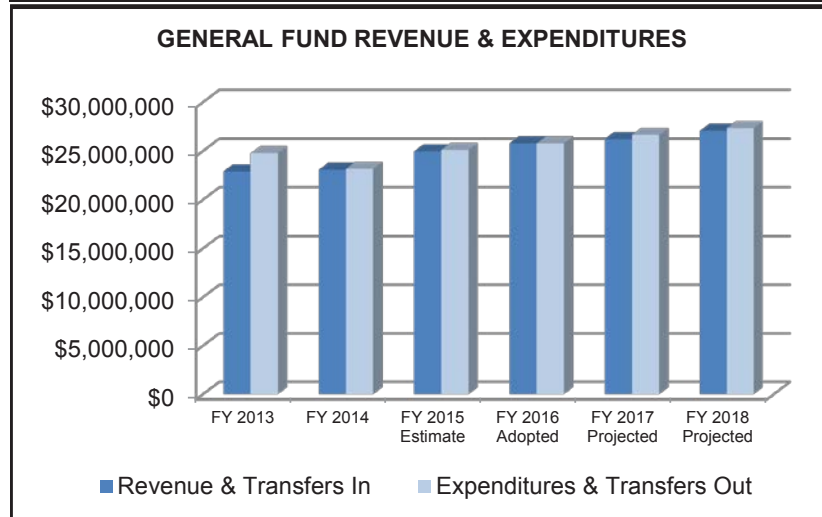
The graph below illustrates the changes in General Fund revenue & transfers-in and expenditures & transfers-out over a ten-year period, including FY 2016-2018.





## GENERAL FUND Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 10	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
<b>Beginning Fund Balance</b>	\$18,322,616	\$16,447,128	\$16,339,148	\$16,185,640	\$16,191,969	\$15,775,741
<b>Revenue</b>	21,679,431	21,952,104	23,460,602	24,149,790	24,629,880	25,447,150
<b>Transfers In</b>	1,211,754	1,099,768	1,501,174	1,630,543	1,597,886	1,619,892
<b>Revenue &amp; Transfers In</b>	<b>22,891,185</b>	<b>23,051,872</b>	<b>24,961,776</b>	<b>25,780,333</b>	<b>26,227,766</b>	<b>27,067,042</b>
<b>Expenditures</b>	22,258,775	21,798,745	23,300,743	24,160,844	24,916,620	25,712,458
<b>Transfers Out</b>	2,507,898	1,361,107	1,814,541	1,613,160	1,727,374	1,630,199
<b>Expenditures &amp; Transfers Out</b>	<b>24,766,673</b>	<b>23,159,852</b>	<b>25,115,284</b>	<b>25,774,004</b>	<b>26,643,994</b>	<b>27,342,657</b>
<b>Surplus (Deficit)</b>	<b>(1,875,488)</b>	<b>(107,980)</b>	<b>(153,508)</b>	<b>6,329</b>	<b>(416,228)</b>	<b>(275,615)</b>
<b>Ending Fund Balance</b>	<b>\$16,447,128</b>	<b>\$16,339,148</b>	<b>\$16,185,640</b>	<b>\$16,191,969</b>	<b>\$15,775,741</b>	<b>\$15,500,126</b>
<b>% Fund Balance to Expenditures</b>	<b>66%</b>	<b>71%</b>	<b>64%</b>	<b>63%</b>	<b>59%</b>	<b>57%</b>

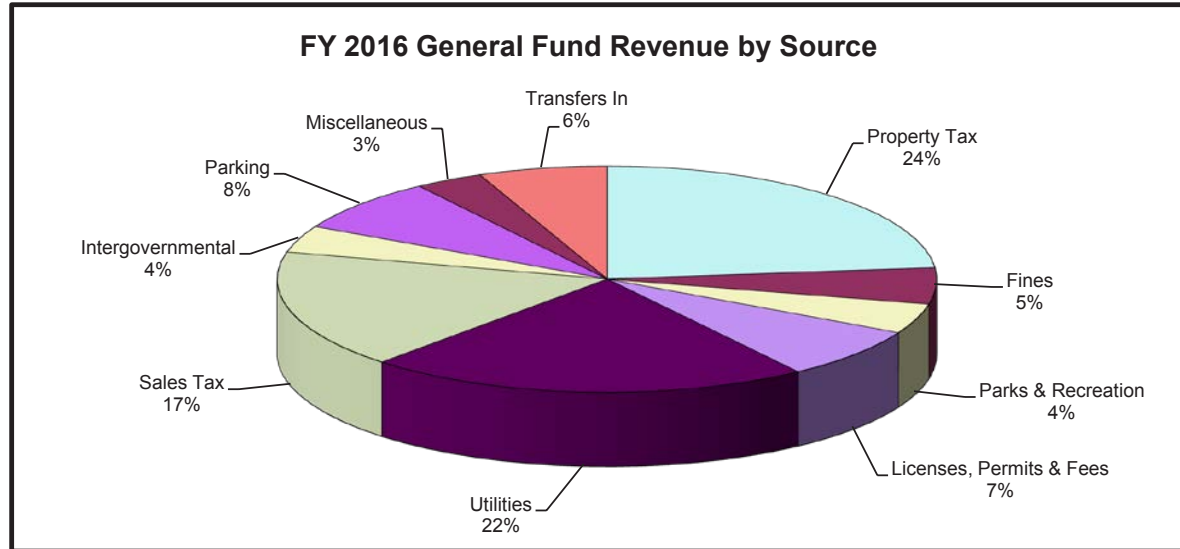


In FY 2013 the City approved a three-year deficit elimination plan to bring the General Fund into balance without using reserves. The first phase reduced positions City-wide. The second phase of the process involved the approval by voters to pass a one-half cent sales tax which went into effect October 1, 2014 (FY 2015). Additional expenditures incurred during the safe demonstrations during FY 2015 have resulted in an estimated FY 2015 deficit. The budget is expected to be balanced again in FY 2016.



## 10 GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>REVENUE</b>										
PROPERTY TAX	\$5,901,806	\$5,584,654	\$5,955,446	\$6,030,446	\$5,867,827	\$6,027,100	1%	3%	\$6,158,500	\$6,426,700
LICENSES PERMITS FEES	1,566,093	1,582,846	1,853,485	1,853,485	1,855,495	1,901,160	3%	2%	1,887,410	1,888,910
UTILITIES	5,364,645	5,452,949	5,617,044	5,617,044	5,459,760	5,597,800	0%	3%	5,708,100	5,919,000
SALES TAX	3,021,776	3,290,992	4,098,237	4,098,237	4,233,300	4,357,500	6%	3%	4,510,700	4,773,000
INTERGOVERNMENTAL	1,002,545	1,125,804	926,934	961,412	1,020,590	992,400	7%	-3%	1,008,900	1,026,700
SHAW PARK AQUATICS	325,697	316,874	396,415	396,415	377,242	386,630	-2%	2%	387,540	389,120
SHAW PARK ICE RINK	114,429	114,964	128,000	128,000	126,712	127,160	-1%	0%	128,240	129,470
SHAW PARK TENNIS	70,068	69,934	87,621	87,621	61,404	64,890	-26%	6%	67,590	70,650
PARKS MISC. REVENUE	108,471	157,732	208,135	208,135	187,398	190,890	-8%	2%	191,760	192,460
SPORTS PROGRAMS	364,071	378,580	388,235	388,235	325,796	335,620	-14%	3%	342,770	348,120
FINES	1,319,446	1,379,051	1,440,820	1,440,820	1,338,317	1,335,740	-7%	0%	1,341,300	1,346,980
PARKING	1,707,401	1,790,473	1,778,570	1,778,570	1,746,525	1,970,950	11%	13%	2,018,630	2,029,250
MISCELLANEOUS	812,983	707,251	760,475	760,475	860,236	861,950	13%	0%	878,440	906,790
<b>TOTAL REVENUE</b>	<b>21,679,431</b>	<b>21,952,104</b>	<b>23,639,417</b>	<b>23,748,895</b>	<b>23,460,602</b>	<b>24,149,790</b>	<b>2%</b>	<b>3%</b>	<b>24,629,880</b>	<b>25,447,150</b>
<b>TRANSFERS IN</b>	<b>1,211,754</b>	<b>1,099,768</b>	<b>1,500,984</b>	<b>1,500,984</b>	<b>1,501,174</b>	<b>1,630,543</b>	<b>9%</b>	<b>9%</b>	<b>1,597,886</b>	<b>1,619,892</b>
<b>TOTAL GENERAL FUND REVENUE &amp; TRANSFERS IN</b>	<b>\$22,891,185</b>	<b>\$23,051,872</b>	<b>\$25,140,401</b>	<b>\$25,249,879</b>	<b>\$24,961,776</b>	<b>\$25,780,333</b>	<b>3%</b>	<b>3%</b>	<b>\$26,227,766</b>	<b>\$27,067,042</b>





# 10 GENERAL FUND - REVENUE

GENERAL FUND REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PROPERTY TAX</b>											
1010000	REAL PROPERTY TAX - CURRENT	\$5,194,873	\$5,147,619	\$5,289,811	\$5,289,811	\$5,249,200	\$5,354,200	1%	2%	\$5,474,600	\$5,731,500
1020000	REAL PROPERTY TAX - DELINQUENT	128,513	-151,861	60,000	60,000	-42,281	30,000	-50%	-171%	30,000	30,000
1030000	PERSONAL PROP. TAX - CURRENT	516,475	523,410	534,635	534,635	541,400	550,900	3%	2%	561,900	573,200
1040000	PERSONAL PROP. TAX - DELINQUENT	8,494	-15,682	8,000	8,000	-23,049	8,000	0%	-135%	8,000	8,000
1050000	FINANCIAL INSTITUTION TAX	30,299	58,551	40,000	115,000	115,507	60,000	50%	-48%	60,000	60,000
1060000	RAILROAD & OTHER UTILITIES	23,152	22,617	23,000	23,000	27,050	24,000	4%	-11%	24,000	24,000
<b>TOTAL PROPERTY TAX</b>		<b>5,901,806</b>	<b>5,584,654</b>	<b>5,955,446</b>	<b>6,030,446</b>	<b>5,867,827</b>	<b>6,027,100</b>	<b>1%</b>	<b>3%</b>	<b>6,158,500</b>	<b>6,426,700</b>
<b>LICENSES PERMITS FEES</b>											
2000000	MERCHANTS LICENSE	85,326	88,545	92,000	92,000	89,717	92,000	0%	3%	94,000	99,000
2010000	PEDDLERS/TEMP. MERCHANT PERMIT	25	90	250	250	80	100	-60%	25%	100	100
2020000	RESTAURANT LICENSE	121,110	126,660	126,000	126,000	129,774	132,000	5%	2%	135,000	145,000
2030000	OCCUPATION LICENSE	216,596	225,615	224,000	224,000	223,680	227,000	1%	1%	230,000	240,000
2050000	TREE TRIMMING LICENSE	900	700	1,000	1,000	600	600	-40%	0%	600	600
2080000	VENDING MACHINE STICKERS	5,815	4,750	6,000	6,000	4,725	5,000	-17%	6%	5,000	5,000
2090000	TAXICAB STANDS	2,600	3,400	2,600	2,600	3,400	3,400	31%	0%	3,400	3,400
2150000	BUSINESS LICENSE PENALTIES	836	1,671	1,000	1,000	990	1,000	0%	1%	1,000	1,000
2300000	SUNDAY LIQUOR LICENSE	30,800	31,500	30,000	30,000	32,213	32,000	7%	-1%	33,000	33,000
2310000	ALL BUT SUNDAY LIQUOR LICENSE	4,050	4,612	4,050	4,050	4,613	4,500	11%	-2%	4,500	4,500
2320000	LIQUOR BY THE PACKAGE	150	0	150	150	0	150	0%	100%	150	150
2330000	LIQUOR BY THE PACKAGE - SUNDAY	2,288	3,919	2,500	2,500	3,450	3,000	20%	-13%	3,000	3,000
2370000	5 % BEER - 14 % WINE - SUNDAY	1,487	1,225	1,400	1,400	1,301	1,400	0%	8%	1,400	1,400
2380000	5 % BEER - 14 % WINE	210	0	200	200	0	100	-50%	100%	100	100
2400000	TEMPORARY LIQUOR LICENSE	315	305	300	300	260	300	0%	15%	300	300
2500000	RIGHT OF WAY PERMITS	41,168	35,250	40,000	40,000	35,724	40,000	0%	12%	38,000	38,000
2500010	AFTER HOURS PERMIT	4,350	3,750	5,250	5,250	5,000	5,250	0%	5%	5,250	5,250
2510000	PLUMBING PERMITS	57,819	60,886	70,600	70,600	93,000	100,000	42%	8%	80,000	80,000
2520000	MASTER PLUMBING LICENSE	4,544	4,280	5,400	5,400	4,245	5,000	-7%	18%	5,000	5,000
2540000	MECHANICAL PERMITS	31,654	35,480	47,000	47,000	53,000	52,000	11%	-2%	48,000	48,000
2550000	BID SPECS.	330	265	300	300	160	200	-33%	25%	200	200
2560000	SIGN PERMITS	15,526	12,118	18,900	18,900	14,500	18,900	0%	30%	18,900	18,900
2570000	BUILDING PERMITS	507,424	524,323	740,000	740,000	724,000	750,000	1%	4%	750,000	725,000
2580000	ZONING ORDINANCES	0	30	0	0	0	0	0%	0%	0	0
2590000	ZONING APPLICATION FEES	3,725	2,550	7,700	7,700	4,150	4,250	-45%	2%	4,000	4,000
2600000	OCCUPANCY PERMITS	11,800	13,100	15,000	15,000	16,230	15,000	0%	-8%	17,000	17,000
2610000	TENANCY PERMITS	66,796	56,272	69,000	69,000	54,900	57,000	-17%	4%	57,000	57,000
2620000	PRIOR TO SALE INSPECTIONS	3,175	7,180	7,000	7,000	5,100	6,000	-14%	18%	6,000	6,000
2630000	FIRE SAFETY PERMITS	28,595	28,312	45,560	45,560	46,270	46,560	2%	1%	46,560	46,560
2640000	MULCH DELIVERY FEE	4,500	4,285	4,500	4,500	4,875	0	-100%	-100%	0	0
2650000	CABLE T.V. FRANCHISE FEES	234,154	262,125	254,000	254,000	261,153	262,000	3%	0%	264,000	266,000

(continued)

GENERAL FUND REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>LICENSES PERMITS FEES (Continued)</u></b>											
2670000	CONDITIONAL USE	6,300	4,150	6,500	6,500	6,385	6,500	0%	2%	6,500	6,500
2680000	SITE PLAN REVIEW/ARCHICT. REVIEW BOARD	12,340	12,000	12,475	12,475	13,395	13,000	4%	-3%	12,500	12,000
2690000	PUBLIC HEARING NOTICE FEES	554	250	350	350	500	550	57%	10%	550	550
2700000	OUTDOOR DINING PERMIT	8,300	5,000	5,600	5,600	8,655	8,500	52%	-2%	8,500	8,500
2710000	LANDSCAPE ARCHITECT REVIEW FEES	11,211	0	0	0	0	0	0%	0%	0	0
2720000	TRAFFIC STUDY FEE	21,897	0	0	0	0	0	0%	0%	0	0
2730000	SWPPP PLAN REVIEW FEES	5,150	0	0	0	0	0	0%	0%	0	0
2740000	LAND DISTURBANCE PERMIT	800	10,650	0	0	50	0	0%	-100%	0	0
2750000	CONDO FLAT/BOUNDARY ADJUSTMENTS	600	1,550	900	900	1,400	900	0%	-36%	900	900
2760000	DOMESTIC FOWL PERMITS	0	200	0	0	0	0	0%	0%	0	0
2780000	DEGRADATION FEES	10,873	5,848	6,000	6,000	8,000	7,000	17%	-13%	7,000	7,000
<b>TOTAL LICENSES PERMITS FEES</b>		<b>1,566,093</b>	<b>1,582,846</b>	<b>1,853,485</b>	<b>1,853,485</b>	<b>1,855,495</b>	<b>1,901,160</b>	<b>3%</b>	<b>2%</b>	<b>1,887,410</b>	<b>1,888,910</b>
<b><u>UTILITIES</u></b>											
3010000	ELECTRICAL UTILITIES	2,683,072	2,750,215	2,896,560	2,896,560	2,705,020	2,791,200	-4%	3%	2,857,000	2,982,700
3020000	GAS UTILITIES	784,469	847,509	835,484	835,484	847,070	850,000	2%	0%	858,500	897,100
3030000	WATER UTILITIES	302,916	314,708	335,000	335,000	301,160	318,000	-5%	6%	321,200	329,400
3040000	TELEPHONE UTILITIES	1,594,188	1,540,517	1,550,000	1,550,000	1,606,510	1,638,600	6%	2%	1,671,400	1,709,800
<b>TOTAL UTILITIES</b>		<b>5,364,645</b>	<b>5,452,949</b>	<b>5,617,044</b>	<b>5,617,044</b>	<b>5,459,760</b>	<b>5,597,800</b>	<b>0%</b>	<b>3%</b>	<b>5,708,100</b>	<b>5,919,000</b>
<b><u>SALES TAX</u></b>											
3500000	CITY SALES TAX	2,416,650	2,647,827	2,682,589	2,682,589	2,764,300	2,836,100	6%	3%	2,936,200	3,109,300
3500014	FIRE SALES TAX*	0	0	757,000	757,000	749,700	776,400	3%	4%	803,400	848,500
3500025	LOCAL OPTION SALES TAX	605,126	643,165	658,648	658,648	719,300	745,000	13%	4%	771,100	815,200
<b>TOTAL SALES TAX</b>		<b>3,021,776</b>	<b>3,290,992</b>	<b>4,098,237</b>	<b>4,098,237</b>	<b>4,233,300</b>	<b>4,357,500</b>	<b>6%</b>	<b>3%</b>	<b>4,510,700</b>	<b>4,773,000</b>
<b><u>INTERGOVERNMENTAL</u></b>											
3510000	CITY SALES TAX-AUTOS	103,152	121,173	112,000	112,000	125,853	123,000	10%	-2%	125,000	127,000
3520000	VEHICLE FEE INCREASE	66,172	67,300	66,000	66,000	66,549	66,000	0%	-1%	66,000	66,000
3530000	GASOLINE TAX	402,208	411,273	396,000	396,000	429,720	438,300	11%	2%	447,100	456,000
3540000	CIGARETTE TAX	100,489	100,488	100,500	100,500	100,488	100,500	0%	0%	100,500	100,500
3580000	FEDERAL GRANT	0	111,269	5,000	39,478	34,478	5,000	0%	-85%	5,000	5,000
3580001	STATE GRANT	10,000	0	10,000	10,000	8,000	5,000	-50%	-38%	5,000	5,000
3580002	OTHER GRANTS	104,955	49,876	19,434	19,434	29,995	24,800	28%	-17%	24,800	25,200
3590000	SCHOOL DISTRICT REIMB. - SRO	126,693	131,148	139,000	139,000	139,160	140,800	1%	1%	142,500	145,000
3600000	ST. LOUIS COUNTY REIMB./ POLICE ACADEMY	88,876	133,277	79,000	79,000	86,347	89,000	13%	3%	93,000	97,000
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,002,545</b>	<b>1,125,804</b>	<b>926,934</b>	<b>961,412</b>	<b>1,020,590</b>	<b>992,400</b>	<b>7%</b>	<b>-3%</b>	<b>1,008,900</b>	<b>1,026,700</b>
<b><u>SHAW PARK AQUATICS</u></b>											
4010000	SPAC-FAMILY RES SEASON PASS	84,903	81,137	102,300	102,300	102,300	102,300	0%	0%	102,300	102,300
4020000	SPAC-ADULT RES SEASON PASS	11,911	10,720	14,900	14,900	14,425	14,430	-3%	0%	14,430	14,430
4020001	SPAC-CORPORATE RES SEASON PASS	62,979	63,483	75,610	75,610	71,670	72,750	-4%	2%	73,610	74,530
4020002	SPAC-SENIOR RES SEASON PASS	4,971	6,151	6,050	6,050	6,540	6,540	8%	0%	6,590	6,590
4030000	SPAC-YOUTH RES SEASON PASS	1,813	1,802	2,950	2,950	3,580	3,600	22%	1%	3,600	3,600
4030010	SPAC-FAMILY NR SEASON PASS	32,102	29,966	38,140	38,140	34,100	35,900	-6%	5%	35,900	36,400
4030020	SPAC-ADULT NR SEASON PASS	13,657	12,927	17,200	17,200	17,030	17,130	0%	1%	17,130	17,180
4030030	SPAC-SENIOR NR SEASON PASS	1,908	2,277	2,390	2,390	2,740	2,890	21%	5%	2,890	2,940
4030040	SPAC-YOUTH NR SEASON PASS	1,432	1,329	1,550	1,550	1,432	1,500	-3%	5%	1,500	1,500
4040000	SPAC-ADMISSIONS	49,231	47,402	64,420	64,420	54,600	58,000	-10%	6%	58,000	58,060

\*The Fire Sales Tax went into effect October 1, 2015.

(continued)

GENERAL FUND REVENUE		FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>SHAW PARK AQUATICS (Continued)</b>											
4040001	SPAC-RENTALS	33,439	33,547	41,120	41,120	38,680	38,920	-5%	1%	38,920	38,920
4040002	SPAC-PROGRAMS	27,068	25,771	29,010	29,010	29,370	31,890	10%	9%	31,890	31,890
4060000	SPAC-LOCKERS & MISC.	283	362	775	775	775	780	1%	1%	780	780
<b>TOTAL SHAW PARK AQUATICS</b>		<b>325,697</b>	<b>316,874</b>	<b>396,415</b>	<b>396,415</b>	<b>377,242</b>	<b>386,630</b>	<b>-2%</b>	<b>2%</b>	<b>387,540</b>	<b>389,120</b>
<b>SHAW PARK ICE RINK</b>											
4070000	SPIR-FAMILY RES SEASON PASSES	4,962	4,323	4,600	4,600	3,400	3,480	-24%	2%	3,580	3,690
4080000	SPIR-ADULT RES SEASON PASSES	358	295	450	450	218	280	-38%	28%	350	420
4080001	SPIR-SENIOR RES SEASON PASSES	119	150	170	170	120	120	-29%	0%	130	140
4090000	SPIR-FAMILY RES SEASON PASSES	267	427	515	515	245	420	-18%	71%	480	570
4090010	SPIR-CORPORATE NR SEASON PASSES	1,807	1,780	2,730	2,730	2,929	2,850	4%	-3%	3,010	3,180
4090020	SPIR-FAMILY NR SEASON PASSES	809	665	1,095	1,095	875	1,060	-3%	21%	1,100	1,140
4090030	SPIR-ADULT NR SEASON PASSES	100	80	405	405	140	140	-65%	0%	160	180
4090040	SPIR-SENIOR NR SEASON PASSES	14	43	30	30	28	30	0%	7%	30	40
4100000	SPIR-ADMISSIONS	37,201	39,194	44,500	44,500	45,881	45,000	1%	-2%	45,500	46,000
4100001	SPIR-RINK RENTALS	50,774	50,485	55,540	55,540	54,605	55,480	0%	2%	55,480	55,480
4100002	SPIR-SKATE RENTAL	9,320	8,878	9,100	9,100	8,086	8,400	-8%	4%	8,500	8,600
4100003	SPIR-SKATING PROGRAMS	8,481	8,388	8,615	8,615	9,978	9,670	12%	-3%	9,690	9,790
4120000	SPIR-MISC.	217	256	250	250	207	230	-8%	11%	230	240
<b>TOTAL SHAW PARK ICE RINK</b>		<b>114,429</b>	<b>114,964</b>	<b>128,000</b>	<b>128,000</b>	<b>126,712</b>	<b>127,160</b>	<b>-1%</b>	<b>0%</b>	<b>128,240</b>	<b>129,470</b>
<b>SHAW PARK TENNIS</b>											
4140000	SPTC-FAMILY RES SEASON PASSES	5,376	5,758	5,965	5,965	5,928	6,120	3%	3%	6,220	6,350
4150000	SPTC-ADULT RES SEASON PASSES	956	1,497	1,250	1,250	1,400	1,670	34%	19%	1,750	1,820
4150001	SPTC-SENIORS RES SEASON PASSES	364	689	534	534	530	440	-18%	-17%	500	560
4150002	TENNIS/CORP. ADULT	3,555	2,008	3,929	3,929	3,000	3,260	-17%	9%	3,360	3,540
4160000	SPTC-STUDENT PASSES	414	287	400	400	250	400	0%	60%	400	440
4160010	SPTC-FAMILY NR SEASON PASS	2,241	1,717	2,500	2,500	2,407	2,500	0%	4%	2,540	2,730
4160020	SPTC-ADULT NR SEASON PASS	2,651	1,899	2,796	2,796	2,700	2,800	0%	4%	2,820	2,950
4160030	SPTC-SENIOR NR SEASON PASS	578	577	612	612	564	560	-8%	-1%	590	680
4160040	SPTC-YOUTH NR SEASON PASS	847	708	990	990	990	990	0%	0%	990	990
4170000	SPTC-ADMISSIONS	7,042	6,666	7,745	7,745	7,735	7,850	1%	1%	8,000	8,150
4170001	SPTC-COURT RENTALS	491	3,794	1,400	1,400	4,270	4,300	207%	1%	4,420	4,440
4170002	SPTC-TENNIS PROGRAMS	37,212	30,436	48,500	48,500	31,630	34,000	-30%	7%	36,000	38,000
4180000	TENNIS CENTER SALES	8,341	13,898	11,000	11,000	0	0	-100%	0%	0	0
<b>TOTAL SHAW PARK TENNIS</b>		<b>70,068</b>	<b>69,934</b>	<b>87,621</b>	<b>87,621</b>	<b>61,404</b>	<b>64,890</b>	<b>-26%</b>	<b>6%</b>	<b>67,590</b>	<b>70,650</b>
<b>PARKS MISC. REVENUE</b>											
4200000	SHAW PARK CONCESSIONS	3,466	1,962	4,100	4,100	4,000	4,000	-2%	0%	4,000	4,000
4210000	VENDING MACHINE	1,861	1,619	1,850	1,850	1,800	1,800	-3%	0%	1,800	1,800
4220000	HANLEY HOUSE ADMISSIONS	7,273	8,784	10,490	10,490	6,740	8,040	-23%	19%	8,040	8,040
4290000	SHELTER/RENTALS	11,618	21,364	41,875	41,875	38,875	40,550	-3%	4%	40,550	40,550
4310000	SPECIAL EVENTS	22,381	39,159	36,900	36,900	33,583	33,700	-9%	0%	34,370	34,870
4320000	I.D. CARD PROCESSING FEE	20	0	20	20	0	0	-100%	0%	0	0
4330000	RENTAL INCOME	46,500	70,500	100,500	100,500	90,000	90,000	-10%	0%	90,000	90,000
4350000	CORPORATE PICNICS	6,156	6,784	0	0	0	0	0%	0%	0	0
4360000	DOG PARK PASSES	9,196	7,560	12,400	12,400	12,400	12,800	3%	3%	13,000	13,200
<b>TOTAL PARKS MISC. REVENUE</b>		<b>108,471</b>	<b>157,732</b>	<b>208,135</b>	<b>208,135</b>	<b>187,398</b>	<b>190,890</b>	<b>-8%</b>	<b>2%</b>	<b>191,760</b>	<b>192,460</b>

(continued)



GENERAL FUND REVENUE		FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>SPORTS PROGRAMS</u></b>											
4420000	BALLFIELD COMPLEX-RENTALS	15,671	14,338	17,320	17,320	15,576	15,820	-9%	2%	16,200	16,590
4440100	FITNESS	103,318	91,386	99,000	99,000	68,680	68,680	-31%	0%	68,680	68,680
4440102	LEAGUES - ADULT	61,659	67,052	68,810	68,810	68,810	68,560	0%	0%	68,580	69,090
4440110	LEAGUES - YOUTH	145,630	170,930	170,775	170,775	144,000	148,600	-13%	3%	152,220	155,880
4440112	INSTRUCTIONAL - SPORTS CAMPS	37,793	34,874	32,330	32,330	28,730	33,960	5%	18%	37,090	37,880
<b>TOTAL SPORTS PROGRAMS</b>		<b>364,071</b>	<b>378,580</b>	<b>388,235</b>	<b>388,235</b>	<b>325,796</b>	<b>335,620</b>	<b>-14%</b>	<b>3%</b>	<b>342,770</b>	<b>348,120</b>
<b><u>FINES</u></b>											
4500000	ACCIDENT REPORT CHARGES	1,770	1,619	2,000	2,000	1,100	1,600	-20%	45%	1,600	1,600
4500001	FIRE/EMS - REPORT CHARGES	229	221	200	200	200	200	0%	0%	200	200
4520000	PRIVATE SUBDIVISION FEES	11,954	12,232	19,461	19,461	19,460	19,680	1%	1%	19,900	20,120
4540000	FONTBONNE FIRE PROTECTION	0	10,000	10,000	10,000	10,000	10,000	0%	0%	10,000	10,000
4560000	CONCORDIA FIRE PROTECTION	19,144	19,718	20,000	20,000	20,310	20,000	0%	-2%	20,000	20,000
4570000	WASHINGTON UNIVERSITY FIRE PROTECTION	251,940	254,460	267,259	267,259	259,548	267,260	0%	3%	272,600	278,060
4640000	VALET PARKING PERMITS	11,300	34,700	24,500	24,500	25,000	25,000	2%	0%	25,000	25,000
5010000	FINES-PARKING	358,745	427,758	425,000	425,000	546,926	510,000	20%	-7%	510,000	510,000
5020000	FINES-MUNICIPAL COURT	586,127	535,431	575,000	575,000	389,668	405,000	-30%	4%	405,000	405,000
5050000	C-V-C FEES	3,385	2,017	3,500	3,500	1,300	2,000	-43%	54%	2,000	2,000
5060000	FALSE ALARMS	1,500	1,650	3,000	3,000	1,500	2,000	-33%	33%	2,000	2,000
5060001	FALSE ALARMS - FIRE DEPARTMENT	1,000	3,900	6,000	6,000	6,950	6,000	0%	-14%	6,000	6,000
5070000	COURT FEES	58,148	55,104	60,000	60,000	33,918	45,000	-25%	33%	45,000	45,000
5070011	CONVENIENCE FEE FOR PARKING	0	4,650	9,600	9,600	10,402	10,000	4%	-4%	10,000	10,000
5080000	LAW ENFORCEMENT TRAINING	9,693	9,171	9,800	9,800	5,736	7,000	-29%	22%	7,000	7,000
5120000	REIMBURSEMENT POLICE COST	4,511	6,420	5,500	5,500	4,488	5,000	-9%	11%	5,000	5,000
<b>TOTAL FINES</b>		<b>1,319,446</b>	<b>1,379,051</b>	<b>1,440,820</b>	<b>1,440,820</b>	<b>1,338,317</b>	<b>1,335,740</b>	<b>-7%</b>	<b>0%</b>	<b>1,341,300</b>	<b>1,346,980</b>
<b><u>PARKING</u></b>											
2500001	BONHOMME GARAGE	287,154	327,831	340,000	340,000	295,000	300,000	-12%	2%	305,000	310,000
2510002	PARKING STRUCTURE- ST.L COUNTY/S.PARK	29,780	29,752	31,000	31,000	30,175	32,000	3%	6%	33,000	33,000
2550001	ST.L COUNTY REIMB. - BONHOMME GARAGE	70,521	118,562	70,520	70,520	80,100	82,000	16%	2%	91,280	85,000
5630000	120 NORTH MERAMEC	30,386	49,193	38,000	38,000	28,500	31,000	-18%	9%	32,500	32,500
5640000	HANLEY & CARONDELET LOT	3,861	4,540	4,000	4,000	4,600	4,400	10%	-4%	4,400	4,400
5650000	HANLEY & WYDOWN	10,260	12,673	12,000	12,000	11,500	12,000	0%	4%	12,000	12,000
5670000	10-22 NORTH BRENTWOOD	19,724	21,477	26,000	26,000	22,500	26,000	0%	16%	26,000	26,000
5710000	7600 WYDOWN LOT	6,193	8,437	10,500	10,500	9,000	10,000	-5%	11%	10,000	10,000
5720000	FORSYTH/BRENTWOOD	16,321	12,122	14,500	14,500	13,800	14,500	0%	5%	14,500	14,500
5750000	RENTAL OF PARKING METERS	51,101	77,680	45,000	45,000	95,000	100,000	122%	5%	95,000	70,000
5760000	PARKING METERS REVENUE	1,025,678	978,363	1,025,000	1,025,000	991,500	1,195,000	17%	21%	1,230,900	1,267,800
5760001	SO. CENTRAL/COUNTY LOT	108,807	107,567	120,000	120,000	119,000	120,000	0%	1%	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	25,565	20,226	20,000	20,000	23,800	22,000	10%	-8%	22,000	22,000
<b>TOTAL PARKING</b>		<b>1,707,401</b>	<b>1,790,473</b>	<b>1,778,570</b>	<b>1,778,570</b>	<b>1,746,525</b>	<b>1,970,950</b>	<b>11%</b>	<b>13%</b>	<b>2,018,630</b>	<b>2,029,250</b>

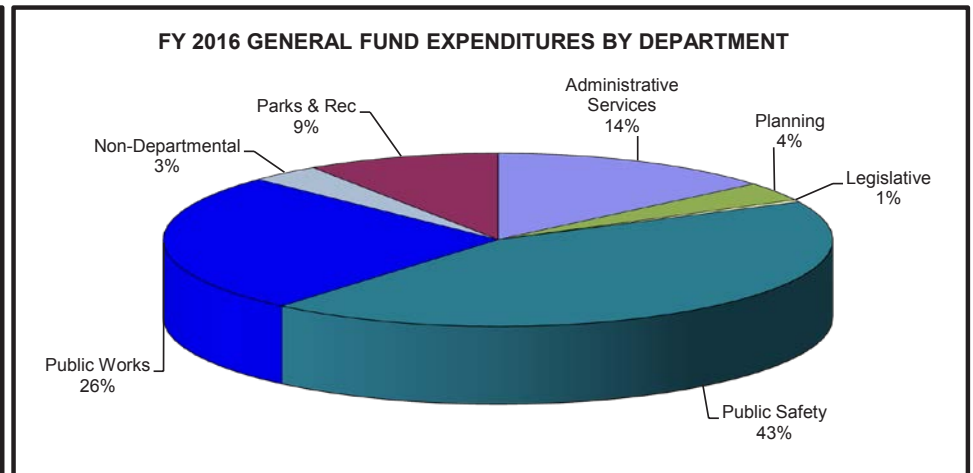
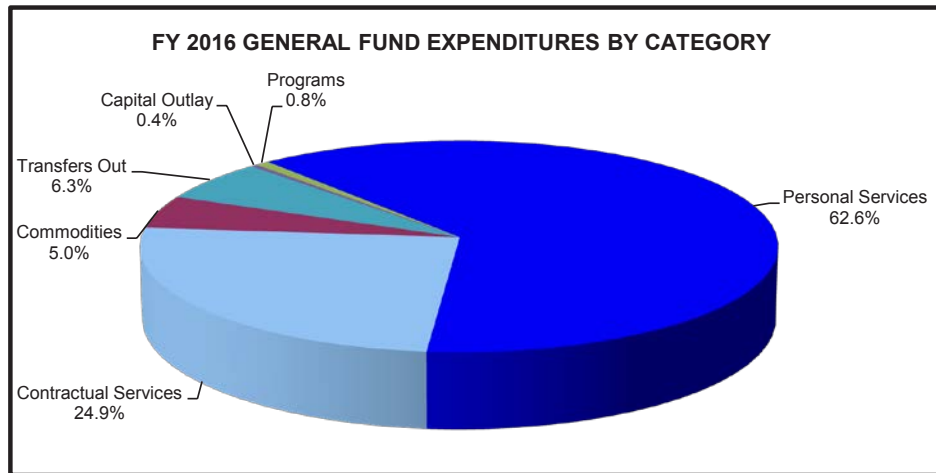
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GENERAL FUND REVENUE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>MISCELLANEOUS</b>										
7010000 SALE OF HISTORY BOOKS	15	0	50	50	0	0	-100%	0%	0	0
7030000 GAIN/LOSS ON SALE OF ASSETS	4,302	1,562	0	0	515	100	100%	-81%	100	100
7060000 ZONING BOOKS, MAPS, & XEROX COPIES	2,278	1,641	1,800	1,800	2,580	2,000	11%	-22%	2,000	2,000
7070000 OTHER INCOME	109,061	23,517	46,000	46,000	47,200	35,000	-24%	-26%	35,000	35,000
7070002 TRANSIT PASS REIMBURSEMENT	0	1,172	0	0	1,881	1,200	100%	-36%	1,200	1,200
7080001 P.O.S.T.	4,823	9,168	4,500	4,500	4,200	4,200	-7%	0%	4,200	4,200
7100000 INTEREST ON INVESTMENTS	89,830	91,501	90,000	90,000	102,300	109,350	22%	7%	115,440	122,190
7110000 TREE CALIPER	0	9,660	1,500	1,500	37,680	10,000	567%	-73%	10,000	10,000
7180000 RECYCLING PROGRAM	163	0	0	0	0	0	0%	0%	0	0
7250000 AMBULANCE CHARGES	414,483	469,936	434,000	434,000	474,030	488,300	13%	3%	502,900	518,000
7270000 SPECIAL EVENT STANDBY	1,650	0	1,500	1,500	622	1,500	0%	141%	1,500	1,500
7290000 FARMERS MARKET	0	0	0	0	250	0	0%	-100%	0	0
7300000 REIMBURSEMENTS - CITY RELATED EXPENSES	0	0	1,000	1,000	0	1,000	0%	100%	1,000	1,000
7320000 EVENTS - SPONSORSHIP	18,200	11,025	20,625	20,625	13,200	18,700	-9%	42%	18,700	18,700
7320001 EVENT TICKET SALES	13,300	0	0	0	17,336	18,000	100%	4%	18,200	18,400
7330000 VEST PARTNERSHIP	3,161	1,868	2,500	2,500	2,337	11,600	364%	396%	2,400	4,000
7340000 RCCEEG - REIMB./POLICE OFFICER	133,673	52,755	150,000	150,000	154,463	157,000	5%	2%	161,800	166,500
7340100 RCCEEG/FBI RENT	2,500	0	0	0	0	0	0%	0%	0	0
7360000 REIMBURSEMENTS - CITY LOSSES	15,544	33,446	7,000	7,000	1,642	4,000	-43%	144%	4,000	4,000
<b>TOTAL MISCELLANEOUS</b>	<b>812,983</b>	<b>707,251</b>	<b>760,475</b>	<b>760,475</b>	<b>860,236</b>	<b>861,950</b>	<b>13%</b>	<b>0%</b>	<b>878,440</b>	<b>906,790</b>
<b>TOTAL REVENUE</b>	<b>21,679,431</b>	<b>21,952,104</b>	<b>23,639,417</b>	<b>23,748,895</b>	<b>23,460,602</b>	<b>24,149,790</b>	<b>2%</b>	<b>3%</b>	<b>24,629,880</b>	<b>25,447,150</b>
<b>TRANSFERS IN</b>										
9250000 TRANSFER FROM SPECIAL BUS. DISTRICT	47,403	65,614	362,476	362,476	362,666	474,194	31%	31%	408,415	414,235
9320000 TRANSFER FROM DEBT SERVICE	146,004	0	0	0	0	0	0%	0%	0	0
9600000 TRANSFER FROM CAPITAL IMPROVEMENT FUND	1,018,347	1,034,154	1,138,508	1,138,508	1,138,508	1,156,349	2%	2%	1,189,471	1,205,657
<b>TOTAL TRANSFERS IN</b>	<b>1,211,754</b>	<b>1,099,768</b>	<b>1,500,984</b>	<b>1,500,984</b>	<b>1,501,174</b>	<b>1,630,543</b>	<b>9%</b>	<b>9%</b>	<b>1,597,886</b>	<b>1,619,892</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$22,891,185</b>	<b>\$23,051,872</b>	<b>\$25,140,401</b>	<b>\$25,249,879</b>	<b>\$24,961,776</b>	<b>\$25,780,333</b>	<b>3%</b>	<b>3%</b>	<b>\$26,227,766</b>	<b>\$27,067,042</b>



## GENERAL FUND EXPENDITURES SUMMARY - BY CATEGORY

GENERAL FUND EXPENDITURES BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$14,771,194	\$14,730,248	\$15,397,947	\$15,591,379	\$15,449,822	\$16,143,144	5%	4%	\$16,885,477	\$17,601,233
CONTRACTUAL SERVICES	6,017,083	5,766,923	6,265,463	6,351,955	6,155,418	6,426,142	3%	4%	6,451,293	6,504,700
COMMODITIES	1,233,729	1,075,269	1,344,519	1,356,863	1,338,449	1,298,088	-3%	-3%	1,317,332	1,310,062
PROGRAMS	28,097	138,296	211,930	183,930	175,352	197,978	-7%	13%	198,019	198,063
CAPITAL OUTLAY	208,673	88,009	91,500	139,492	181,702	95,492	4%	-47%	64,500	98,400
<b>TOTAL EXPENDITURES</b>	<b>22,258,775</b>	<b>21,798,745</b>	<b>23,311,359</b>	<b>23,623,619</b>	<b>23,300,743</b>	<b>24,160,844</b>	<b>4%</b>	<b>4%</b>	<b>24,916,620</b>	<b>25,712,458</b>
<b>TRANSFERS OUT</b>	<b>2,507,898</b>	<b>1,361,107</b>	<b>1,825,268</b>	<b>1,822,181</b>	<b>1,814,541</b>	<b>1,613,160</b>	<b>-12%</b>	<b>-11%</b>	<b>1,727,374</b>	<b>1,630,199</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$24,766,673</b>	<b>\$23,159,852</b>	<b>\$25,136,627</b>	<b>\$25,445,800</b>	<b>\$25,115,284</b>	<b>\$25,774,004</b>	<b>3%</b>	<b>3%</b>	<b>\$26,643,994</b>	<b>\$27,342,657</b>





## GENERAL FUND EXPENDITURES SUMMARY - BY PROGRAM

GENERAL FUND EXPENDITURES PROGRAM	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
MAYOR, BOARD OF ALDERMAN & CITY CLERK	\$77,746	\$71,587	\$105,505	\$105,507	\$80,069	\$97,342	-8%	22%	\$99,800	\$104,839
CITY MANAGER	531,186	674,420	508,402	580,534	577,310	544,823	7%	-6%	575,642	575,608
ECONOMIC DEVELOPMENT	0	0	272,111	273,640	257,444	352,774	30%	37%	261,527	270,563
EVENTS	0	0	326,914	289,606	299,504	327,257	0%	9%	332,008	337,575
FINANCE	623,557	626,322	707,881	740,146	711,387	807,649	14%	14%	849,473	876,416
HUMAN RESOURCES	221,457	208,305	295,906	297,262	262,586	244,323	-17%	-7%	253,404	270,138
INFORMATION TECHNOLOGY	1,028,169	868,011	1,066,389	1,050,759	1,051,170	1,185,603	11%	13%	1,214,320	1,219,919
MUNICIPAL COURT	272,156	259,999	302,919	304,136	300,904	314,840	4%	5%	324,177	335,471
PLANNING & DEVELOPMENT	814,491	794,114	890,515	897,212	902,301	955,941	7%	6%	964,780	1,003,307
POLICE	5,924,578	5,831,953	5,973,998	6,092,033	6,073,726	6,166,660	3%	2%	6,470,020	6,722,800
PARKING CONTROL	272,658	214,019	222,403	223,818	217,329	216,020	-3%	-1%	232,090	235,280
FIRE	4,460,317	4,511,233	4,695,604	4,854,740	4,871,545	4,915,406	5%	1%	5,190,693	5,370,282
ENGINEERING	2,402,488	2,424,890	2,577,925	2,513,376	2,458,213	2,604,548	1%	6%	2,668,215	2,731,637
STREET MAINTENANCE	1,457,587	1,390,642	1,561,827	1,661,576	1,585,393	1,634,604	5%	3%	1,652,339	1,728,235
BUILDING MAINTENANCE	580,121	628,710	750,579	745,873	732,542	676,556	-10%	-8%	704,637	733,192
FLEET MAINTENANCE	617,755	581,853	657,480	631,134	641,423	679,588	3%	6%	715,582	725,743
PARKING OPERATIONS & MAINTENANCE	698,507	657,990	688,203	688,951	663,254	770,468	12%	16%	777,296	720,400
STREET LIGHTING	324,160	298,119	332,765	335,234	311,001	334,411	0%	8%	350,475	365,889
P&R ADMINISTRATION	860,687	725,523	668,841	670,245	678,540	579,226	-13%	-15%	612,059	629,490
SHAW PARK AQUATIC CENTER	250,352	279,665	264,362	264,524	269,542	272,113	3%	1%	284,717	296,807
ICE RINK	112,623	106,775	129,699	104,731	96,430	132,134	2%	37%	135,992	139,849
TENNIS CENTER	43,199	42,702	52,750	52,750	38,300	29,830	-43%	-22%	31,850	32,870
SPORTS PROGRAMS	204,118	214,500	222,382	222,447	194,958	201,605	-9%	3%	210,017	211,219
PARK OPERATIONS	1,020,719	949,532	955,657	942,735	972,723	979,262	2%	1%	1,051,814	1,101,667
CLAYTON CENTURY FOUNDATION	48,853	46,331	50,631	50,939	50,698	52,715	4%	4%	54,685	56,737
HANLEY HOUSE	23,979	0	0	0	0	0	0%	0%	0	0
CONCESSIONS	785	0	0	0	0	0	0%	0%	0	0
TASTE OF CLAYTON	53,383	0	0	0	0	0	0%	0%	0	0
INSURANCE	351,494	431,872	452,410	452,410	425,150	482,631	7%	14%	513,412	546,724
<b>TOTAL EXPENDITURES</b>	<b>23,277,122</b>	<b>22,839,067</b>	<b>24,734,058</b>	<b>25,046,318</b>	<b>24,723,442</b>	<b>25,558,329</b>	<b>3%</b>	<b>3%</b>	<b>26,531,024</b>	<b>27,342,657</b>
<b>TRANSFERS OUT*</b>										
TRANSFER TO DEBT SERVICE	1,489,551	320,785	402,569	399,482	391,842	215,675	-46%	-45%	112,970	0
<b>TOTAL TRANSFERS OUT</b>	<b>1,489,551</b>	<b>320,785</b>	<b>402,569</b>	<b>399,482</b>	<b>391,842</b>	<b>215,675</b>	<b>-46%</b>	<b>-45%</b>	<b>112,970</b>	<b>0</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$24,766,673</b>	<b>\$23,159,852</b>	<b>\$25,136,627</b>	<b>\$25,445,800</b>	<b>\$25,115,284</b>	<b>\$25,774,004</b>	<b>3%</b>	<b>3%</b>	<b>\$26,643,994</b>	<b>\$27,342,657</b>

\* Transfers out to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are included in departmental expenditures.



## GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
FULL-TIME	\$9,832,651	\$9,728,238	\$10,241,421	\$10,164,521	\$10,108,134	\$10,638,019	4%	5%	\$11,115,357	\$11,559,774
OVERTIME & HOLIDAY PAY	495,304	592,201	543,839	759,259	736,677	550,388	1%	-25%	570,042	588,745
PART-TIME	414,704	430,053	496,026	484,806	482,622	532,866	7%	10%	551,109	564,886
MISCELLANEOUS	42,675	37,237	35,753	35,753	40,564	35,852	0%	-12%	36,569	37,300
CAR ALLOWANCE	7,823	7,823	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
FICA	794,952	792,409	866,330	878,330	867,904	905,927	5%	4%	942,535	980,236
DEFERRED COMPENSATION	22,424	23,939	24,000	24,000	26,923	27,500	15%	2%	27,500	27,500
PENSION PLAN	1,510,404	1,423,277	1,297,418	1,348,957	1,348,958	1,473,780	14%	9%	1,533,563	1,594,906
GROUP LIFE INSURANCE PREMIUM	37,854	36,105	38,524	38,574	39,014	39,716	3%	2%	40,510	41,320
DENTAL HEALTH INSURANCE	120,564	128,340	115,445	113,795	104,138	107,709	-7%	3%	110,940	114,268
EMPLOYEE HEALTHCARE	1,097,933	1,124,563	1,256,798	1,249,398	1,193,859	1,318,077	5%	10%	1,410,343	1,509,067
REIMB-HRA DEDUCTIBLE	45,966	50,939	61,448	61,448	61,448	56,215	-9%	-9%	56,215	56,215
WORKERS' COMPENSATION	347,940	355,124	413,145	424,738	431,781	449,295	9%	4%	482,994	519,216
<b>TOTAL PERSONAL SERVICES</b>	<b>14,771,194</b>	<b>14,730,248</b>	<b>15,397,947</b>	<b>15,591,379</b>	<b>15,449,822</b>	<b>16,143,144</b>	<b>5%</b>	<b>4%</b>	<b>16,885,477</b>	<b>17,601,233</b>
<b>CONTRACTUAL SERVICES</b>										
LEGAL EXPENSES	105,022	114,256	116,500	116,500	106,562	116,500	0%	9%	116,500	116,500
PROFESSIONAL SERVICES	89,970	73,445	172,950	180,150	162,326	215,850	25%	33%	112,880	124,520
MEDICAL SERVICES	23,638	23,346	37,215	28,965	33,165	37,910	2%	14%	37,450	39,500
MISC. OUTSIDE PERSONAL SERVICES	22,979	19,835	18,010	18,010	14,500	16,100	-11%	11%	17,200	18,200
POSTAGE	35,032	37,966	48,550	53,850	45,861	46,351	-5%	1%	47,103	47,821
TRAVEL AND TRAINING	115,444	98,087	178,149	173,991	153,924	184,762	4%	20%	205,080	193,795
ADVERTISING	24,403	11,189	28,100	28,100	28,250	40,100	43%	42%	40,200	40,300
PRINTING & PHOTOGRAPHY	59,630	41,178	62,080	63,780	55,325	56,950	-8%	3%	63,375	60,125
TELEPHONE	121,595	130,673	111,059	111,059	119,620	124,162	12%	4%	128,008	131,740
PUBLICATIONS	10,843	9,437	11,375	11,375	9,621	7,850	-31%	-18%	9,029	9,312
UTILITIES	596,723	589,820	640,691	622,691	624,921	593,969	-7%	-5%	624,850	658,336
MAINTENANCE & REPAIRS	411,670	385,155	496,539	444,339	431,105	523,110	5%	21%	511,528	519,409
RENTALS	38,260	35,804	37,210	47,810	37,200	33,835	-9%	-9%	33,970	34,130
TRASH & RECYCLING	1,748,596	1,786,113	1,826,124	1,826,124	1,823,674	1,860,067	2%	2%	1,887,907	1,925,584
DUES & MEMBERSHIPS	30,411	25,856	35,876	35,876	37,251	38,679	8%	4%	40,155	39,345
EDUCATION BENEFITS	22,528	11,587	33,064	33,064	17,000	22,000	-33%	29%	28,000	33,064
BANKING & CREDIT CARD FEES	78,256	98,824	106,200	106,200	112,330	114,630	8%	2%	117,924	123,240
CONTRACTUAL SERVICES	1,502,910	1,280,819	1,319,942	1,464,242	1,393,724	1,434,557	9%	3%	1,457,663	1,447,705
PARKING STRUCTURES	440,679	451,597	451,419	451,419	441,909	489,129	8%	11%	472,059	408,350
CONTRIBUTION TO CRSWC	200,000	123,064	100,000	100,000	100,000	0	-100%	-100%	0	0
INSURANCE	338,494	418,872	434,410	434,410	407,150	469,631	8%	15%	500,412	533,724
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>6,017,083</b>	<b>5,766,923</b>	<b>6,265,463</b>	<b>6,351,955</b>	<b>6,155,418</b>	<b>6,426,142</b>	<b>3%</b>	<b>4%</b>	<b>6,451,293</b>	<b>6,504,700</b>

(continued)

## GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>COMMODITIES</b>										
OFFICE SUPPLIES	74,400	53,000	75,516	75,216	77,955	72,980	-3%	-6%	75,565	76,629
PUBLICATIONS	648	0	2,475	2,475	725	1,635	-34%	126%	1,637	1,640
CLOTHING & UNIFORMS	91,595	93,086	93,791	86,415	89,260	111,683	19%	25%	98,591	101,021
AGRICULTURAL SUPPLIES	34,096	24,645	32,000	44,000	47,000	57,900	81%	23%	50,200	41,450
HARDWARE & HAND TOOLS	8,078	7,084	9,750	9,750	14,950	10,770	10%	-28%	10,790	10,810
MEDICAL SUPPLIES	25,699	30,365	29,900	28,600	30,950	29,900	0%	-3%	29,910	29,920
MEETINGS & RECEPTIONS	25,741	19,328	26,878	26,878	24,555	26,190	-3%	7%	27,230	27,120
FOOD & BEVERAGE	14,014	16,095	11,836	52,836	53,820	13,820	17%	-74%	14,350	14,660
SUPPLIES, EQUIPMENT & PARTS	924,295	784,274	1,010,533	976,953	953,294	927,310	-8%	-3%	958,544	956,717
AWARDS & RECOGNITIONS	7,436	8,705	8,050	9,950	6,300	6,100	-24%	-3%	6,900	7,600
FITNESS & LEAGUES	27,727	38,687	43,790	43,790	39,640	39,800	-9%	0%	43,615	42,495
<b>TOTAL COMMODITIES</b>	<b>1,233,729</b>	<b>1,075,269</b>	<b>1,344,519</b>	<b>1,356,863</b>	<b>1,338,449</b>	<b>1,298,088</b>	<b>-3%</b>	<b>-3%</b>	<b>1,317,332</b>	<b>1,310,062</b>
<b>PROGRAMS</b>										
EMPLOYEE RELATIONS	28,097	27,597	29,050	29,050	26,715	29,190	0%	9%	29,231	29,275
COMMUNITY EVENTS	0	110,699	182,880	154,880	148,637	168,788	-8%	14%	168,788	168,788
<b>TOTAL PROGRAMS</b>	<b>28,097</b>	<b>138,296</b>	<b>211,930</b>	<b>183,930</b>	<b>175,352</b>	<b>197,978</b>	<b>-7%</b>	<b>13%</b>	<b>198,019</b>	<b>198,063</b>
<b>CAPITAL OUTLAY</b>										
BUILDING STRUCTURES & IMPROV.	57,019	26,764	27,500	62,500	59,700	27,500	0%	-54%	28,000	38,000
CAPITAL OUTLAY	43,976	53,432	57,000	69,992	122,002	40,842	-28%	-67%	29,000	37,000
SOFTWARE & OTHER EQUIPMENT	105,637	7,813	0	0	0	20,150	100%	100%	0	15,400
PARKING LOT RESURFACING	2,041	0	7,000	7,000	0	7,000	0%	100%	7,500	8,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>208,673</b>	<b>88,009</b>	<b>91,500</b>	<b>139,492</b>	<b>181,702</b>	<b>95,492</b>	<b>4%</b>	<b>-47%</b>	<b>64,500</b>	<b>98,400</b>
<b>TOTAL EXPENDITURES</b>	<b>22,258,776</b>	<b>21,798,745</b>	<b>23,311,359</b>	<b>23,623,619</b>	<b>23,300,743</b>	<b>24,160,844</b>	<b>4%</b>	<b>4%</b>	<b>24,916,621</b>	<b>25,712,458</b>
<b>TRANSFERS OUT</b>										
TRANSFER TO EQUIPMENT FUND	1,018,347	1,040,322	1,422,699	1,422,699	1,422,699	1,353,759	-5%	-5%	1,570,678	1,586,473
TRANSFER FOR INTERFUND ADVANCE	0	0	0	0	0	43,726			43,726	43,726
TRANSFER TO DEBT SERVICE FUNDS	1,489,551	320,785	402,569	399,482	391,842	215,675	-46%	-45%	112,970	0
<b>TOTAL TRANSFERS OUT</b>	<b>2,507,898</b>	<b>1,361,107</b>	<b>1,825,268</b>	<b>1,822,181</b>	<b>1,814,541</b>	<b>1,613,160</b>	<b>-12%</b>	<b>-11%</b>	<b>1,727,374</b>	<b>1,630,199</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$24,766,673</b>	<b>\$23,159,852</b>	<b>\$25,136,627</b>	<b>\$25,445,800</b>	<b>\$25,115,284</b>	<b>\$25,774,004</b>	<b>3%</b>	<b>3%</b>	<b>\$26,643,995</b>	<b>\$27,342,657</b>



## 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.

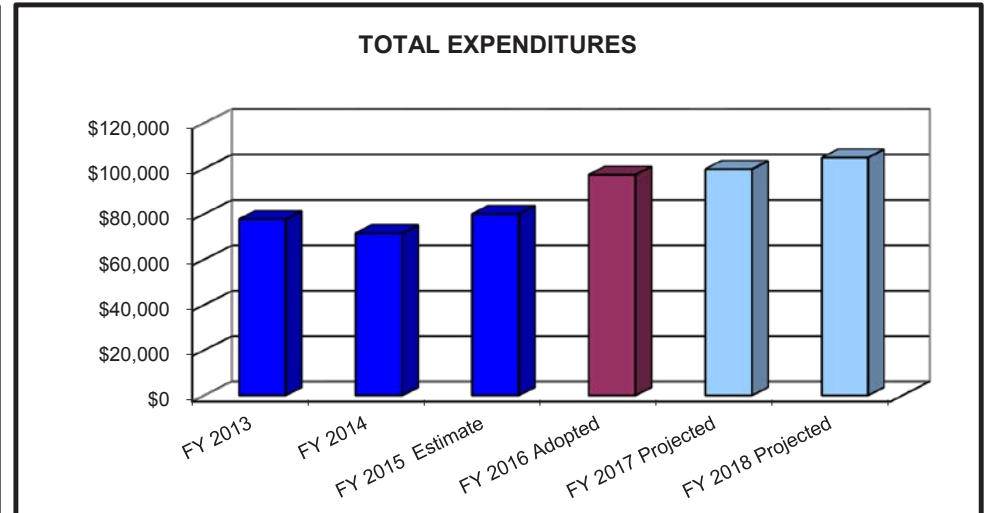
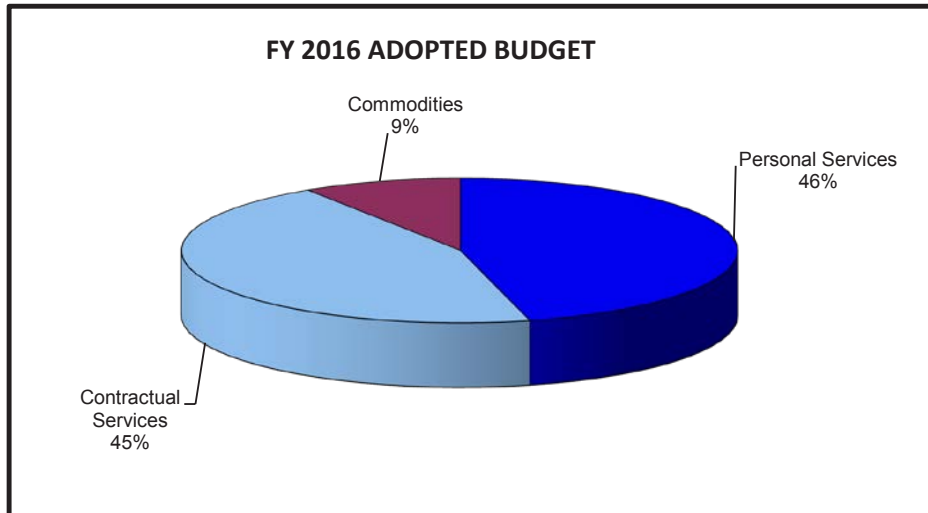
### **Description**

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

<b>DEPARTMENT: LEGISLATIVE</b>						<b>FUND: GENERAL</b>				
<b>CATEGORY: ALL</b>						<b>PROGRAM ACCOUNT: 1001</b>				
LEGISLATIVE - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$31,719	\$27,786	\$44,798	\$44,800	\$32,118	\$44,784	0%	39%	\$46,575	\$48,438
CONTRACTUAL SERVICES	36,081	35,299	51,757	51,757	40,119	43,573	-16%	9%	43,635	46,309
COMMODITIES	9,946	8,502	8,950	8,950	7,832	8,985	0%	15%	9,590	10,092
<b>TOTAL LEGISLATIVE</b>	<b>\$77,746</b>	<b>\$71,587</b>	<b>\$105,505</b>	<b>\$105,507</b>	<b>\$80,069</b>	<b>\$97,342</b>	<b>-8%</b>	<b>22%</b>	<b>\$99,800</b>	<b>\$104,839</b>







## 10 GENERAL FUND - MAYOR & BOARD OF ALDERMEN

10X1001 MAYOR & BOARD OF ALDERMEN	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$29,157	\$25,607	\$41,400	\$41,400	\$29,300	\$41,400	0%	41%	\$43,056	\$44,778
1040000 MISCELLANEOUS	0	0	0	0	374	0	0%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	2,231	1,959	3,167	3,167	2,216	3,167	0%	43%	3,294	3,426
1180000 GROUP LIFE INSURANCE PREMIUM	246	141	149	149	144	149	0%	3%	152	155
1960000 WORKERS' COMPENSATION	84	79	82	84	84	68	-17%	-19%	73	79
<b>TOTAL PERSONAL SERVICES</b>	<b>31,719</b>	<b>27,786</b>	<b>44,798</b>	<b>44,800</b>	<b>32,118</b>	<b>44,784</b>	<b>0%</b>	<b>39%</b>	<b>46,575</b>	<b>48,438</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	10,829	5,573	15,500	15,500	15,326	13,500	-13%	-12%	13,600	13,650
2100000 POSTAGE	370	488	480	480	442	514	7%	16%	525	535
2130000 TRAVEL & TRAINING	1,150	2,923	8,400	8,400	3,000	4,700	-44%	57%	7,000	7,050
2150000 ADVERTISING	2,219	1,466	1,500	1,500	900	1,500	0%	67%	1,550	1,600
2160000 PRINTING AND PHOTOGRAPY	3,233	1,949	700	700	675	700	0%	4%	725	750
2330000 TELEPHONE	4,602	4,915	4,523	4,523	4,608	5,005	11%	9%	5,078	5,065
2370000 MAINTENANCE & REPAIR EQUIPMENT	84	490	119	119	120	119	100%	100%	122	124
2550000 DUES & MEMBERSHIPS	9,324	9,824	9,035	9,035	9,948	10,035	11%	1%	10,035	10,035
2700000 CONTRACTUAL SERVICES	4,271	7,671	11,500	11,500	5,100	7,500	-35%	47%	5,000	7,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>36,081</b>	<b>35,299</b>	<b>51,757</b>	<b>51,757</b>	<b>40,119</b>	<b>43,573</b>	<b>-16%</b>	<b>9%</b>	<b>43,635</b>	<b>46,309</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	891	611	250	250	732	485	94%	-34%	490	492
3020000 PUBLICATIONS	136	0	200	200	0	0	-100%	0%	0	0
3210000 MEETINGS & RECEPTIONS	8,268	6,292	5,500	5,500	5,300	5,500	0%	4%	5,600	5,600
3330000 AWARDS & MEMORIALS	652	1,599	3,000	3,000	1,800	3,000	0%	67%	3,500	4,000
<b>TOTAL COMMODITIES</b>	<b>9,946</b>	<b>8,502</b>	<b>8,950</b>	<b>8,950</b>	<b>7,832</b>	<b>8,985</b>	<b>0%</b>	<b>15%</b>	<b>9,590</b>	<b>10,092</b>
<b>TOTAL 1001 EXPENDITURES</b>	<b>\$77,746</b>	<b>\$71,587</b>	<b>\$105,505</b>	<b>\$105,507</b>	<b>\$80,069</b>	<b>\$97,342</b>	<b>-8%</b>	<b>22%</b>	<b>\$99,800</b>	<b>\$104,839</b>

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## DEPARTMENT OF ADMINISTRATIVE SERVICES

Funded Staffing	2014	2015	2016
<b><u>City Manager's Office</u></b>			
City Manager	1	1	1
Assistant to the City Manager	0	0.5	0.5
Executive Secretary/City Clerk	1	1	1
Director of Economic Development	0.1	0	0
Communications Coordinator	0.5	0	0
<b>Total City Manager's Office</b>	<b>2.6</b>	<b>2.5</b>	<b>2.5</b>
<b><u>Economic Development</u></b>			
Director of Economic Development	0	1	1
Assistant to the City Manager	0	0.5	0.5
<b>Total Economic Development</b>	<b>0</b>	<b>1.5</b>	<b>1.5</b>
<b><u>Events</u></b>			
Event Specialist	0	1	1
<b>Total Events</b>	<b>0</b>	<b>1</b>	<b>1</b>
<b><u>Finance</u></b>			
Director of Finance & Administration	1	1	1
Assistant Director of Finance	1	1	1
Senior Accountant	0	0	1
Accountant	2	2	2
Administrative Secretary	2	2	2
<b>Total Finance</b>	<b>6</b>	<b>6</b>	<b>7*</b>
<b><u>Human Resources</u></b>			
Human Resources Manager	1	1	1
Administrative Secretary	1	1	1
<b>Total Human Resources</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Information Technology</u></b>			
IT Manager	1	1	1
Assistant IT Manager	1	0	0
Network Engineer	0	1	1
Applications Specialist	0.75	0.75	0.75
Support Technician	1	1	1
<b>Total Information Technology</b>	<b>3.75</b>	<b>3.75</b>	<b>3.75</b>
<b><u>Municipal Court</u></b>			
Court Clerk	1	1	1
Court Assistant	1	1	1
<b>Total Municipal Court</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Administrative Services</b>	<b>16.35</b>	<b>18.75</b>	<b>19.75</b>

\*Temporary staffing increase due to a new financial system implementation.

### 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. Economic Development and Events were presented within Administrative Services 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 Traffic Violations Bureau (Municipal Court).

### Municipal Court

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

### Human Resources

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

### Information Technology

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

### **Goal**

- Maintain a highly responsive government by providing excellent customer service, encouraging citizen participation, and increasing the dialogue with residential and commercial citizens.
- Promote and expand recreation, cultural events and citizen diversity.
- Enhance community sustainability by maintaining high property values and attracting strong businesses to locate in the City.
- Achieve commercial growth that enriches the City's quality of life and preserves the integrity of our residential neighborhoods.
- Recruit and maintain highly trained and professional staff to carry out day-to-day City services provided to the community.
- Maintain and grow a strong, diversified economic base that enriches the City's quality of life, preserves the integrity of its residential neighborhoods, and is consistent with the Comprehensive Plan.
- Efficiently and transparently align and allocate resources to responsibly manage public funds and debt; maintain and improve internal and external customer services; provide purchasing support to City departments; provide permit and licensing services; and provide timely, accurate financial reporting.
- Deliver prompt, courteous and efficient technology services to departments utilizing cost effective and reliable technology products to maintain excellent network capabilities.

### **Key Intended Outcomes**

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

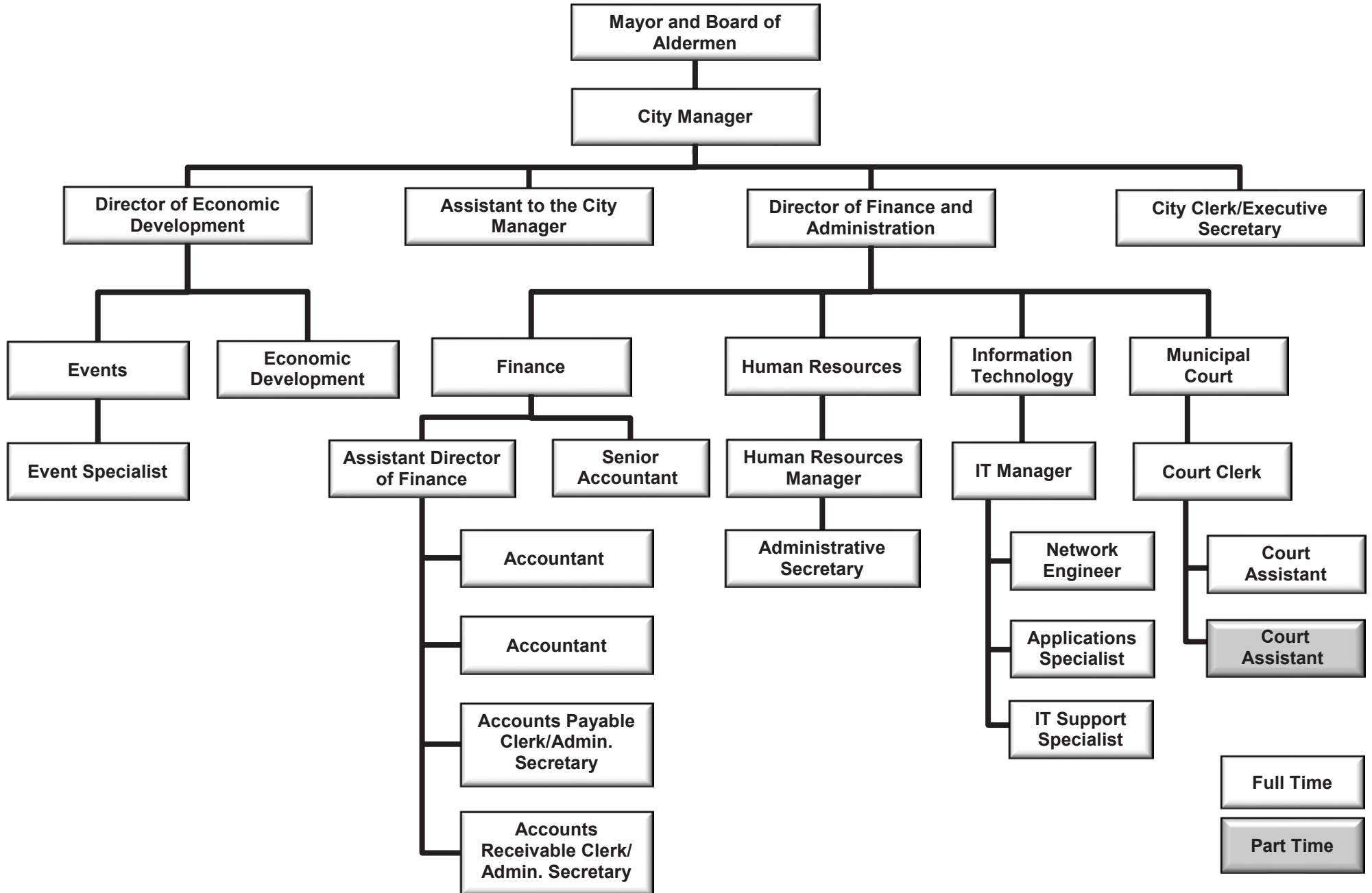
**Performance Measures (by Fiscal Year):**

<b>Category</b>	<b>Measure</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Goal</b>	<b>2014 Actual</b>	<b>2015 Goal</b>	<b>2016 Goal</b>
Customer	% of businesses rating business climate as good or better	88%	88%	80%	--	80%	80%
	% of residents rating culture, dining and shopping environment as good or better	84%	84%	85%	80%	85%	85%
	% of employees rating HR service as good or better	97%	--	92%	93%	93%	93%
	% of employees rating IT service as good or better	--	--	80%	92%	85%	85%
	% of employees rating Finance service as good or better	--	--	85%	89%	87%	87%
Financial	Sales tax per square foot	\$5.45	\$5.62	\$5.25	\$6.07	\$7.15	\$7.15
	Commercial property tax per square foot	\$0.35	\$0.39	\$0.34	\$0.38	\$0.46	\$0.46
	HR cost per employee	\$1,130	\$1,273	\$1,593	\$1,247	\$1,741	\$1,420
	IT cost per user	\$4,121	\$4,823	\$3,155	\$3,706	\$3,234	\$4,560
	Finance cost per \$1 million in expenditures	\$12,843	\$19,748	\$22,011	\$22,604	\$24,858	\$26,455
Process	Number of annual prospect or retention visits	58	60	45	40	45	45
	Annual City-wide rate of turnover (excluding retirement, disability or death)	2.25%	4.02%	<5.00%	4.10%	<5.00%	<5.00%
	Annual % IT system "up" time	99.99%	99.99%	99.99%	99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	6	5	0	1	<2	<2
	Annual \$ of auditor adjusting entries	\$791,843	\$184,677	<\$100,000	\$44,149	<\$100,000	<\$100,000
People	Annual training hours per employee	20	24	28	33	25	25
	Employee Engagement Index	4.26	--	4.26	4.14	--	4.10

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



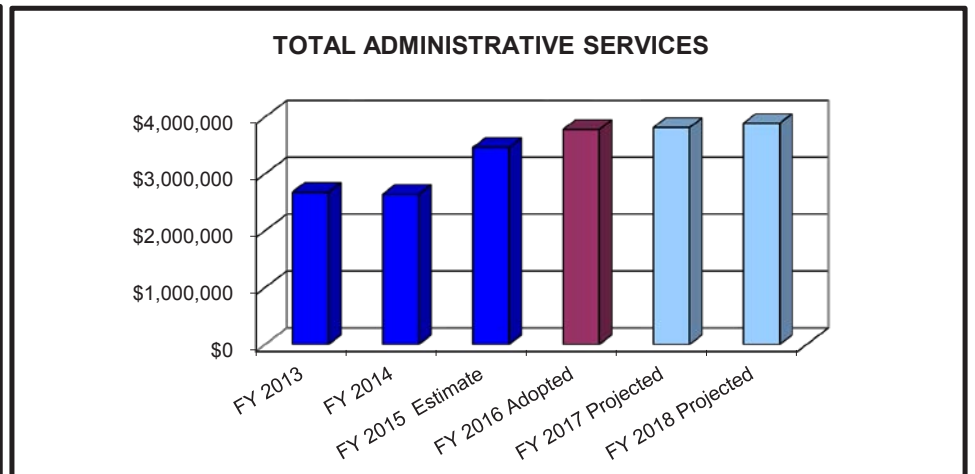
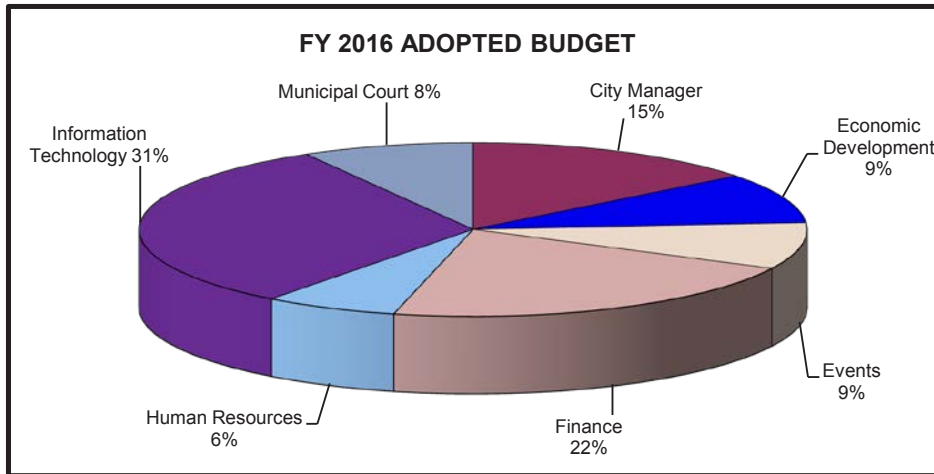
# City of Clayton Administrative Services Department





## SUMMARY OF EXPENDITURES BY PROGRAM

<b>DEPARTMENT: ADMINISTRATIVE SERVICES</b>						<b>FUND: GENERAL</b>				
<b>PROGRAM: ALL</b>						<b>PROGRAM ACCOUNTS: 1003-1007, 1101-1102 &amp; 1510-1511</b>				
ADMINISTRATIVE SERVICES - BY PROGRAM	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
CITY MANAGER	\$531,186	\$674,420	\$508,402	\$580,534	\$577,310	\$544,823	7%	-6%	\$575,642	\$575,608
ECONOMIC DEVELOPMENT	0	0	272,111	273,640	257,444	352,774	30%	37%	261,527	270,563
EVENTS	0	0	326,914	289,606	299,504	327,257	0%	9%	332,008	337,575
FINANCE	623,557	626,322	707,881	740,146	711,387	807,649	14%	14%	849,473	876,416
HUMAN RESOURCES	221,457	208,305	295,906	297,262	262,586	244,323	-17%	-7%	253,404	270,138
INFORMATION TECHNOLOGY	1,028,169	868,011	1,066,389	1,050,759	1,051,170	1,185,603	11%	13%	1,214,320	1,219,919
MUNICIPAL COURT	272,156	259,999	302,919	304,136	300,904	314,840	4%	5%	324,177	335,471
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$2,676,525</b>	<b>\$2,637,057</b>	<b>\$3,480,522</b>	<b>\$3,536,083</b>	<b>\$3,460,305</b>	<b>\$3,777,269</b>	<b>9%</b>	<b>9%</b>	<b>\$3,810,551</b>	<b>\$3,885,690</b>





## SUMMARY OF EXPENDITURES BY CATEGORY

**DEPARTMENT: ADMINISTRATIVE SERVICES**

**FUND: GENERAL**

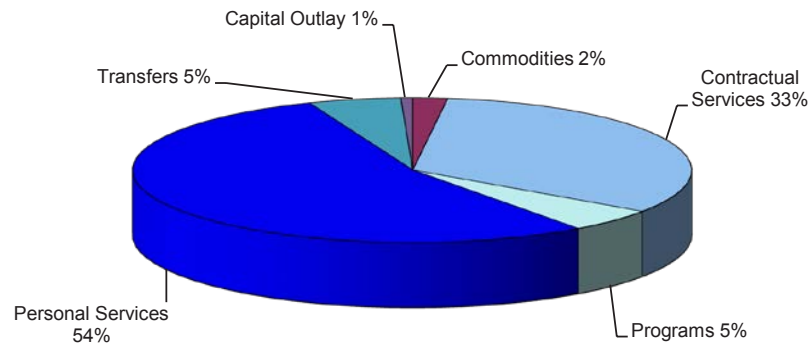
**CATEGORY: ALL**

**PROGRAM ACCOUNTS:**

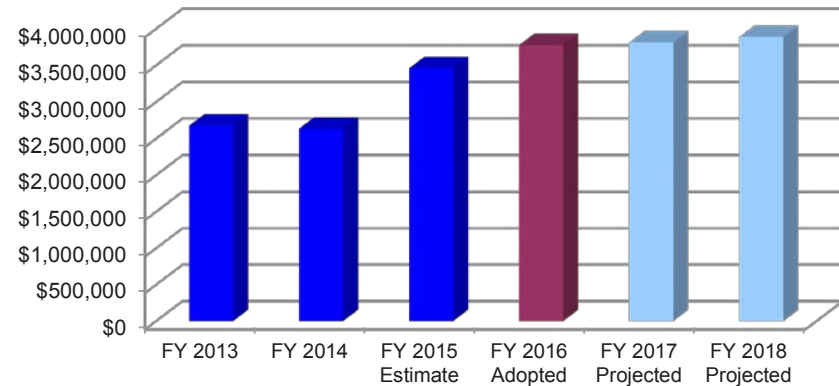
**1003-1007, 1101-1102  
& 1510-1511**

ADMINISTRATIVE SERVICES - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$1,322,421	\$1,446,424	\$1,883,879	\$1,913,840	\$1,871,738	\$2,040,333	8%	9%	\$2,124,429	\$2,212,229
CONTRACTUAL SERVICES	1,059,226	838,979	1,063,224	1,116,824	1,066,941	1,236,194	16%	16%	1,194,788	1,181,127
COMMODITIES	110,244	53,358	85,733	85,733	79,358	75,405	-12%	-5%	76,905	71,560
PROGRAMS	28,097	138,296	211,930	183,930	175,352	197,978	-7%	13%	198,019	198,063
CAPITAL OUTLAY	9,864	0	28,000	28,000	59,160	25,842	100%	100%	0	8,000
<b>TOTAL EXPENDITURES</b>	<b>2,529,852</b>	<b>2,477,057</b>	<b>3,272,766</b>	<b>3,328,327</b>	<b>3,252,549</b>	<b>3,575,752</b>	<b>9%</b>	<b>10%</b>	<b>3,594,140</b>	<b>3,670,979</b>
<b>TRANSFERS OUT</b>	<b>146,673</b>	<b>160,000</b>	<b>207,756</b>	<b>207,756</b>	<b>207,756</b>	<b>201,517</b>	<b>-3%</b>	<b>-3%</b>	<b>216,411</b>	<b>214,711</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$2,676,525</b>	<b>\$2,637,057</b>	<b>\$3,480,522</b>	<b>\$3,536,083</b>	<b>\$3,460,305</b>	<b>\$3,777,269</b>	<b>9%</b>	<b>9%</b>	<b>\$3,810,551</b>	<b>\$3,885,690</b>

**FY 2016 ADOPTED BUDGET**



**TOTAL EXPENDITURES**







# 10 GENERAL FUND - CITY MANAGER

10X1006 CITY MANAGER	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$261,782	\$254,071	\$253,837	\$253,837	\$239,109	\$259,053	2%	8%	\$269,415	\$280,192
1020000 OVERTIME	1,893	2,044	2,000	2,000	2,000	2,000	0%	0%	2,070	2,142
1040000 MISCELLANEOUS	0	0	0	0	200	0	0%	-100%	0	0
1120000 CAR ALLOWANCE	7,823	7,823	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
1140000 FICA - EMPLOYER PORTION	17,440	16,815	21,163	21,163	19,222	21,983	4%	14%	22,862	23,776
1150000 DEFERRED COMPENSATION CONTRIB.	15,424	15,824	15,000	15,000	17,848	18,500	23%	4%	18,500	18,500
1160000 PENSION PLAN	27,364	25,211	24,912	27,828	27,828	29,564	19%	6%	30,747	31,977
1180000 GROUP LIFE INS. PREMIUM	912	873	914	914	912	940	3%	3%	959	978
1190000 DENTAL HEALTH INSURANCE	1,998	2,202	1,989	1,989	1,874	1,944	-2%	4%	2,002	2,062
1200000 EMPLOYEE HEALTH CARE	19,732	20,164	22,062	22,062	21,616	26,245	19%	21%	28,082	30,048
1220000 REIMB-HRA DEDUCTIBLE	999	1,087	1,285	1,285	1,285	1,041	-19%	-19%	1,041	1,041
1960000 WORKERS' COMPENSATION	531	488	525	541	541	491	-6%	-9%	528	567
<b>TOTAL PERSONAL SERVICES</b>	<b>355,898</b>	<b>346,602</b>	<b>351,487</b>	<b>354,419</b>	<b>340,235</b>	<b>369,561</b>	<b>5%</b>	<b>9%</b>	<b>384,006</b>	<b>399,083</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 LEGAL EXPENSES	105,022	114,256	116,500	116,500	106,562	116,500	0%	9%	116,500	116,500
2100000 POSTAGE	4,500	10,441	7,050	7,050	6,492	9,825	39%	51%	9,958	10,093
2130000 TRAVEL & TRAINING	5,652	6,987	7,000	7,000	8,458	8,517	22%	1%	11,480	9,655
2160000 PRINTING AND PHOTOGRAPHY	13,644	13,138	10,100	10,100	10,100	11,100	10%	10%	11,100	11,100
2330000 TELEPHONE	2,854	1,679	2,152	2,152	2,152	2,302	7%	7%	2,375	2,450
2370000 MAINTENANCE & REPAIR EQUIPMENT	84	490	787	787	902	848	8%	-6%	864	882
2550000 DUES & MEMBERSHIPS	3,290	2,085	3,340	3,340	2,985	3,115	-7%	4%	3,645	3,130
2700000 CONTRACTUAL SERVICES	34,628	63,037	3,712	72,912	94,050	17,130	361%	-82%	28,630	15,630
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>169,675</b>	<b>212,113</b>	<b>150,641</b>	<b>219,841</b>	<b>231,701</b>	<b>169,337</b>	<b>12%</b>	<b>-27%</b>	<b>184,552</b>	<b>169,440</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	1,463	1,758	900	900	1,000	1,100	22%	10%	1,100	1,100
3020000 MAGAZINES BOOKS & MAPS	0	0	800	800	0	800	0%	100%	800	800
3210000 MEETINGS & RECEPTIONS	4,149	3,248	3,000	3,000	2,800	3,000	0%	7%	3,200	3,200
<b>TOTAL COMMODITIES</b>	<b>5,613</b>	<b>5,006</b>	<b>4,700</b>	<b>4,700</b>	<b>3,800</b>	<b>4,900</b>	<b>4%</b>	<b>29%</b>	<b>5,100</b>	<b>5,100</b>
<b>PROGRAMS</b>										
4250000 FARMERS MARKET	0	110,699	0	0	0	0	0%	0%	0	0
<b>TOTAL PROGRAMS</b>	<b>0</b>	<b>110,699</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>531,186</b>	<b>674,420</b>	<b>506,828</b>	<b>578,960</b>	<b>575,736</b>	<b>543,798</b>	<b>7%</b>	<b>-6%</b>	<b>573,657</b>	<b>573,623</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	1,574	1,574	1,574	1,025	-35%	-35%	1,985	1,985
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>1,574</b>	<b>1,574</b>	<b>1,574</b>	<b>1,025</b>	<b>-35%</b>	<b>-35%</b>	<b>1,985</b>	<b>1,985</b>
<b>TOTAL 1006 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$531,186</b>	<b>\$674,420</b>	<b>\$508,402</b>	<b>\$580,534</b>	<b>\$577,310</b>	<b>\$544,823</b>	<b>7%</b>	<b>-6%</b>	<b>\$575,642</b>	<b>\$575,608</b>



# 10 GENERAL FUND - ECONOMIC DEVELOPMENT

10X1510	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
ECONOMIC DEVELOPMENT	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$0	\$0	\$132,411	\$125,211	\$120,952	\$137,815	4%	14%	\$143,328	\$149,061
1040000 MISCELLANEOUS	0	0	0	0	106	0	0%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	0	0	10,129	10,129	9,223	10,543	4%	14%	10,965	11,403
1160000 PENSION PLAN	0	0	12,995	14,516	14,516	15,728	21%	8%	16,357	17,012
1180000 GROUP LIFE INSURANCE PREMIUM	0	0	477	477	480	496	4%	3%	506	516
1190000 DENTAL HEALTH INSURANCE	0	0	1,094	1,094	1,084	1,305	19%	20%	1,344	1,384
1200000 EMPLOYEE HEALTH CARE	0	0	13,741	13,741	11,158	17,703	29%	59%	18,942	20,268
1220000 REIMB-HRA DEDUCTIBLE	0	0	780	780	780	347	-56%	-56%	347	347
1960000 WORKERS' COMPENSATION	0	0	264	272	272	260	-2%	-4%	280	300
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>171,891</b>	<b>166,220</b>	<b>158,571</b>	<b>184,197</b>	<b>7%</b>	<b>16%</b>	<b>192,069</b>	<b>200,291</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	0	0	31,000	38,200	33,220	100,000	223%	201%	0	0
2100000 POSTAGE	0	0	2,000	2,000	1,000	1,000	-50%	0%	1,000	1,000
2130000 TRAVEL & TRAINING	0	0	13,200	13,200	11,144	13,100	-1%	18%	13,100	13,100
2150000 ADVERTISING	0	0	11,600	11,600	11,600	13,000	12%	12%	13,000	13,000
2160000 PRINTING AND PHOTOGRAPHY	0	0	10,750	10,750	9,750	10,250	-5%	5%	10,250	10,250
2330000 TELEPHONE	0	0	1,195	1,195	1,568	1,700	42%	8%	1,751	1,803
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	0	0	0	720	677	100%	-6%	690	704
2490000 PUBLIC RELATIONS	0	0	5,550	5,550	4,950	2,500	-55%	-49%	2,500	2,500
2550000 DUES & MEMBERSHIPS	0	0	2,500	2,500	2,880	2,700	8%	-6%	2,700	3,000
2700000 CONTRACTUAL SERVICES	0	0	8,572	8,572	8,516	8,926	4%	5%	9,355	9,803
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>86,367</b>	<b>93,567</b>	<b>85,348</b>	<b>153,853</b>	<b>78%</b>	<b>80%</b>	<b>54,346</b>	<b>55,160</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	0	0	3,250	3,250	3,200	2,400	-26%	-25%	2,400	2,400
3020000 PUBLICATIONS	0	0	475	475	475	475	0%	0%	475	475
3210000 MEETINGS & RECEPTIONS	0	0	10,128	10,128	9,850	11,450	13%	16%	11,450	11,450
<b>TOTAL COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>13,853</b>	<b>13,853</b>	<b>13,525</b>	<b>14,325</b>	<b>3%</b>	<b>6%</b>	<b>14,325</b>	<b>14,325</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>272,111</b>	<b>273,640</b>	<b>257,444</b>	<b>352,375</b>	<b>29%</b>	<b>37%</b>	<b>260,740</b>	<b>269,776</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	0	0	0	0	0	399	100%	100%	787	787
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399</b>	<b>100%</b>	<b>100%</b>	<b>787</b>	<b>787</b>
<b>TOTAL 1510 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$272,111</b>	<b>\$273,640</b>	<b>\$257,444</b>	<b>\$352,774</b>	<b>30%</b>	<b>37%</b>	<b>\$261,527</b>	<b>\$270,563</b>

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



## 10 GENERAL FUND - EVENTS

10X1511 EVENTS	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$0	\$0	\$59,672	\$59,672	\$58,914	\$60,290	1%	2%	\$62,701	\$65,210
1020000 OVERTIME	0	0	56,355	46,355	54,006	55,804	-1%	3%	57,757	59,779
1140000 FICA - EMPLOYER PORTION	0	0	9,308	9,308	8,610	8,881	-5%	3%	9,236	9,606
1160000 PENSION PLAN	0	0	5,856	6,542	6,542	6,881	18%	5%	7,156	7,442
1180000 GROUP LIFE INSURANCE PREMIUM	0	0	438	438	444	418	-5%	-6%	426	435
1190000 DENTAL HEALTH INSURANCE	0	0	398	398	396	388	-3%	-2%	400	412
1200000 EMPLOYEE HEALTH CARE	0	0	4,481	4,481	7,107	4,599	3%	-35%	4,921	5,265
1220000 REIMB-HRA DEDUCTIBLE	0	0	390	390	390	347	-11%	-11%	347	347
1960000 WORKERS' COMPENSATION	0	0	202	208	208	184	-9%	-12%	198	213
<b>TOTAL PERSONAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>137,100</b>	<b>127,792</b>	<b>136,617</b>	<b>137,792</b>	<b>1%</b>	<b>1%</b>	<b>143,142</b>	<b>148,709</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE	0	0	0	0	0	1,000	100%	100%	1,000	1,000
2130000 TRAVEL & TRAINING	0	0	5,700	5,700	5,700	5,700	0%	0%	5,000	5,000
2150000 ADVERTISING	0	0	0	0	0	12,250	100%	100%	12,250	12,250
2330000 TELEPHONE	0	0	589	589	420	420	-29%	0%	420	420
2550000 DUES & MEMBERSHIPS	0	0	645	645	690	940	46%	36%	690	690
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>0</b>	<b>0</b>	<b>6,934</b>	<b>6,934</b>	<b>6,810</b>	<b>20,310</b>	<b>193%</b>	<b>198%</b>	<b>19,360</b>	<b>19,360</b>
<b><u>PROGRAMS</u></b>										
4110000 COMMUNITY EVENTS	0	0	182,880	154,880	148,637	168,788	-8%	14%	168,788	168,788
<b>TOTAL PROGRAMS</b>	<b>0</b>	<b>0</b>	<b>182,880</b>	<b>154,880</b>	<b>148,637</b>	<b>168,788</b>	<b>-8%</b>	<b>14%</b>	<b>168,788</b>	<b>168,788</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	0	0	0	0	7,440	0	0%	-100%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,440</b>	<b>0</b>	<b>0%</b>	<b>-100%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>326,914</b>	<b>289,606</b>	<b>299,504</b>	<b>326,890</b>	<b>0%</b>	<b>9%</b>	<b>331,290</b>	<b>336,857</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO FUND 50 (ERF)	0	0	0	0	0	367	100%	100%	718	718
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367</b>	<b>100%</b>	<b>100%</b>	<b>718</b>	<b>718</b>
<b>TOTAL 1511 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,914</b>	<b>\$289,606</b>	<b>\$299,504</b>	<b>\$327,257</b>	<b>0%</b>	<b>9%</b>	<b>\$332,008</b>	<b>\$337,575</b>

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



# 10 GENERAL FUND - FINANCE

10X1101 FINANCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$367,505	\$380,237	\$394,364	\$419,364	\$406,243	\$458,490	16%	13%	\$476,829	\$495,902
1020000 OVERTIME	1,667	1,134	2,000	2,000	2,000	2,000	0%	0%	2,070	2,142
1030000 PART-TIME	1,608	2,515	4,000	4,000	3,500	4,000	0%	14%	4,100	4,203
1040000 MISCELLANEOUS	313	313	312	312	418	312	0%	-25%	318	325
1140000 FICA - EMPLOYER PORTION	27,801	28,609	30,728	32,628	30,214	35,863	17%	19%	37,298	38,790
1150000 DEFERRED COMPENSATION CONTRIB.	4,000	4,000	4,000	4,000	4,075	4,000	0%	-2%	4,000	4,000
1160000 PENSION PLAN	38,717	36,509	38,802	43,344	43,344	52,325	35%	21%	54,418	56,595
1180000 GROUP LIFE INS. PREMIUM	1,283	1,294	1,416	1,466	1,416	1,658	17%	17%	1,691	1,725
1190000 DENTAL HEALTH INSURANCE	4,212	4,968	4,376	4,826	3,728	4,611	5%	24%	4,749	4,892
1200000 EMPLOYEE HEALTH CARE	34,985	42,576	47,426	52,026	46,165	60,474	28%	31%	64,707	69,237
1220000 REIMB-HRA DEDUCTIBLE	1,502	1,636	1,925	1,925	1,925	2,429	26%	26%	2,429	2,429
1960000 WORKERS' COMPENSATION	758	731	790	813	813	874	11%	8%	940	1,010
<b>TOTAL PERSONAL SERVICES</b>	<b>484,352</b>	<b>504,522</b>	<b>530,139</b>	<b>566,704</b>	<b>543,841</b>	<b>627,036</b>	<b>18%</b>	<b>15%</b>	<b>653,549</b>	<b>681,250</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	30,416	29,774	39,750	39,750	38,950	54,350	37%	40%	52,200	60,700
2100000 POSTAGE	3,088	3,655	4,745	4,745	3,215	4,745	0%	48%	4,780	4,870
2130000 TRAVEL & TRAINING	6,449	2,227	9,325	6,825	5,550	8,775	-6%	58%	9,750	9,950
2160000 PRINTING AND PHOTOGRAPHY	4,193	3,084	4,530	4,530	2,325	3,850	-15%	66%	4,275	4,275
2330000 TELEPHONE	1,852	3,116	2,895	2,895	3,913	3,100	7%	-21%	3,250	3,375
2370000 MAINTENANCE & REPAIR EQUIPMENT	5,140	2,570	3,422	3,422	2,363	2,635	-23%	12%	2,836	3,048
2420000 RENTALS	1,818	0	800	800	850	925	16%	9%	1,000	1,100
2550000 DUES & MEMBERSHIPS	2,388	2,890	2,760	2,760	2,715	2,860	4%	5%	3,130	3,150
2690000 BANKING & CREDIT CARD FEES	22,235	26,981	25,300	25,300	28,200	28,400	12%	1%	29,500	30,290
2700000 CONTRACTUAL SERVICES	45,136	37,280	50,300	48,500	46,135	41,000	-18%	-11%	52,750	42,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>122,716</b>	<b>111,577</b>	<b>143,827</b>	<b>139,527</b>	<b>134,216</b>	<b>150,640</b>	<b>5%</b>	<b>12%</b>	<b>163,471</b>	<b>162,758</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	11,184	9,341	13,985	13,985	13,400	13,930	0%	4%	14,305	14,685
3070000 OPERATING SUPPLIES & EQUIPMENT	0	882	0	0	0	0	0%	0%	0	0
3160000 CLOTHING & UNIFORMS	0	0	375	375	375	0	-100%	-100%	425	0
<b>TOTAL COMMODITIES</b>	<b>11,184</b>	<b>10,223</b>	<b>14,360</b>	<b>14,360</b>	<b>13,775</b>	<b>13,930</b>	<b>-3%</b>	<b>1%</b>	<b>14,730</b>	<b>14,685</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	5,305	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>623,557</b>	<b>626,322</b>	<b>688,326</b>	<b>720,591</b>	<b>691,832</b>	<b>791,606</b>	<b>15%</b>	<b>14%</b>	<b>831,750</b>	<b>858,693</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	19,555	19,555	19,555	16,043	-18%	-18%	17,723	17,723
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>19,555</b>	<b>19,555</b>	<b>19,555</b>	<b>16,043</b>	<b>100%</b>	<b>100%</b>	<b>17,723</b>	<b>17,723</b>
<b>TOTAL 1101 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$623,557</b>	<b>\$626,322</b>	<b>\$707,881</b>	<b>\$740,146</b>	<b>\$711,387</b>	<b>\$807,649</b>	<b>14%</b>	<b>14%</b>	<b>\$849,473</b>	<b>\$876,416</b>



# 10 GENERAL FUND - HUMAN RESOURCES

10X1007 HUMAN RESOURCES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$111,266	\$114,540	\$117,375	\$117,375	\$117,911	\$120,111	2%	2%	\$124,916	\$129,913
1020000 OVERTIME	0	0	100	100	100	100	0%	0%	104	107
1140000 FICA - EMPLOYER PORTION	8,505	8,715	8,987	8,987	8,999	9,196	2%	2%	9,564	9,947
1160000 PENSION PLAN	11,718	10,604	11,519	12,868	12,868	13,708	19%	7%	14,256	14,826
1180000 GROUP LIFE INS. PREMIUM	388	388	423	423	402	433	2%	8%	441	450
1190000 DENTAL HEALTH INSURANCE	432	468	398	398	424	388	-3%	-8%	400	412
1200000 EMPLOYEE HEALTH CARE	6,508	6,426	6,356	6,356	6,285	6,474	2%	3%	6,927	7,412
1220000 REIMB-HRA DEDUCTIBLE	238	258	303	303	303	694	129%	129%	694	694
1960000 WORKERS' COMPENSATION	226	218	234	241	241	227	-3%	-6%	244	262
<b>TOTAL PERSONAL SERVICES</b>	<b>139,281</b>	<b>141,617</b>	<b>145,695</b>	<b>147,051</b>	<b>147,533</b>	<b>151,331</b>	<b>4%</b>	<b>3%</b>	<b>157,546</b>	<b>164,023</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	11,271	6,347	51,700	51,700	36,500	10,000	-81%	-73%	7,500	10,000
2100000 POSTAGE	451	577	570	570	622	731	28%	18%	746	761
2130000 TRAVEL & TRAINING	1,212	278	1,000	1,000	1,000	2,200	120%	120%	700	2,200
2150000 ADVERTISING	4,647	3,780	2,300	2,300	2,250	2,300	0%	2%	2,350	2,400
2160000 PRINTING AND PHOTOGRAPHY	593	89	1,400	1,400	1,450	800	-43%	-45%	250	950
2330000 TELEPHONE	303	1,000	1,540	1,540	1,670	767	-50%	-54%	774	788
2370000 MAINTENANCE & REPAIR EQUIPMENT	105	690	743	743	839	810	9%	-3%	826	842
2550000 DUES & MEMBERSHIPS	869	805	900	900	950	970	8%	2%	980	990
2560000 EDUCATION BENEFITS	22,528	11,587	33,064	33,064	17,000	22,000	-33%	29%	28,000	33,064
2700000 CONTRACTUAL SERVICES	10,397	12,320	18,500	18,500	18,500	16,830	-9%	-9%	17,166	17,510
2810000 CERTIFICATIONS	0	0	1,000	1,000	0	0	-100%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>52,375</b>	<b>37,473</b>	<b>112,717</b>	<b>112,717</b>	<b>80,781</b>	<b>57,408</b>	<b>-49%</b>	<b>-29%</b>	<b>59,292</b>	<b>69,505</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,265	1,618	1,320	1,320	983	650	-51%	-34%	650	650
3020000 PUBLICATIONS	439	0	550	550	0	0	-100%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>1,704</b>	<b>1,618</b>	<b>1,870</b>	<b>1,870</b>	<b>983</b>	<b>650</b>	<b>-65%</b>	<b>-34%</b>	<b>650</b>	<b>650</b>
<b><u>PROGRAMS</u></b>										
4080000 EMPLOYEE RELATIONS	28,097	27,597	29,050	29,050	26,715	29,190	0%	9%	29,231	29,275
<b>TOTAL PROGRAMS</b>	<b>28,097</b>	<b>27,597</b>	<b>29,050</b>	<b>29,050</b>	<b>26,715</b>	<b>29,190</b>	<b>0%</b>	<b>9%</b>	<b>29,231</b>	<b>29,275</b>
<b>TOTAL EXPENDITURES</b>	<b>221,457</b>	<b>208,305</b>	<b>289,332</b>	<b>290,688</b>	<b>256,012</b>	<b>238,579</b>	<b>-18%</b>	<b>-7%</b>	<b>246,719</b>	<b>263,453</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	6,574	6,574	6,574	5,744	-13%	-13%	6,685	6,685
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>6,574</b>	<b>6,574</b>	<b>6,574</b>	<b>5,744</b>	<b>100%</b>	<b>100%</b>	<b>6,685</b>	<b>6,685</b>
<b>TOTAL 1007 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$221,457</b>	<b>\$208,305</b>	<b>\$295,906</b>	<b>\$297,262</b>	<b>\$262,586</b>	<b>\$244,323</b>	<b>-17%</b>	<b>-7%</b>	<b>\$253,404</b>	<b>\$270,138</b>



## 10 GENERAL FUND - INFORMATION TECHNOLOGY

10X1102 INFORMATION TECHNOLOGY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$106,224	\$200,458	\$251,469	\$251,469	\$248,713	\$256,622	2%	3%	\$266,887	\$277,563
1020000 OVERTIME	0	25	1,000	1,000	900	1,000	0%	11%	1,035	1,071
1140000 FICA - EMPLOYER PORTION	7,799	14,553	19,084	19,084	17,782	19,708	3%	11%	20,496	21,316
1160000 PENSION PLAN	25,344	23,735	24,385	27,240	27,240	29,173	20%	7%	30,340	31,553
1180000 GROUP LIFE INSURANCE PREMIUM	842	819	898	898	900	924	3%	3%	942	961
1190000 DENTAL HEALTH INSURANCE	846	3,220	3,356	3,356	3,176	3,088	-8%	-3%	3,181	3,276
1200000 EMPLOYEE HEALTH CARE	7,488	23,800	40,741	40,741	39,031	41,813	3%	7%	44,739	47,871
1220000 REIMB-HRA DEDUCTIBLE	954	1,039	1,223	1,223	1,223	1,388	13%	13%	1,388	1,388
1960000 WORKERS' COMPENSATION	491	459	496	511	511	485	-2%	-5%	521	560
<b>TOTAL PERSONAL SERVICES</b>	<b>149,990</b>	<b>268,108</b>	<b>342,652</b>	<b>345,522</b>	<b>339,476</b>	<b>354,201</b>	<b>3%</b>	<b>4%</b>	<b>369,529</b>	<b>385,559</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE	737	65	115	115	65	66	-43%	2%	67	69
2130000 TRAVEL & TRAINING	10,782	8,831	11,250	11,250	13,030	21,650	92%	66%	31,710	16,750
2150000 ADVERTISING	80	0	0	0	1,000	1,000	100%	0%	1,000	1,000
2160000 PRINTING AND PHOTOGRAPHY	71	-727	0	0	100	100	100%	0%	100	100
2330000 TELEPHONE	26,378	26,025	7,766	7,766	11,505	12,302	58%	7%	12,896	13,520
2370000 MAINTENANCE & REPAIR EQUIPMENT	226,622	193,034	271,692	235,692	214,884	291,010	7%	35%	266,417	283,151
2550000 DUES & MEMBERSHIPS	0	0	500	500	1,000	1,000	100%	0%	1,000	1,000
2700000 CONTRACTUAL SERVICE	372,151	176,280	176,111	193,611	193,562	261,393	48%	35%	303,788	289,957
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>636,822</b>	<b>403,508</b>	<b>467,434</b>	<b>448,934</b>	<b>435,146</b>	<b>588,521</b>	<b>26%</b>	<b>35%</b>	<b>616,978</b>	<b>605,547</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,234	591	800	800	500	1,800	125%	260%	1,800	1,800
3070000 OPERATING SUPPLIES & EQUIPMENT	0	2,155	0	0	0	0	0%	0%	0	0
3530000 COMPUTER ACCESSORIES	88,891	33,649	47,450	47,450	44,275	37,300	-21%	-16%	37,500	32,200
<b>TOTAL COMMODITIES</b>	<b>90,125</b>	<b>36,395</b>	<b>48,250</b>	<b>48,250</b>	<b>44,775</b>	<b>39,100</b>	<b>-19%</b>	<b>-13%</b>	<b>39,300</b>	<b>34,000</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	0	0	28,000	28,000	51,720	15,842	-43%	-69%	0	8,000
5200000 COMPUTER SOFTWARE	4,559	0	0	0	0	10,000	100%	100%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>4,559</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>51,720</b>	<b>25,842</b>	<b>-8%</b>	<b>-50%</b>	<b>0</b>	<b>8,000</b>
<b>TOTAL EXPENDITURES</b>	<b>881,496</b>	<b>708,011</b>	<b>886,336</b>	<b>870,706</b>	<b>871,117</b>	<b>1,007,664</b>	<b>14%</b>	<b>16%</b>	<b>1,025,807</b>	<b>1,033,106</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	146,673	160,000	180,053	180,053	180,053	177,939	-1%	-1%	188,513	186,813
<b>TOTAL TRANSFERS OUT</b>	<b>146,673</b>	<b>160,000</b>	<b>180,053</b>	<b>180,053</b>	<b>180,053</b>	<b>177,939</b>	<b>-1%</b>	<b>-1%</b>	<b>188,513</b>	<b>186,813</b>
<b>TOTAL 1102 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$1,028,169</b>	<b>\$868,011</b>	<b>\$1,066,389</b>	<b>\$1,050,759</b>	<b>\$1,051,170</b>	<b>\$1,185,603</b>	<b>11%</b>	<b>13%</b>	<b>\$1,214,320</b>	<b>\$1,219,919</b>



## 10 GENERAL FUND - MUNICIPAL COURT

10X1003 MUNICIPAL COURT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$99,877	\$102,847	\$105,140	\$105,140	\$104,818	\$102,248	-3%	-2%	\$106,338	\$110,591
1020000 OVERTIME	11,356	8,741	14,500	14,500	13,091	14,500	0%	11%	15,008	15,533
1030000 PART-TIME	44,600	37,890	46,772	46,772	48,502	51,534	10%	6%	52,822	54,143
1140000 FICA - EMPLOYER PORTION	11,171	10,693	12,692	12,692	12,536	12,874	1%	3%	13,389	13,924
1160000 PENSION PLAN	11,834	10,539	10,319	11,527	11,527	11,669	13%	1%	12,136	12,621
1180000 GROUP LIFE INS. PREMIUM	442	399	429	429	432	420	-2%	-3%	429	437
1190000 DENTAL HEALTH INSURANCE	1,404	1,521	1,293	1,293	1,079	1,624	26%	51%	1,673	1,723
1200000 EMPLOYEE HEALTH CARE	11,456	12,099	12,802	12,802	12,503	20,344	59%	63%	21,768	23,292
1220000 REIMB. HRA DEDUCTIBLE	511	556	654	654	654	694	6%	6%	694	694
1960000 WORKERS' COMPENSATION	249	290	314	323	323	308	-2%	-5%	331	356
<b>TOTAL PERSONAL SERVICES</b>	<b>192,900</b>	<b>185,575</b>	<b>204,915</b>	<b>206,132</b>	<b>205,465</b>	<b>216,215</b>	<b>6%</b>	<b>5%</b>	<b>224,588</b>	<b>233,314</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	37,453	29,000	35,000	35,000	38,330	38,000	9%	-1%	38,580	39,170
2100000 POSTAGE	8,465	6,753	14,600	14,600	11,504	12,085	-17%	5%	12,339	12,597
2130000 TRAVEL & TRAINING	439	0	3,000	3,000	1,200	2,150	-28%	79%	2,160	2,160
2160000 PRINTING AND PHOTOGRAPHY	541	2,418	4,500	4,500	4,500	5,400	20%	20%	4,500	5,400
2330000 TELEPHONE	1,091	1,959	1,775	1,775	1,775	1,860	5%	5%	1,960	1,960
2370000 MAINTENANCE & REPAIR EQUIPMENT	12	25	29	29	0	0	-100%	0%	0	0
2550000 DUES & MEMBERSHIPS	0	0	400	400	400	400	0%	0%	410	420
2690000 BANKING & CREDIT CARD FEES	4,471	8,858	15,300	15,300	15,130	15,430	1%	2%	15,740	16,050
2700000 CONTRACTUAL SERVICES	25,166	25,295	20,700	20,700	20,100	20,800	0%	3%	21,100	21,600
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>77,638</b>	<b>74,308</b>	<b>95,304</b>	<b>95,304</b>	<b>92,939</b>	<b>96,125</b>	<b>1%</b>	<b>3%</b>	<b>96,789</b>	<b>99,357</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,618	116	2,500	2,500	2,500	2,500	0%	0%	2,800	2,800
3070000 OPERATING SUPPLIES & EQUIPMENT	0	0	200	200	0	0	-100%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>1,618</b>	<b>116</b>	<b>2,700</b>	<b>2,700</b>	<b>2,500</b>	<b>2,500</b>	<b>-7%</b>	<b>0%</b>	<b>2,800</b>	<b>2,800</b>
<b>TOTAL 1003 EXPENDITURES</b>	<b>\$272,156</b>	<b>\$259,999</b>	<b>\$302,919</b>	<b>\$304,136</b>	<b>\$300,904</b>	<b>\$314,840</b>	<b>4%</b>	<b>5%</b>	<b>\$324,177</b>	<b>\$335,471</b>

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## DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

<b>Funded Staffing</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b><u>Planning &amp; Development Services</u></b>			
Director of Planning & Development	1	1	1
Planner	1	1	1
Planning Technician	1	1	1
Administrative Secretary	1	1	1
Building Official	1	1	1
Construction Inspector	1	1	1
Building Inspector	3	3	3
<b>Total Planning &amp; Development Services</b>	<b>9</b>	<b>9</b>	<b>9</b>

### **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	2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of residents rating appearance of Clayton as good or better	95%	93%	95%	95%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	97%	76%	85%	84%	85%	85%
	% of projects approved without modification to ARB guidelines	100%	99%	100%	100%	100%	100%
People	Average Annual hours of training per employee	32	32	35	32	35	35
	Employee Engagement Index (actual results)	3.98	--	4.00	4.25	--	4.20

Find more information about Planning & Development at [http://www.claytonmo.gov/Government/Departments/Planning\\_Development\\_Services.htm](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**

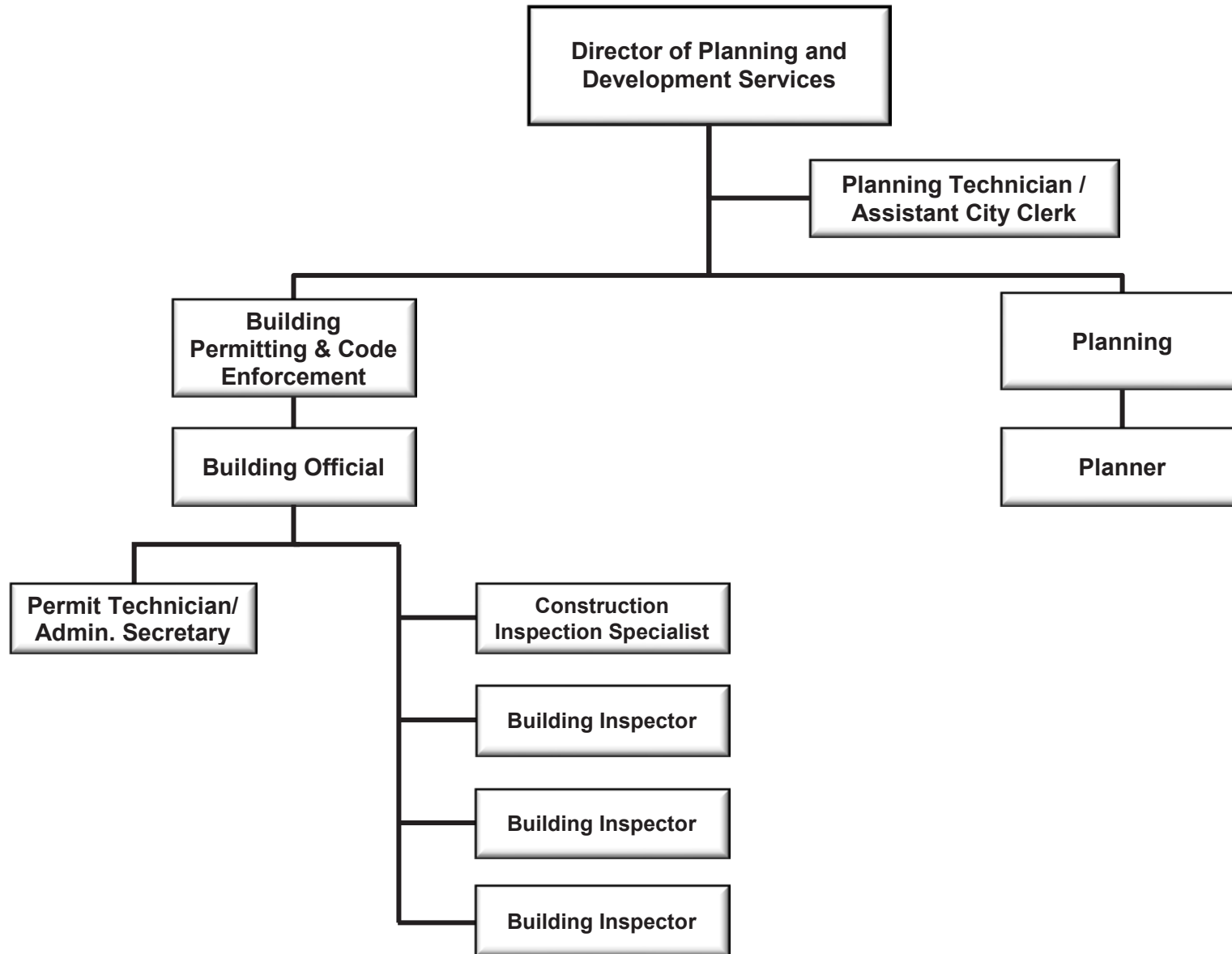
Create and maintain a beautiful, clean and healthy community where resources are used responsibly.

### **Key Intended Outcomes**

Planning and Sustainability



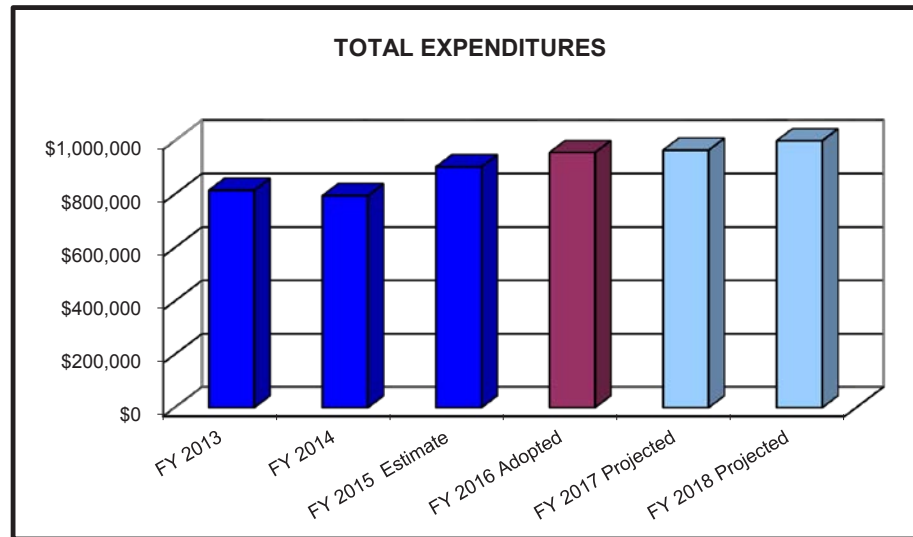
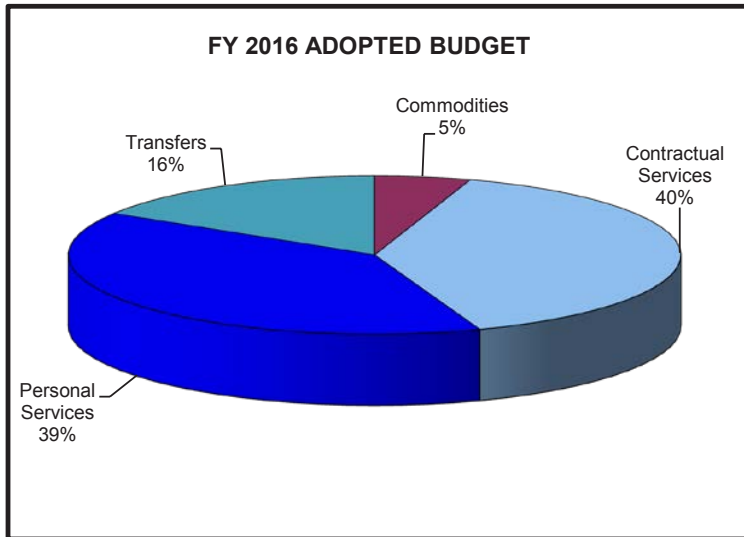
# City of Clayton Planning and Development Services Department





## SUMMARY OF EXPENDITURES BY CATEGORY

<b>DEPARTMENT: PLANNING &amp; DEVELOPMENT</b>						<b>FUND: GENERAL</b>				
<b>CATEGORY: ALL</b>						<b>PROGRAM ACCOUNT: 1008</b>				
PLANNING & DEVELOPMENT - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$736,278	\$729,025	\$799,417	\$794,394	\$788,362	\$840,924	5%	7%	\$876,788	\$914,286
CONTRACTUAL SERVICES	43,862	46,454	39,322	51,042	60,929	74,660	90%	23%	44,532	45,465
COMMODITIES	9,270	6,094	15,366	15,366	16,600	9,600	-38%	-42%	10,100	10,100
<b>TOTAL EXPENDITURES</b>	<b>789,410</b>	<b>781,573</b>	<b>854,105</b>	<b>860,802</b>	<b>865,891</b>	<b>925,184</b>	<b>8%</b>	<b>7%</b>	<b>931,420</b>	<b>969,851</b>
<b>TRANSFERS OUT</b>	<b>25,081</b>	<b>12,541</b>	<b>36,410</b>	<b>36,410</b>	<b>36,410</b>	<b>30,757</b>	<b>-16%</b>	<b>-16%</b>	<b>33,360</b>	<b>33,456</b>
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$814,491</b>	<b>\$794,114</b>	<b>\$890,515</b>	<b>\$897,212</b>	<b>\$902,301</b>	<b>\$955,941</b>	<b>7%</b>	<b>6%</b>	<b>\$964,780</b>	<b>\$1,003,307</b>





## 10 GENERAL FUND - PLANNING & DEVELOPMENT

10X1008 PLANNING & DEVELOPMENT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$526,803	\$529,179	\$550,173	\$543,773	\$551,656	\$567,192	3%	3%	\$589,880	\$613,475
1020000 OVERTIME	4,454	6,952	5,200	5,200	8,500	5,200	0%	-39%	5,382	5,570
1030000 PART-TIME	0	3,280	39,200	33,880	15,000	42,000	7%	180%	43,050	44,126
1040000 MISCELLANEOUS	215	739	1,200	1,200	102	1,200	0%	1076%	1,224	1,248
1140000 FICA - EMPLOYER PORTION	38,942	39,512	42,899	42,899	43,084	47,093	10%	9%	48,977	50,936
1160000 PENSION PLAN	64,819	52,140	53,995	60,316	60,316	64,730	20%	7%	67,320	70,012
1180000 GROUP LIFE INS. PREMIUM	2,165	1,873	1,999	1,999	2,004	2,061	3%	3%	2,102	2,144
1190000 DENTAL HEALTH INSURANCE	7,749	7,839	7,479	7,479	6,286	6,193	-17%	-1%	6,379	6,570
1200000 EMPLOYEE HEALTH CARE	70,356	71,926	80,498	80,498	84,264	88,021	9%	4%	94,182	100,775
1220000 REIMB-HRA DEDUCTIBLE	3,172	3,455	4,068	4,068	4,068	3,123	-23%	-23%	3,123	3,123
1960000 WORKERS' COMPENSATION	17,603	12,130	12,706	13,082	13,082	14,111	11%	8%	15,169	16,307
<b>TOTAL PERSONAL SERVICES</b>	<b>736,278</b>	<b>729,025</b>	<b>799,417</b>	<b>794,394</b>	<b>788,362</b>	<b>840,924</b>	<b>5%</b>	<b>7%</b>	<b>876,788</b>	<b>914,286</b>
<b>CONTRACTUAL SERVICES</b>										
2100000 POSTAGE	4,234	5,023	5,000	5,000	3,292	3,868	-23%	17%	3,945	4,024
2130000 TRAVEL & TRAINING	4,985	4,870	7,900	7,900	7,760	6,820	-14%	-12%	6,820	6,820
2150000 ADVERTISING	1,698	799	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
2160000 PRINTING AND PHOTOGRAPHY	3,146	1,560	2,700	2,700	2,700	2,700	0%	0%	2,700	2,700
2330000 TELEPHONE	6,311	7,987	9,768	9,768	10,168	10,234	5%	1%	10,529	10,832
2370000 MAINTENANCE & REPAIR EQUIPMENT	157	580	694	694	1,229	1,253	81%	2%	1,278	1,304
2550000 DUES & MEMBERSHIPS	1,280	1,453	2,060	2,060	1,460	2,585	25%	77%	2,060	2,585
2700000 CONTRACTUAL SERVICES	22,051	24,182	10,000	21,720	33,120	46,000	360%	39%	16,000	16,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>43,862</b>	<b>46,454</b>	<b>39,322</b>	<b>51,042</b>	<b>60,929</b>	<b>74,660</b>	<b>90%</b>	<b>23%</b>	<b>44,532</b>	<b>45,465</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	6,622	4,636	12,566	12,566	13,800	7,300	-42%	-47%	7,800	7,800
3160000 CLOTHING & UNIFORMS	909	827	1,600	1,600	1,600	1,100	-31%	-31%	1,100	1,100
3210000 MEETINGS & RECEPTIONS	1,739	631	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
<b>TOTAL COMMODITIES</b>	<b>9,270</b>	<b>6,094</b>	<b>15,366</b>	<b>15,366</b>	<b>16,600</b>	<b>9,600</b>	<b>-38%</b>	<b>-42%</b>	<b>10,100</b>	<b>10,100</b>
<b>TOTAL EXPENDITURES</b>	<b>789,410</b>	<b>781,573</b>	<b>854,105</b>	<b>860,802</b>	<b>865,891</b>	<b>925,184</b>	<b>8%</b>	<b>7%</b>	<b>931,420</b>	<b>969,851</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	25,081	12,541	36,410	36,410	36,410	30,757	-16%	-16%	33,360	33,456
<b>TOTAL TRANSFERS OUT</b>	<b>25,081</b>	<b>12,541</b>	<b>36,410</b>	<b>36,410</b>	<b>36,410</b>	<b>30,757</b>	<b>-16%</b>	<b>-16%</b>	<b>33,360</b>	<b>33,456</b>
<b>TOTAL 1008 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$814,491</b>	<b>\$794,114</b>	<b>\$890,515</b>	<b>\$897,212</b>	<b>\$902,301</b>	<b>\$955,941</b>	<b>7%</b>	<b>6%</b>	<b>\$964,780</b>	<b>\$1,003,307</b>



## DEPARTMENT OF POLICE

<b>Funded Staffing</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b><u>Police Operations</u></b>			
Chief of Police	1	1	1
Captain	1	1	1
Lieutenant	3	3	3
Sergeant	5	5	5
Detective	6	6	6
Police Officer	33	33	33
Administrative Supervisor	1	1	1
Accreditation Manager	1	1	1
Administrative Secretary	2	2	2
Data Analyst	1	1	1
<b>Total Police Operations</b>	<b>54</b>	<b>54</b>	<b>54</b>
<b><u>Parking Control</u></b>			
Parking Controller	3	3	3
<b>Total Parking Control</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total Police</b>	<b>57</b>	<b>57</b>	<b>57</b>

### 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, crime scene processing and community relations/crime prevention; and the Investigations and Support Bureau, which is responsible for follow-up investigations, juvenile matters, communications, personnel and training, special unit detachments (School Resource Officer, Drug Enforcement Administration Task Force, Training Academy Instructor), purchasing and administration.

### Goal

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

### Key Intended Outcome

Public Safety

### Performance Measures (by Fiscal Year):

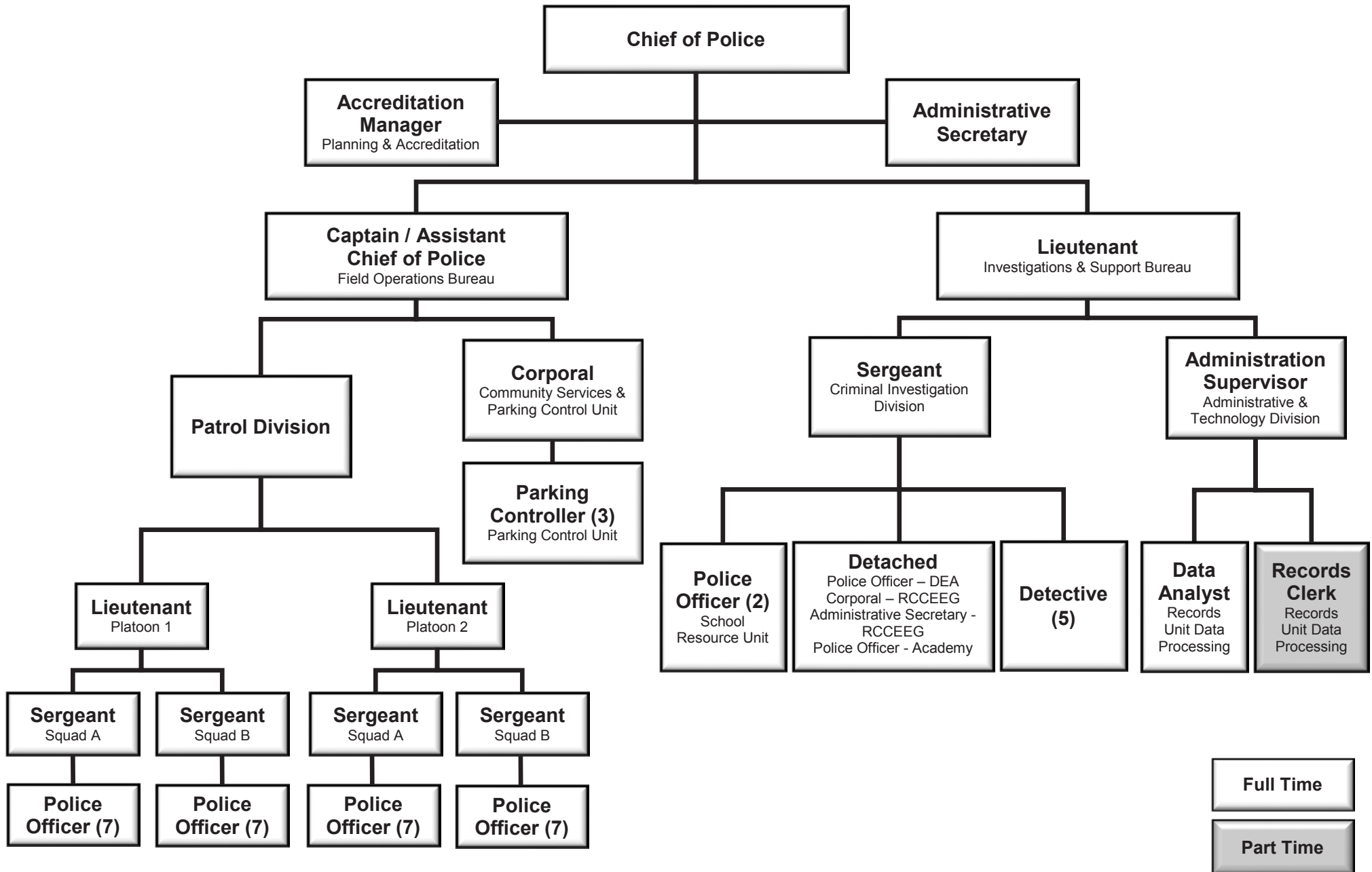
Category	Measure	2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of residents who feel safe	94%	94%	95%	96%	95%	95%
Financial	Police cost per capita	\$123	\$129	\$125	\$136	\$125	\$125
Process	Response time for priority police calls (dispatch receipt to arrival on scene)	3:53	3:55	3:51	3:04	3:51	3:51
	UCR Part I crimes per 1,000 population	18.55	14.10	13.50	15.08	13.50	13.50
People	Annual training hours per employee	100	55	57	58	57	57
	% of employees meeting requirements to promote*	90%	74%	70%	71%	70%	70%
	Employee Engagement Index (actual results)	4.22	--	4.25	4.03	--	4.00

\* 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>.



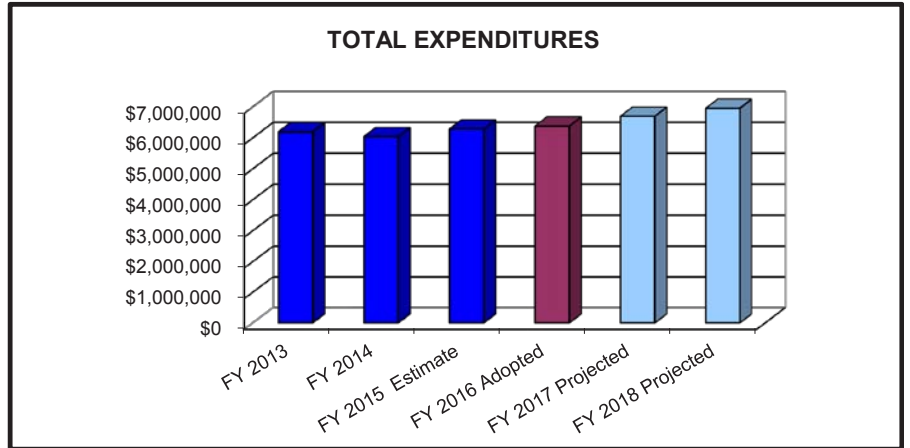
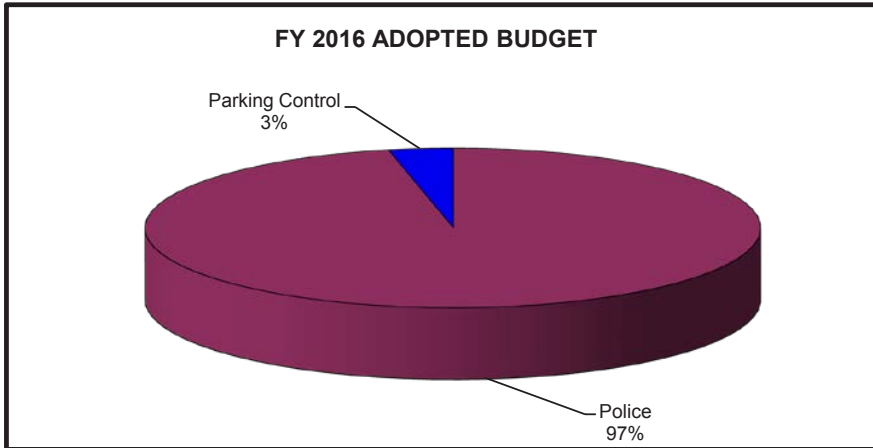
# City of Clayton Police Department





## SUMMARY OF EXPENDITURES BY PROGRAM

<b>DEPARTMENT: POLICE</b>											<b>FUND: GENERAL</b>
<b>PROGRAM: ALL</b>											<b>PROGRAM ACCOUNTS: 1200-1201</b>
POLICE DEPARTMENT - BY PROGRAM	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED	
EXPENDITURES											
POLICE	\$5,924,578	\$5,831,953	\$5,973,998	\$6,092,033	\$6,073,726	\$6,166,660	3%	2%	\$6,470,020	\$6,722,800	
PARKING CONTROL	272,658	214,019	222,403	223,818	217,329	216,020	-3%	-1%	232,090	235,280	
<b>TOTAL POLICE</b>	<b>\$6,197,236</b>	<b>\$6,045,972</b>	<b>\$6,196,401</b>	<b>\$6,315,851</b>	<b>\$6,291,055</b>	<b>\$6,382,680</b>	<b>3%</b>	<b>1%</b>	<b>\$6,702,110</b>	<b>\$6,958,080</b>	

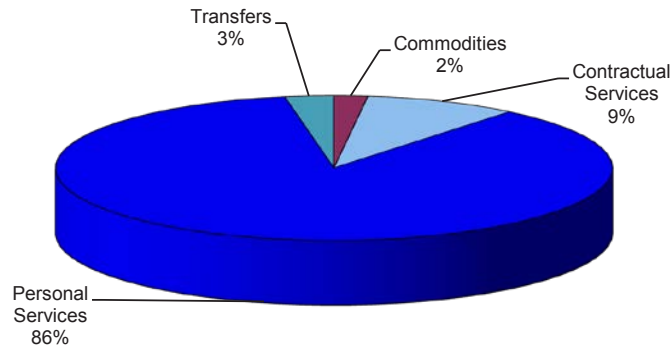




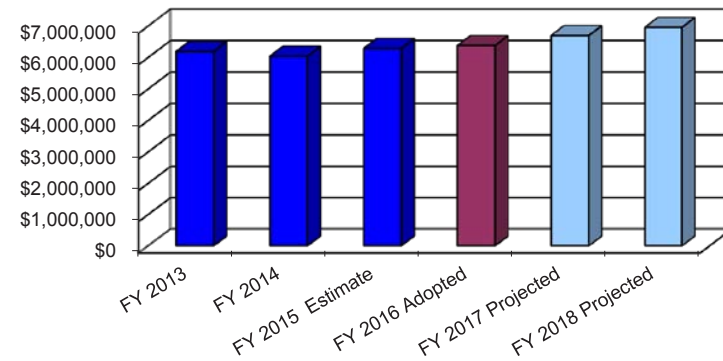
## SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: POLICE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$5,328,393	\$5,204,738	\$5,237,965	\$5,364,415	\$5,350,737	\$5,508,850	5%	3%	\$5,775,504	\$6,022,541
CONTRACTUAL SERVICES	619,626	627,080	612,455	600,055	584,187	568,418	-7%	-3%	589,111	598,585
COMMODITIES	78,735	87,093	97,750	103,150	107,900	124,800	28%	16%	105,900	113,200
CAPITAL OUTLAY	42,875	0	0	0	0	0	0%	0%	0	0
<b>TOTAL EXPENDITURES</b>	<b>6,069,629</b>	<b>5,918,911</b>	<b>5,948,170</b>	<b>6,067,620</b>	<b>6,042,824</b>	<b>6,202,068</b>	<b>4%</b>	<b>3%</b>	<b>6,470,515</b>	<b>6,734,326</b>
<b>TRANSFERS OUT</b>	<b>127,607</b>	<b>127,061</b>	<b>248,231</b>	<b>248,231</b>	<b>248,231</b>	<b>180,612</b>	<b>-27%</b>	<b>-27%</b>	<b>231,595</b>	<b>223,754</b>
<b>TOTAL POLICE</b>	<b>\$6,197,236</b>	<b>\$6,045,972</b>	<b>\$6,196,401</b>	<b>\$6,315,851</b>	<b>\$6,291,055</b>	<b>\$6,382,680</b>	<b>3%</b>	<b>1%</b>	<b>\$6,702,110</b>	<b>\$6,958,080</b>

**FY 2016 ADOPTED BUDGET**



**TOTAL EXPENDITURES**







# 10 GENERAL FUND - POLICE

10X1200 POLICE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$3,450,664	\$3,334,564	\$3,460,586	\$3,434,586	\$3,455,392	\$3,629,339	5%	5%	\$3,805,712	\$3,957,941
1020000 OVERTIME	135,925	187,734	130,000	270,000	245,725	125,875	-3%	-49%	130,281	134,840
1030000 PART-TIME	22,891	22,935	25,936	25,936	27,128	38,900	50%	43%	39,873	40,869
1040000 MISCELLANEOUS	31,354	32,547	30,929	30,929	36,277	31,724	3%	-13%	32,358	33,006
1080000 HOLIDAY PAY	13,250	14,254	14,539	14,539	12,933	15,120	4%	17%	15,725	16,033
1140000 FICA - EMPLOYER PORTION	271,605	265,938	280,605	289,605	290,859	296,106	6%	2%	307,951	320,268
1150000 DEFERRED COMPENSATION CONTRIB.	3,000	1,038	0	0	0	0	0%	0%	0	0
1160000 PENSION PLAN	625,368	607,131	508,677	511,348	511,348	566,373	11%	11%	589,028	612,590
1180000 GROUP LIFE INS. PREMIUM	12,838	12,549	12,948	12,948	13,448	13,313	3%	-1%	13,579	13,851
1190000 DENTAL HEALTH INSURANCE	40,410	43,209	37,924	37,924	35,041	35,684	-6%	2%	36,755	37,857
1200000 EMPLOYEE HEALTH CARE	375,038	378,054	419,359	415,359	398,651	431,645	3%	8%	461,860	494,190
1220000 REIMB-HRA DEDUCTIBLE	15,813	17,222	20,462	20,462	20,462	18,738	-8%	-8%	18,738	18,738
1960000 WORKERS' COMPENSATION	96,902	97,378	113,782	117,146	119,929	121,868	7%	2%	131,009	140,833
<b>TOTAL PERSONAL SERVICES</b>	<b>5,095,058</b>	<b>5,014,553</b>	<b>5,055,747</b>	<b>5,180,782</b>	<b>5,167,193</b>	<b>5,324,685</b>	<b>5%</b>	<b>3%</b>	<b>5,582,869</b>	<b>5,821,016</b>
<b>CONTRACTUAL SERVICES</b>										
2030000 MEDICAL SERVICES	1,305	4,265	9,625	9,625	8,515	12,760	33%	50%	11,500	13,750
2090000 MISC. OUTSIDE PERSONAL SERVICES	22,979	19,835	18,010	18,010	14,500	16,100	-11%	11%	17,200	18,200
2100000 POSTAGE	731	845	840	840	700	823	-2%	18%	840	857
2130000 TRAVEL & TRAINING	30,754	32,518	46,054	42,654	35,030	38,780	-16%	11%	42,245	43,960
2160000 PRINTING AND PHOTOGRAPHY	1,911	3,426	1,500	1,500	1,500	2,000	33%	33%	2,000	2,100
2330000 TELEPHONE	28,523	29,808	28,180	28,180	33,540	34,540	23%	3%	35,665	36,822
2370000 MAINTENANCE & REPAIR EQUIPMENT	8,730	11,949	9,629	9,629	11,510	10,867	13%	-6%	12,103	12,138
2550000 DUES & MEMBERSHIPS	2,252	2,110	3,675	3,675	3,355	3,555	-3%	6%	3,640	3,640
2700000 CONTRACTUAL SERVICE	508,768	521,894	481,642	472,642	466,837	441,133	-8%	-6%	449,058	458,258
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>605,952</b>	<b>626,650</b>	<b>599,155</b>	<b>586,755</b>	<b>575,487</b>	<b>560,558</b>	<b>-6%</b>	<b>-3%</b>	<b>574,251</b>	<b>589,725</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	21,030	13,964	13,600	13,600	16,900	17,000	25%	1%	17,200	17,300
3070000 OPERATING SUPPLIES & EQUIPMENT	19,808	26,530	41,700	47,100	52,100	38,600	-7%	-26%	42,500	44,500
3160000 CLOTHING & UNIFORMS	18,859	25,678	23,000	23,000	23,800	49,200	114%	107%	25,800	29,000
3220000 FOOD & BEVERAGE	7,914	11,702	5,800	5,800	6,900	8,000	38%	16%	8,200	8,500
3320000 AWARDS, RECOGNITION & BADGES	4,180	3,997	3,450	3,450	1,000	1,500	-57%	50%	1,800	2,000
3420000 COMMUNITY RELATIONS - SUPPLIES	4,313	2,258	5,700	5,700	4,500	6,700	18%	49%	6,000	7,200
<b>TOTAL COMMODITIES</b>	<b>76,104</b>	<b>84,129</b>	<b>93,250</b>	<b>98,650</b>	<b>105,200</b>	<b>121,000</b>	<b>30%</b>	<b>15%</b>	<b>101,500</b>	<b>108,500</b>

(continued)

<b>10X1200 POLICE</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 AMENDED</b>	<b>FY 2015 ESTIMATED</b>	<b>FY 2016 ADOPTED</b>	<b>% 2016 TO 2015 BUDGET</b>	<b>% 2016 TO 2015 EST.</b>	<b>FY 2017 PROJECTED</b>	<b>FY 2018 PROJECTED</b>
<b><u>CAPITAL OUTLAY</u></b>										
5150000 OTHER EQUIPMENT	42,875	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>42,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>5,819,989</b>	<b>5,725,332</b>	<b>5,748,152</b>	<b>5,866,187</b>	<b>5,847,880</b>	<b>6,006,243</b>	<b>4%</b>	<b>3%</b>	<b>6,258,620</b>	<b>6,519,241</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	104,589	106,621	225,846	225,846	225,846	160,417	-29%	-29%	211,400	203,559
<b>TOTAL TRANSFERS OUT</b>	<b>104,589</b>	<b>106,621</b>	<b>225,846</b>	<b>225,846</b>	<b>225,846</b>	<b>160,417</b>	<b>-29%</b>	<b>-29%</b>	<b>211,400</b>	<b>203,559</b>
<b>TOTAL 1200 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$5,924,578</b>	<b>\$5,831,953</b>	<b>\$5,973,998</b>	<b>\$6,092,033</b>	<b>\$6,073,726</b>	<b>\$6,166,660</b>	<b>3%</b>	<b>2%</b>	<b>\$6,470,020</b>	<b>\$6,722,800</b>



## 10 GENERAL FUND - PARKING CONTROL

10X1201 PARKING CONTROL	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$159,768	\$121,210	\$113,215	\$113,215	\$111,492	\$115,188	2%	3%	\$119,796	\$124,588
1020000 OVERTIME	2,565	1,939	4,000	4,000	6,400	2,400	-40%	-63%	2,484	2,571
1040000 MISCELLANEOUS	361	422	504	504	492	504	0%	2%	514	524
1140000 FICA - EMPLOYER PORTION	11,506	8,480	8,929	8,929	8,937	9,034	1%	1%	9,395	9,771
1160000 PENSION PLAN	17,312	14,619	11,111	12,412	12,412	13,146	18%	6%	13,672	14,218
1180000 GROUP LIFE INS. PREMIUM	587	514	418	418	420	423	1%	1%	432	440
1190000 DENTAL HEALTH INSURANCE	3,348	3,303	2,685	2,685	2,948	2,955	10%	0%	3,044	3,135
1200000 EMPLOYEE HEALTH CARE	32,033	32,981	34,500	34,500	33,473	35,406	3%	6%	37,884	40,536
1220000 REIMB-HRA DEDUCTIBLE	1,228	2,543	2,995	2,995	2,995	1,041	-65%	-65%	1,041	1,041
1960000 WORKERS' COMPENSATION	4,627	4,174	3,861	3,975	3,975	4,068	5%	2%	4,373	4,701
<b>TOTAL PERSONAL SERVICES</b>	<b>233,335</b>	<b>190,185</b>	<b>182,218</b>	<b>183,633</b>	<b>183,544</b>	<b>184,165</b>	<b>1%</b>	<b>0%</b>	<b>192,635</b>	<b>201,525</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2160000 PRINTING AND PHOTOGRAPHY	13,489	430	13,300	13,300	8,700	6,600	-50%	-24%	13,600	7,600
2330000 TELEPHONE	0	0	0	0	0	1,260	100%	100%	1,260	1,260
2370000 MAINTENANCE & REPAIR EQUIPMENT	185	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>13,674</b>	<b>430</b>	<b>13,300</b>	<b>13,300</b>	<b>8,700</b>	<b>7,860</b>	<b>-41%</b>	<b>-10%</b>	<b>14,860</b>	<b>8,860</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	119	208	500	500	200	200	-60%	0%	200	200
3070000 OPERATING SUPPLIES & EQUIP.	1,293	0	1,800	1,800	2,000	2,100	17%	5%	2,200	2,300
3160000 CLOTHING & UNIFORMS	1,219	2,756	2,200	2,200	500	1,500	-32%	200%	2,000	2,200
<b>TOTAL COMMODITIES</b>	<b>2,631</b>	<b>2,964</b>	<b>4,500</b>	<b>4,500</b>	<b>2,700</b>	<b>3,800</b>	<b>-16%</b>	<b>41%</b>	<b>4,400</b>	<b>4,700</b>
<b>TOTAL EXPENDITURES</b>	<b>249,640</b>	<b>193,579</b>	<b>200,018</b>	<b>201,433</b>	<b>194,944</b>	<b>195,825</b>	<b>-2%</b>	<b>0%</b>	<b>211,895</b>	<b>215,085</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	23,018	20,440	22,385	22,385	22,385	20,195	-10%	-10%	20,195	20,195
<b>TOTAL TRANSFERS OUT</b>	<b>23,018</b>	<b>20,440</b>	<b>22,385</b>	<b>22,385</b>	<b>22,385</b>	<b>20,195</b>	<b>-10%</b>	<b>-10%</b>	<b>20,195</b>	<b>20,195</b>
<b>TOTAL 1201 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$272,658</b>	<b>\$214,019</b>	<b>\$222,403</b>	<b>\$223,818</b>	<b>\$217,329</b>	<b>\$216,020</b>	<b>-3%</b>	<b>-1%</b>	<b>\$232,090</b>	<b>\$235,280</b>

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## DEPARTMENT OF FIRE

Funded Staffing			
	2014	2015	2016
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	2	2	2
Firefighter/Paramedic	21	21	21
Firefighter/EMT	1	1	1
Administrative Secretary	1	1	1
<b>Total Fire</b>	<b>36</b>	<b>36</b>	<b>36</b>

### 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 the 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

### Performance Measures (by Fiscal Year):

Category	Measure	2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of residents surveyed who feel safe	94%	94%	95%	96%	95%	95%
	% of residents surveyed rating EMS service as good or better	97%	100%	96%	100%	96%	96%
Financial	Fire/EMS cost per capita	\$86	\$92	\$95	\$93	\$96	\$96
Process	Response time for priority EMS calls (dispatch receipt to arrival on scene)	5:30	4:53	5:00	4:36	5:00	5:00
	% of fires contained to room of origin	100%	97%	100%	100%	100%	100%
	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	60%	60%	40%	27%	40%	40%
People	Annual training hours per employee	166	160	108	106	108	108
	% of employees meeting requirements to promote	85%	68%	80%	83%	80%	80%
	Employee Engagement Index (actual results)	3.71	--	3.75	4.26	--	4.20

prevention classes for 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 CFD began providing services in 1897 and became a City department in 1915. The department's three (3) square mile service area is experiencing light growth. 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 Fire Chief, Assistant Fire Chief/Fire Marshal and Administrative Secretary, and three 11-person crews staffing the 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.

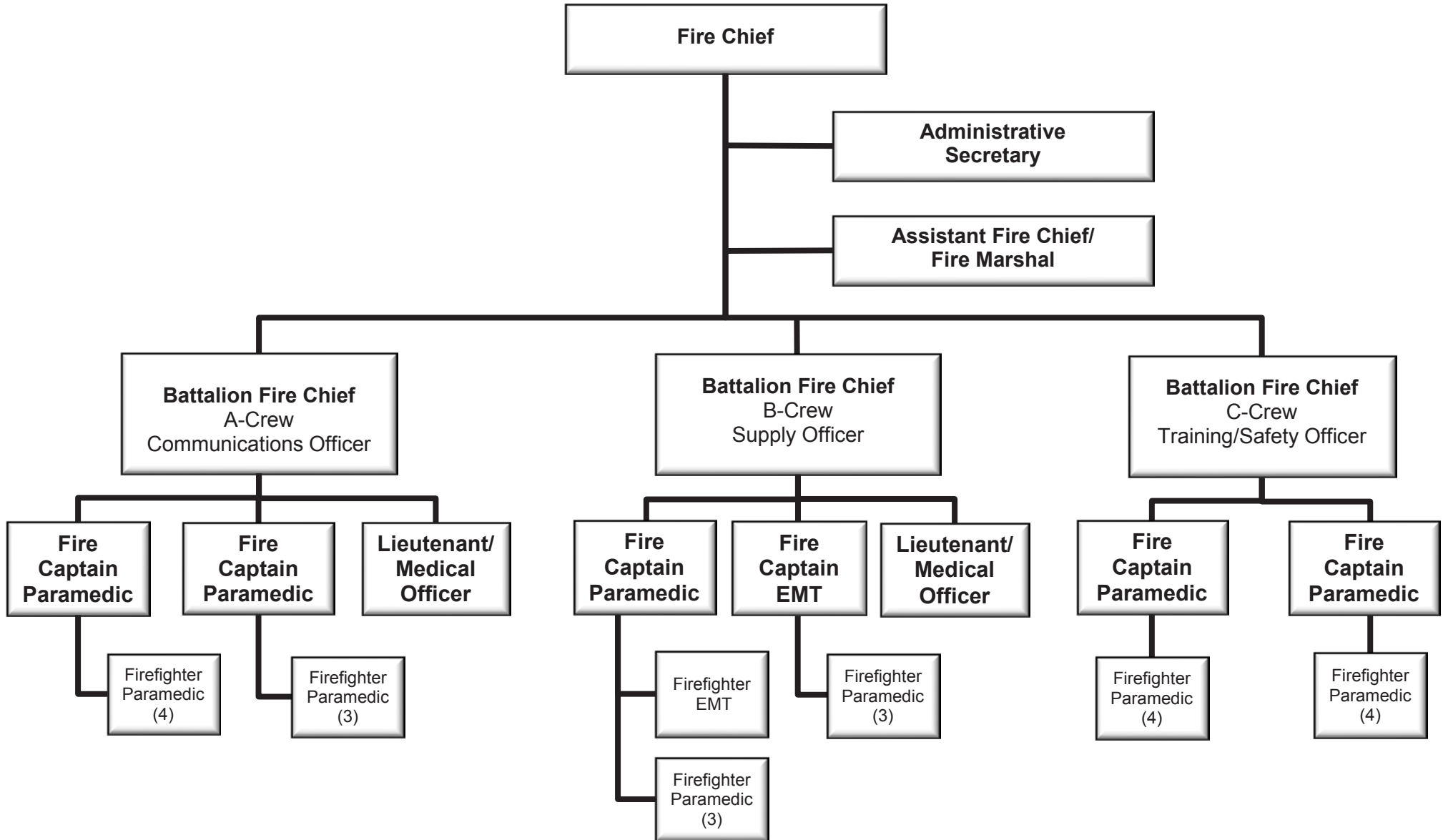
### Key Intended Outcome

Public Safety

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



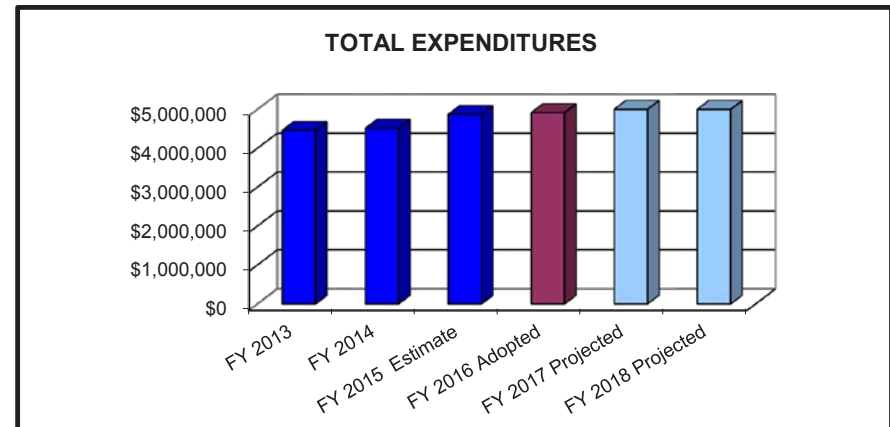
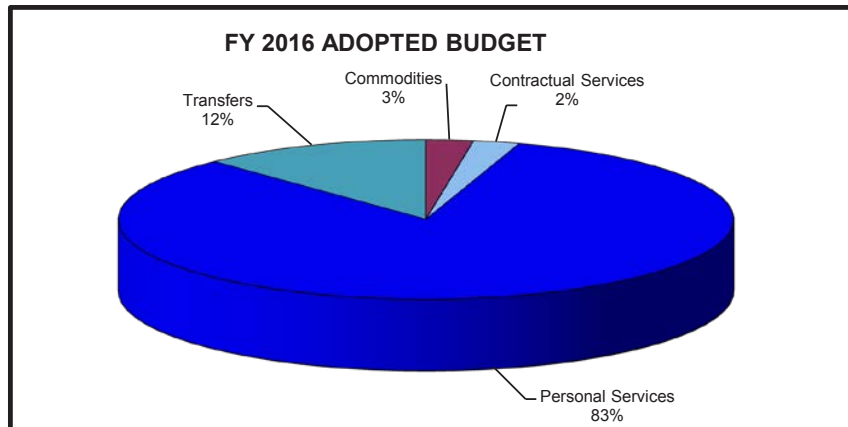
# City of Clayton Fire Department





## SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: FIRE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1300				
FIRE - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$3,862,547	\$3,895,557	\$3,889,425	\$3,970,653	\$3,965,924	\$4,079,696	5%	3%	\$4,257,467	\$4,442,163
CONTRACTUAL SERVICES	100,311	85,223	93,474	99,766	105,994	119,703	28%	13%	127,012	131,024
COMMODITIES	124,079	128,417	132,406	174,030	182,836	122,143	-8%	-33%	132,946	129,496
CAPITAL OUTLAY	0	0	4,000	33,992	40,492	0	-100%	-100%	4,000	14,000
<b>TOTAL EXPENDITURES</b>	<b>4,086,937</b>	<b>4,109,197</b>	<b>4,119,305</b>	<b>4,278,441</b>	<b>4,295,246</b>	<b>4,321,542</b>	<b>5%</b>	<b>1%</b>	<b>4,521,425</b>	<b>4,716,683</b>
<b>TRANSFERS OUT</b>	<b>373,380</b>	<b>402,036</b>	<b>576,299</b>	<b>576,299</b>	<b>576,299</b>	<b>593,864</b>	<b>3%</b>	<b>3%</b>	<b>669,268</b>	<b>653,599</b>
<b>TOTAL FIRE</b>	<b>\$4,460,317</b>	<b>\$4,511,233</b>	<b>\$4,695,604</b>	<b>\$4,854,740</b>	<b>\$4,871,545</b>	<b>\$4,915,406</b>	<b>5%</b>	<b>1%</b>	<b>\$5,190,693</b>	<b>\$5,370,282</b>





# 10 GENERAL FUND - FIRE

10X1300 FIRE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$2,484,438	\$2,479,064	\$2,521,039	\$2,530,039	\$2,535,388	\$2,632,433	4%	4%	\$2,737,730	\$2,847,240
1020000 OVERTIME	212,928	231,531	177,302	238,302	244,332	185,715	5%	-24%	192,215	198,943
1040000 MISCELLANEOUS	7,277	698	504	504	734	504	0%	-31%	514	524
1080000 HOLIDAY PAY	52,800	61,785	63,245	63,245	61,920	62,897	-1%	2%	65,413	66,696
1140000 FICA - EMPLOYER PORTION	202,549	202,110	212,447	217,747	216,714	220,434	4%	2%	229,252	238,422
1160000 PENSION PLAN	434,812	425,165	376,158	376,727	376,727	412,869	10%	10%	429,384	446,559
1180000 GROUP LIFE INS. PREMIUM	9,138	9,237	9,768	9,768	9,768	10,084	3%	3%	10,286	10,492
1190000 DENTAL HEALTH INSURANCE	30,321	31,968	26,951	26,951	27,003	26,449	-2%	-2%	27,242	28,060
1200000 EMPLOYEE HEALTH CARE	280,357	288,277	307,990	307,990	291,009	313,120	2%	8%	335,038	358,491
1220000 REIMB-HRA DEDUCTIBLE	10,240	10,828	12,743	12,743	12,743	12,492	-2%	-2%	12,492	12,492
1960000 WORKERS' COMPENSATION	137,687	154,894	181,278	186,637	189,586	202,699	12%	7%	217,901	234,244
<b>TOTAL PERSONAL SERVICES</b>	<b>3,862,547</b>	<b>3,895,557</b>	<b>3,889,425</b>	<b>3,970,653</b>	<b>3,965,924</b>	<b>4,079,696</b>	<b>5%</b>	<b>3%</b>	<b>4,257,467</b>	<b>4,442,163</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	0	2,751	0	0	0	0	0%	0%	1,000	1,000
2030000 MEDICAL SERVICES	22,333	19,081	27,590	19,340	24,650	25,150	-9%	2%	25,950	25,750
2100000 POSTAGE	434	419	430	5,730	5,669	732	70%	-87%	740	749
2130000 TRAVEL & TRAINING	31,491	15,544	17,225	21,467	22,667	16,825	-2%	-26%	19,820	22,405
2160000 PRINTING AND PHOTOGRAPHY	10,201	8,717	4,800	6,500	6,500	5,900	23%	-9%	6,300	7,300
2330000 TELEPHONE	15,142	13,465	13,869	13,869	13,736	17,412	26%	27%	17,900	18,400
2370000 MAINTENANCE & REPAIR EQUIP.	13,410	14,798	21,071	23,371	21,646	18,689	-11%	-14%	18,707	18,725
2550000 DUES & MEMBERSHIPS	2,798	3,562	3,330	3,330	4,275	4,275	28%	0%	4,275	4,275
2700000 CONTRACTUAL SERVICES	4,502	6,886	5,159	6,159	6,851	30,720	495%	348%	32,320	32,420
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>100,311</b>	<b>85,223</b>	<b>93,474</b>	<b>99,766</b>	<b>105,994</b>	<b>119,703</b>	<b>28%</b>	<b>13%</b>	<b>127,012</b>	<b>131,024</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	6,267	9,538	11,220	10,920	9,620	11,220	0%	17%	11,220	11,220
3070000 OPERATING SUPPLIES & EQUIP.	31,883	28,838	27,740	35,440	38,290	27,590	-1%	-28%	27,590	27,590
3110000 EQUIPMENT PARTS	1,061	605	10,590	10,590	11,690	5,200	-51%	-56%	7,500	4,200
3160000 CLOTHING & UNIFORMS	53,772	51,801	50,826	43,450	47,051	46,253	-9%	-2%	54,456	54,456
3200000 MEDICAL SUPPLIES	24,430	29,157	28,100	26,800	29,300	28,100	0%	-4%	28,100	28,100
3210000 MEETINGS & RECEPTIONS	4,063	5,369	2,330	2,330	2,385	2,180	-6%	-9%	2,480	2,330
3220000 FOOD & BEVERAGE	0	0	0	41,000	41,000	0	0%	-100%	0	0
3320000 AWARDS, RECOGNITION & BADGES	2,604	3,109	1,600	3,500	3,500	1,600	0%	-54%	1,600	1,600
<b>TOTAL COMMODITIES</b>	<b>124,079</b>	<b>128,417</b>	<b>132,406</b>	<b>174,030</b>	<b>182,836</b>	<b>122,143</b>	<b>-8%</b>	<b>-33%</b>	<b>132,946</b>	<b>129,496</b>
<b><u>CAPITAL OUTLAY</u></b>										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	0	0	0	17,000	17,000	0	0%	-100%	0	0
5030000 OFFICE FURNITURE & EQUIPMENT	0	0	4,000	16,992	23,492	0	-100%	-100%	4,000	4,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>33,992</b>	<b>40,492</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>	<b>4,000</b>	<b>14,000</b>
<b>TOTAL EXPENDITURES</b>	<b>4,086,937</b>	<b>4,109,197</b>	<b>4,119,305</b>	<b>4,278,441</b>	<b>4,295,246</b>	<b>4,321,542</b>	<b>5%</b>	<b>1%</b>	<b>4,521,425</b>	<b>4,716,683</b>

(continued)



10X1300 FIRE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	373,380	402,036	576,299	576,299	576,299	593,864	3%	3%	669,268	653,599
<b>TOTAL TRANSFERS OUT</b>	<b>373,380</b>	<b>402,036</b>	<b>576,299</b>	<b>576,299</b>	<b>576,299</b>	<b>593,864</b>	<b>3%</b>	<b>3%</b>	<b>669,268</b>	<b>653,599</b>
<b>TOTAL 1300 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$4,460,317</b>	<b>\$4,511,233</b>	<b>\$4,695,604</b>	<b>\$4,854,740</b>	<b>\$4,871,545</b>	<b>\$4,915,406</b>	<b>5%</b>	<b>1%</b>	<b>\$5,190,693</b>	<b>\$5,370,282</b>

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## DEPARTMENT OF PUBLIC WORKS

Funded Staffing			
	2014	2015	2016
<b><u>Engineering</u></b>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
Civil Engineer II	1	1	0
Principal Civil Engineer	0	0	1
Civil Engineer I	1	1	0
Civil Engineer	0	0	1
Construction Inspector - PW	1	1	0
Engineering Technician	0	0	1
Administrative Secretary	1	1	1
<b>Total Engineering</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Street Maintenance</u></b>			
Public Works Superintendent	1	1	1
City Forester	1	1	1
Assistant City Forester	1	1	1
Labor Foreman	2	2	2
Laborer	7	7	7
<b>Total Street Maintenance</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b><u>Building Maintenance</u></b>			
Facilities Maintenance Supervisor	1	1	1
Maintenance Worker II	1	1	1
Maintenance Worker I	1	1	1
<b>Total Building Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Fleet Maintenance</u></b>			
Mechanic Foreman	1	1	1
Mechanic	2	2	2
<b>Total Fleet Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Parking Operations</u></b>			
Meter Technician	1	1	1
<b>Total Parking Operations</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Street Lighting</u></b>			
Labor Foreman	1	1	1
Laborer	1	1	1
<b>Total Street Lighting</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Public Works</b>	<b>27</b>	<b>27</b>	<b>27</b>

### **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, leaf collection program and Parking operations.

#### Facility Maintenance

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

#### Fleet Maintenance

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

**Goal**

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

**Key Intended Outcome**

Transportation

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

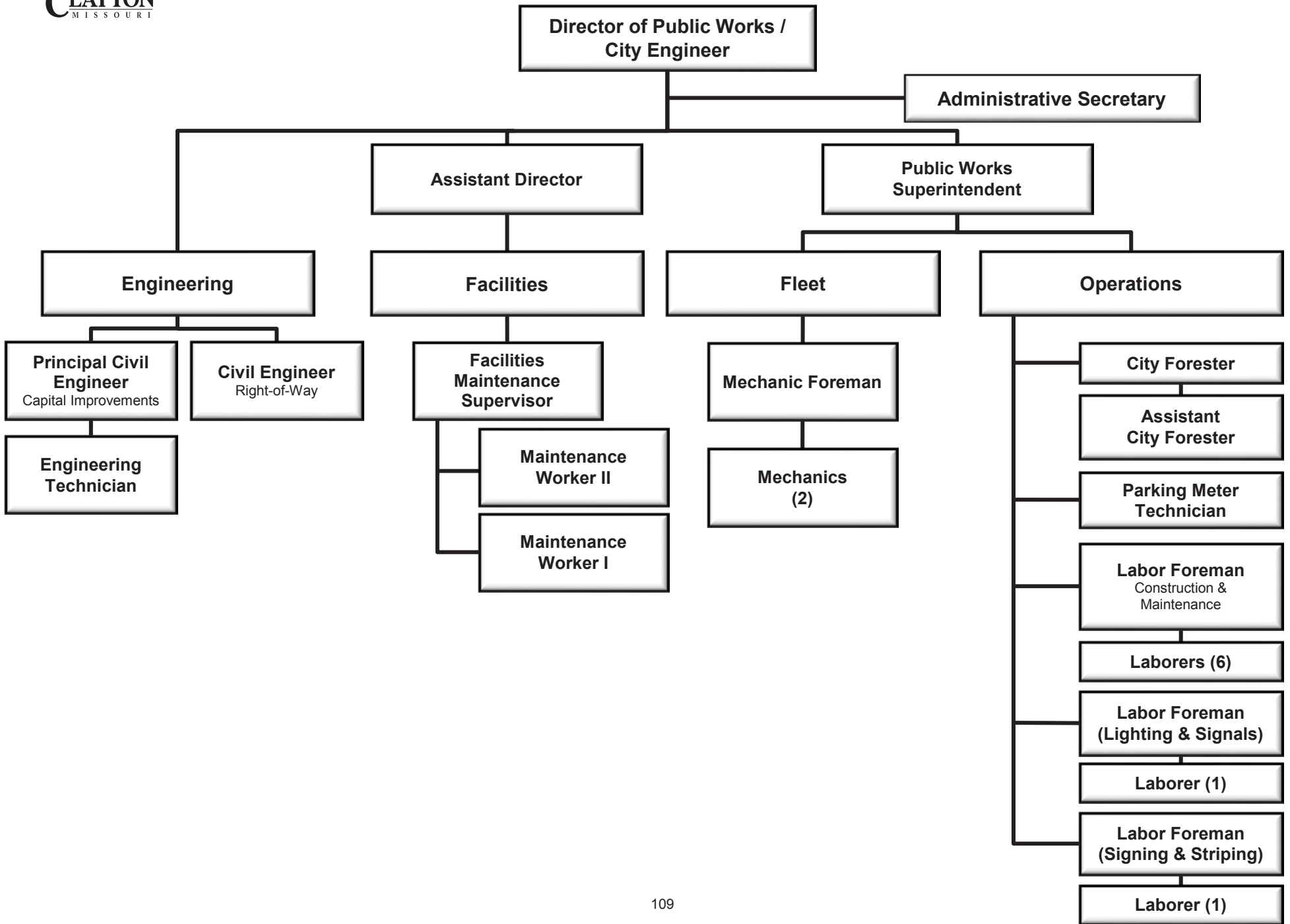
Category	Measure	2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Customer	% of residents rating streets as good or better	70%	77%	75%	77%	85%	85%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths*	\$23,200	\$20,459	\$41,600	\$27,489	\$30,000	\$55,000
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	87%	82%	80%	--	80%	80%
	% of linear miles with dedicated/shared bicycle routes	7%	7%	7%	7%	7%	7%
	Annual sidewalk defects per 1,000 linear feet	2.07	--	1.50	0.20	0.50	0.50
People	Annual training hours per employee	30	25	25	27	25	25
	Employee Engagement Index (actual results)	4.25	--	4.25	4.32	--	4.2

\* Anticipate significant increases in FY 2016 over previous years due to the significant street repairs as part of a bond issue.

Find more information about the Department of Public Works at [http://www.claytonmo.gov/Government/Departments/Public\\_Works.htm](http://www.claytonmo.gov/Government/Departments/Public_Works.htm).



# City of Clayton Public Works Department

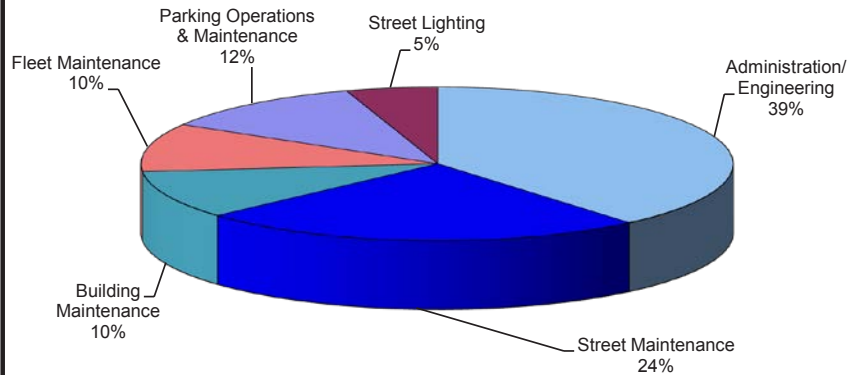




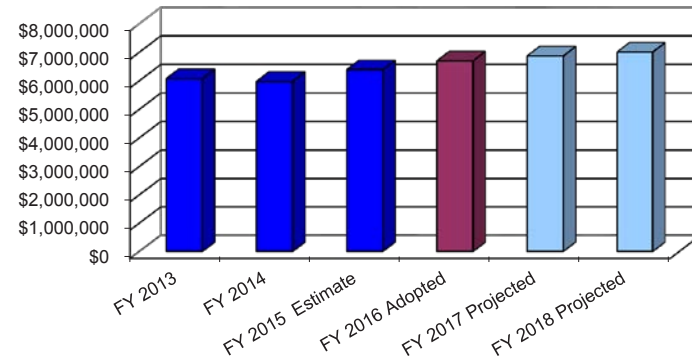
## SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: PUBLIC WORKS						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1400-1409				
PUBLIC WORKS DEPARTMENT - BY PROGRAM	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
ADMINISTRATION / ENGINEERING	\$2,402,488	\$2,424,890	\$2,577,925	\$2,513,376	\$2,458,213	\$2,604,548	1%	6%	\$2,668,215	\$2,731,637
STREET MAINTENANCE	1,457,587	1,390,642	1,561,827	1,661,576	1,585,393	1,634,604	5%	3%	1,652,339	1,728,235
BUILDING MAINTENANCE	580,121	628,710	750,579	745,873	732,542	676,556	-10%	-8%	704,637	733,192
FLEET MAINTENANCE	617,755	581,853	657,480	631,134	641,423	679,588	3%	6%	715,582	725,743
PARKING OPERATIONS & MAINT.	698,507	657,990	688,203	688,951	663,254	770,468	12%	16%	777,296	720,400
STREET LIGHTING	324,160	298,119	332,765	335,234	311,001	334,411	0%	8%	350,475	365,889
<b>TOTAL PUBLIC WORKS</b>	<b>\$6,080,617</b>	<b>\$5,982,204</b>	<b>\$6,568,779</b>	<b>\$6,576,144</b>	<b>\$6,391,826</b>	<b>\$6,700,175</b>	<b>2%</b>	<b>5%</b>	<b>\$6,868,544</b>	<b>\$7,005,096</b>

**FY 2016 ADOPTED BUDGET**



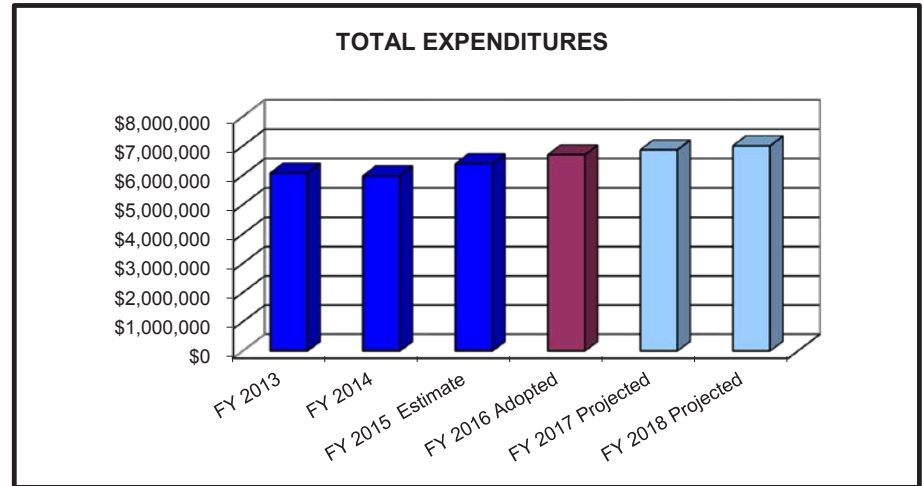
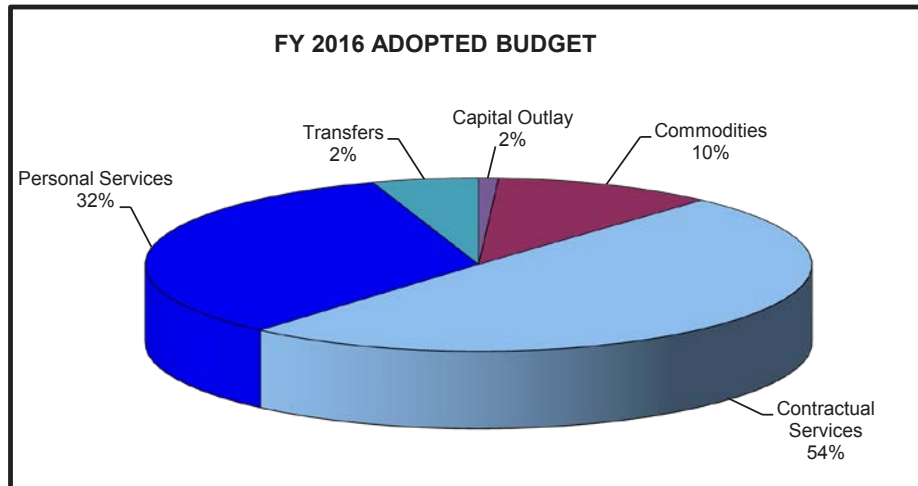
**TOTAL EXPENDITURES**





## SUMMARY OF EXPENDITURES BY CATEGORY

<b>DEPARTMENT: PUBLIC WORKS</b>						<b>FUND: GENERAL</b>				
<b>CATEGORY: ALL</b>						<b>PROGRAM ACCOUNTS: 1400-1409</b>				
PUBLIC WORKS DEPARTMENT - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$2,078,144	\$2,082,607	\$2,207,864	\$2,177,129	\$2,114,546	\$2,246,733	2%	6%	\$2,353,991	\$2,454,852
CONTRACTUAL SERVICES	2,986,349	3,008,738	3,255,782	3,310,562	3,219,565	3,325,083	2%	3%	3,338,695	3,341,294
COMMODITIES	603,757	543,504	745,364	710,684	675,396	718,825	-4%	6%	720,561	714,924
CAPITAL OUTLAY	131,917	72,193	59,500	77,500	82,050	64,450	8%	-21%	60,500	61,000
<b>TOTAL EXPENDITURES</b>	<b>5,800,167</b>	<b>5,707,042</b>	<b>6,268,510</b>	<b>6,275,875</b>	<b>6,091,557</b>	<b>6,355,091</b>	<b>1%</b>	<b>4%</b>	<b>6,473,747</b>	<b>6,572,070</b>
<b>TRANSFERS OUT</b>	<b>280,450</b>	<b>275,162</b>	<b>300,269</b>	<b>300,269</b>	<b>300,269</b>	<b>345,084</b>	<b>15%</b>	<b>15%</b>	<b>394,797</b>	<b>433,026</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$6,080,617</b>	<b>\$5,982,204</b>	<b>\$6,568,779</b>	<b>\$6,576,144</b>	<b>\$6,391,826</b>	<b>\$6,700,175</b>	<b>2%</b>	<b>5%</b>	<b>\$6,868,544</b>	<b>\$7,005,096</b>





## 10 GENERAL FUND - ENGINEERING

10X1401 ENGINEERING	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$392,461	\$376,155	\$434,673	\$378,673	\$362,517	\$448,382	3%	24%	\$466,317	\$484,969
1020000 OVERTIME	3,072	3,374	2,800	2,800	2,800	3,400	21%	21%	3,519	3,642
1030000 PART-TIME	21,788	19,910	17,000	17,000	27,500	13,500	-21%	-51%	13,838	14,183
1040000 MISCELLANEOUS	265	265	264	264	138	0	-100%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	31,059	30,076	35,170	31,170	29,952	35,975	2%	20%	37,414	38,910
1150000 DEFERRED COMPENSATION	0	3,077	5,000	5,000	5,000	5,000	100%	0%	5,000	5,000
1160000 PENSION PLAN	44,758	41,013	42,659	47,652	47,653	50,372	18%	6%	53,218	55,347
1180000 GROUP LIFE INS. PREMIUM	1,840	1,470	1,575	1,575	1,572	1,601	2%	2%	1,633	1,666
1190000 DENTAL HEALTH INSURANCE	3,591	4,131	4,501	2,401	2,102	3,584	-20%	71%	3,692	3,802
1200000 EMPLOYEE HEALTH CARE	40,757	37,653	40,980	33,980	29,044	45,948	12%	58%	49,164	52,606
1220000 REIMB-HRA DEDUCTIBLE	1,465	1,595	2,000	2,000	2,000	2,082	4%	4%	2,082	2,082
1960000 WORKERS' COMPENSATION	5,094	4,702	6,036	5,594	6,214	4,903	-19%	-21%	5,271	5,666
<b>TOTAL PERSONAL SERVICES</b>	<b>546,150</b>	<b>523,421</b>	<b>592,658</b>	<b>528,109</b>	<b>516,492</b>	<b>614,747</b>	<b>4%</b>	<b>19%</b>	<b>641,148</b>	<b>667,873</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE	473	622	620	620	775	912	47%	18%	930	949
2130000 TRAVEL & TRAINING	4,615	6,705	10,880	10,880	6,680	10,880	0%	63%	13,130	9,880
2150000 ADVERTISING	1,700	472	1,700	1,700	1,700	1,700	0%	0%	1,700	1,700
2160000 PRINTING AND PHOTOGRAPHY	713	1,021	1,750	1,750	1,250	1,750	0%	40%	1,750	1,750
2330000 TELEPHONE	20,399	29,156	27,054	27,054	21,420	18,920	-30%	-12%	19,475	20,050
2370000 MAINTENANCE & REPAIR EQUIP.	213	1,479	882	882	747	727	-18%	-3%	742	756
2550000 DUES & MEMBERSHIPS	1,448	681	1,676	1,676	1,607	1,680	0%	5%	1,670	1,755
2700000 CONTRACTUAL SERVICES	59,213	33,041	80,310	80,310	49,660	68,320	-15%	38%	68,732	69,157
4020000 RECYCLING COMMITTEE	-990	848	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
4040000 REFUSE COLLECTION	1,746,558	1,781,686	1,819,624	1,819,624	1,817,174	1,853,567	2%	2%	1,881,407	1,919,084
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,834,342</b>	<b>1,855,711</b>	<b>1,946,496</b>	<b>1,946,496</b>	<b>1,903,013</b>	<b>1,960,456</b>	<b>1%</b>	<b>3%</b>	<b>1,991,536</b>	<b>2,027,081</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,958	1,065	1,480	1,480	1,480	1,500	1%	1%	1,530	1,560
3020000 PUBLICATIONS	0	0	200	200	100	110	-45%	10%	112	115
3070000 OPERATING SUPPLIES & EQUIP.	1,106	410	550	550	1,633	2,250	309%	38%	550	1,250
3160000 CLOTHING & UNIFORMS	637	656	1,530	1,530	1,500	1,000	-35%	-33%	1,020	1,040
3210000 MEETINGS & RECEPTIONS	1,914	2,437	2,820	2,820	1,820	1,660	-41%	-9%	2,100	2,140
3220000 FOOD & BEVERAGE	172	0	516	516	500	500	-3%	0%	510	520
<b>TOTAL COMMODITIES</b>	<b>5,787</b>	<b>4,568</b>	<b>7,096</b>	<b>7,096</b>	<b>7,033</b>	<b>7,020</b>	<b>-1%</b>	<b>0%</b>	<b>5,822</b>	<b>6,625</b>

(continued)



<b>10X1401 ENGINEERING</b>	<b>FY 2013 ACTUAL</b>	<b>FY 2014 ACTUAL</b>	<b>FY 2015 BUDGET</b>	<b>FY 2015 AMENDED</b>	<b>FY 2015 ESTIMATED</b>	<b>FY 2016 ADOPTED</b>	<b>% 2016 TO 2015 BUDGET</b>	<b>% 2016 TO 2015 EST.</b>	<b>FY 2017 PROJECTED</b>	<b>FY 2018 PROJECTED</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	0	28,279	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>28,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,386,279</b>	<b>2,411,979</b>	<b>2,546,250</b>	<b>2,481,701</b>	<b>2,426,538</b>	<b>2,582,223</b>	<b>1%</b>	<b>6%</b>	<b>2,638,506</b>	<b>2,701,579</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	16,209	12,911	31,675	31,675	31,675	22,325	-30%	-30%	29,709	30,058
<b>TOTAL TRANSFERS OUT</b>	<b>16,209</b>	<b>12,911</b>	<b>31,675</b>	<b>31,675</b>	<b>31,675</b>	<b>22,325</b>	<b>-30%</b>	<b>-30%</b>	<b>29,709</b>	<b>30,058</b>
<b>TOTAL 1401 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$2,402,488</b>	<b>\$2,424,890</b>	<b>\$2,577,925</b>	<b>\$2,513,376</b>	<b>\$2,458,213</b>	<b>\$2,604,548</b>	<b>1%</b>	<b>6%</b>	<b>\$2,668,215</b>	<b>\$2,731,637</b>



## 10 GENERAL FUND - STREET MAINTENANCE

10X1403 STREET MAINTENANCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$633,887	\$607,737	\$608,125	\$608,125	\$591,273	\$603,162	-1%	2%	\$637,689	\$663,196
1020000 OVERTIME	25,575	44,260	29,000	53,420	42,620	34,220	18%	-20%	35,418	36,657
1030000 PART-TIME	19,620	26,320	49,000	43,100	43,100	49,000	0%	14%	50,225	51,481
1040000 MISCELLANEOUS	1,637	1,243	1,128	1,128	701	696	-38%	-1%	710	724
1140000 FICA - EMPLOYER PORTION	49,118	49,726	52,575	53,575	52,124	53,327	1%	2%	55,459	57,678
1160000 PENSION PLAN	67,180	59,045	59,682	66,669	66,669	69,840	17%	5%	72,633	75,539
1180000 GROUP LIFE INS. PREMIUM	2,374	2,255	2,294	2,294	2,292	2,326	1%	1%	2,373	2,420
1190000 DENTAL HEALTH INSURANCE	10,941	11,263	8,752	8,752	7,846	7,451	-15%	-5%	7,675	7,905
1200000 EMPLOYEE HEALTH CARE	92,569	90,701	85,852	85,852	85,741	86,886	1%	1%	92,968	99,476
1220000 REIMB-HRA DEDUCTIBLE	4,127	4,495	5,291	5,291	5,291	4,164	-21%	-21%	4,164	4,164
1960000 WORKERS' COMPENSATION	36,140	38,292	45,407	46,749	47,440	46,791	3%	-1%	50,300	54,073
<b>TOTAL PERSONAL SERVICES</b>	<b>943,168</b>	<b>935,337</b>	<b>947,106</b>	<b>974,955</b>	<b>945,097</b>	<b>957,863</b>	<b>1%</b>	<b>1%</b>	<b>1,009,614</b>	<b>1,053,313</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	5,411	5,271	5,990	5,990	5,490	6,490	8%	18%	6,490	6,490
2150000 ADVERTISING	0	0	250	250	250	250	0%	0%	250	250
2310000 WATER	11,515	9,065	24,696	14,696	10,696	15,137	-39%	42%	15,592	16,059
2350000 MAINTENANCE & REPAIR STRUCTURES	21,503	10,173	27,500	27,500	12,500	27,500	0%	120%	15,000	15,000
2370000 MAINTENANCE & REPAIR EQUIPMENT	636	0	0	0	0	0	0%	0%	0	0
2380000 MAINTENANCE & REPAIR - RADIO	430	0	0	0	0	0	0%	0%	1,000	1,000
2420000 RENTALS	1,522	2,032	4,000	14,600	4,000	2,500	-38%	-38%	2,500	2,500
2530000 LANDFILL CHARGES	3,028	3,579	4,500	4,500	4,500	4,500	0%	0%	4,500	4,500
2550000 DUES & MEMBERSHIPS	425	380	665	665	660	645	-3%	-2%	645	645
2700000 CONTRACTUAL SERVICES	8,102	14,810	32,100	87,780	84,556	109,815	242%	30%	76,175	82,995
2810000 REQUIRED TRAINING	685	500	800	800	600	1,000	25%	67%	1,000	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>53,257</b>	<b>45,810</b>	<b>100,501</b>	<b>156,781</b>	<b>123,252</b>	<b>167,837</b>	<b>67%</b>	<b>36%</b>	<b>123,152</b>	<b>130,439</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	946	1,074	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3020000 PUBLICATIONS	73	0	150	150	150	150	0%	0%	150	150
3160000 CLOTHING & UNIFORMS	6,034	5,606	5,900	5,900	5,900	5,900	0%	0%	5,900	5,900
3170000 AGRICULTURAL SUPPLIES	27,591	21,183	26,000	38,000	41,000	51,900	100%	27%	44,200	35,450
3190000 HARDWARE & HAND TOOLS	6,787	5,914	6,000	6,000	11,200	6,000	0%	-46%	6,000	6,000
3200000 MEDICAL SUPPLIES	750	421	900	900	900	900	0%	0%	900	900
3210000 MEETINGS & RECEPTIONS	939	1,246	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3250000 STREET MAINTENANCE MATERIALS	19,347	16,031	25,000	20,000	20,000	20,000	-20%	0%	20,000	17,500
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	19,796	10,881	12,500	12,500	3,000	12,500	0%	317%	12,500	12,500

(continued)

<b>10X1403</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>% 2016 TO</b>	<b>% 2016 TO</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>STREET MAINTENANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>2015 BUDGET</b>	<b>2015 EST.</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
3270000 LUMBER & WOOD PRODUCTS	326	540	1,200	3,400	1,200	1,200	0%	0%	1,200	1,200
3280000 PAINTS & PAINTING SUPPLIES	12,126	8,968	12,500	10,000	10,000	12,500	0%	25%	12,500	12,500
3280001 PAINT-TRAFFIC CONTROL	3,892	4,882	5,000	8,600	5,000	5,000	0%	0%	5,000	5,000
3300000 STEEL, IRON & METAL PRODUCTS	2,928	3,364	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
3400000 SNOW & ICE CONTROL MATERIALS	36,179	49,267	126,750	132,070	130,874	94,200	-26%	-28%	94,200	94,200
3460000 EMERGENCY CREW MEALS	988	1,187	1,000	1,000	500	1,000	0%	100%	1,000	1,000
3600000 STREET FURNITURE & TRASH CONTAINERS	21,367	9,912	10,000	10,000	6,000	10,000	0%	67%	10,000	10,000
3640000 TRAFFIC CONTROL SIGNS	13,314	11,712	8,500	8,500	8,500	8,500	0%	0%	8,500	8,500
<b>TOTAL COMMODITIES</b>	<b>173,383</b>	<b>152,188</b>	<b>247,400</b>	<b>263,020</b>	<b>250,224</b>	<b>235,750</b>	<b>-5%</b>	<b>-6%</b>	<b>228,050</b>	<b>216,800</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMPROVEMENTS	11,742	0	0	0	0	0	0%	0%	0	0
5030000 CAPITAL OUTLAY	38,672	25,153	25,000	25,000	25,000	25,000	0%	0%	25,000	25,000
5060000 BUILDING TOOLS, SHOP & CONSTR. EQP.	6,551	0	0	0	0	4,950	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>56,965</b>	<b>25,153</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>29,950</b>	<b>20%</b>	<b>20%</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL EXPENDITURES</b>	<b>1,226,774</b>	<b>1,158,488</b>	<b>1,320,007</b>	<b>1,419,756</b>	<b>1,343,573</b>	<b>1,391,400</b>	<b>5%</b>	<b>4%</b>	<b>1,385,816</b>	<b>1,425,552</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	230,813	232,154	241,820	241,820	241,820	243,204	1%	1%	266,523	302,683
<b>TOTAL TRANSFERS OUT</b>	<b>230,813</b>	<b>232,154</b>	<b>241,820</b>	<b>241,820</b>	<b>241,820</b>	<b>243,204</b>	<b>1%</b>	<b>1%</b>	<b>266,523</b>	<b>302,683</b>
<b>TOTAL 1403 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$1,457,587</b>	<b>\$1,390,642</b>	<b>\$1,561,827</b>	<b>\$1,661,576</b>	<b>\$1,585,393</b>	<b>\$1,634,604</b>	<b>5%</b>	<b>3%</b>	<b>\$1,652,339</b>	<b>\$1,728,235</b>



# 10 GENERAL FUND - BUILDING MAINTENANCE

10X1404	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
BUILDING MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$84,120	\$139,332	\$142,824	\$142,824	\$142,804	\$145,445	2%	2%	\$151,263	\$157,313
1020000 OVERTIME	880	1,664	4,500	4,500	4,000	4,000	-11%	0%	4,140	4,285
1040000 MISCELLANEOUS	169	169	168	168	169	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	6,440	10,620	11,283	11,283	11,207	11,445	1%	2%	11,903	12,379
1160000 PENSION PLAN	8,652	13,261	14,017	15,658	15,658	16,599	18%	6%	17,263	17,953
1180000 GROUP LIFE INS. PREMIUM	299	481	530	530	528	538	2%	2%	549	560
1190000 DENTAL HEALTH INSURANCE	864	1,989	1,691	1,691	1,364	1,363	-19%	0%	1,404	1,446
1200000 EMPLOYEE HEALTH CARE	8,015	12,716	13,443	13,443	13,215	13,797	3%	4%	14,763	15,796
1220000 REIMB-HRA DEDUCTIBLE	305	332	391	391	391	1,041	166%	166%	1,041	1,041
1960000 WORKERS' COMPENSATION	2,411	4,374	5,191	5,344	5,344	5,265	1%	-1%	5,660	6,084
<b>TOTAL PERSONAL SERVICES</b>	<b>112,154</b>	<b>184,938</b>	<b>194,038</b>	<b>195,832</b>	<b>194,680</b>	<b>199,661</b>	<b>3%</b>	<b>3%</b>	<b>208,157</b>	<b>217,032</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	361	525	1,500	1,500	3,000	4,500	200%	50%	4,600	4,700
2300000 NATURAL GAS	58,627	62,561	67,350	65,350	65,350	45,850	-32%	-30%	47,200	49,200
2310000 WATER	14,982	17,384	17,570	17,570	17,570	17,370	-1%	-1%	17,920	18,470
2320000 ELECTRICITY	220,056	214,547	226,600	220,600	220,600	184,200	-19%	-17%	195,900	207,400
2340000 SEWER SERVICE CHARGE	7,035	5,282	7,210	7,210	7,210	7,420	3%	3%	8,320	9,320
2350000 BUILDING MAINTENANCE	70,275	60,758	78,710	85,210	77,650	27,640	-65%	-64%	28,130	28,620
2370000 MAINTENANCE & REPAIR EQUIPMENT	-965	140	310	310	800	48,450	15529%	5956%	49,500	50,550
2420000 RENTALS	0	0	310	310	300	310	0%	3%	320	330
2550000 DUES & MEMBERSHIPS	0	0	375	375	375	375	0%	0%	375	380
2700000 CONTRACTUAL SERVICES	60,108	58,039	90,945	90,945	81,656	83,649	-8%	2%	85,235	86,815
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>430,479</b>	<b>419,236</b>	<b>490,880</b>	<b>489,380</b>	<b>474,511</b>	<b>419,764</b>	<b>-14%</b>	<b>-12%</b>	<b>437,500</b>	<b>455,785</b>
<b>COMMODITIES</b>										
3050000 MEETINGS & RECEPTIONS/COFFEE	0	0	400	400	0	0	-100%	0%	0	0
3070000 OPERATING SUPPLIES & EQUIP.	11,383	11,512	32,010	4,010	9,500	0	-100%	-100%	0	0
3140000 CLEANING & JANITORIAL SUPPLIES	0	0	0	0	0	9,200	100%	100%	9,400	9,600
3160000 CLOTHING & UNIFORMS	423	492	900	900	900	900	0%	0%	900	900
3190000 HAND TOOLS	0	0	0	0	0	1,020	100%	100%	1,040	1,060
3220000 FOOD & BEVERAGE	0	0	0	0	400	400	100%	0%	400	400
3360000 BUILDING MAINTENANCE PARTS	3,208	5,175	6,200	11,200	11,200	11,500	85%	3%	11,800	12,100
<b>TOTAL COMMODITIES</b>	<b>15,014</b>	<b>17,179</b>	<b>39,510</b>	<b>16,510</b>	<b>22,000</b>	<b>23,020</b>	<b>-42%</b>	<b>5%</b>	<b>23,540</b>	<b>24,060</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMP.	19,297	4,858	20,000	38,000	35,200	20,000	0%	-43%	20,000	20,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>19,297</b>	<b>4,858</b>	<b>20,000</b>	<b>38,000</b>	<b>35,200</b>	<b>20,000</b>	<b>0%</b>	<b>-43%</b>	<b>20,000</b>	<b>20,000</b>
<b>TOTAL EXPENDITURES</b>	<b>576,944</b>	<b>626,211</b>	<b>744,428</b>	<b>739,722</b>	<b>726,391</b>	<b>662,445</b>	<b>-11%</b>	<b>-9%</b>	<b>689,197</b>	<b>716,877</b>
<b>TRANSFERS OUT</b>										
9260000 TRANSFER OUT FOR INTERFUND ADVANCE	0	0	0	0	0	10,159	100%	100%	10,159	10,159
9270000 TRANSFER TO EQUIPMENT FUND	3,177	2,499	6,151	6,151	6,151	3,952	-36%	-36%	5,281	6,156
<b>TOTAL TRANSFERS OUT</b>	<b>3,177</b>	<b>2,499</b>	<b>6,151</b>	<b>6,151</b>	<b>6,151</b>	<b>14,111</b>	<b>129%</b>	<b>129%</b>	<b>15,440</b>	<b>16,315</b>
<b>TOTAL 1404 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$580,121</b>	<b>\$628,710</b>	<b>\$750,579</b>	<b>\$745,873</b>	<b>\$732,542</b>	<b>\$676,556</b>	<b>-10%</b>	<b>-8%</b>	<b>\$704,637</b>	<b>\$733,192</b>



## 10 GENERAL FUND - FLEET MAINTENANCE

10X1405 FLEET MAINTENANCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$190,236	\$163,030	\$167,226	\$167,226	\$159,510	\$166,717	0%	5%	\$173,386	\$180,321
1020000 OVERTIME	2,999	1,901	3,500	3,500	3,500	3,500	0%	0%	3,623	3,749
1040000 MISCELLANEOUS	337	94	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	15,021	12,141	12,678	12,678	12,430	13,022	3%	5%	13,542	14,084
1160000 PENSION PLAN	25,284	17,732	16,412	18,333	18,333	19,026	16%	4%	19,788	20,579
1180000 GROUP LIFE INS. PREMIUM	844	643	597	597	600	613	3%	2%	625	638
1190000 DENTAL HEALTH INSURANCE	2,424	2,131	1,691	1,691	1,728	1,761	4%	2%	1,814	1,868
1200000 EMPLOYEE HEALTH CARE	17,128	18,776	20,462	20,462	19,667	21,000	3%	7%	22,470	24,043
1220000 REIMB-HRA DEDUCTIBLE	785	855	1,010	1,010	1,010	1,041	3%	3%	1,041	1,041
1960000 WORKERS' COMPENSATION	6,457	4,475	4,489	4,622	4,622	4,932	10%	7%	5,302	5,700
<b>TOTAL PERSONAL SERVICES</b>	<b>261,514</b>	<b>221,778</b>	<b>228,065</b>	<b>230,119</b>	<b>221,400</b>	<b>231,612</b>	<b>2%</b>	<b>5%</b>	<b>241,591</b>	<b>252,023</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2130000 TRAVEL & TRAINING	0	977	1,200	1,200	200	6,000	400%	2900%	1,200	6,000
2160000 PRINTING AND PHOTOGRAPHY	370	571	750	750	500	500	-33%	0%	500	500
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,217	0	2,600	2,600	24,600	1,600	-38%	-93%	13,750	1,900
2550000 DUES & MEMBERSHIPS	475	479	480	480	489	489	2%	0%	510	510
2600000 LAUNDRY & DRY CLEANING	0	0	2,437	2,437	2,437	2,510	3%	3%	2,585	2,663
2700000 CONTRACTUAL SERVICES	29,886	25,496	33,850	33,850	31,700	38,200	13%	21%	38,200	38,500
2810000 CERTIFICATIONS	0	100	11,100	11,100	11,450	11,450	3%	0%	11,450	11,450
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>31,948</b>	<b>27,623</b>	<b>52,417</b>	<b>52,417</b>	<b>71,376</b>	<b>60,749</b>	<b>16%</b>	<b>-15%</b>	<b>68,195</b>	<b>61,523</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	299	534	400	400	400	400	0%	0%	400	400
3020000 PUBLICATIONS	0	0	100	100	0	100	0%	100%	100	100
3070000 OPERATING SUPPLIES & EQUIP.	16,876	6,850	10,750	10,750	10,349	6,600	-39%	-36%	5,500	5,500
3100000 GAS, OIL & LUBRICANTS	195,477	215,505	258,000	229,600	221,000	256,635	-1%	16%	256,635	256,635
3110000 EQUIPMENT PARTS	96,288	99,566	100,800	100,800	95,600	105,840	5%	11%	111,132	116,688
3160000 CLOTHING & UNIFORMS	570	592	600	600	600	600	0%	0%	600	600
3190000 HAND TOOLS	0	0	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
3200000 MEDICAL SUPPLIES	0	163	350	350	350	350	0%	0%	350	350
<b>TOTAL COMMODITIES</b>	<b>309,510</b>	<b>323,210</b>	<b>373,000</b>	<b>344,600</b>	<b>330,299</b>	<b>372,525</b>	<b>0%</b>	<b>13%</b>	<b>376,717</b>	<b>382,273</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	0	0	0	0	14,350	0	0%	-100%	0	0
5060000 TOOLS, SHOP & CONSTR. EQUIP.	2,485	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,485</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,350</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>605,458</b>	<b>572,611</b>	<b>653,482</b>	<b>627,136</b>	<b>637,425</b>	<b>664,886</b>	<b>2%</b>	<b>4%</b>	<b>686,503</b>	<b>695,819</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	12,297	9,242	3,998	3,998	3,998	14,702	268%	268%	29,079	29,924
<b>TOTAL TRANSFERS OUT</b>	<b>12,297</b>	<b>9,242</b>	<b>3,998</b>	<b>3,998</b>	<b>3,998</b>	<b>14,702</b>	<b>268%</b>	<b>268%</b>	<b>29,079</b>	<b>29,924</b>
<b>TOTAL 1405 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$617,755</b>	<b>\$581,853</b>	<b>\$657,480</b>	<b>\$631,134</b>	<b>\$641,423</b>	<b>\$679,588</b>	<b>3%</b>	<b>6%</b>	<b>\$715,582</b>	<b>\$725,743</b>



# 10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE

10X1406	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$57,420	\$58,204	\$59,672	\$59,672	\$59,219	\$60,290	1%	2%	\$62,701	\$65,210
1020000 OVERTIME	317	1,630	3,500	3,500	2,500	2,500	-29%	0%	2,588	2,678
1030000 PART-TIME	2,652	3,972	4,080	4,080	4,080	4,080	0%	0%	4,182	4,287
1040000 MISCELLANEOUS	169	169	168	168	169	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	4,418	4,661	5,158	5,158	5,030	5,128	-1%	2%	5,334	5,547
1160000 PENSION PLAN	6,038	5,620	5,856	6,542	6,542	6,881	18%	5%	7,156	7,442
1180000 GROUP LIFE INS. PREMIUM	212	212	227	227	228	226	0%	-1%	231	235
1190000 DENTAL HEALTH INSURANCE	903	985	895	895	1,000	985	10%	-2%	1,015	1,045
1200000 EMPLOYEE HEALTH CARE	9,557	10,084	11,500	11,500	11,407	11,802	3%	3%	12,628	13,512
1220000 REIMB-HRA DEDUCTIBLE	358	391	459	459	459	347	-24%	-24%	347	347
1960000 WORKERS' COMPENSATION	2,151	1,892	2,095	2,157	2,157	2,015	-4%	-7%	2,166	2,329
<b>TOTAL PERSONAL SERVICES</b>	<b>84,196</b>	<b>87,820</b>	<b>93,610</b>	<b>94,358</b>	<b>92,791</b>	<b>94,422</b>	<b>1%</b>	<b>2%</b>	<b>98,519</b>	<b>102,807</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL AND TRAINING	0	0	1,000	1,000	140	1,200	20%	757%	1,200	1,200
2160000 PRINTING AND PHOTOGRAPHY	120	846	975	975	975	975	0%	0%	1,000	1,025
2320000 ELECTRICITY	825	815	765	765	765	788	3%	3%	827	869
2340000 SEWER SERVICE CHARGE	396	385	0	0	600	620	100%	3%	680	760
2370000 MAINTENANCE & REPAIR EQUIP.	98	30	1,000	1,000	1,000	11,900	1090%	1090%	20,075	20,075
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	29,508	39,997	40,600	40,600	43,500	43,800	8%	1%	45,684	48,900
2700000 CONTRACTUAL SERVICES	29,559	18,137	24,484	24,484	12,024	17,524	-28%	46%	20,409	22,569
2700002 ST. LOUIS COUNTY DR/SHAW PARK DR	63,694	62,713	64,000	64,000	62,500	64,000	0%	2%	65,300	66,600
2700003 CONTRACTUAL SERV. - BONHOMME	146,177	158,076	156,610	156,610	148,600	194,320	24%	31%	175,950	181,750
8100000 STL.CO. BOND-SHAW PARK DR. GARAGE	230,808	230,808	230,809	230,809	230,809	230,809	0%	0%	230,809	160,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>525,184</b>	<b>535,807</b>	<b>544,243</b>	<b>544,243</b>	<b>524,913</b>	<b>589,936</b>	<b>8%</b>	<b>12%</b>	<b>585,934</b>	<b>527,748</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	3,143	3,542	4,500	4,500	4,500	4,500	0%	0%	4,820	5,172
3070000 OPERATING SUPPLIES & EQUIPMENT	6,182	6,786	6,350	6,350	8,550	9,350	47%	9%	12,300	7,950
3160000 CLOTHING & UNIFORMS	401	224	400	400	400	400	0%	0%	425	425
3170000 AGRICULTURAL SUPPLIES	6,505	3,462	6,000	6,000	6,000	6,000	0%	0%	6,000	6,000
3190000 HARDWARE & HAND TOOLS	823	613	750	750	750	750	0%	0%	750	750
3250000 ASPHALT & ASPHALT PRODUCTS	2,808	592	3,000	3,000	3,000	3,500	17%	17%	4,000	4,500
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	3,358	0	2,813	2,813	2,813	2,813	0%	0%	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	2,373	1,942	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
3300000 STEEL, IRON & METAL PRODUCTS	1,776	1,917	1,825	1,825	1,825	1,670	-8%	-8%	1,670	1,670
3340000 PARKING METER & TRAFFIC COUNTERS	3,356	0	0	0	0	0	0%	0%	0	0

(continued)

<b>10X1406</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>% 2016 TO</b>	<b>% 2016 TO</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>PARKING OPERATIONS &amp; MAINTENANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>2015 BUDGET</b>	<b>2015 EST.</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
3380000 ELECTRICAL SUPPLIES	20	983	1,500	1,500	1,500	1,000	-33%	-33%	1,000	1,000
3390000 SIGN FABRICATION & ERECTION	968	2,696	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
3400000 OTHER OPERATING SUPPLIES	3,107	1,164	0	0	0	0	0%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>34,820</b>	<b>23,921</b>	<b>33,138</b>	<b>33,138</b>	<b>35,338</b>	<b>35,983</b>	<b>9%</b>	<b>2%</b>	<b>39,778</b>	<b>36,280</b>
<b><u>CAPITAL OUTLAY</u></b>										
5020000 BUILDINGS, STRUCTURES & IMP.	1,962	6,090	7,500	7,500	7,500	7,500	0%	0%	8,000	8,000
5060000 MACHINERY & EQUIPMENT	46,663	0	0	0	0	0	0%	0%	0	0
6110000 PARKING LOT RESURFACING	2,041	0	7,000	7,000	0	7,000	0%	100%	7,500	8,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>50,666</b>	<b>6,090</b>	<b>14,500</b>	<b>14,500</b>	<b>7,500</b>	<b>14,500</b>	<b>0%</b>	<b>93%</b>	<b>15,500</b>	<b>16,000</b>
<b>TOTAL EXPENDITURES</b>	<b>694,866</b>	<b>653,638</b>	<b>685,491</b>	<b>686,239</b>	<b>660,542</b>	<b>734,841</b>	<b>7%</b>	<b>11%</b>	<b>739,731</b>	<b>682,835</b>
<b><u>TRANSFERS OUT</u></b>										
9260000 TRANSFER OUT FOR INTERFUND ADVANCE	0	0	0	0	0	33,567	100%	100%	33,567	33,567
9270000 TRANSFER TO EQUIPMENT FUND	3,641	4,352	2,712	2,712	2,712	2,060	-24%	-24%	3,998	3,998
<b>TOTAL TRANSFERS OUT</b>	<b>3,641</b>	<b>4,352</b>	<b>2,712</b>	<b>2,712</b>	<b>2,712</b>	<b>35,627</b>	<b>1214%</b>	<b>1214%</b>	<b>37,565</b>	<b>37,565</b>
<b>TOTAL 1406 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$698,507</b>	<b>\$657,990</b>	<b>\$688,203</b>	<b>\$688,951</b>	<b>\$663,254</b>	<b>\$770,468</b>	<b>12%</b>	<b>16%</b>	<b>\$777,296</b>	<b>\$720,400</b>



# 10 GENERAL FUND - STREET LIGHTING

10X1409	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
STREET LIGHTING	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$93,356	\$96,112	\$101,334	\$101,334	\$100,228	\$102,946	2%	3%	\$107,064	\$111,346
1020000 OVERTIME	986	3,210	3,000	3,000	2,500	2,500	-17%	0%	2,588	2,678
1040000 MISCELLANEOUS	265	265	264	264	264	264	0%	0%	269	275
1140000 FICA - EMPLOYER PORTION	7,050	7,700	8,002	8,002	7,853	8,087	1%	3%	8,410	8,747
1160000 PENSION PLAN	9,904	9,262	9,945	11,109	11,109	11,749	18%	6%	12,219	12,707
1180000 GROUP LIFE INS. PREMIUM	338	340	376	376	372	380	1%	2%	387	395
1190000 DENTAL HEALTH INSURANCE	1,383	544	1,790	1,790	954	985	-45%	3%	1,015	1,045
1200000 EMPLOYEE HEALTH CARE	11,291	5,625	19,821	19,821	12,746	13,677	-31%	7%	14,634	15,659
1220000 REIMB-HRA DEDUCTIBLE	717	781	919	919	919	694	-24%	-24%	694	694
1960000 WORKERS' COMPENSATION	5,673	5,474	6,936	7,141	7,141	7,146	3%	0%	7,682	8,258
<b>TOTAL PERSONAL SERVICES</b>	<b>130,963</b>	<b>129,313</b>	<b>152,387</b>	<b>153,756</b>	<b>144,086</b>	<b>148,428</b>	<b>-3%</b>	<b>3%</b>	<b>154,962</b>	<b>161,804</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2320000 ELECTRICITY - STREET LIGHTING	81,150	85,467	85,170	85,170	85,170	87,725	3%	3%	92,111	96,717
2320001 ELECTRICITY - TRAFFIC SIGNALS	25,415	31,890	28,955	28,955	28,955	29,824	3%	3%	31,315	32,881
2370000 MAINTENANCE & REPAIR EQUIP.	0	1,978	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
2700000 CONTRACTUAL SERVICES	4,573	5,216	5,120	5,120	6,375	6,792	33%	7%	6,952	7,120
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>111,138</b>	<b>124,551</b>	<b>121,245</b>	<b>121,245</b>	<b>122,500</b>	<b>126,341</b>	<b>4%</b>	<b>3%</b>	<b>132,378</b>	<b>138,718</b>
<b><u>COMMODITIES</u></b>										
3190000 HARDWARE & HAND TOOLS	468	557	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	0	508	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3380000 LIGHTING SYSTEMS PARTS	59,922	15,984	37,170	38,270	24,452	36,175	-3%	48%	37,984	39,883
3430000 DOWNTOWN AREA HOLIDAY LIGHTING	4,853	5,389	6,050	6,050	4,050	6,352	5%	57%	6,670	7,003
<b>TOTAL COMMODITIES</b>	<b>65,243</b>	<b>22,438</b>	<b>45,220</b>	<b>46,320</b>	<b>30,502</b>	<b>44,527</b>	<b>-2%</b>	<b>46%</b>	<b>46,654</b>	<b>48,886</b>
<b><u>CAPITAL OUTLAY</u></b>										
5060000 BUILDING TOOLS, SHOP & CONSTR. EQP.	2,504	7,813	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,504</b>	<b>7,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>309,847</b>	<b>284,115</b>	<b>318,852</b>	<b>321,321</b>	<b>297,088</b>	<b>319,296</b>	<b>0%</b>	<b>7%</b>	<b>333,994</b>	<b>349,408</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	14,313	14,004	13,913	13,913	13,913	15,115	9%	9%	16,481	16,481
<b>TOTAL TRANSFERS OUT</b>	<b>14,313</b>	<b>14,004</b>	<b>13,913</b>	<b>13,913</b>	<b>13,913</b>	<b>15,115</b>	<b>9%</b>	<b>9%</b>	<b>16,481</b>	<b>16,481</b>
<b>TOTAL 1409 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$324,160</b>	<b>\$298,119</b>	<b>\$332,765</b>	<b>\$335,234</b>	<b>\$311,001</b>	<b>\$334,411</b>	<b>0%</b>	<b>8%</b>	<b>\$350,475</b>	<b>\$365,889</b>





## DEPARTMENT OF PARKS AND RECREATION

<b>Funded Staffing</b>			
	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b><u>Recreation</u></b>			
Director of Parks & Recreation	1	1	1
Recreation Manager	1	1	1
Recreation Assistant-Administration	1	1	1
Recreation Supervisor-Sports	1	1	1
Event Specialist	0.75	0	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
<b>Total Recreation</b>	<b>6</b>	<b>5.25</b>	<b>5.25</b>
<b><u>Park Operations</u></b>			
Parks Superintendent	1	1	1
Parks Supervisor	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	3	3	3
<b>Total Park Operations</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b><u>Clayton Century Foundation</u></b>			
Community Resource Coordinator	0.5	0.5	0.5
<b>Total Clayton Century Foundation</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Total Parks &amp; Recreation</b>	<b>13.5</b>	<b>12.75</b>	<b>12.75</b>

### **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.

#### **Park Operations**

The Parks program is responsible for providing effective and efficient maintenance services for park grounds, recreational facilities, park equipment and vehicles, park landscaping services, 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):**

<b>Category</b>	<b>Measure</b>	<b>2012 Actual</b>	<b>2013 Actual</b>	<b>2014 Goal</b>	<b>2014 Actual</b>	<b>2015 Goal</b>	<b>2016 Goal</b>
Customer	% of residents rating overall satisfaction as good or better	92%	92%	95%	95%	95%	95%
Financial	Cost of park maintenance per acre maintained	\$10,211	\$10,003	\$8,500	\$9,780	\$8,500	\$8,500
	% operating cost recovery for recreation facilities	93%	97%	90%	94%	90%	90%
Process	% of registrants per total capacity of recreation programs	75%	73%	75%	74%	75%	75%
	Acres properly maintained (per park inspection index)	85%	83%	84%	84%	85%	85%
	% households with one or more recreation pass holders	30%	30%	30%	29%	30%	30%
People	Average annual training hours per full-time equivalent employees	34	30	30	24	30	30
	Employee Engagement Index (actual results)	4.05	--	4.25	4.15	--	4.10

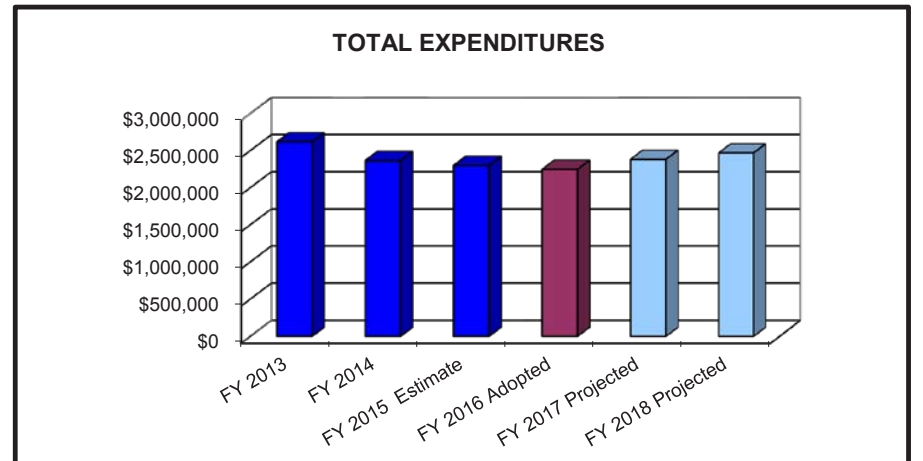
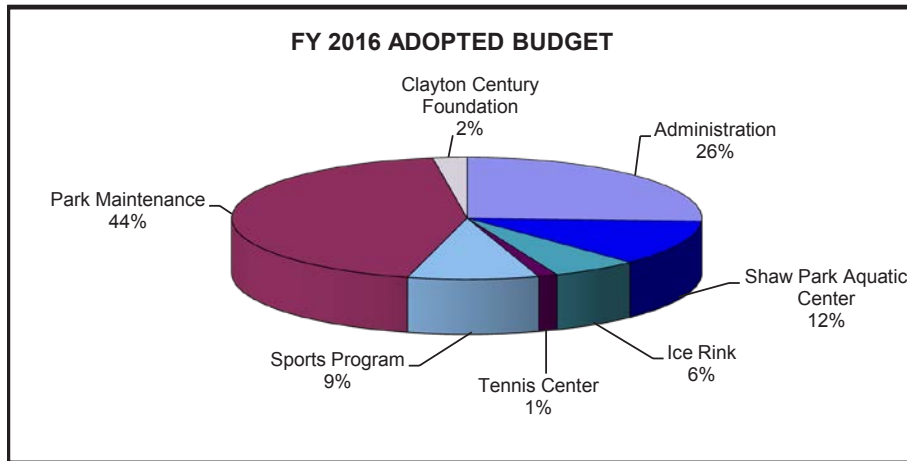
Find more information about the Parks & Recreation Department at [http://www.claytonmo.gov/Government/Departments/Parks\\_and\\_Recreation.htm](http://www.claytonmo.gov/Government/Departments/Parks_and_Recreation.htm).





## SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: PARKS & RECREATION	FUND: GENERAL									
PROGRAM: ALL	PROGRAM ACCOUNTS: 1601-1613 & 1502-1503									
PARKS & RECREATION DEPARTMENT - BY PROGRAM	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
P&R ADMINISTRATION	\$860,687	\$725,523	\$668,841	\$670,245	\$678,540	\$579,226	-13%	-15%	\$612,059	\$629,490
SHAW PARK AQUATIC CENTER	250,352	279,665	264,362	264,524	269,542	272,113	3%	1%	284,717	296,807
ICE RINK	112,623	106,775	129,699	104,731	96,430	132,134	2%	37%	135,992	139,849
TENNIS CENTER	43,199	42,702	52,750	52,750	38,300	29,830	-43%	-22%	31,850	32,870
SPORTS PROGRAMS	204,118	214,500	222,382	222,447	194,958	201,605	-9%	3%	210,017	211,219
PARK OPERATIONS	1,020,719	949,532	955,657	942,735	972,723	979,262	2%	1%	1,051,814	1,101,667
CLAYTON CENTURY FOUNDATION	48,853	46,331	50,631	50,939	50,698	52,715	4%	4%	54,685	56,737
HANLEY HOUSE	23,979	0	0	0	0	0	0%	0%	0	0
CONCESSIONS	785	0	0	0	0	0	0%	0%	0	0
TASTE OF CLAYTON	53,383	0	0	0	0	0	0%	0%	0	0
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$2,618,696</b>	<b>\$2,365,028</b>	<b>\$2,344,322</b>	<b>\$2,308,371</b>	<b>\$2,301,191</b>	<b>\$2,246,885</b>	<b>-4%</b>	<b>-2%</b>	<b>\$2,381,134</b>	<b>\$2,468,639</b>





## SUMMARY OF EXPENDITURES BY CATEGORY

**DEPARTMENT: PARKS & RECREATION**

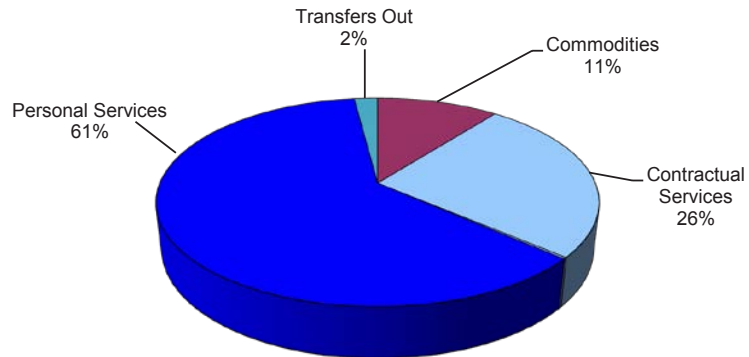
**FUND: GENERAL**

**CATEGORY: ALL**

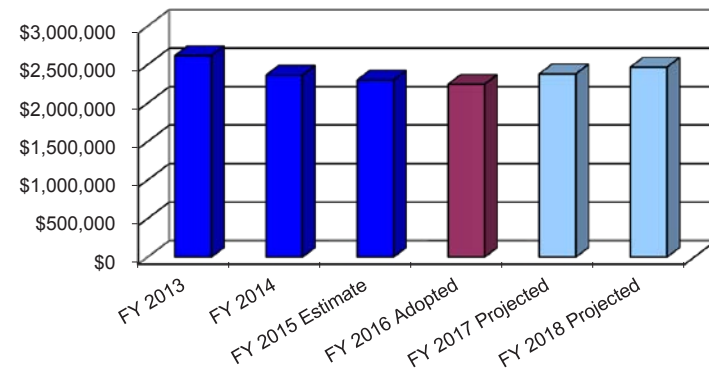
**PROGRAM ACCOUNTS: 1601-1613 & 1502 & 1503**

PARKS & RECREATION DEPARTMENT - BY CATEGORY	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$1,411,691	\$1,344,111	\$1,334,599	\$1,326,148	\$1,326,397	\$1,381,824	4%	4%	\$1,450,723	\$1,506,724
CONTRACTUAL SERVICES	820,134	693,278	697,039	669,539	652,533	575,880	105%	55%	600,108	614,172
COMMODITIES	297,697	248,301	258,950	258,950	268,527	238,330	-73%	-119%	261,330	260,690
CAPITAL OUTLAY	24,017	15,816	0	0	0	5,200	100%	100%	0	15,400
<b>TOTAL EXPENDITURES</b>	<b>2,553,540</b>	<b>2,301,506</b>	<b>2,290,588</b>	<b>2,254,637</b>	<b>2,247,457</b>	<b>2,201,234</b>	<b>136%</b>	<b>40%</b>	<b>2,312,161</b>	<b>2,396,986</b>
<b>TRANSFERS OUT</b>	<b>65,156</b>	<b>63,522</b>	<b>53,734</b>	<b>53,734</b>	<b>53,734</b>	<b>45,651</b>	<b>78%</b>	<b>78%</b>	<b>68,973</b>	<b>71,653</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$2,618,696</b>	<b>\$2,365,028</b>	<b>\$2,344,322</b>	<b>\$2,308,371</b>	<b>\$2,301,191</b>	<b>\$2,246,885</b>	<b>-4%</b>	<b>-2%</b>	<b>\$2,381,134</b>	<b>\$2,468,639</b>

**FY 2016 ADOPTED BUDGET**



**TOTAL EXPENDITURES**





## 10 GENERAL FUND - PARKS & RECREATION ADMINISTRATION

10X1601 P&R ADMINISTRATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$332,893	\$355,187	\$323,195	\$323,195	\$326,156	\$336,879	4%	3%	\$350,354	\$364,368
1030000 PART-TIME	17,651	11,177	9,565	9,565	7,565	5,280	-45%	-30%	10,332	10,590
1040000 MISCELLANEOUS	0	0	0	0	107	0	0%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	25,915	27,505	25,456	25,456	25,446	26,185	3%	3%	27,604	28,708
1160000 PENSION PLAN	42,229	35,505	31,719	35,432	35,432	38,446	21%	9%	39,984	41,583
1180000 GROUP LIFE INS. PREMIUM	1,395	1,240	1,164	1,164	1,164	1,213	4%	4%	1,237	1,262
1190000 DENTAL HEALTH INSURANCE	3,267	2,925	2,960	2,960	1,740	2,073	-30%	19%	2,135	2,199
1200000 EMPLOYEE HEALTH CARE	29,393	25,615	23,073	23,073	27,876	25,520	11%	-8%	27,306	29,218
1220000 REIMB-HRA DEDUCTIBLE	1,325	1,444	1,699	1,699	1,699	1,909	12%	12%	1,909	1,909
1960000 WORKERS' COMPENSATION	8,272	6,400	6,477	6,668	6,668	7,601	17%	14%	8,171	8,784
<b>TOTAL PERSONAL SERVICES</b>	<b>462,339</b>	<b>466,998</b>	<b>425,308</b>	<b>429,212</b>	<b>433,853</b>	<b>445,106</b>	<b>5%</b>	<b>3%</b>	<b>469,032</b>	<b>488,621</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE - NEWSLETTER	11,541	9,078	12,100	12,100	12,085	10,050	-17%	-17%	10,233	10,317
2130000 TRAVEL & TRAINING	8,627	7,785	11,200	8,700	8,300	9,800	-13%	18%	12,000	9,800
2150000 ADVERTISING	5,779	4,672	4,000	4,000	4,400	4,400	10%	0%	4,400	4,400
2160000 PRINTING AND PHOTOGRAPHY	6,451	4,656	4,325	4,325	4,300	4,325	0%	1%	4,325	4,325
2170000 PUBLICATIONS	10,843	9,437	11,375	11,375	9,621	7,850	-31%	-18%	9,029	9,312
2330000 TELEPHONE	14,060	11,433	9,633	9,633	12,865	13,980	45%	9%	14,315	14,635
2370000 MAINTENANCE & REPAIR EQUIP.	905	1,418	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
2550000 DUES & MEMBERSHIPS	3,007	1,587	3,535	3,535	3,462	3,055	-14%	-12%	4,390	3,140
2690000 BANKING & CREDIT CARD FEES	22,041	22,988	25,000	25,000	25,500	27,000	8%	6%	27,000	28,000
2700000 CONTRACTUAL SERVICES	31,622	13,900	22,000	22,000	22,000	13,500	-39%	-39%	13,500	13,500
2700400 CONTRIBUTION TO CRSWC	200,000	123,064	100,000	100,000	100,000	0	-100%	-100%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>314,878</b>	<b>210,018</b>	<b>204,368</b>	<b>201,868</b>	<b>203,733</b>	<b>95,160</b>	<b>-53%</b>	<b>-53%</b>	<b>100,392</b>	<b>98,629</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	6,484	3,138	6,745	6,745	6,940	6,195	-8%	-11%	7,050	7,250
3070000 OPERATING SUPPLIES & EQUIP.	72,363	43,345	28,800	28,800	30,410	30,145	5%	-1%	32,045	32,050
3160000 CLOTHING & UNIFORMS	1,493	400	800	800	784	400	-50%	-49%	1,000	400
3220000 FOOD & BEVERAGE	3,130	1,624	2,820	2,820	2,820	2,220	-21%	-21%	2,540	2,540
<b>TOTAL COMMODITIES</b>	<b>83,470</b>	<b>48,507</b>	<b>39,165</b>	<b>39,165</b>	<b>40,954</b>	<b>38,960</b>	<b>-1%</b>	<b>-5%</b>	<b>42,635</b>	<b>42,240</b>
<b>TOTAL 1601 EXPENDITURES</b>	<b>\$860,687</b>	<b>\$725,523</b>	<b>\$668,841</b>	<b>\$670,245</b>	<b>\$678,540</b>	<b>\$579,226</b>	<b>-13%</b>	<b>-15%</b>	<b>\$612,059</b>	<b>\$629,490</b>



## 10 GENERAL FUND - SHAW PARK AQUATIC CENTER

10X1603 SHAW PARK AQUATIC CENTER	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$6,364	\$6,219	\$6,642	\$6,642	\$6,642	\$6,664	0%	0%	\$6,831	\$7,001
1020000 OVERTIME	1,566	1,114	3,922	3,922	1,600	1,626	-59%	2%	1,683	1,742
1030000 PART-TIME	100,100	108,721	113,650	113,650	113,650	114,384	1%	1%	117,244	120,175
1030150 PART-TIME MANAGER AQUATIC CENTER	18,274	17,893	21,123	21,123	20,130	21,058	0%	5%	21,584	22,124
1030250 PART-TIME - AQUATICS	5,522	5,459	8,414	8,414	6,800	7,146	-15%	5%	7,325	7,508
1140000 FICA - EMPLOYER PORTION	10,085	10,665	11,766	11,766	11,348	11,542	-2%	2%	12,004	12,484
1960000 WORKERS' COMPENSATION	3,884	4,576	5,475	5,637	5,637	5,344	-2%	-5%	5,745	6,176
<b>TOTAL PERSONAL SERVICES</b>	<b>145,795</b>	<b>154,647</b>	<b>170,992</b>	<b>171,154</b>	<b>165,807</b>	<b>167,764</b>	<b>-2%</b>	<b>1%</b>	<b>172,416</b>	<b>177,210</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2310000 WATER	16,044	16,314	18,210	18,210	17,500	18,025	-1%	3%	18,565	19,125
2340000 SEWER SERVICE CHARGE	8,523	11,956	10,300	10,300	13,000	14,430	40%	11%	16,000	17,750
2350000 MAINT. & REPAIR STRUCTURES	1,768	15,767	6,500	6,500	11,500	6,600	2%	-43%	6,700	6,800
2370000 MAINTENANCE & REPAIR EQUIP.	7,658	12,277	8,060	8,060	8,060	8,060	0%	0%	8,060	8,060
2420000 RENTALS	4,590	8,251	4,100	4,100	4,050	4,100	0%	1%	4,150	4,200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>38,583</b>	<b>64,565</b>	<b>47,170</b>	<b>47,170</b>	<b>54,110</b>	<b>51,215</b>	<b>9%</b>	<b>-5%</b>	<b>53,475</b>	<b>55,935</b>
<b><u>COMMODITIES</u></b>										
3070000 OPERATING SUPPLIES & EQUIP.	37,236	37,361	41,200	41,200	43,625	38,375	-7%	-12%	45,575	44,550
3360000 BUILDING MAINTENANCE PARTS	4,721	7,276	5,000	5,000	6,000	6,000	20%	0%	6,000	6,000
<b>TOTAL COMMODITIES</b>	<b>41,957</b>	<b>44,637</b>	<b>46,200</b>	<b>46,200</b>	<b>49,625</b>	<b>44,375</b>	<b>-4%</b>	<b>-11%</b>	<b>51,575</b>	<b>50,550</b>
<b><u>CAPITAL OUTLAY</u></b>										
5020000 BUILDING STRUCTURES & IMP.	24,017	15,816	0	0	0	0	0%	0%	0	0
5130000 RECREATION EQUIPMENT	0	0	0	0	0	5,200	100%	100%	0	5,400
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,017</b>	<b>15,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,200</b>	<b>100%</b>	<b>100%</b>	<b>0</b>	<b>5,400</b>
<b><u>TRANSFER OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	0	3,559	100%	100%	7,251	7,712
<b>TOTAL TRANSFER OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,559</b>	<b>100%</b>	<b>100%</b>	<b>7,251</b>	<b>7,712</b>
<b>TOTAL 1603 EXPENDITURES</b>	<b>\$250,352</b>	<b>\$279,665</b>	<b>\$264,362</b>	<b>\$264,524</b>	<b>\$269,542</b>	<b>\$272,113</b>	<b>3%</b>	<b>1%</b>	<b>\$284,717</b>	<b>\$296,807</b>



## 10 GENERAL FUND - ICE RINK

10X1604 ICE RINK	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$3,952	\$4,021	\$4,253	\$4,253	\$3,707	\$4,310	1%	16%	\$4,418	\$4,528
1030000 PART-TIME	15,027	14,877	15,362	15,362	16,483	16,508	7%	0%	16,921	17,344
1030150 PART-TIME MANAGER ICE RINK	10,855	9,421	11,560	11,560	11,357	12,858	11%	13%	13,179	13,509
1030450 PART-TIME - ICE SKATING	1,781	2,052	3,384	3,384	2,627	3,384	0%	29%	3,469	3,555
1140000 FICA - EMPLOYER PORTION	2,419	2,323	2,644	2,644	2,606	2,835	7%	9%	2,948	3,066
1960000 WORKERS' COMPENSATION	823	874	1,071	1,103	1,103	1,304	22%	18%	1,402	1,507
<b>TOTAL PERSONAL SERVICES</b>	<b>34,858</b>	<b>33,568</b>	<b>38,274</b>	<b>38,306</b>	<b>37,883</b>	<b>41,199</b>	<b>8%</b>	<b>9%</b>	<b>42,337</b>	<b>43,509</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2300000 NATURAL GAS	7,104	7,347	8,035	8,035	8,035	8,035	0%	0%	8,200	8,445
2310000 WATER	5,230	0	8,755	8,755	0	8,755	0%	100%	9,020	9,290
2340000 SEWER SERVICE CHARGE	7,902	5,216	7,300	7,300	7,300	8,100	11%	11%	9,000	9,990
2350000 MAINT. & REPAIR STRUCTURES	1,794	2,315	7,500	7,500	6,812	7,500	0%	10%	7,500	7,500
2370000 MAINTENANCE & REPAIR EQUIP.	45,911	50,604	45,000	20,000	23,000	46,000	2%	100%	47,000	48,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>67,942</b>	<b>65,482</b>	<b>76,590</b>	<b>51,590</b>	<b>45,147</b>	<b>78,390</b>	<b>2%</b>	<b>74%</b>	<b>80,720</b>	<b>83,225</b>
<b><u>COMMODITIES</u></b>										
3070000 OPERATING SUPPLIES & EQUIP.	4,799	6,696	8,460	8,460	7,570	6,260	-26%	-17%	6,580	6,690
3160000 CLOTHING & UNIFORMS	288	582	600	600	830	910	52%	10%	945	980
3200000 MEDICAL SUPPLIES	167	0	150	150	0	150	0%	100%	160	170
3360000 BUILDING MAINTENANCE PARTS	4,570	447	5,625	5,625	5,000	5,225	-7%	5%	5,250	5,275
<b>TOTAL COMMODITIES</b>	<b>9,824</b>	<b>7,725</b>	<b>14,835</b>	<b>14,835</b>	<b>13,400</b>	<b>12,545</b>	<b>-15%</b>	<b>-6%</b>	<b>12,935</b>	<b>13,115</b>
<b>TOTAL 1604 EXPENDITURES</b>	<b>\$112,623</b>	<b>\$106,775</b>	<b>\$129,699</b>	<b>\$104,731</b>	<b>\$96,430</b>	<b>\$132,134</b>	<b>2%</b>	<b>37%</b>	<b>\$135,992</b>	<b>\$139,849</b>





## 10 GENERAL FUND - TENNIS CENTER

10X1607 TENNIS CENTER	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1030150 PART-TIME MANAGER - TENNIS	\$242	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1030250 PART-TIME - TENNIS INSTRUCTION	750	0	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	76	0	0	0	0	0	0%	0%	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>1,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2350000 BUILDING MAINTENANCE	372	1,199	800	800	800	800	0%	0%	800	800
2700000 CONTRACTUAL SERVICES	39,656	39,621	49,650	49,650	25,500	27,500	-45%	8%	29,000	30,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>40,028</b>	<b>40,820</b>	<b>50,450</b>	<b>50,450</b>	<b>26,300</b>	<b>28,300</b>	<b>-44%</b>	<b>8%</b>	<b>29,800</b>	<b>30,800</b>
<b><u>COMMODITIES</u></b>										
3070000 OPERATING SUPPLIES & EQUIPMENT	1,591	1,882	1,500	1,500	11,200	730	-51%	-93%	1,250	1,270
3360000 BUILDING MAINTENANCE PARTS	512	0	800	800	800	800	0%	0%	800	800
<b>TOTAL COMMODITIES</b>	<b>2,103</b>	<b>1,882</b>	<b>2,300</b>	<b>2,300</b>	<b>12,000</b>	<b>1,530</b>	<b>-33%</b>	<b>-87%</b>	<b>2,050</b>	<b>2,070</b>
<b>TOTAL 1607 EXPENDITURES</b>	<b>\$43,199</b>	<b>\$42,702</b>	<b>\$52,750</b>	<b>\$52,750</b>	<b>\$38,300</b>	<b>\$29,830</b>	<b>-43%</b>	<b>-22%</b>	<b>\$31,850</b>	<b>\$32,870</b>



## 10 GENERAL FUND - SPORTS PROGRAMS

10X1608 SPORTS PROGRAMS	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$260	\$314	\$1,540	\$1,540	\$1,200	\$1,344	-13%	12%	\$1,378	\$1,412
1020000 OVERTIME	1,137	673	990	990	990	1,031	4%	4%	1,067	1,104
1030200 PART-TIME ADULT OFFICIAL/COORDINATORS	19,278	21,672	22,063	22,063	22,063	23,263	5%	5%	23,845	24,441
1030201 PART-TIME YOUTH OFFICIAL/COORDINATORS	42,692	46,942	47,057	47,057	47,057	47,451	1%	1%	48,637	49,853
1140000 FICA - EMPLOYER PORTION	4,848	5,325	5,481	5,481	5,437	5,591	2%	3%	5,815	6,048
1960000 WORKERS' COMPENSATION	1,761	1,774	2,211	2,276	2,276	2,560	16%	12%	2,752	2,958
<b>TOTAL PERSONAL SERVICES</b>	<b>69,976</b>	<b>76,700</b>	<b>79,342</b>	<b>79,407</b>	<b>79,023</b>	<b>81,240</b>	<b>2%</b>	<b>3%</b>	<b>83,494</b>	<b>85,816</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2700102 CONTRACTUAL SPORTS CAMPS INST.	27,482	26,954	24,250	24,250	21,250	25,470	5%	20%	27,813	27,813
2700550 CONTRACTUAL - FITNESS	78,598	71,899	74,000	74,000	54,945	54,945	-26%	0%	54,945	54,945
2900000 CONTRACTUAL - YOUTH SPORTS	335	260	1,000	1,000	100	150	-85%	50%	150	150
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>106,415</b>	<b>99,113</b>	<b>99,250</b>	<b>99,250</b>	<b>76,295</b>	<b>80,565</b>	<b>-19%</b>	<b>6%</b>	<b>82,908</b>	<b>82,908</b>
<b><u>COMMODITIES</u></b>										
3460200 LEAGUES - ADULT	3,430	3,597	5,140	5,140	5,140	5,150	0%	0%	5,300	5,415
3460201 LEAGUES - YOUTH	24,297	35,090	38,650	38,650	34,500	34,650	-10%	0%	38,315	37,080
<b>TOTAL COMMODITIES</b>	<b>27,727</b>	<b>38,687</b>	<b>43,790</b>	<b>43,790</b>	<b>39,640</b>	<b>39,800</b>	<b>-9%</b>	<b>0%</b>	<b>43,615</b>	<b>42,495</b>
<b>TOTAL 1608 EXPENDITURES</b>	<b>\$204,118</b>	<b>\$214,500</b>	<b>\$222,382</b>	<b>\$222,447</b>	<b>\$194,958</b>	<b>\$201,605</b>	<b>-9%</b>	<b>3%</b>	<b>\$210,017</b>	<b>\$211,219</b>



## 10 GENERAL FUND - PARK OPERATIONS

10X1610 PARK OPERATIONS	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$415,393	\$354,418	\$364,662	\$349,362	\$348,602	\$354,934	-3%	2%	\$379,531	\$394,712
1020000 OVERTIME	21,935	18,236	22,386	22,386	24,260	25,000	12%	3%	25,875	26,781
1030000 PART-TIME	59,554	65,503	45,380	45,380	53,600	65,000	43%	21%	66,625	68,291
1040000 MISCELLANEOUS	313	313	312	312	313	312	0%	0%	318	325
1140000 FICA - EMPLOYER PORTION	36,423	31,741	33,028	31,828	33,111	34,826	5%	5%	36,219	37,668
1160000 PENSION PLAN	46,602	33,834	35,789	39,978	39,978	41,648	16%	4%	43,314	45,046
1180000 GROUP LIFE INS. PREMIUM	1,631	1,293	1,390	1,390	1,392	1,404	1%	1%	1,432	1,460
1190000 DENTAL HEALTH INSURANCE	5,985	5,148	4,774	4,774	4,018	4,559	-5%	13%	4,696	4,837
1200000 EMPLOYEE HEALTH CARE	47,545	43,160	47,550	46,550	38,849	49,333	4%	27%	52,786	56,481
1220000 REIMB-HRA DEDUCTIBLE	2,149	2,341	2,755	2,755	2,755	2,429	-12%	-12%	2,429	2,429
1960000 WORKERS' COMPENSATION	16,049	11,381	13,146	13,535	13,535	15,715	20%	16%	16,894	18,161
<b>TOTAL PERSONAL SERVICES</b>	<b>653,579</b>	<b>567,368</b>	<b>571,172</b>	<b>558,250</b>	<b>560,413</b>	<b>595,160</b>	<b>4%</b>	<b>6%</b>	<b>630,119</b>	<b>656,191</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	2,831	2,046	3,425	3,425	3,525	4,225	23%	20%	4,225	4,225
2300000 NATURAL GAS	5,133	7,409	7,920	7,920	9,000	9,000	14%	0%	9,200	9,300
2310000 WATER	23,269	26,186	27,670	27,670	31,000	31,900	15%	3%	32,000	33,100
2320001 ELECTRICITY - POOL/RINK/TENNIS	83,380	71,692	78,530	78,530	82,670	85,150	8%	3%	89,000	93,000
2340000 SEWER SERVICE CHARGE	12,481	16,304	15,655	15,655	19,500	21,640	38%	11%	24,000	26,660
2350000 MAINT. & REPAIR STRUCTURES	1,028	182	2,600	2,600	2,600	2,600	0%	0%	2,600	2,600
2370000 MAINTENANCE & REPAIR EQUIP.	2,853	2,209	3,691	3,691	3,623	3,625	-2%	0%	3,628	3,630
2420000 RENTALS	6,331	1,521	4,000	4,000	4,000	2,000	-50%	-50%	2,000	2,000
2700000 CONTRACTUAL SERVICES	50,129	85,601	75,600	75,600	90,750	81,750	8%	-10%	85,800	87,800
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>187,435</b>	<b>213,150</b>	<b>219,091</b>	<b>219,091</b>	<b>246,668</b>	<b>241,890</b>	<b>10%</b>	<b>-2%</b>	<b>252,453</b>	<b>262,315</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	105,014	98,338	99,300	99,300	99,588	89,300	-10%	-10%	96,200	97,900
3160000 CLOTHING & UNIFORMS	6,992	3,472	5,060	5,060	5,020	3,520	-30%	-30%	4,020	4,020
3200000 MEDICAL SUPPLIES	352	624	400	400	400	400	0%	0%	400	400
3220000 FOOD & BEVERAGE	1,810	1,582	1,700	1,700	1,700	1,700	0%	0%	1,700	1,700
3360000 BUILDING MAINTENANCE PARTS	380	1,476	5,200	5,200	5,200	5,200	0%	0%	5,200	5,200
<b>TOTAL COMMODITIES</b>	<b>114,548</b>	<b>105,492</b>	<b>111,660</b>	<b>111,660</b>	<b>111,908</b>	<b>100,120</b>	<b>-10%</b>	<b>-11%</b>	<b>107,520</b>	<b>109,220</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0%	0%	0	10,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>955,563</b>	<b>886,010</b>	<b>901,923</b>	<b>889,001</b>	<b>918,989</b>	<b>937,170</b>	<b>4%</b>	<b>2%</b>	<b>990,092</b>	<b>1,037,726</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	65,156	63,522	53,734	53,734	53,734	42,092	-22%	-22%	61,722	63,941
<b>TOTAL TRANSFERS OUT</b>	<b>65,156</b>	<b>63,522</b>	<b>53,734</b>	<b>53,734</b>	<b>53,734</b>	<b>42,092</b>	<b>-22%</b>	<b>-22%</b>	<b>61,722</b>	<b>63,941</b>
<b>TOTAL 1610 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$1,020,719</b>	<b>\$949,532</b>	<b>\$955,657</b>	<b>\$942,735</b>	<b>\$972,723</b>	<b>\$979,262</b>	<b>2%</b>	<b>1%</b>	<b>\$1,051,814</b>	<b>\$1,101,667</b>



## 10 GENERAL FUND - CENTURY FOUNDATION

10X1503 CLAYTON CENTURY FOUNDATION	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$24,824	\$25,732	\$26,594	\$26,594	\$26,388	\$26,762	1%	1%	\$27,833	\$28,946
1030000 PART-TIME	8,532	9,514	12,480	12,480	12,480	13,520	8%	8%	13,858	14,204
1140000 FICA - EMPLOYER PORTION	2,432	2,542	2,951	2,951	2,964	3,082	4%	4%	3,205	3,333
1160000 PENSION PLAN	2,469	2,352	2,610	2,916	2,916	3,054	17%	5%	3,176	3,303
1180000 GROUP LIFE INS. PREMIUM	80	84	94	94	96	96	2%	0%	98	100
1190000 DENTAL HEALTH INSURANCE	486	526	448	448	347	320	-29%	-8%	329	339
1200000 EMPLOYEE HEALTH CARE	3,724	3,930	4,161	4,161	4,052	4,271	3%	5%	4,570	4,890
1220000 REIMB-HRA DEDUCTIBLE	76	81	96	96	96	174	81%	81%	174	174
1960000 WORKERS' COMPENSATION	67	69	77	79	79	76	-1%	-4%	82	88
<b>TOTAL PERSONAL SERVICES</b>	<b>42,690</b>	<b>44,830</b>	<b>49,511</b>	<b>49,819</b>	<b>49,418</b>	<b>51,355</b>	<b>4%</b>	<b>4%</b>	<b>53,325</b>	<b>55,377</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2330000 TELEPHONE	80	130	120	120	280	360	200%	29%	360	360
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>80</b>	<b>130</b>	<b>120</b>	<b>120</b>	<b>280</b>	<b>360</b>	<b>200%</b>	<b>29%</b>	<b>360</b>	<b>360</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,438	1,266	500	500	800	800	60%	0%	800	800
3210000 MEETINGS & RECEPTIONS	4,645	105	500	500	200	200	-60%	0%	200	200
<b>TOTAL COMMODITIES</b>	<b>6,083</b>	<b>1,371</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0%</b>	<b>0%</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL 1503 EXPENDITURES</b>	<b>\$48,853</b>	<b>\$46,331</b>	<b>\$50,631</b>	<b>\$50,939</b>	<b>\$50,698</b>	<b>\$52,715</b>	<b>4%</b>	<b>4%</b>	<b>\$54,685</b>	<b>\$56,737</b>



## 10 GENERAL FUND - HANLEY HOUSE

10X1606 HANLEY HOUSE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1030000 PART-TIME	\$1,288	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	99	0	0	0	0	0	0%	0%	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>1,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2300000 NATURAL GAS	1,756	0	0	0	0	0	0%	0%	0	0
2310000 WATER	1,790	0	0	0	0	0	0%	0%	0	0
2320000 ELECTRICITY	2,514	0	0	0	0	0	0%	0%	0	0
2340000 SEWER SERVICE CHARGE	1,596	0	0	0	0	0	0%	0%	0	0
2350000 MAINT. & REPAIR STRUCTURES	210	0	0	0	0	0	0%	0%	0	0
2370000 MAINTENANCE & REPAIR EQUIP.	451	0	0	0	0	0	0%	0%	0	0
2700000 CONTRACTUAL SERVICES	10,750	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>19,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>COMMODITIES</u></b>										
3070000 OPERATING SUPPLIES & EQUIP.	1,260	0	0	0	0	0	0%	0%	0	0
3360000 BUILDING MAINTENANCE PARTS	2,265	0	0	0	0	0	0%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>3,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL 1606 EXPENDITURES</b>	<b>\$23,979</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

Note: Beginning in FY 2014, Hanley House expenditures are recorded within the Parks & Recreation Administration and Park Maintenance programs.



## 10 GENERAL FUND - CONCESSIONS

10X1613 CONCESSIONS	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2370000 MAINTENANCE & REPAIR EQUIPMENT	\$785	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>785</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL 1613 EXPENDITURES</b>	<b>\$785</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

Note: Beginning in FY 2014, concession expenditures are recorded within the Shaw Park Aquatic Center program.



## 10 GENERAL FUND - TASTE OF CLAYTON

10X1502 TASTE OF CLAYTON	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE	\$9	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
2150000 ADVERTISING	8,280	0	0	0	0	0	0%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	954	0	0	0	0	0	0%	0%	0	0
2550000 DUES & MEMBERSHIPS	2,854	0	0	0	0	0	0%	0%	0	0
2700000 CONTRACTUAL SERVICES	32,825	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>44,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	8,438	0	0	0	0	0	0%	0%	0	0
3210000 MEETINGS & RECEPTIONS	23	0	0	0	0	0	0%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>8,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL 1502 EXPENDITURES</b>	<b>\$53,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

Note: The Taste of Clayton event was last hosted in FY 2013.

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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, network security, 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 and to the Capital Improvement Fund for the interfund advance repayments 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.

The 2005 B Series transfers out will end in FY 2015 when the bonds mature. Transfers to the 2005 A Series, now recorded in the 2014 Special Obligation Refunding Bond fund, are expected to be higher in FY 2016 and FY 2017,

the final payment years. 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.

In FY 2015, the General Fund provided an interfund advance to the Capital Improvement Fund, to provide funding for energy efficiency projects. The energy savings will be realized in the General Fund. A portion of the advance amount, which represents the annual energy savings, will be transferred to the Capital Improvement Fund each year over the course of a 7-year payback to provide the Capital Improvement Fund with the cash needed to repay the advance.

Beginning in FY 2015, transfers to the Equipment Replacement Fund (ERF) were 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 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Adopted	FY 2017 Projected	FY 2018 Projected
2005 A Series	\$143,900	\$73,392	\$79,482	\$215,675	\$112,970	\$0
2005 B Series	303,036	247,393	312,360	0	0	0
2009 Build America Bonds	1,042,615	0	0	0	0	0
Interfund Advance	0	0	0	43,726	43,726	43,726
Equipment Replacement Fund	1,018,347	1,040,322	1,422,699	1,353,759	1,570,678	1,586,473
Total Transfers-out	\$2,507,898	\$1,361,107	\$1,814,541	\$1,613,160	\$1,727,374	\$1,630,199

### Performance Measures (by Fiscal Year):

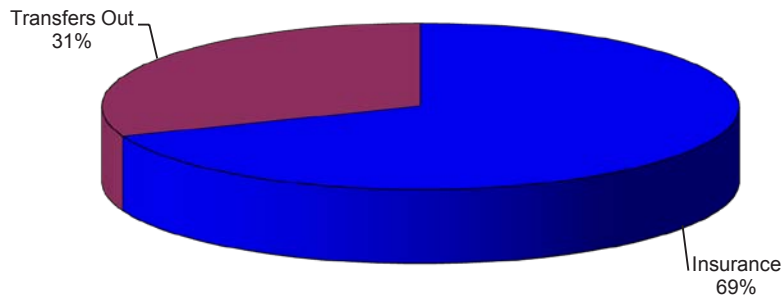
Measure	2012 Actual	2013 Actual	2014 Goal	2014 Actual	2015 Goal	2016 Goal
Premium per \$100 of insured property	\$0.13	\$0.13	\$0.15	\$0.16	\$0.17	\$0.18
Loss expenditures per property loss incident	\$981	\$515	< \$750	\$2,407	< \$750	< \$750
Number of general liability claims filed	10	16	< 12	12	< 12	< 12
Average expenditures per general liability claim filed	\$438	\$360	< \$500	\$500	< \$500	< \$500
Number of workers' compensation claims filed	29	17	< 20	15	< 20	< 20



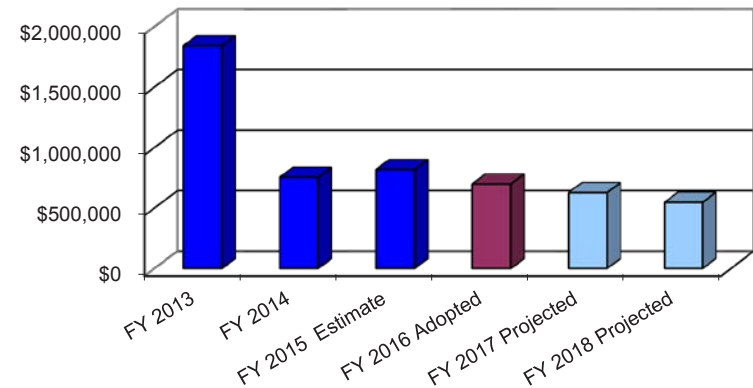
## SUMMARY OF EXPENDITURES BY PROGRAM

<b>DEPARTMENT: NON-DEPARTMENTAL</b>						<b>FUND: GENERAL</b>				
<b>PROGRAM: ALL</b>						<b>PROGRAM ACCOUNTS: 1704 &amp; 1900</b>				
NON-DEPARTMENTAL - BY PROGRAM	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
INSURANCE	\$351,494	\$431,872	\$452,410	\$452,410	\$425,150	\$482,631	7%	14%	\$513,412	\$546,724
TRANSFERS OUT	1,489,551	320,785	402,569	399,482	391,842	215,675	-46%	-45%	112,970	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$1,841,045</b>	<b>\$752,657</b>	<b>\$854,979</b>	<b>\$851,892</b>	<b>\$816,992</b>	<b>\$698,306</b>	<b>-18%</b>	<b>-15%</b>	<b>\$626,382</b>	<b>\$546,724</b>

**FY 2016 ADOPTED BUDGET**



**TOTAL NON-DEPARTMENTAL**





## 10 GENERAL FUND - INSURANCE

10X1704 INSURANCE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2200000 FIRE & EXTENDED COVERAGE PREMIUM	\$122,499	\$145,937	\$154,765	\$154,765	\$156,511	\$167,454	8%	7%	\$179,163	\$191,692
2210000 AUTO & GENERAL LIAB. PREM.	142,786	156,594	167,065	167,065	170,967	186,248	11%	9%	202,900	221,044
2210010 LIABILITY DEDUCTIBLE	5,259	6,000	22,000	22,000	5,000	6,000	-73%	20%	6,000	6,000
2230000 SURETY, FORGERY & BURGLARY BOND	7,147	7,147	7,160	7,160	7,152	7,152	0%	0%	7,152	7,152
2580000 UNEMPLOYMENT COMP. PREMIUM	4,343	6,739	15,000	15,000	11,100	8,000	-47%	-28%	8,000	8,000
2590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	31,793	23,160	24,675	24,675	24,675	26,896	9%	9%	29,316	31,955
2620000 U.S.T. PREMIUM	635	475	725	725	725	725	0%	0%	725	725
2700000 CONTRACTUAL SERVICES	13,000	13,000	18,000	18,000	18,000	13,000	-28%	-28%	13,000	13,000
2750000 INS. LOSSES - AUTO PHYSICAL DAMAGE	9,969	23,408	25,000	25,000	17,500	25,000	0%	43%	25,000	25,000
2760000 AUTO LIABILITY DEDUCTIBLE	1,500	2,500	4,000	4,000	2,000	4,000	0%	100%	4,000	4,000
2770000 INS. LOSSES - PROPERTY	7,993	42,392	7,000	7,000	7,000	20,000	186%	186%	20,000	20,000
2780000 INS. LOSSES - DIRECTORS & OFFICERS	0	0	2,500	2,500	0	13,500	440%	100%	13,500	13,500
2800000 EMPLOYEE ASSISTANCE PROGRAM	4,570	4,520	4,520	4,520	4,520	4,656	3%	3%	4,656	4,656
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>351,494</b>	<b>431,872</b>	<b>452,410</b>	<b>452,410</b>	<b>425,150</b>	<b>482,631</b>	<b>7%</b>	<b>14%</b>	<b>513,412</b>	<b>546,724</b>
<b>TOTAL 1704 EXPENDITURES</b>	<b>\$351,494</b>	<b>\$431,872</b>	<b>\$452,410</b>	<b>\$452,410</b>	<b>\$425,150</b>	<b>\$482,631</b>	<b>7%</b>	<b>14%</b>	<b>\$513,412</b>	<b>\$546,724</b>



## 10 GENERAL FUND - TRANSFERS OUT

10X1900 TRANSFERS OUT	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>TRANSFERS OUT</b>										
9300000 TRANSFER TO DEBT FUNDS	\$1,489,551	\$320,785	\$402,569	\$399,482	\$391,842	\$215,675	-46%	-45%	\$112,970	\$0
<b>TOTAL 1900 TRANSFERS OUT</b>	<b>\$1,489,551</b>	<b>\$320,785</b>	<b>\$402,569</b>	<b>\$399,482</b>	<b>\$391,842</b>	<b>\$215,675</b>	<b>-46%</b>	<b>-45%</b>	<b>\$112,970</b>	<b>\$0</b>



## SEWER LATERAL FUND

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

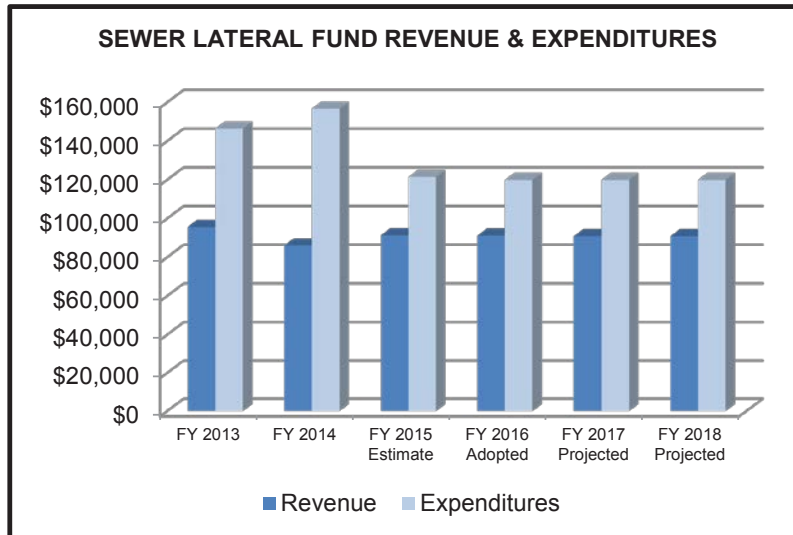
This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

<b>Annual Reimbursements to Residents</b>			
	<u>Number</u>	<u>Total Cost</u>	<u>Average Cost</u>
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	49	\$156,770	\$3,199
FY 2015 Estimated	29	\$121,460	\$4,188
FY 2016 Adopted	40	\$120,000	\$3,000
FY 2017 Projected	40	\$120,000	\$3,000
FY 2018 Projected	40	\$120,000	\$3,000



## SEWER LATERAL FUND Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 12	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$258,225	\$207,451	\$136,790	\$106,624	\$77,774	\$48,663
Revenue	95,711	86,109	91,294	91,150	90,889	90,858
Expenditures	146,485	156,770	121,460	120,000	120,000	120,000
Surplus (Deficit)	(50,774)	(70,661)	(30,166)	(28,850)	(29,111)	(29,142)
Ending Fund Balance	\$207,451	\$136,790	\$106,624	\$77,774	\$48,663	\$19,521
% Fund Balance to Expenditures	142%	87%	88%	65%	41%	16%



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. The City has reduced the deficit spending by decreasing the maximum amount of reimbursement from \$4,000 to \$3,000 beginning in FY 2015.



## 12 SEWER LATERAL FUND

12R0000 REVENUE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>REVENUE</b>										
3570000 SEWER LATERAL FEES	\$94,829	\$85,075	\$92,436	\$92,436	\$90,644	\$90,600	-2%	0%	\$90,544	\$90,488
7100000 INTEREST INCOME	882	1,034	1,000	1,000	650	550	-45%	-15%	345	370
<b>TOTAL REVENUE</b>	<b>\$95,711</b>	<b>\$86,109</b>	<b>\$93,436</b>	<b>\$93,436</b>	<b>\$91,294</b>	<b>\$91,150</b>	<b>-2%</b>	<b>0%</b>	<b>\$90,889</b>	<b>\$90,858</b>

12X0000 EXPENDITURES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
2650000 SEWER LATERAL EXPENSES	\$146,485	\$156,770	\$125,899	\$125,899	\$121,460	\$120,000	-5%	-1%	\$120,000	\$120,000
<b>TOTAL EXPENDITURES</b>	<b>\$146,485</b>	<b>\$156,770</b>	<b>\$125,899</b>	<b>\$125,899</b>	<b>\$121,460</b>	<b>\$120,000</b>	<b>-5%</b>	<b>-1%</b>	<b>\$120,000</b>	<b>\$120,000</b>

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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.

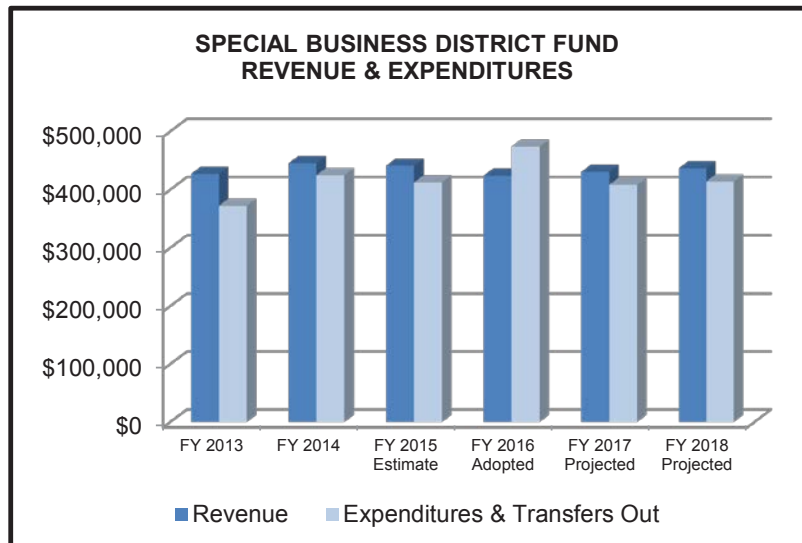
Beginning in FY 2015 expenditures related to Economic Development and Events are recorded in the General Fund. Revenue will continue to be recorded in the Special Business District Fund, with transfers out to the General Fund supporting these projects.

<b><u>Special Business District Approved Budget</u></b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>Revenue</b>				
Property Tax	\$433,985	\$423,424	\$429,461	\$435,587
Interest	\$400	\$770	\$990	\$1,120
<b>Total Revenue</b>	<b>\$434,385</b>	<b>\$424,194</b>	<b>\$430,451</b>	<b>\$436,707</b>
<b>Transfer for Economic Development &amp; Events</b>				
Personnel & Benefits	\$252,637	\$255,913	\$275,352	\$285,910
Contractual Services	\$7,747	\$8,926	\$9,355	\$9,803
Commodities	\$0	\$0	\$0	\$0
Parking Study	\$31,000	\$100,000	\$0	\$0
Events	\$5,777	\$50,051	\$65,951	\$58,743
Event Overtime	\$62,005	\$55,804	\$57,757	\$59,779
Watering & Insurance	\$3,500	\$3,500	\$3,500	\$3,500
<b>Total Transfer for Economic Development &amp; Events</b>	<b>\$362,666</b>	<b>\$474,194</b>	<b>\$408,415</b>	<b>\$414,235</b>
<b>Transfer to ERF for Parking System Upgrades</b>	\$35,000	\$0	\$0	\$0
<b>Transfer to CIP for Traffic Signal Painting</b>	\$15,000	\$0	\$0	\$0
<b>TOTAL TRANSFERS OUT</b>	<b>\$412,666</b>	<b>\$474,194</b>	<b>\$408,415</b>	<b>\$414,235</b>



## SPECIAL BUSINESS DISTRICT FUND Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 45	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$90,687	\$145,202	\$90,685	\$119,241	\$69,241	\$91,277
Revenue	427,079	445,549	441,222	424,194	430,451	436,707
Expenditures	275,161	314,958	0	0	0	0
Transfers Out	97,403	110,072	412,666	474,194	408,415	414,235
Expenditures & Transfers Out	372,564	425,030	412,666	474,194	408,415	414,235
Surplus (Deficit)	54,515	20,519	28,556	(50,000)	22,036	22,472
Ending Fund Balance	\$145,202	\$165,721	\$119,241	\$69,241	\$91,277	\$113,749
% Fund Balance to Expenditures & Transfers Out	39%	39%	29%	15%	22%	27%



This fund receives an additional property tax levy from a geographical overlay district comprised of the downtown area. The fund pays for projects and marketing with direct impact to the businesses lying within the geographical boundaries. This fund supports a portion of an Economic Development Director, Event Specialist, and Assistant to the City Manager. 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. Use of \$50,000 of the fund balance helps fund the parking study in FY 2016.



## 45 SPECIAL BUSINESS DISTRICT FUND

45R0000 REVENUE	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PROPERTY TAX</u></b>										
1010000 REAL PROPERTY TAX-CURRENT	\$399,846	\$406,314	\$398,702	\$398,702	\$396,477	\$402,424	1%	1%	\$408,461	\$414,587
1020000 REAL PROPERTY TAX-DELINQUENT	22,323	13,138	28,524	28,524	28,622	13,000	-54%	-55%	13,000	13,000
1050000 FINANCIAL INSTITUTION TAX	4,593	8,792	6,759	6,759	15,723	8,000	18%	-49%	8,000	8,000
<b>TOTAL PROPERTY TAX</b>	<b>\$426,762</b>	<b>\$428,244</b>	<b>\$433,985</b>	<b>\$433,985</b>	<b>\$440,822</b>	<b>\$423,424</b>	<b>-2%</b>	<b>-4%</b>	<b>429,461</b>	<b>435,587</b>
<b><u>MISCELLANEOUS</u></b>										
3580002 OTHER GRANTS AND DONATIONS	0	16,600	0	0	0	0	0%	0%	0	0
7070000 OTHER	100	0	0	0	0	0	0%	0%	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>100</b>	<b>16,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>INVESTMENT INCOME</u></b>										
7100000 INTEREST ON INVESTMENTS	217	705	400	400	400	770	93%	93%	990	1,120
<b>TOTAL INVESTMENT INCOME</b>	<b>217</b>	<b>705</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>770</b>	<b>93%</b>	<b>93%</b>	<b>990</b>	<b>1,120</b>
<b>TOTAL REVENUE</b>	<b>\$427,079</b>	<b>\$445,549</b>	<b>\$434,385</b>	<b>\$434,385</b>	<b>\$441,222</b>	<b>\$424,194</b>	<b>-2%</b>	<b>-4%</b>	<b>\$430,451</b>	<b>\$436,707</b>



## 45 SPECIAL BUSINESS DISTRICT FUND

45X0000 EXPENDITURES	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$130,898	\$132,826	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	9,637	9,782	0	0	0	0	0%	0%	0	0
1160000 PENSION PLAN	13,892	12,745	0	0	0	0	0%	0%	0	0
1180000 GROUP LIFE INS. PREMIUM	460	454	0	0	0	0	0%	0%	0	0
1190000 DENTAL HEALTH INSURANCE	1,296	1,299	0	0	0	0	0%	0%	0	0
1200000 EMPLOYEE HEALTH CARE	12,584	12,949	0	0	0	0	0%	0%	0	0
1220000 REIMB-HRA DEDUCTIBLE	737	1,031	0	0	0	0	0%	0%	0	0
1960000 WORKERS' COMPENSATION	268	255	0	0	0	0	0%	0%	0	0
<b>TOTAL PERSONAL SERVICES</b>	<b>169,772</b>	<b>171,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	13,056	0	0	0	0	0	0%	0%	0	0
2100000 POSTAGE	319	23	0	0	0	0	0%	0%	0	0
2130000 TRAVEL & TRAINING	10,457	7,163	0	0	0	0	0%	0%	0	0
2150000 ADVERTISING	9,032	3,037	0	0	0	0	0%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	10,335	5,938	0	0	0	0	0%	0%	0	0
2330000 TELEPHONE	735	1,374	0	0	0	0	0%	0%	0	0
2490000 PUBLIC RELATIONS	9,350	1,317	0	0	0	0	0%	0%	0	0
2550000 DUES & MEMBERSHIPS	5,705	5,706	0	0	0	0	0%	0%	0	0
2700000 CONTRACTUAL SERVICE	-900	7,960	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>58,090</b>	<b>32,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,762	577	0	0	0	0	0%	0%	0	0
3020000 PUBLICATIONS	123	0	0	0	0	0	0%	0%	0	0
3070000 OPERATING SUPPLIES & EQUIPMENT	0	77	0	0	0	0	0%	0%	0	0
3210000 MEETINGS & RECEPTIONS	2,556	2,848	0	0	0	0	0%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>4,441</b>	<b>3,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>PROGRAMS</u></b>										
4110000 COMMUNITY EVENTS	42,858	107,597	0	0	0	0	0%	0%	0	0
<b>TOTAL PROGRAMS</b>	<b>42,858</b>	<b>107,597</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>275,161</b>	<b>314,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	35,000	0	0%	-100%	0	0
9250000 TRANSFER TO CAPITAL IMPROV. FUND	50,000	44,458	50,000	50,000	15,000	0	-100%	-100%	0	0
9290000 TRANSFER TO GENERAL FUND	47,403	65,614	362,476	362,476	362,666	474,194	31%	31%	408,415	414,235
<b>TOTAL TRANSFERS OUT</b>	<b>97,403</b>	<b>110,072</b>	<b>412,476</b>	<b>412,476</b>	<b>412,666</b>	<b>474,194</b>	<b>15%</b>	<b>15%</b>	<b>408,415</b>	<b>414,235</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$372,564</b>	<b>\$425,030</b>	<b>\$412,476</b>	<b>\$412,476</b>	<b>\$412,666</b>	<b>\$474,194</b>	<b>15%</b>	<b>15%</b>	<b>\$408,415</b>	<b>\$414,235</b>



## 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, resulting in the lowest possible lifecycle cost and smoothing fluctuations in spending. 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 considering inflation. 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.

Over the past two years the City has taken a close look at items that qualify as capital equipment but had previously been purchased from the General Fund. The result of this evaluation is that more items have been added to be

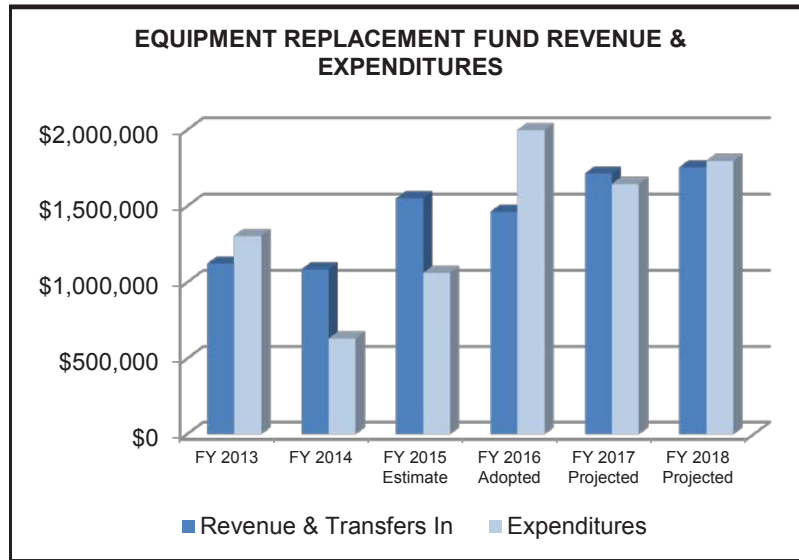
funded through the ERF, and transfers-in from the General and Capital Improvement Funds have therefore increased. This requires a catch-up contribution for many of these items over a period of years. Annual expenditures in this fund will also increase as these items are replaced. The City expects annual costs and transfers-in to stabilize as the review process is completed over the next year. We believe this is a best practice to ensure that funds are available for future replacement of these additional assets.

All items included in the Equipment Replacement Fund have a cost in excess of \$5,000 and an expected life of more than two years. The Capital Improvement Fund provides a pass-through into the General Fund for all vehicles and equipment meeting the definition of a capital project (cost exceeds \$25,000 and provides at least five years of benefit). A one-time transfer from the Special Business District in FY 2015 will fund upgrades to several multi-space parking pay stations located throughout the City. All other items are funded by the General Fund.



## EQUIPMENT REPLACEMENT FUND Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 50	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$2,349,059	\$2,167,454	\$2,621,045	\$3,110,204	\$2,511,295	\$2,579,212
Revenue	105,970	46,808	94,065	110,830	144,558	170,165
Transfers In	1,018,347	1,040,322	1,457,699	1,353,759	1,570,678	1,586,473
<b>Revenue &amp; Transfers In</b>	<b>1,124,317</b>	<b>1,087,130</b>	<b>1,551,764</b>	<b>1,464,589</b>	<b>1,715,236</b>	<b>1,756,638</b>
<b>Expenditures</b>	<b>1,305,922</b>	<b>633,539</b>	<b>1,062,605</b>	<b>2,063,498</b>	<b>1,647,319</b>	<b>1,798,279</b>
<b>Surplus (Deficit)</b>	<b>(181,605)</b>	<b>453,591</b>	<b>489,159</b>	<b>(598,909)</b>	<b>67,917</b>	<b>(41,641)</b>
Ending Fund Balance	\$2,167,454	\$2,621,045	\$3,110,204	\$2,511,295	\$2,579,212	\$2,537,571
% Fund Balance to Expenditures	166%	414%	293%	122%	157%	141%



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. The City will contribute 88% of the normal contribution in FY 2016 but plans to return to a full contribution level in fiscal years 2017-2018 in order to maintain the fund balance level.



## 50 EQUIPMENT REPLACEMENT FUND

50R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
CAPITAL EQUIPMENT REPLACEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
3580002 OTHER GRANTS AND DONATIONS	\$65,259	\$4,177	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7030000 GAIN/LOSS ON SALE OF ASSETS	34,106	20,207	64,566	64,566	81,650	93,330	45%	14%	125,058	149,365
7070000 MISCELLANEOUS REVENUE	1	10,653	0	0	0	0	0%	0%	0	0
7100000 INTEREST INCOME	6,604	11,771	7,000	7,000	12,415	17,500	150%	41%	19,500	20,800
<b>TOTAL REVENUE</b>	<b>105,970</b>	<b>46,808</b>	<b>71,566</b>	<b>71,566</b>	<b>94,065</b>	<b>110,830</b>	<b>55%</b>	<b>18%</b>	<b>144,558</b>	<b>170,165</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	1,018,347	1,040,322	1,422,699	1,422,699	1,422,699	1,353,759	-5%	-5%	1,570,678	1,586,473
9590000 TRANSFER FROM SPECIAL BUS. DISTRICT	0	0	0	0	35,000	0	0%	-100%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>1,018,347</b>	<b>1,040,322</b>	<b>1,422,699</b>	<b>1,422,699</b>	<b>1,457,699</b>	<b>1,353,759</b>	<b>-5%</b>	<b>-7%</b>	<b>1,570,678</b>	<b>1,586,473</b>
<b>TOTAL ERF REVENUE &amp; TRANSFERS IN</b>	<b>\$1,124,317</b>	<b>\$1,087,130</b>	<b>\$1,494,265</b>	<b>\$1,494,265</b>	<b>\$1,551,764</b>	<b>\$1,464,589</b>	<b>-2%</b>	<b>-6%</b>	<b>\$1,715,236</b>	<b>\$1,756,638</b>
<b>50X0000</b>										
<b>CAPITAL EQUIPMENT REPLACEMENT EXPEND.</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>% 2016 TO</b>	<b>% 2016 TO</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>ROLLING STOCK</b>										
5031200 OFFICE FURNITURE & EQUIP. - POLICE	\$605,342	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
5040100 ROLLING STOCK-PKG. OP. MTCE.	0	22,132	0	0	0	0	0%	0%	0	0
5040200 ROLLING STOCK-PKG. CONTROL	30,758	0	33,660	33,660	0	0	-100%	0%	0	71,100
5041008 ROLLING STOCK-PLAN.& DEVELOP.	5,259	0	0	0	0	0	0%	0%	0	0
5041200 ROLLING STOCK-POLICE	21,781	66,193	164,727	164,727	146,603	161,518	-2%	10%	95,842	191,049
5041300 ROLLING STOCK-FIRE	0	48,168	231,378	243,378	250,058	800,225	246%	220%	321,426	49,771
5041401 ROLLING STOCK-P.W.ENGINEERING	13,828	0	32,640	32,640	24,118	0	-100%	-100%	0	57,836
5041403 ROLLING STOCK-P.W. STREETS	138,794	193,771	211,650	211,650	201,511	205,785	-3%	2%	608,636	410,422
5041404 ROLLING STOCK-P.W. BUILDING MAINT.	21,791	0	0	0	0	0	0%	0%	38,963	0
5041405 ROLLING STOCK-P.W. FLEET	0	0	0	0	0	23,205	100%	100%	0	27,061
5041610 ROLLING STOCK-PARKS&REC./MAINT.	0	24,984	28,560	28,560	26,770	35,700	25%	33%	111,842	111,427
5061200 EQUIPMENT-POLICE	0	0	0	0	0	0	0%	0%	8,115	0
5061300 EQUIPMENT-FIRE	14,697	1,685	6,305	6,305	6,305	69,285	100%	999%	156,542	101,460
5061403 EQUIPMENT-P.W. STREETS	0	0	0	0	0	18,615	100%	100%	23,304	102,937
5061405 EQUIPMENT-P.W. FLEET	0	0	0	0	0	13,260	100%	100%	33,916	0
5061406 EQUIPMENT-P.W. PARKING OP. MTCE.	0	0	0	0	35,000	0	0%	0%	0	0
5061603 EQUIPMENT-SHAW PARK AQUATIC CTR	0	0	0	0	0	16,000	100%	100%	20,000	0
5061610 EQUIPMENT-PARKS&REC./MAINT.	0	0	0	0	0	20,000	100%	100%	0	9,339
8071300 DEBT PAYMENT	111,434	111,898	111,435	111,435	111,435	111,435	0%	0%	111,435	111,435
<b>TOTAL ROLLING STOCK</b>	<b>963,684</b>	<b>468,831</b>	<b>820,355</b>	<b>832,355</b>	<b>801,800</b>	<b>1,475,028</b>	<b>80%</b>	<b>84%</b>	<b>1,530,021</b>	<b>1,243,837</b>
<b>INFORMATION TECHNOLOGY</b>										
2700000 CONTRACTUAL SERVICES	123,170	0	298,000	298,000	138,500	337,000	13%	143%	90,258	34,576
5030000 FURNITURE & EQUIPMENT	204,700	146,165	140,000	140,000	108,305	57,000	-59%	-47%	17,446	466,994
5200000 COMPUTER SOFTWARE	14,368	18,543	161,000	161,000	14,000	194,470	21%	1289%	9,594	52,872
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>342,238</b>	<b>164,708</b>	<b>599,000</b>	<b>599,000</b>	<b>260,805</b>	<b>588,470</b>	<b>-2%</b>	<b>126%</b>	<b>117,298</b>	<b>554,442</b>
<b>TOTAL ERF EXPENDITURES</b>	<b>\$1,305,922</b>	<b>\$633,539</b>	<b>\$1,419,355</b>	<b>\$1,431,355</b>	<b>\$1,062,605</b>	<b>\$2,063,498</b>	<b>45%</b>	<b>94%</b>	<b>\$1,647,319</b>	<b>\$1,798,279</b>



## Adopted Equipment Schedule FY 2016-2018

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2016 Adopted	2017 Projected	2018 Projected
<b>Vehicles &amp; Mobile Equipment</b>								
<b>Police</b>								
PD	1	Chevrolet	Impala	Marked Police Vehicle	2012	\$33,363		
PD	2	Chevrolet	Impala	Marked Police Vehicle	2012	\$32,362		
PD	14	Chevrolet	Impala	Marked Police Vehicle (SRO)	2009	\$41,927		
PD	18	Chevrolet	Impala	Marked Police Vehicle (Command)	2011	\$30,406		
PD	28	Chevrolet	Impala	Police Detective Vehicle	2008	\$23,460		
PD	19	Chevrolet	Tahoe	Supervisor's Vehicle	2012		\$35,894	
PD	20	Ford	Fusion	Police Detective Vehicle	2010		\$29,974	
PD	25	Ford	Fusion	Police Detective Vehicle	2010		\$29,974	
PD	7	Chevrolet	Caprice	Marked Police Vehicle (Prisoner Transport)	2014			\$33,216
PD	9	Chevrolet	Caprice	Marked Police Vehicle	2014			\$31,942
PD	10	Chevrolet	Caprice	Marked Police Vehicle	2014			\$33,640
PD	11	Chevrolet	Impala	Marked Police Vehicle (DARE)	2011			\$31,635
PD	21	Ford	Fusion	Police Chief Vehicle	2011			\$30,043
PD	29	Chevrolet	Caprice	Police Detective Vehicle (Captain)	2013			\$30,573
						<b>\$161,518</b>	<b>\$95,842</b>	<b>\$191,049</b>
<b>Police Parking Control</b>								
PKC	34	Good Earth	Firefly	Parking Control Scooter	2012			\$35,550
PKC	37	Good Earth	Firefly	Parking Control Scooter	2012			\$35,550
						<b>\$0</b>	<b>\$0</b>	<b>\$71,100</b>
<b>Fire Department</b>								
FIR	3214	KME	Predator	Rescue Pumper Truck	2006	\$768,983		
FIR	3287	Club Car	Carry All VI	EMS Cart	2001	\$31,242		
FIR	3200	Chevrolet	Tahoe	Fire Chief Vehicle	2011		\$47,754	
FIR	3297	Ford	F450	Ambulance	2008		\$273,672	
FIR	3203	Chevrolet	Tahoe	Battalion Chief Vehicle	2011			\$49,771
						<b>\$800,225</b>	<b>\$321,426</b>	<b>\$49,771</b>
<b>Public Works Engineering/Administration</b>								
PW	205	Ford	Escape	Director of Public Works Vehicle	2013			\$29,183
PW	211	Ford	Escape	Engineer Vehicle	2008			\$28,653
						<b>\$0</b>	<b>\$0</b>	<b>\$57,836</b>



Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2016 Adopted	2017 Projected	2018 Projected
<b>Public Works Street Maintenance</b>								
PW	228	Ford	F-250 - 2WD	3/4 -Ton Pick-Up Truck	2006	\$24,480		
PW	259	GMC	C5500	2 -Ton Dump Truck w/ spreader & plow	2006	\$107,865		
PW	265	Kelly/Creswell	WV-50-A9	Paint Striper	2006	\$56,100		
PW	282	Ingersol	P185WJD	Air Compressor	1996	\$17,340		
PW	207	Bobcat	SGX60	Skid-Steer Tractor / Loader	2009		\$37,975	
PW	229	Ford	F-250 - 4WD	3/4 -Ton Pick-Up Truck w/ spreader & plow	2007		\$38,495	
PW	230	Ford	F-250 - 4WD	3/4 -Ton Pick-Up Truck w/ plow	2007		\$32,252	
PW	233	Ford	F-450 - 2WD	1.5 -Ton Dump Truck w/ spreader & plow	2007		\$69,707	
PW	262	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2007		\$113,144	
PW	264	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2007		\$113,144	
PW	266	International	4400	2.5 -Ton Dump Truck w/ spreader & plow	2007		\$113,144	
PW	272	John Deere	997-Z-Trak	Riding Lawn Mower	2011		\$10,664	
PW	280	ODB	LCT6000	Leaf-Vacuum	2009		\$43,697	
PW	295	Brush Bandit	BA254XP	Brush Chipper	2007		\$36,414	
PW	200	John Deere	444J	Articulating Wheel Loader / Tractor	2008			\$159,977
PW	222	Ford	Escape	Public Works Superintendent Vehicle	2012			\$34,489
PW	232	Ford	F-450 - 2WD	1.5 -Ton Dump Truck w/ spreader & plow	2008			\$71,101
PW	246	Freightliner	M2-106	45 Foot Aerial Bucket Truck	2008			\$138,753
PW	267	Ezliner	759-143	Paint Striper	2012			\$6,102
						<b>\$205,785</b>	<b>\$608,636</b>	<b>\$410,422</b>
<b>Public Works Building Maintenance</b>								
PW	213	GMC	3500	1 -Ton Utility Van	2002		\$38,963	
						<b>\$0</b>	<b>\$38,963</b>	<b>\$0</b>
<b>Public Works Fleet Maintenance</b>								
PW	214	Ford	Ranger	Small Pick-up Truck	2002	\$23,205		
PW	220	Ford	F-250 2WD	.75 -Ton Pick-up Service Truck	2008			\$27,061
						<b>\$23,205</b>	<b>\$0</b>	<b>\$27,061</b>

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2016 Adopted	2017 Projected	2018 Projected
<b>Parks &amp; Recreation</b>								
PR	103	Ford F250	F-250	3/4 -Ton Pick-up Truck 2WD	2006	\$25,500		
PR	119	John Deere	Z950A	Riding Lawn Mower	2011	\$10,200		
PR	101	Bobcat	5600	Articulating Tractor / Loader	2011		\$29,131	
PR	117	Chevrolet	C4500	1 -Ton Dump Truck	2007		\$42,656	
PR	120	Ford	Ranger	Small Pick-up Truck	2002		\$23,929	
PR	125	Ford	Ranger	Trash Collection Truck on Small Pick-up	2002		\$16,126	
PR	108	Smithco	43000 B	Groom-Master (Ballfields)	2010			\$14,326
PR	112	Zamboni	545	Ice Rink Conditioner	2008			\$84,897
PR	124	John Deere	997-Z-Trak	Riding Lawn Mower	2012			\$12,204
						<b>\$35,700</b>	<b>\$111,842</b>	<b>\$111,427</b>
<b>Vehicles &amp; Mobile Equipment Total</b>						<b>\$1,226,433</b>	<b>\$1,176,709</b>	<b>\$918,666</b>
<b>Equipment &amp; Systems</b>								
<b>Fire</b>								
FD	Commercial Washer & Dryer					\$30,000		
FD	Holmatro Combi-Tool Kit					\$18,285		
FD	Pneumatic Shoring & Stabilization Rescue System					\$21,000		
FD	Cardiac Monitors/Defibrillators						\$137,842	
FD	Cutter's Edge Concrete Chain Saw						\$5,500	
FD	Thermal Imaging Camera						\$13,200	
FD	Air Compressor							\$55,000
FD	Auto Pulse Systems							\$29,460
FD	Pneumatic Air Shore & Bags							\$11,800
FD	Dishwasher							\$5,200
FD	Vehicle Laptops							\$82,000
						<b>\$69,285</b>	<b>\$156,542</b>	<b>\$183,460</b>
<b>Administrative Services</b>								
FIN	Finance/HR/Payroll System					\$274,000		
HR	Employee Time Entry System					\$42,000		
IT	Enterprise Asset Management					\$45,000		
IT	Website Replacement					\$53,350		
IT	Server 2008 Migrations					\$11,620	\$12,202	\$12,812
IT	Shared SQL Server Enterprise Licensing						\$4,150	
IT	Web Content Management System							\$49,960

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2016 Adopted	2017 Projected	2018 Projected
IT				Disk Storage System (SAN) - City Hall				\$99,936
IT				Blade Chassis & Blade Servers - City Hall				\$74,665
IT				Backup Hardware Replacement				\$92,570
IT				Network & Server Monitor				\$12,636
						<b>\$425,970</b>	<b>\$16,352</b>	<b>\$342,579</b>
<b>Planning &amp; Development</b>								
PL				Permitting / Inspection Software		\$92,500		
						<b>\$92,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Police</b>								
PD				Livescan Fingerprint System		\$30,000		
PD				Body Cameras			\$80,000	
PD				Speed Radar Trailer			\$8,115	
PD				Dashcam System				\$89,000
PD				License Plate Reader System				\$28,000
						<b>\$30,000</b>	<b>\$88,115</b>	<b>\$117,000</b>
<b>Public Works - Administration</b>								
PW				Enterprise Asset Management		\$40,000		
PW				Trafficad Sign Replacement			\$11,946	
PW/PL				Plotter Replacement (50% charged to Planning)			\$9,000	
PW				GPS Unit				\$12,863
						<b>\$40,000</b>	<b>\$20,946</b>	<b>\$12,863</b>
<b>Public Works - Street Maintenance</b>								
PW				Message Panel		\$18,615		\$38,734
PW				Leaf Collection Box			\$5,930	
PW				Leaf Collection Box			\$5,930	
PW				Cronkhite Trailer			\$11,444	
PW				Pallet Forks Attachment				\$7,853
PW				Boom Jib Attachment				\$5,306
PW				Fork Attachment				\$15,918
PW				Slit Bucket Attachment				\$15,918
PW				Rake Attachment				\$9,869
PW				Stump Grinder Attachment				\$9,339
						<b>\$18,615</b>	<b>\$23,304</b>	<b>\$102,937</b>

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2016 Adopted	2017 Projected	2018 Projected
<b>Public Works - Fleet Maintenance</b>								
PW				Multi-Function Tire Changing Equipment		\$13,260		
PW				Vehicle Floor Lift			\$11,236	
PW				Vehicle Floor Lift			\$11,236	
PW				Multi-Function Welding Equipment			\$11,444	
						<b>\$13,260</b>	<b>\$33,916</b>	<b>\$0</b>
<b>Parks &amp; Recreation - Shaw Park Aquatic Center</b>								
PR				Concession Shade Canopy		\$16,000		
PR				Dolphin Slide			\$20,000	
						<b>\$16,000</b>	<b>\$20,000</b>	<b>\$0</b>
<b>Parks &amp; Recreation - Parks Maintenance</b>								
PR				Shaw Park Bleacher Replacement		\$20,000		
PR				Stump Grinder Attachment				\$9,339
						<b>\$20,000</b>	<b>\$0</b>	<b>\$9,339</b>
<b>Equipment &amp; Systems Total</b>						<b>\$725,630</b>	<b>\$359,175</b>	<b>\$768,178</b>
<b>Grand Total</b>						<b>\$1,952,063</b>	<b>\$1,535,884</b>	<b>\$1,686,844</b>



## 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 and alleys, facility improvements, and street light and traffic signal improvements. Parks & Recreation projects include improvements and construction of park facilities, playgrounds, and ball fields.

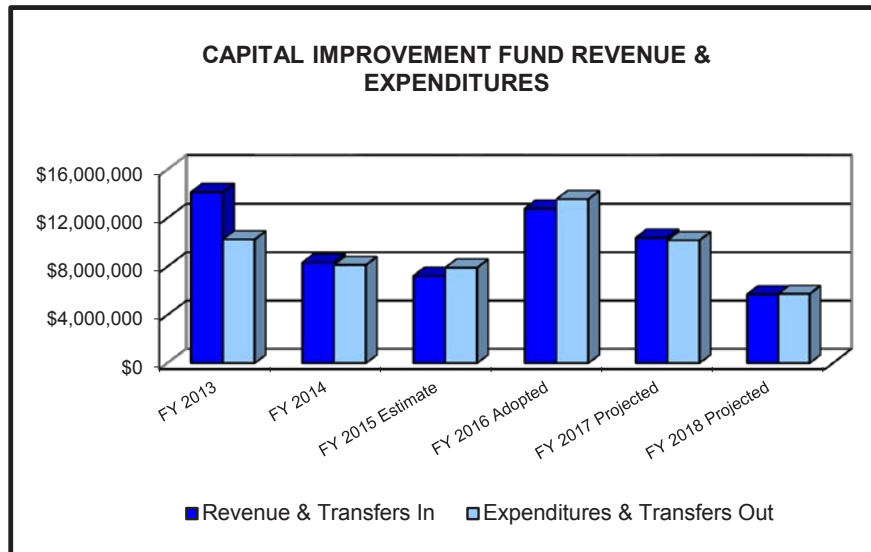
Transfers from the Capital Improvement Fund include transfers to two debt service funds: the 2011 bond issue for the Police Building and the 2014 refunding of both the 2005A issue (funded recreational projects) and the 2007 issue (funded Shaw Park Aquatic Center, City Hall and Fire Station improvements).

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 2013 - FY 2018

Fund 60	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
<b>Beginning Fund Balance</b>	<b>(\$603,488)</b>	<b>\$3,306,224</b>	<b>\$3,508,591</b>	<b>\$2,843,959</b>	<b>\$2,069,576</b>	<b>\$2,290,123</b>
Revenue	11,561,824	5,770,473	5,034,886	7,486,952	6,278,138	4,998,985
Transfers In	2,588,475	2,564,921	2,209,753	5,296,362	4,110,827	717,226
<b>Revenue &amp; Transfers In</b>	<b>14,150,299</b>	<b>8,335,394</b>	<b>7,244,639</b>	<b>12,783,314</b>	<b>10,388,965</b>	<b>5,716,211</b>
Expenditures	6,620,030	4,918,968	4,581,982	10,339,813	6,689,444	2,408,826
Transfers Out	3,620,557	3,214,059	3,327,289	3,217,884	3,478,974	3,333,120
<b>Expenditures &amp; Transfers Out</b>	<b>10,240,587</b>	<b>8,133,027</b>	<b>7,909,271</b>	<b>13,557,697</b>	<b>10,168,418</b>	<b>5,741,946</b>
<b>Surplus (Deficit)</b>	<b>3,909,712</b>	<b>202,367</b>	<b>(664,632)</b>	<b>(774,383)</b>	<b>220,547</b>	<b>(25,735)</b>
<b>Ending Fund Balance</b>	<b>\$3,306,224</b>	<b>\$3,508,591</b>	<b>\$2,843,959</b>	<b>\$2,069,576</b>	<b>\$2,290,123</b>	<b>\$2,264,388</b>
<b>% Fund Balance to Expenditures &amp; Transfers Out</b>	<b>32%</b>	<b>43%</b>	<b>36%</b>	<b>15%</b>	<b>23%</b>	<b>39%</b>



This is a capital projects fund that has a fluctuating fund balance. 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 2016 through FY 2018 capital plan is funded through a combination of ongoing revenue, grants, and proceeds from the 2014 General Obligation Bond, and a small remaining amount from the 2011 Special Obligation Bond. The capital plan will allow for capital projects to be completed in a timely manner.

A portion of the transfers from this fund are used to pay debt on capital and recreation projects.



# 60 CAPITAL IMPROVEMENT FUND

60R0000		FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
CAPITAL IMPROVEMENT REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>											
1060000	RAILROAD & OTHER UTILITIES	\$2,821	\$2,890	\$2,800	\$2,800	\$2,800	\$2,800	0%	0%	\$2,800	\$2,800
3500001	1/2 CENT SALES TAX	1,193,810	1,274,591	1,311,848	1,311,848	1,423,328	1,466,028	12%	3%	1,510,009	1,555,309
3500070	1/2 CENT SALES TAX	1,404,482	1,499,517	1,543,349	1,543,349	1,698,098	1,766,022	14%	4%	1,836,663	1,910,129
3550000	ST. LOUIS COUNTY ROAD & BRIDGE TAX	876,637	859,090	877,757	877,757	892,542	923,781	5%	4%	933,019	961,009
3580000	FEDERAL GRANT	1,595,257	1,707,947	1,142,500	490,170	597,020	51,332	-96%	-91%	104,399	518,140
3580001	STATE AND LOCAL GRANT	250,605	152,000	0	0	0	230,000	100%	100%	420,000	0
3580002	OTHER GRANTS AND DONATIONS	6,178,112	250,426	44,000	384,037	342,896	2,974,987	6661%	768%	1,442,396	21,396
7070000	MISC. REVENUE	33,000	-676	0	0	27,411	42,300	100%	54%	0	0
7100000	INTEREST INCOME	7,442	16,282	11,100	11,100	23,900	22,100	99%	-8%	21,250	22,600
9500000	ELLENWOOD N.I.D.	19,658	8,406	11,000	11,000	26,891	7,602	-31%	-72%	7,602	7,602
<b>TOTAL REVENUE</b>		<b>11,561,824</b>	<b>5,770,473</b>	<b>4,944,354</b>	<b>4,632,061</b>	<b>5,034,886</b>	<b>7,486,952</b>	<b>51%</b>	<b>49%</b>	<b>6,278,138</b>	<b>4,998,985</b>
<b>TRANSFERS IN</b>											
9250000	TRANSFERS FROM SPECIAL BUS. DISTRICT	50,000	44,458	50,000	50,000	15,000	0	-100%	-100%	0	0
9260000	TRANSFER IN FOR INTERFUND ADVANCE	0	0	0	0	0	43,726	100%	100%	43,726	43,726
9290000	TRANSFER FROM 2011 BOND FUND	2,538,475	1,535,618	453,000	823,036	568,173	140,000	-69%	-75%	0	0
9330000	TRANSFER FROM 2014 BOND FUND	0	984,845	6,950,000	6,917,652	1,626,580	5,112,636	-26%	214%	4,067,101	673,500
<b>TOTAL TRANSFERS IN</b>		<b>2,588,475</b>	<b>2,564,921</b>	<b>7,453,000</b>	<b>7,790,688</b>	<b>2,209,753</b>	<b>5,296,362</b>	<b>-29%</b>	<b>140%</b>	<b>4,110,827</b>	<b>717,226</b>
<b>TOTAL CAPITAL IMPROVEMENT REVENUE &amp; TRANSFERS IN</b>		<b>\$14,150,299</b>	<b>\$8,335,394</b>	<b>\$12,397,354</b>	<b>\$12,422,749</b>	<b>\$7,244,639</b>	<b>\$12,783,314</b>	<b>3%</b>	<b>76%</b>	<b>\$10,388,965</b>	<b>\$5,716,211</b>

60X0100, 60X0300, 60X1600		FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
CAPITAL IMPROVEMENT EXPENDITURES		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>PUBLIC WORKS PROJECTS</b>											
6050000	CURB & SIDEWALKS	235,449	184,202	72,500	72,500	77,500	72,500	0%	-6%	72,500	72,500
6050030	SIDEWALK IMPROVEMENTS	0	0	0	5,000	0	0	0%	0%	0	0
6090000	STREET LIGHTING	45,014	0	0	0	0	0	0%	0%	0	0
6110000	TRAFFIC SIGNAL/SIGNAGE IMPROVEMENTS	324,059	93,936	210,000	210,000	185,000	500,000	138%	170%	0	0
6130000	ALLEY IMPROVEMENTS	0	0	0	0	0	0	0%	0%	210,000	25,000
6140000	STREETSCAPE IMPROVEMENTS	1,468,765	844,956	450,000	591,323	354,384	0	-100%	-100%	0	0
6150000	STREET RESURFACING	170,761	1,448,268	1,000,000	403,343	1,083,343	68,468	-93%	-94%	154,000	1,309,140
6200000	FUEL SYSTEM	0	15,973	0	0	0	0	0%	0%	0	0
6250000	FACILITY IMPROVEMENTS	359,902	489,032	928,380	1,382,448	675,358	675,000	-27%	0%	0	900,000
6250265	POLICE BLDG IMPROVEMENTS	1,564,105	0	0	0	0	0	0%	0%	0	0
6260000	MICROSURFACING	0	0	0	0	0	0	0%	0%	255,000	0
6300000	CRANDON DRIVE - STORMWATER	60,000	0	0	0	0	0	0%	0%	0	0
6310000	WASHINGTON UNIV PEDESTRIAN UNDERPASS	128,918	0	0	0	0	0	0%	0%	0	0
6090000	STREET LIGHTING - 2014 BOND PROJECT	0	106,363	0	0	0	0	0%	0%	0	0
6130000	ALLEY IMPROVEMENTS - 2014 BONDS	0	290,917	540,000	846,088	806,088	365,000	-32%	-55%	0	0
6150000	STREET RESURFACING - 2014 BONDS	0	602,074	6,410,000	6,071,564	820,492	4,708,000	-27%	474%	3,995,000	0
8090000	INTEREST EXPENSE	0	0	0	0	0	845	100%	100%	2,944	2,186
<b>TOTAL PUBLIC WORKS PROJECTS</b>		<b>4,356,973</b>	<b>4,075,721</b>	<b>9,610,880</b>	<b>9,582,266</b>	<b>4,002,165</b>	<b>6,389,813</b>	<b>-34%</b>	<b>60%</b>	<b>4,689,444</b>	<b>2,308,826</b>

(continued)

60X0100, 60X0300, 60X1600	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
CAPITAL IMPROVEMENT EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b><u>PARKS &amp; RECREATION PROJECTS</u></b>										
6010000 CONTRIBUTION TO CRSWC	0	0	0	0	0	100,000	100%	100%	100,000	100,000
6020000 SHAW PARK TENNIS CENTER	107,826	-4,034	0	0	11,897	0	0%	-100%	0	0
6440000 TAYLOR PARK	0	0	0	0	0	250,000	0%	100%	0	0
6450000 ICE RINK PROJECTS	0	0	43,000	43,000	100,000	100,000	133%	0%	0	0
6470000 DEMUN PARK	0	0	0	0	0	0	0%	0%	0	0
6530000 SHAW PARK PROJECTS	1,594,337	432,654	0	300,000	300,000	2,900,000	0%	867%	1,900,000	0
6540000 OAK KNOLL PARK	20,462	320,016	0	0	40,000	600,000	0%	1400%	0	0
6560001 SHAW PARK AQUATIC CENTER	0	31,249	0	137,815	110,765	0	0%	-100%	0	0
6580000 ANDERSON DOG PARK	106,087	22,412	0	0	0	0	0%	0%	0	0
6600000 HANLEY HOUSE	434,345	40,950	30,000	30,000	17,155	0	-100%	-100%	0	0
<b>TOTAL PARKS &amp; RECREATION PROJECTS</b>	<b>2,263,057</b>	<b>843,247</b>	<b>73,000</b>	<b>510,815</b>	<b>579,817</b>	<b>3,950,000</b>	<b>5311%</b>	<b>581%</b>	<b>2,000,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>6,620,030</b>	<b>4,918,968</b>	<b>9,683,880</b>	<b>10,093,081</b>	<b>4,581,982</b>	<b>10,339,813</b>	<b>7%</b>	<b>126%</b>	<b>6,689,444</b>	<b>2,408,826</b>
<b><u>TRANSFERS OUT</u></b>										
8070000 TRANSFER TO 2005 BOND ISSUE, SERIES A	920,000	920,000	920,000	0	0	0	-100%	0%	0	0
9200000 TRANSFER TO GENERAL FUND FOR EQUIP.	1,018,347	1,034,154	1,138,508	1,138,508	1,138,508	1,156,349	2%	2%	1,189,471	1,205,657
9250000 TRANSFER TO 2011 BOND ISSUE	643,014	650,563	656,141	656,141	651,763	658,035	0%	1%	654,413	650,863
9300000 TRANSFER TO 2007 BOND ISSUE	1,039,196	609,342	616,321	0	0	0	-100%	0%	0	0
9330000 TRANSFER TO 2014 REFUNDING BONDS	0	0	0	1,537,018	1,537,018	1,403,500	100%	-9%	1,635,090	1,476,600
<b>TOTAL TRANSFERS OUT</b>	<b>3,620,557</b>	<b>3,214,059</b>	<b>3,330,970</b>	<b>3,331,667</b>	<b>3,327,289</b>	<b>3,217,884</b>	<b>-3%</b>	<b>-3%</b>	<b>3,478,974</b>	<b>3,333,120</b>
<b>TOTAL CAPITAL IMPROVEMENT EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$10,240,587</b>	<b>\$8,133,027</b>	<b>\$13,014,850</b>	<b>\$13,424,748</b>	<b>\$7,909,271</b>	<b>\$13,557,697</b>	<b>4%</b>	<b>71%</b>	<b>\$10,168,418</b>	<b>\$5,741,946</b>





## CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) allocates existing funds and anticipated revenue to rehabilitate, restore, improve, and increase the City's capital facilities. This program supports the design and the construction of a wide range of infrastructure improvement projects and other significant capital infrastructure investments. Projects include the development of park land and park amenities; the improvement of recreational facilities; improvement and replacement of City streets and sidewalks; signage improvements; 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 which are 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; Assistant Parks & Recreation Director; 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 for review and inclusion in the proposed budget, and to the Mayor and Board of Aldermen for final approval.

### OVERVIEW OF THE FISCAL YEAR 2016 CAPITAL IMPROVEMENTS PLAN

The Capital Improvements Plan totals \$10,238,968 in the adopted budget year; this is an increase from the prior year. The total expenditures and transfers out in the Capital Improvements Fund in FY16, including the completion of projects already underway, is \$13,557,697 of which \$2,061,535 is for debt service and the remaining transfer amount of \$1,156,349 provides the majority of funding for major equipment purchases through the General Fund to the Equipment Replacement Fund. 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.

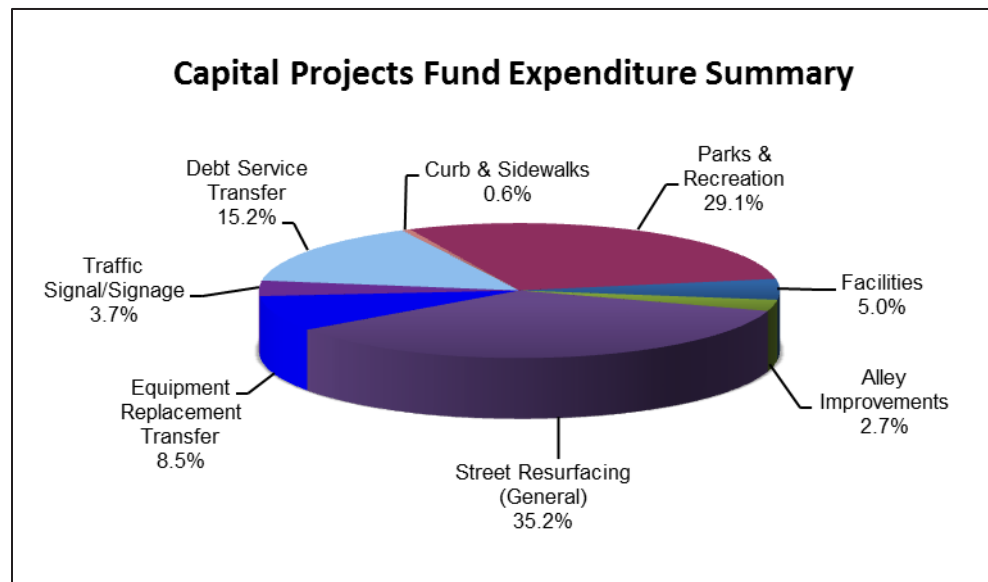
In the adopted plan, the City is reliant on funding of many of the projects through previously issued bonds. Issuing bonds has allowed the City to maintain necessary cash reserves until various debt issues are retired in the next few years. The City issued the 2014 General Obligation bond for residential street and alley repairs and improvements to street lighting. These projects are necessary improvements for alleys and streetlights, as well as 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. A small portion of the projects will be funded through remaining funds from the 2011 bond issue.

The largest projects included in this fiscal year’s capital plan are street resurfacing projects in the residential areas in Clayton Gardens, Clayshire, Parkside, Hillcrest, and subdivisions around the Polos; alley repairs in various locations; the modernization of

the elevators in the Police building; wayfinding signage; Oak Knoll building repairs, retaining wall improvements, and parking lot resurfacing; the Taylor Park playground replacement; and the Chapman Plaza (Shaw Park North) project.

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 2016 Adopted Capital Improvement Fund (CIF) Budget incorporates project pages for projects with a significant portion of their expenditure activity occurring in FY 2016 through FY 2018.

### **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, current year estimate, FY 2016 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, current year estimate, FY 2016 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.

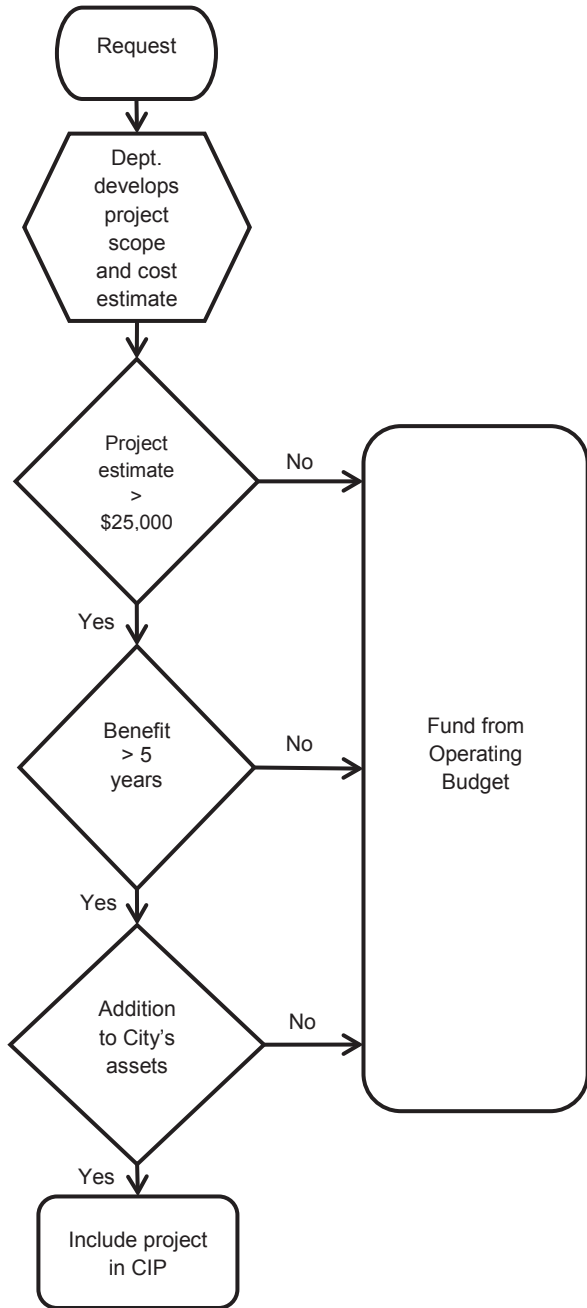
## F. SCHEDULING OF PROJECTS

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.





## Funded Projects

Project Name	Project Number	CIP Score	Prior Years	Total Project Costs					Net Cost to City
				FY 2016	FY 2017	FY 2018	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	-
City Hall Consolidation Study	N/A	N/A	10,000	40,000	-	-	-	50,000	50,000
N Central Parking Lot Purchase	N/A	Contract	-	-	-	900,000	-	900,000	900,000
Oak Knoll Building Repairs & Retaining Wall	201X.PK.1610.50X	Contract, 71	40,000	600,000	-	-	-	640,000	640,000
Residential Resurfacing 2015	2015.PW.1401.010	70	753,229	1,098,000	-	-	-	1,851,229	1,851,229
Residential Resurfacing 2016	2016.PW.1401.010	70	50,000	3,540,000	700,000	-	-	4,290,000	4,290,000
Residential Resurfacing 2017	2017.PW.1401.010	70	-	70,000	3,295,000	-	-	3,365,000	3,365,000
Brentwood Blvd Resurfacing	2018.PW.1401.020	70	-	68,468	10,000	1,141,140	-	1,219,608	706,031
Maryland Ave Resurfacing	2019.PW.1401.023	70	-	-	144,000	28,000	2,000,000	2,172,000	1,000,206
Central Business District Street Resurfacing	2019.PW.1401.010	70	-	-	-	140,000	2,111,850	2,251,850	2,251,850
Sidewalk Replacement	201X.PW.1401.050	68	50,000	50,000	50,000	50,000	50,000	250,000	250,000
Alley Repairs	201X.PW.1401.030	55	1,097,005	365,000	210,000	25,000	223,250	1,920,255	1,920,255
Elevator Modernization - 10 S Brentwood	2015.PW.1404.410	61	42,000	450,000	-	-	-	492,000	492,000
Microsurfacing	201X.PW.1401.02X	55	-	-	255,000	-	427,152	682,152	682,152
Shaw Park North (Chapman Plaza)	2016.PK.1610.109	54	200,000	2,900,000	1,400,000	-	-	4,500,000	-
Taylor Park Playground Replacement	2014.PK.1610.701	51	-	250,000	-	-	-	250,000	20,000
City Hall & Garage Projects	201X.PW.1404.4X0	51, 35	50,000	185,000	-	-	-	235,000	235,000
Shaw Park Ice Rink Repairs	2015.PK.1604.601	52	100,000	100,000	-	-	-	200,000	200,000
Shaw Park Fields #5 & #6	2015.PK.1610.605	46	-	-	500,000	-	-	500,000	80,000
Wayfinding Signage	2016.PW.1401.070	37	70,000	500,000	-	-	-	570,000	570,000
<b>Total</b>			<b>\$2,484,734</b>	<b>\$10,238,968</b>	<b>\$6,586,500</b>	<b>\$2,306,640</b>	<b>\$4,834,752</b>	<b>\$26,451,594</b>	<b>\$19,503,723</b>

This list of capital projects includes new projects budgeted in FY 2016, 2017 and 2018. It does not include projects that were near completion in FY 2015 and may have remaining expenditures in FY 2016.

### 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 2016	FY 2017	FY 2018	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						
<b>Total</b>	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$112,500



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



**Project: City Hall Consolidation Study**

**Budget: \$50,000**

**CIP Score: N/A**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This project consists of identifying the advantages and costs that would be associated with moving offices currently located at 10 N. Bemiston, excluding the Fire Station, to empty space in the Police Headquarters building at 10 S. Brentwood.

**Project Justification:** A central location for the majority of City operations would provide better service to residents and customers, more efficient utilization of existing space at the Brentwood location, and additional synergies with easier communication between departments.

**Financial Implications:** The City will continue to incur ongoing maintenance costs but may realize some savings as a result of the maintenance taking place in one building. The vacated space at 10 N. Bemiston could be leased to other businesses and provide rental income to the City.

Sources	Prior Years	FY 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2014 GO Bonds						
City Funding	\$10,000	\$40,000				\$50,000
<b>Total</b>	<b>\$10,000</b>	<b>\$40,000</b>				<b>\$50,000</b>



**Project Location:** 10 S. Brentwood



**Project: N Central Parking Lot Purchase**

**Budget: \$900,000**

**CIP Score: N/A**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This project includes the purchase of a parking lot along N Central Avenue.

**Project Justification:** The purchase of this lot will provide additional parking within the City.

**Financial Implications:** The City will incur minimal ongoing operational costs related to this lot. The City will receive parking permit revenue from spaces in this lot.

Sources	Prior Years	FY 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2014 GO Bonds						
City Funding				\$900,000		\$900,000
<b>Total</b>				\$900,000		\$900,000



**Project Location:** 115 N Central



**Project: Oak Knoll Building Repairs & Retaining Wall**

**Budget: \$640,000**

**CIP Score: 71 & 48**

**Project Department:** Parks and Recreation

**Account Number:** 60X16006540000

**Project Description:** These two projects consist of necessary repairs to the building at #2 Oak Knoll Park for tuck-pointing, painting and roof repairs; and replacing the stone retaining wall along Big Bend and replacing or repairing the perimeter fencing around the park.

**Project Justification:** With the departure of the previous tenant from #2 Oak Knoll Park, the City will assume responsibility for the maintenance of the building. Additional repairs may be identified through further study, and improvements to the exterior of the other park facilities may also be considered.

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. Stroller and wheel chair traffic currently must access the park via the same road that vehicular traffic uses. During this project the City will also resurface the park parking lot and will consider the possibilities for an additional 10-15 parking spots. This project is phased with funding for a consultant in one year and funding for the work in the following year.

**Financial Implications:** Building repairs will enable the new tenant to take occupancy of the building reducing the City's current utility and operations costs, estimated to be \$25,000 per year. Replacement of the retaining wall with the enhanced sidewalk and ingress to the park will reduce maintenance costs and potential liabilities. On-going maintenance will be minimal in the first few years following rehabilitation.

Sources	Prior Years	FY 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding	\$40,000	\$600,000				\$640,000
<b>Total</b>	<b>\$40,000</b>	<b>\$600,000</b>				<b>\$640,000</b>



**Project Location:** Oak Knoll Park  
2014.PK.1610.501  
2015.PK.1610.503



**Project: Residential Resurfacing 2015 – Various Subdivisions**      **Budget: \$1,851,229**  
**(See Below)**      **CIP Score: 70**

**Project Department:** Public Works

**Account Number:** 60X03006150000

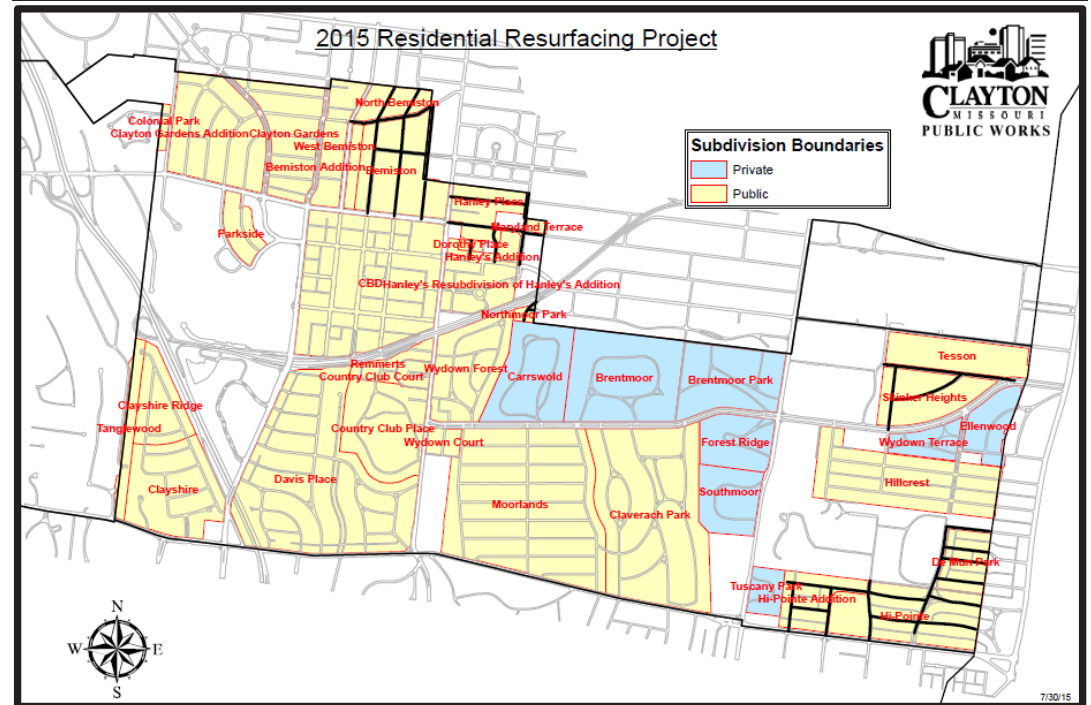
**Project Description:** This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards.

The streets in the following subdivisions will be resurfaced in FY 2015: 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.

**Financial Implications:** This project is 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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds	\$753,229	\$1,098,000				\$1,851,229
<b>Total</b>	<b>\$753,229</b>	<b>\$1,098,000</b>				<b>\$1,851,229</b>



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



**Project: Residential Resurfacing 2016 – Various Subdivisions**      **Budget: \$4,290,000**  
**(See Below)**      **CIP Score: 70**

**Project Department:** Public Works

**Account Number:** 60X03006150000

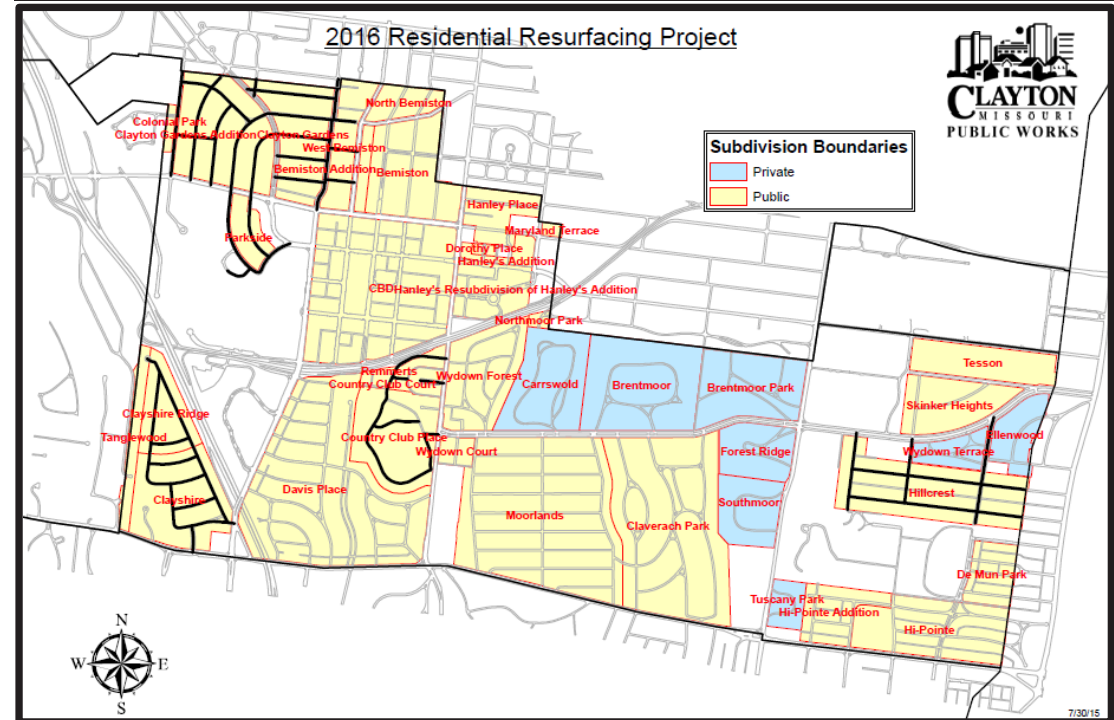
**Project Description:** This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards.

The streets in the following subdivisions will be resurfaced in FY 2016: Clayton Gardens, Clayshire, Parkside and Hillcrest, and the subdivisions around Country Club Place and Country Club Court, also known as the Polos.

**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 was contracted to perform the design work for the ADA ramps during FY 2015.

**Financial Implications:** This project is 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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds	\$50,000	\$3,540,000	\$700,000			\$4,290,000
<b>Total</b>	\$50,000	\$3,540,000	\$700,000			\$4,290,000



**Project Location:** Clayton Gardens, Clayshire, Parkside, Hillcrest & Subdivisions along the Polos  
 2016.PW.1401.010



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

**Budget: \$3,365,000**

**CIP Score: 70**

**Project Department:** Public Works

**Account Number:** 60X03006150000

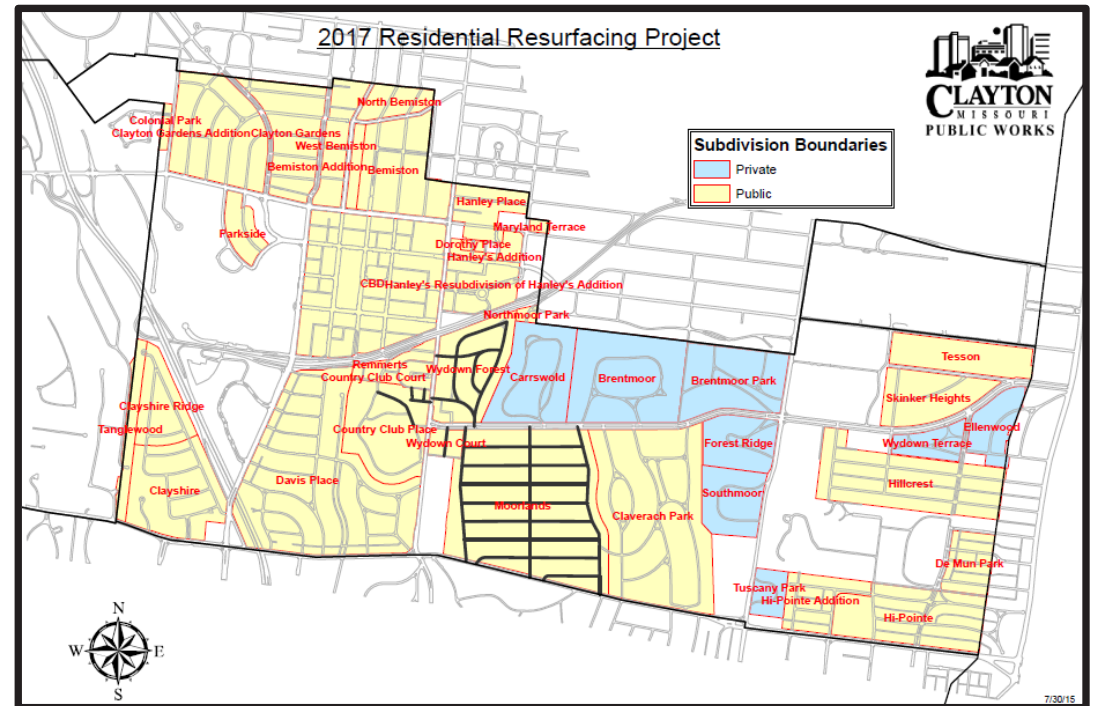
**Project Description:** This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt and bringing curb ramps to Americans with Disabilities Act (ADA) standards.

The streets in the Moorlands and Wydown Forest Subdivisions 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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds						
2014 GO Bonds		\$70,000	\$3,295,000			\$3,365,000
<b>Total</b>		\$70,000	\$3,295,000			\$3,365,000



**Project Location: Moorlands & Wydown Forest Subdivisions**  
 2017.PW.1401.010





**Project: Brentwood Blvd Resurfacing**

*Capital Improvement Project Summary*

**Budget: \$1,219,608**

**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 partial funding through a federal grant, and the East-West Gateway Council of Governments has recommended that the project be included in the annual Transportation Improvement Program (TIP).

**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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants		\$28,832	\$4,211	\$480,534		\$513,577
Other Grants & Donations						
2014 Bonds		\$39,636	\$5,789	\$660,606		\$706,031
City Funding						
<b>Total</b>		<b>\$68,468</b>	<b>\$10,000</b>	<b>\$1,141,140</b>		<b>\$1,219,608</b>



**Project Location:** Brentwood Blvd  
2018.PW.1401.020



**Project: Maryland Resurfacing**

*Capital Improvement Project Summary*

**Budget: \$2,172,000**

**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 will be submitted again for a federal grant.

**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 crosswalks 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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants			\$77,688	\$15,106	\$1,079,000	\$1,171,794
Other Grants & Donations						
2014 Bonds			\$66,312	\$12,894	\$921,000	\$1,000,206
City Funding						
<b>Total</b>			\$144,000	\$28,000	\$2,000,000	\$2,172,000



**Project Location:** Maryland Avenue  
2019.PW.1401.023



**Project: Central Business District Streets Resurfacing**

**Budget: \$2,251,850**

**CIP Score: 70**

**Project Department:** Public Works

**Account Number:** 60X01006150000

**Project Description:** This project consists of milling off 2" of asphalt, overlaying with 2" of asphalt, and bringing curb ramps to Americans with Disabilities (ADA) standards. The design of the curb ramps will be completed in FY 2018.

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

**Financial Implications:** 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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2014 GO Bonds						
City Funding				\$140,000	\$2,111,850	\$2,251,850
<b>Total</b>				\$140,000	\$2,111,850	\$2,251,850



**Project Location:** Central Business District  
2019.PW.1401.010



**Project: Sidewalk Replacement**

**Capital Improvement Project Summary**

**Budget: \$250,000**

**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 2016	FY 2017	FY 2018	Future Years	Total
<b>Federal Grants</b>						
<b>Other Grants &amp; Donations</b>						
<b>2011 Bonds</b>	\$50,000	\$50,000				\$100,000
<b>City Funding</b>			\$50,000	\$50,000	\$50,000	\$150,000
<b>Total</b>	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000



**Project Location:** Public Right-of-Way, City-Wide 2015, 2016, 2017, 2018 & 2019.PW.1401.050



**Project: Alley Repairs**

**Capital Improvement Project Summary**

**Budget: \$1,920,255**

**CIP Score: 55**

**Project Department:** Public Works

**Account Number:** 60X01006130000 & 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 6400 and 6600 Blocks
- N and S Rosebury
- Hi-Pointe Subdivision
- Davis Place Subdivision
- S Brentwood 400-800 Blocks
- Maryland 8100 Block
- DeMun Park
- Downtown
- 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. Alley projects were delayed from FY 2010 through FY 2014 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 2016	FY 2017	FY 2018	Future Years	Total
<b>Federal Grants</b>						
<b>Other Grants &amp; Donations</b>						
<b>2014 GO Bonds</b>	\$1,097,005	\$365,000				\$1,462,005
<b>City Funding</b>			\$210,000	\$25,000	\$223,250	\$458,250
<b>Total</b>	\$1,097,005	\$365,000	\$210,000	\$25,000	\$223,250	\$1,920,255



**Project Location:** Various Alleys  
 2014, 2015, 2016, 2017, 2018 and 2019.PW.1401.030  
 2014 and 2015.PW.1401.031  
 2014.PW.1401.032



**Project: Elevator Modernization - 10 S Brentwood**

**Budget: \$492,000**

**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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding	\$42,000	\$450,000				\$492,000
<b>Total</b>	\$42,000	\$450,000				\$492,000



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



**Project: Microsurfacing – Various Locations (See Below)**

**Budget: \$682,152**

**CIP Score: 55**

**Project Department:** Public Works

**Account Number:** 60X01006260000

**Project Description:** This project consists of microsurfacing and re-striping streets, some of which have not been treated since 2005 and 2006. Locations to be microsurfaced during FY 2017 include Hunter, Gay, Shaw Park Drive, and Davis Place.

**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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding			\$255,000		\$427,152	\$682,152
<b>Total</b>			\$255,000		\$427,152	\$682,152



**Project Location:** Hunter, Gay, Shaw Park Dr, Davis Pl, Forsyth, N Meramec  
 2017.PW.1401.020-021  
 2019.PW.1401.020-022



**Project: Shaw Park North (Chapman Plaza)**

**Budget: \$4,500,000**

**CIP Score: 54**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006530000

**Project Description:** This project consists of the beautification of the north end of Shaw Park. This includes the installation of a waterfall and landscape improvements in the interior of the park. The corner by Forsyth and Brentwood will be enhanced with a plaza area.

**Project Justification:** This project will create a seating plaza at the north end of Shaw Park at the corner of Forsyth and Topping Way. The plaza will include a fountain that will turn into a waterfall that cascades down the hillside into a separate pond/water feature.

**Financial Implications:** Along with the initial gift to fund the design and construction of Chapman Plaza, a \$2.5 million gift was received from the Clayton Century Foundation to pay for the ongoing maintenance and operational costs of this project. Estimated to be \$100,000 to \$125,000 per year, this funding will ensure that the City will not incur additional annual costs associated with this project.

Sources	Prior Years	FY 2016	FY 2017	FY 2018	Future Years	Total
<b>Federal Grants</b>						
<b>Other Grants &amp; Donations</b>	\$200,000	\$2,900,000	\$1,400,000			\$4,500,000
<b>2014 GO Bonds</b>						
<b>City Funding</b>						
<b>Total</b>	\$200,000	\$2,900,000	\$1,400,000			\$4,500,000



**Project Location:** Shaw Park  
2016.PK.1610.109





**Project: Taylor Park Playground Replacement**

**Budget: \$250,000**

**CIP Score: 51**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006440000

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

**Project Justification:** The playground 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.

**Financial Implications:** The City plans to apply for a grant to support the majority of this project. This project decreases maintenance costs 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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
State & Local Grants		\$230,000				\$230,000
Bonds						
City Funding		\$20,000				\$20,000
<b>Total</b>		<b>\$250,000</b>				<b>\$250,000</b>



**Project Location:** Taylor Park  
2014.PK.1610.701



**Project: City Hall & Garage Projects**

*Capital Improvement Project Summary*

**Budget: \$235,000**

**CIP Score: 35, 51**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** These projects include interior renovations to the front counter area of the first floor lobby of City Hall and restoring the protective, skid-resistant coating on the surface of the employee parking garage attached to City Hall.

**Project Justification:** Interior renovations will allow for better service to our walk-in customers, provide more efficient utilization of office space, and improve the safety of employees.

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 the renovated area, 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 2016	FY 2017	FY 2018	Future Years	Total
<b>Federal Grants</b>						
<b>Other Grants &amp; Donations</b>						
<b>2011 Bonds</b>	\$50,000	\$70,000				\$120,000
<b>City Funding</b>		\$115,000				\$115,000
<b>Total</b>	\$50,000	\$185,000				\$235,000



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



**Project: Shaw Park Ice Rink Repairs**

**Budget: \$200,000**

**CIP Score: 52**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006450000

**Project Description:** These projects include repairing, or potentially replacing, the roof on the Shaw Park Ice Rink building, overhauling the three compressors, and replacing the hockey dasher boards around the rink.

**Project Justification:** We have experienced significant leaks through the roof at the Ice Rink over the course of the past five years and have repeatedly delayed making repairs.

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. Two compressors have already been rebuilt and aided in more efficient maintenance of the ice. This benefit is expected to increase over the next year and extend to the next several years with the rebuilding of the additional compressor.

The dasher boards surrounding the Shaw Park Ice Rink were replaced in 2004. Their expected life span with the amount of hockey played in our rink is about 10 years. Over time they become brittle and crack easily when hit by a puck or player. The replacement ensures the safety of the players and spectators at the ice rink.

**Financial Implications:** If the roof is repaired, the City will still experience further repair costs in the future. If the roof is replaced, repair costs will be significantly reduced. Maintenance expenditures for the new compressors will be lower compared to current expenditures. Ongoing costs related to the dasher boards will be minimal.

Sources	Prior Years	FY 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
2011 Bonds	\$100,000	\$20,000				\$120,000
City Funding		\$80,000				\$80,000
<b>Total</b>	\$100,000	\$100,000				\$200,000



**Project Location:** Shaw Park Ice Rink  
 2016.PK.1604.402  
 2015.PK.1604.601  
 2018.PK.1604.601



**Project: Shaw Park Fields #5 and #6 Renovation**

**Budget: \$500,000**

**CIP Score: 46**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006530000

**Project Description:** Renovations to Shaw Park Ball Fields #5 and #6 include re-grading, re-sodding, upgrading the irrigation, and reconstruction of the infields. The fencing surrounding the fields and the backstops will also require replacement.

**Project Justification:** These renovations last took place in 2006. Re-sodding and re-grading would be required in 2015 to keep the fields in playable condition.

**Financial Implications:** On-going maintenance costs will include the costs of water for irrigation for the two fields. Maintenance costs during the year of the project will be reduced since regular maintenance will not continue during the renovation.

Sources	Prior Years	FY 2016	FY 2017	FY 2018	Future Years	Total
<b>Federal Grants</b>						
<b>State &amp; Local Grants</b>			\$420,000			\$420,000
<b>Other Grants &amp; Donations</b>						
<b>City Funding</b>			\$80,000			\$80,000
<b>Total</b>			\$500,000			\$500,000



**Project Location:** Shaw Park  
2015.PK.1610.605



**Project: Wayfinding Signage**

*Capital Improvement Project Summary*

**Budget: \$570,000**

**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 2016	FY 2017	FY 2018	Future Years	Total
Federal Grants						
Other Grants & Donations						
Bonds						
City Funding	\$70,000	\$500,000				\$570,000
<b>Total</b>	\$70,000	\$500,000				\$570,000



**Project Location:** Maryland Avenue  
2015.PW.1401.021



# Capital Improvements Plan FY 2016 - 2018

## Impact of Capital Investments on Operating Budget

The table below shows the estimated ongoing operating impact associated with projects included in the adopted Capital Improvements Plan. Annual operating and maintenance costs are incorporated into the General Fund operating budget as projects are completed. For some projects, ongoing costs are not noticeably different from current costs, and others result in lower costs.

Project Name	Revenue or Cost Category (Categories)	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Community Development Block Grant Sidewalks	No Impact	\$0	\$0	\$0	\$0	\$0
City Hall Consolidation Study	Revenue, Personnel, Contractual, Commodities	\$0	\$0	\$0	\$0	(\$468,800)
N Central Parking Lot Purchase	Revenue, Contractual, Commodities	\$0	\$0	\$0	\$0	(\$18,440)
Oak Knoll Building Repairs & Retaining Wall	Contractual, Commodities	\$3,100	\$3,200	\$3,300	\$3,400	\$3,500
Residential Resurfacing 2015	No Impact	\$0	\$0	\$0	\$0	\$0
Residential Resurfacing 2016	No Impact	\$0	\$0	\$0	\$0	\$0
Residential Resurfacing 2017	No Impact	\$0	\$0	\$0	\$0	\$0
Brentwood Blvd Resurfacing	No Impact	\$0	\$0	\$0	\$0	\$0
Maryland Ave Resurfacing	No Impact	\$0	\$0	\$0	\$0	\$0
Central Business District Street Resurfacing	No Impact	\$0	\$0	\$0	\$0	\$0
Sidewalk Replacement	No Impact	\$0	\$0	\$0	\$0	\$0
Alley Repairs	No Impact	\$0	\$0	\$0	\$0	\$0
Elevator Modernization - 10 S Brentwood	Contractual	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000
Microsurfacing	No Impact	\$0	\$0	\$0	\$0	\$0
Shaw Park North (Chapman Plaza)	Revenue, Personnel, Contractual, Commodities	\$0	\$0	\$2,100	\$4,500	\$7,000
Taylor Park Playground Replacement	Contractual, Commodities	\$600	\$1,200	\$600	\$1,200	\$600
City Hall & Garage Projects	No Impact	\$0	\$0	\$0	\$0	\$0
Shaw Park Ice Rink Repairs	Revenue, Personnel, Contractual, Commodities	\$5,775	\$7,765	\$10,370	\$13,000	\$16,250
Shaw Park Fields #5 & #6	Personnel, Commodities	\$17,500	\$17,600	\$17,700	\$17,800	\$17,900
Wayfinding Signage	Commodities	\$0	\$0	\$0	\$2,500	\$2,500
<b>Net Operating Budget - Expenditures (Revenue)</b>		<b>\$30,975</b>	<b>\$33,765</b>	<b>\$38,070</b>	<b>\$46,400</b>	<b>(\$435,490)</b>



## DEBT SERVICE FUNDS

This section presents budgeted revenues and expenditures for the City's one (1) General Obligation Bond and four (4) Special Obligation Bonds issuances. The total debt repayments for all bonds are shown in the next two pages by funding source and by bond issue.

The City currently utilizes two types of bond for the acquisition and construction of major capital projects. These are General Obligation Bonds and Special Obligation Bonds

### General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit of the City. These bonds are payable from ad valorem property taxes.

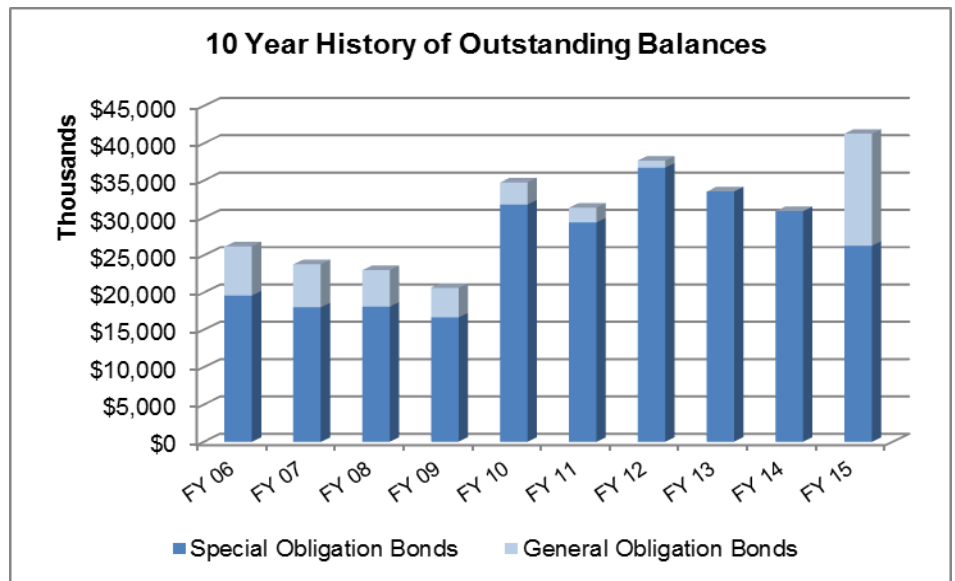
Bond Issue by Issuance Date Order	Total Outstanding Bonds	Fiscal Year Pay off Date
2014 General Obligation Bonds - \$15,000,000 issued on October 7, 2014	\$15,000,000	FY 2034
2014 Special Obligation Refunding Bonds - \$6,735,000 issued on October 7, 2014	\$5,330,000	FY 2019
2011 Special Obligation Bonds – \$9,845,000 issued on November 8, 2011	\$8,650,000	FY 2032
2009A & B Special Obligation Taxable Build America Bonds – \$15,000,000 issued on October 27, 2009	\$11,975,000	FY 2030
2005B Special Obligation Refunding Taxable Bonds – \$2,655,000 issued on April 26, 2005	\$315,000	FY 2016
<b>Total Outstanding Bonds as of 9/30/15</b>	<b>\$41,270,000</b>	

The City's outstanding General Obligation debt as of September 30, 2015 is \$15,000,000.

### Special Obligation Bonds

Special Obligation Bonds are payable as to both principal and interest solely from annual appropriations of funds by the City for such purpose. These obligations are not considered debt under state law and are subject to annual appropriations by the Mayor and City Council.

The City's outstanding special obligation debt as of September 30, 2015 is \$26,270,000.





**DEBT SERVICE  
DEBT REPAYMENT BY FUNDING SOURCE**

Debt Repayment by Funding Source from FY 2016 to FY 2034								
Funding Sources-----								
Fiscal Year	Total Debt	General **	Property Tax *	Capital Improvement**	Fund 58	Federal Rebate ***	Special Assessment	Interest
FY 2016	4,828,766	215,675	2,215,750	2,061,535	59,605	191,126	11,325	73,750
FY 2017	4,767,118	112,970	2,142,038	2,289,503	-	183,077	10,830	28,700
FY 2018	4,340,743	-	2,051,837	2,101,837	-	174,244	10,125	2,700
FY 2019	3,537,601	-	2,327,591	1,045,222	-	164,789	-	-
FY 2020	2,853,535	-	2,362,505	336,366	-	154,665	-	-
FY 2021	2,837,935	-	2,397,942	296,550	-	143,443	-	-
FY 2022	2,822,023	-	2,433,911	256,836	-	131,276	-	-
FY 2023	2,808,771	-	2,470,420	219,798	-	118,553	-	-
FY 2024	2,809,948	-	2,507,476	197,310	-	105,162	-	-
FY 2025	2,799,068	-	2,545,089	162,941	-	91,038	-	-
Future Years FY26-FY34	19,777,181	-	14,958,082	4,600,860	-	218,238	-	-
<b>Grand Total</b>	<b>54,182,688</b>	<b>328,645</b>	<b>38,412,642</b>	<b>13,568,758</b>	<b>59,605</b>	<b>1,675,608</b>	<b>32,280</b>	<b>105,150</b>

\* Note: Property tax sources are from approval of the 2009 Special Obligation Bond and the 2014 General Obligation Bond. A property tax was approved in 2010 by the residents of Clayton to pay for the debt service on the 2009 Special Obligation Bonds related to the new Police Building. In April 2014, a \$15 million bond proposal to improve neighborhood streets, alleys and street lights was approved by residents. A property tax was levied to pay for the debt service on the 2014 General Obligation 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 7.3% but may be subject to change in the future. The General Fund will fund the reduction as needed.





**DEBT SERVICE  
DEBT REPAYMENT BY BOND ISSUE**

<b>Debt Repayment by Bond Issue from FY 2016 to FY 2034</b>						
Fiscal Year	<b>BOND ISSUES</b>					<b>Totals</b>
	<b>2005 B</b>	<b>2009 A&amp;B</b>	<b>2011</b>	<b>2014 S.O.</b>	<b>2014 G.O.</b>	
	<b>Principal &amp; Interest</b>	<b>Principal &amp; Interest</b>	<b>Principal &amp; Interest</b>	<b>Principal &amp; Interest **</b>	<b>Principal &amp; Interest</b>	
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
FY 2025		1,120,593	647,938		1,030,538	2,799,068
Future Years FY26-FY34		5,317,639	4,520,761		9,938,781	19,777,181
<b>Grand Total</b>	<b>\$322,639</b>	<b>\$17,139,456</b>	<b>\$11,008,311</b>	<b>\$5,678,950</b>	<b>\$20,033,331</b>	<b>54,182,688</b>

\* 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 were a refunding of the outstanding balances of the 2005A Special Obligation Bond and 2007 Special Obligation Bond issues.



## 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 street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent (50%) of the City's neighborhood streets. This bond issue is scheduled to be paid off in FY 2034.

Areas to be resurfaced using bond proceeds from this debt issue include:

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

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

- Brentwood Blvd
- Maryland Ave

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

Interest rate range: 2.0% to 4.0%

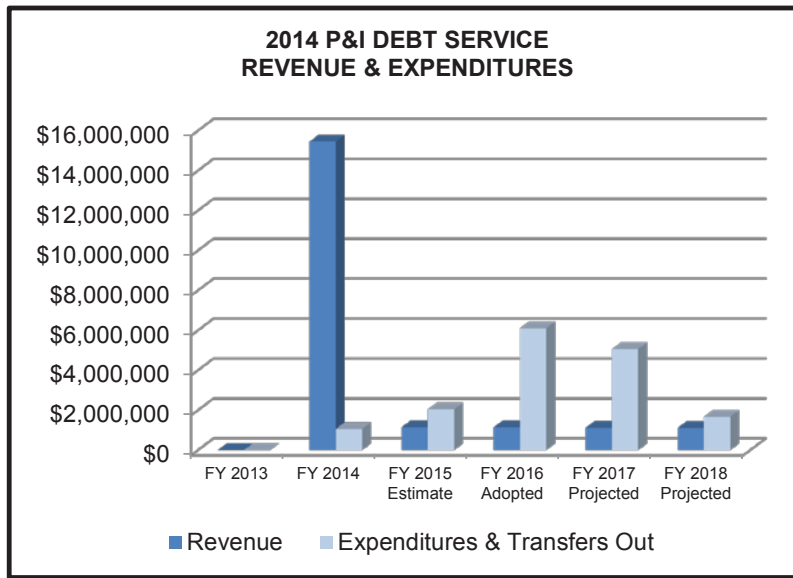
	Principal	Interest	Total Debt Service
FY 2016	550,000	444,738	994,738
FY 2017	560,000	433,638	993,638
FY 2018	580,000	422,238	1,002,238
FY 2019	595,000	410,488	1,005,488
FY 2020	620,000	392,138	1,012,138
FY 2021	640,000	366,938	1,006,938
FY 2022	670,000	340,738	1,010,738
FY 2023	690,000	320,438	1,010,438
FY 2024	725,000	302,663	1,027,663
FY 2025	750,000	280,538	1,030,538
FY 2026-2034	8,620,000	1,318,781	9,938,781

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



## 2014 GENERAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 55	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$0	\$0	\$14,388,652	\$13,488,349	\$8,528,525	\$4,591,786
Revenue	0	15,457,173	1,152,000	1,150,550	1,127,000	1,122,013
Expenditures	0	83,676	425,723	997,738	996,638	1,008,738
Transfers Out	0	984,845	1,626,580	5,112,636	4,067,101	673,500
Expenditures & Transfers Out	0	1,068,521	2,052,303	6,110,374	5,063,739	1,682,238
Surplus (Deficit)	0	14,388,652	(900,303)	(4,959,824)	(3,936,739)	(560,225)
Ending Fund Balance	\$0	\$14,388,652	\$13,488,349	\$8,528,525	\$4,591,786	\$4,031,561
% Fund Balance to Expenditures	-	1347%	657%	140%	91%	240%



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 repair and replace alleys. The debt service payments are supported by property tax revenue recorded in this fund.



## 2014 GENERAL OBLIGATION BOND ISSUE

55R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b><u>PROPERTY TAX</u></b>										
1010000 REAL PROPERTY TAX - CURRENT	\$0	\$0	\$962,480	\$962,480	\$962,480	\$979,323	2%	2%	\$996,462	\$1,013,900
1020000 REAL PROPERTY TAX - DELINQUENT	0	0	0	0	0	0	0%	0%	3,200	6,400
1030000 PERS. PROP. TAX - CURRENT	0	0	97,520	97,520	97,520	99,227	2%	2%	100,963	100,963
1040000 PERS. PROP. TAX - DELINQUENT	0	0	0	0	0	0	0%	0%	375	750
<b>TOTAL PROPERTY TAX</b>	<b>0</b>	<b>0</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>1,078,550</b>	<b>2%</b>	<b>2%</b>	<b>1,101,000</b>	<b>1,122,013</b>
<b><u>MISCELLANEOUS</u></b>										
7100000 INTEREST INCOME	0	0	49,000	49,000	92,000	72,000	47%	-22%	26,000	0
7200000 BOND PROCEEDS	0	15,000,000	0	0	0	0	0%	0%	0	0
7210000 BOND PREMIUM 2014 G.O. BONDS	0	457,173	0	0	0	0	0%	0%	0	0
<b>TOTAL MISCELLANEOUS</b>	<b>0</b>	<b>15,457,173</b>	<b>49,000</b>	<b>49,000</b>	<b>92,000</b>	<b>72,000</b>	<b>47%</b>	<b>-22%</b>	<b>26,000</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$15,457,173</b>	<b>\$1,109,000</b>	<b>\$1,109,000</b>	<b>\$1,152,000</b>	<b>\$1,150,550</b>	<b>4%</b>	<b>0%</b>	<b>\$1,127,000</b>	<b>\$1,122,013</b>
<b><u>55X0000 EXPENDITURES</u></b>										
<b><u>CONTRACTUAL SERVICES</u></b>										
2050000 BOND ISSUANCE EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
2700000 PROFESSIONAL SERVICES	0	0	1,000	3,000	3,000	3,000	200%	0%	3,000	6,500
8030000 BOND ISSUANCE COSTS	0	83,676	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>0</b>	<b>83,676</b>	<b>1,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>200%</b>	<b>0%</b>	<b>3,000</b>	<b>6,500</b>
<b><u>DEBT</u></b>										
8080000 PRINCIPAL PAYMENT	0	0	0	0	0	550,000	100%	100%	560,000	580,000
8090000 INTEREST EXPENSE	0	0	500,000	422,725	422,723	444,738	-11%	5%	433,638	422,238
<b>TOTAL DEBT</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>422,725</b>	<b>422,723</b>	<b>994,738</b>	<b>99%</b>	<b>135%</b>	<b>993,638</b>	<b>1,002,238</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>83,676</b>	<b>501,000</b>	<b>425,725</b>	<b>425,723</b>	<b>997,738</b>	<b>99%</b>	<b>134%</b>	<b>996,638</b>	<b>1,008,738</b>
<b><u>TRANSFERS OUT</u></b>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	0	984,845	6,950,000	6,917,652	1,626,580	5,112,636	-26%	214%	4,067,101	673,500
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>984,845</b>	<b>6,950,000</b>	<b>6,917,652</b>	<b>1,626,580</b>	<b>5,112,636</b>	<b>-26%</b>	<b>214%</b>	<b>4,067,101</b>	<b>673,500</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$0</b>	<b>\$1,068,521</b>	<b>\$7,451,000</b>	<b>\$7,343,377</b>	<b>\$2,052,303</b>	<b>\$6,110,374</b>	<b>-18%</b>	<b>198%</b>	<b>\$5,063,739</b>	<b>\$1,682,238</b>



## 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 which was originally issued 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.

### 2005A Series

The 2005A Series which was originally issued 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 fifty (50) parking spaces in a garage constructed by St. Louis County, and infrastructure improvements in two private neighborhoods.

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

Interest rate range: 3.0% to 4.0%

	Principal	Interest	Total Debt Service
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 9/30/15:			\$5,330,000

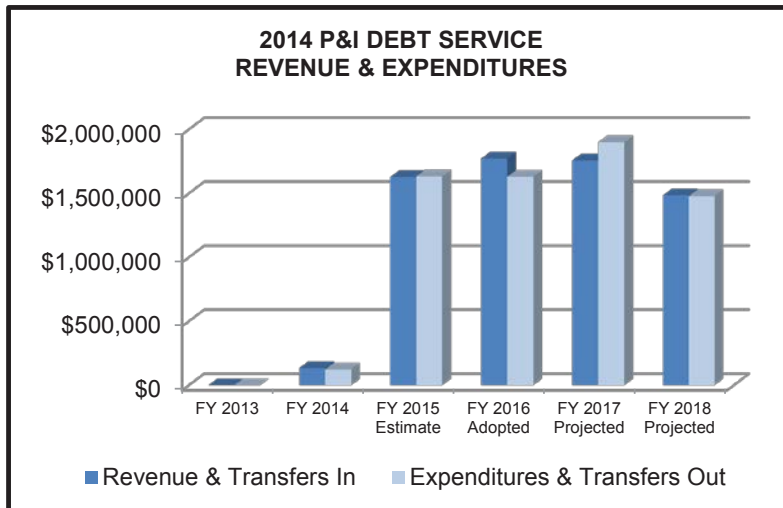


## 2014 SPECIAL OBLIGATION REFUNDING BOND ISSUE

### Summary of Revenue and Expenditures

#### FY 2013 - FY 2018

Fund 56	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$0	\$0	\$9,646	\$5,229	\$147,288	\$5,379
Revenue	0	134,700	12,415	11,325	10,831	10,126
Transfers In	0	0	1,616,500	1,761,234	1,748,060	1,476,600
<b>Revenue &amp; Transfers In</b>	<b>0</b>	<b>134,700</b>	<b>1,628,915</b>	<b>1,772,559</b>	<b>1,758,891</b>	<b>1,486,726</b>
Expenditures	0	125,054	1,633,046	1,630,500	1,900,800	1,480,100
Transfers Out	0	0	286	0	0	0
<b>Expenditures &amp; Transfers Out</b>	<b>0</b>	<b>125,054</b>	<b>1,633,332</b>	<b>1,630,500</b>	<b>1,900,800</b>	<b>1,480,100</b>
Surplus (Deficit)	0	9,646	(4,417)	142,059	(141,909)	6,626
Ending Fund Balance	\$0	\$9,646	\$5,229	\$147,288	\$5,379	\$12,005
% Fund Balance to Expenditures & Transfers Out	0%	8%	0%	9%	0%	1%



The City issued special obligation refunding bonds totaling \$6,735,000 in September 2014. This bond serves to refinance the 2007 and 2005 A Series Special Obligation Bonds. Savings as a result of this refunding total \$438,000, net of issuance costs. The debt service payments are supported by transfers from the General Fund and Capital Improvement Fund.



## 2014 SPECIAL OBLIGATION REFUNDING BOND ISSUE

56R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7200000 BOND PROCEEDS	\$0	\$134,700	\$0	\$0	\$0	\$0	-	0%	\$0	\$0
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	0	0	0	3,340	3,205	2,502	-	-22%	2,502	2,482
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	0	0	0	7,706	7,006	7,006	-	0%	7,006	6,815
7230010 ASSESS. INC. INTEREST SOUTHMOOR	0	0	0	892	892	725	-	-19%	595	465
7230020 ASSESS. INC. INTEREST WYDOWN	0	0	0	2,000	1,312	1,092	-	-17%	728	364
<b>TOTAL REVENUE</b>	<b>0</b>	<b>134,700</b>	<b>0</b>	<b>13,938</b>	<b>12,415</b>	<b>11,325</b>	<b>-</b>	<b>-9%</b>	<b>10,831</b>	<b>10,126</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	0	0	0	1,537,018	1,537,018	1,403,500	-	-9%	1,635,090	1,476,600
9260000 TRANSFER FROM GENERAL FUND	0	0	0	79,482	79,482	215,675	-	171%	112,970	0
9280000 TRANSFER FROM 2005 B SPECIAL OBLIG. BOND	0	0	0	0	0	142,059	-	100%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,616,500</b>	<b>1,616,500</b>	<b>1,761,234</b>	<b>-</b>	<b>9%</b>	<b>1,748,060</b>	<b>1,476,600</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$0</b>	<b>\$134,700</b>	<b>\$0</b>	<b>\$1,630,438</b>	<b>\$1,628,915</b>	<b>\$1,772,559</b>	<b>-</b>	<b>9%</b>	<b>\$1,758,891</b>	<b>\$1,486,726</b>

56X0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$1,500	\$8,500	\$3,000	-	-65%	\$3,000	\$6,500
8030000 BOND ISSUANCE COSTS	0	58,009	0	0	1,000	0	-	-100%	0	0
8990000 TRANSFER TO TRUSTEE	0	67,045	0	0	0	0	-	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>0</b>	<b>125,054</b>	<b>0</b>	<b>1,500</b>	<b>9,500</b>	<b>3,000</b>	<b>-</b>	<b>-68%</b>	<b>3,000</b>	<b>6,500</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	0	0	0	1,405,000	1,405,000	1,450,000	-	3%	1,785,000	1,425,000
8090000 INTEREST PAYMENT	0	0	0	218,546	218,546	177,500	-	-19%	112,800	48,600
<b>TOTAL DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,623,546</b>	<b>1,623,546</b>	<b>1,627,500</b>	<b>-</b>	<b>0%</b>	<b>1,897,800</b>	<b>1,473,600</b>
<b>TOTAL EXPENDITURES</b>		<b>125,054</b>	<b>0</b>	<b>1,625,046</b>	<b>1,633,046</b>	<b>1,630,500</b>	<b>-</b>	<b>0%</b>	<b>1,900,800</b>	<b>1,480,100</b>
<b>TRANSFERS OUT</b>										
9380000 TRANSFER TO 2007 SPECIAL OBLIGATION BOND	0	0	0	0	286	0	-	-100%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286</b>	<b>0</b>	<b>-</b>	<b>-100%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$0</b>	<b>\$125,054</b>	<b>\$0</b>	<b>\$1,625,046</b>	<b>\$1,633,332</b>	<b>\$1,630,500</b>	<b>-</b>	<b>0%</b>	<b>\$1,900,800</b>	<b>\$1,480,100</b>

Note: The 2014 S.O. Refunding Bond refinanced the 2005A Bond and the 2007 Bond.



## 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 FY 2032.

### 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 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	515,000	132,938	647,938
FY 2026-2032	4,060,000	460,761	4,520,761

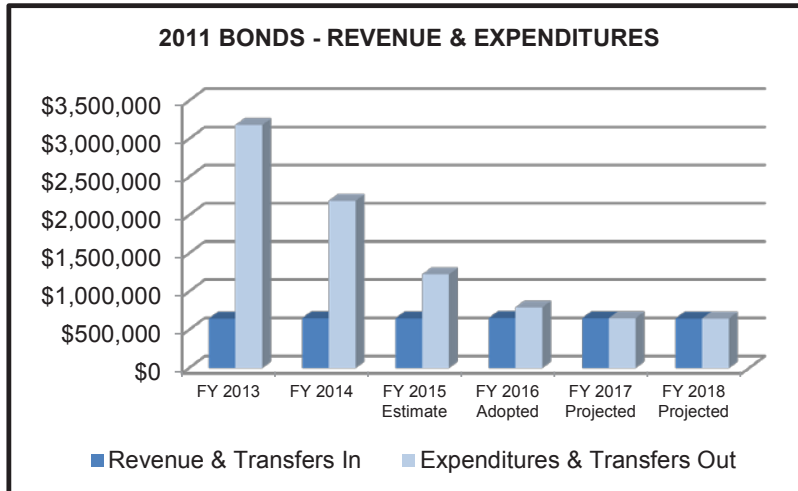
Outstanding Principal Balance at 9/30/15: \$8,650,000





## 2011 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 59	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$4,780,706	\$2,247,832	\$712,921	\$141,548	\$4,270	\$4,270
Revenue	6,887	4,389	1,300	0	0	0
Transfers In	643,014	650,563	651,763	658,035	654,413	650,863
<b>Revenue &amp; Transfers In</b>	<b>649,901</b>	<b>654,952</b>	<b>653,063</b>	<b>658,035</b>	<b>654,413</b>	<b>650,863</b>
Expenditures	644,300	654,245	656,263	655,313	654,413	650,863
Transfers Out	2,538,475	1,535,618	568,173	140,000	0	0
<b>Expenditures &amp; Transfers Out</b>	<b>3,182,775</b>	<b>2,189,863</b>	<b>1,224,436</b>	<b>795,313</b>	<b>654,413</b>	<b>650,863</b>
Surplus (Deficit)	(2,532,874)	(1,534,911)	(571,373)	(137,278)	0	0
Ending Fund Balance	\$2,247,832	\$712,921	\$141,548	\$4,270	\$4,270	\$4,270
% Fund Balance to Expenditures & Transfers Out	0%	33%	12%	1%	1%	1%



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. The remaining balance of bond funds will be used in FY 2016.



## 2011 SPECIAL OBLIGATION BOND ISSUE

59R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7100000 INTEREST INCOME	\$6,887	\$4,389	\$172	\$172	\$1,300	\$0	-100%	-100%	\$0	\$0
<b>TOTAL REVENUE</b>	<b>6,887</b>	<b>4,389</b>	<b>172</b>	<b>172</b>	<b>1,300</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM CAPITAL IMPROV.	643,014	650,563	656,141	656,141	651,763	658,035	0%	1%	654,413	650,863
<b>TOTAL TRANSFERS IN</b>	<b>643,014</b>	<b>650,563</b>	<b>656,141</b>	<b>656,141</b>	<b>651,763</b>	<b>658,035</b>	<b>0%</b>	<b>1%</b>	<b>654,413</b>	<b>650,863</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$649,901</b>	<b>\$654,952</b>	<b>\$656,313</b>	<b>\$656,313</b>	<b>\$653,063</b>	<b>\$658,035</b>	<b>0%</b>	<b>1%</b>	<b>\$654,413</b>	<b>\$650,863</b>

59X0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$287	\$3,083	\$3,250	\$3,250	\$3,200	\$5,500	69%	72%	\$3,000	\$3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>287</b>	<b>3,083</b>	<b>3,250</b>	<b>3,250</b>	<b>3,200</b>	<b>5,500</b>	<b>69%</b>	<b>72%</b>	<b>3,000</b>	<b>3,000</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	385,000	400,000	410,000	410,000	410,000	415,000	1%	1%	425,000	430,000
8090000 INTEREST EXPENSE	259,013	251,162	243,063	243,063	243,063	234,813	-3%	-3%	226,413	217,863
<b>TOTAL DEBT</b>	<b>644,013</b>	<b>651,162</b>	<b>653,063</b>	<b>653,063</b>	<b>653,063</b>	<b>649,813</b>	<b>0%</b>	<b>0%</b>	<b>651,413</b>	<b>647,863</b>
<b>TOTAL EXPENDITURES</b>	<b>644,300</b>	<b>654,245</b>	<b>656,313</b>	<b>656,313</b>	<b>656,263</b>	<b>655,313</b>	<b>0%</b>	<b>0%</b>	<b>654,413</b>	<b>650,863</b>
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	2,538,475	1,535,618	453,000	823,036	568,173	140,000	-69%	-75%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>2,538,475</b>	<b>1,535,618</b>	<b>453,000</b>	<b>823,036</b>	<b>568,173</b>	<b>140,000</b>	<b>-69%</b>	<b>-75%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$3,182,775</b>	<b>\$2,189,863</b>	<b>\$1,109,313</b>	<b>\$1,479,349</b>	<b>\$1,224,436</b>	<b>\$795,313</b>	<b>-28%</b>	<b>-35%</b>	<b>\$654,413</b>	<b>\$650,863</b>



## 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 7.3% 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%

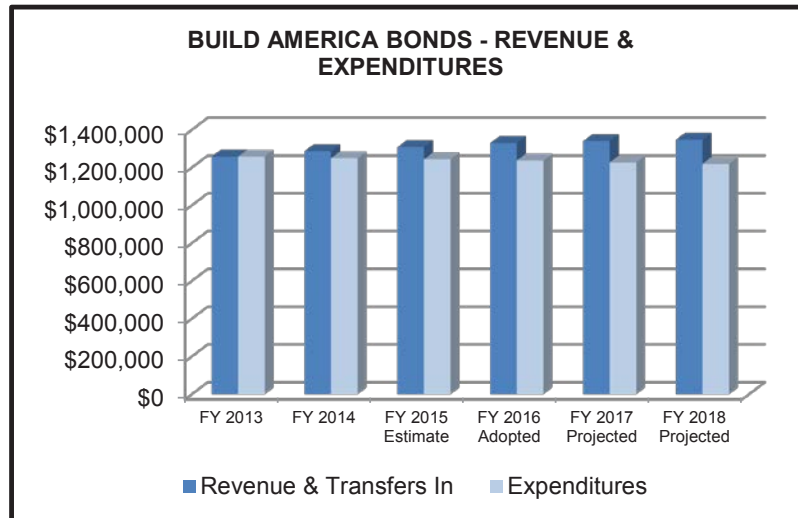
	Principal	Interest	Rebate	Net Debt Service
FY 2016	645,000	589,078	(191,332)	1,042,745
FY 2017	660,000	564,268	(183,274)	1,040,993
FY 2018	680,000	537,043	(174,431)	1,042,611
FY 2019	695,000	507,901	(164,966)	1,037,935
FY 2020	715,000	476,698	(154,831)	1,036,866
FY 2021	740,000	442,110	(143,597)	1,038,513
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	840,000	280,593	(91,038)	1,029,554
FY 2026-2030	4,645,000	672,639	(218,238)	5,099,401

Outstanding Principal Balance at 9/30/15: \$11,975,000



## 2009 BUILD AMERICA BOND ISSUE Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 91	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
<b>Beginning Fund Balance</b>	\$0	\$524	\$37,967	\$102,462	\$195,310	\$307,844
<b>Revenue</b>	216,082	1,287,231	1,307,920	1,329,926	1,339,802	1,348,124
<b>Transfers In</b>	1,042,615	0	0	0	0	0
<b>Revenue &amp; Transfers In</b>	<u>1,258,697</u>	<u>1,287,231</u>	<u>1,307,920</u>	<u>1,329,926</u>	<u>1,339,802</u>	<u>1,348,124</u>
<b>Expenditures</b>	<u>1,258,175</u>	<u>1,249,788</u>	<u>1,243,425</u>	<u>1,237,078</u>	<u>1,227,268</u>	<u>1,220,043</u>
<b>Surplus (Deficit)</b>	522	37,443	64,495	92,848	112,534	128,081
<b>Ending Fund Balance</b>	\$524	\$37,967	\$102,462	\$195,310	\$307,844	\$435,925
<b>% Fund Balance to Expenditures</b>	0%	3%	8%	16%	25%	36%



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 to support the debt service on these bonds. This new levy coincided with a reduction in property tax levy due to the retirement of the 2009 General Obligation Bonds.



## 2009 BUILD AMERICA BOND ISSUE

91R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX - CURRENT	\$0	\$979,281	\$1,044,000	\$1,044,000	\$1,000,000	\$1,015,000	-3%	2%	\$1,030,225	\$1,045,680
1020000 REAL PROP. TAX - DELINQUENT	0	11,915	500	500	14,005	14,000	0%	0%	14,000	14,000
1030000 PERSONAL PROP. TAX - CURRENT	0	91,058	94,000	94,000	95,000	107,600	0%	13%	109,200	110,900
1040000 PERSONAL PROP. TAX - DELINQUENT	0	440	50	50	600	600	0%	0%	600	600
<b>TOTAL PROPERTY TAX</b>	<b>0</b>	<b>1,082,694</b>	<b>1,138,550</b>	<b>1,138,550</b>	<b>1,109,605</b>	<b>1,137,200</b>	<b>0%</b>	<b>2%</b>	<b>1,154,025</b>	<b>1,171,180</b>
<b>MISCELLANEOUS</b>										
7100000 INTEREST INCOME	23	15	255	255	100	1,600	527%	1500%	2,700	2,700
7300000 FEDERAL REBATE	216,059	204,522	198,428	198,428	198,215	191,126	-4%	-4%	183,077	174,244
<b>TOTAL MISCELLANEOUS</b>	<b>216,082</b>	<b>204,537</b>	<b>198,683</b>	<b>198,683</b>	<b>198,315</b>	<b>192,726</b>	<b>-3%</b>	<b>-3%</b>	<b>185,777</b>	<b>176,944</b>
<b>TOTAL REVENUE</b>	<b>216,082</b>	<b>1,287,231</b>	<b>1,337,233</b>	<b>1,337,233</b>	<b>1,307,920</b>	<b>1,329,926</b>	<b>-1%</b>	<b>2%</b>	<b>1,339,802</b>	<b>1,348,124</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	1,042,615	0	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>1,042,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$1,258,697</b>	<b>\$1,287,231</b>	<b>\$1,337,233</b>	<b>\$1,337,233</b>	<b>\$1,307,920</b>	<b>\$1,329,926</b>	<b>-1%</b>	<b>2%</b>	<b>\$1,339,802</b>	<b>\$1,348,124</b>

91X0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$3,100	\$100	\$1,500	\$1,500	\$2,500	\$3,000	100%	20%	\$3,000	\$3,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,100</b>	<b>100</b>	<b>1,500</b>	<b>1,500</b>	<b>2,500</b>	<b>3,000</b>	<b>100%</b>	<b>20%</b>	<b>3,000</b>	<b>3,000</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	610,000	620,000	630,000	630,000	630,000	645,000	2%	2%	660,000	680,000
8090000 INTEREST PAYMENT	645,075	629,688	610,925	610,925	610,925	589,078	-4%	-4%	564,268	537,043
<b>TOTAL DEBT</b>	<b>1,255,075</b>	<b>1,249,688</b>	<b>1,240,925</b>	<b>1,240,925</b>	<b>1,240,925</b>	<b>1,234,078</b>	<b>-1%</b>	<b>-1%</b>	<b>1,224,268</b>	<b>1,217,043</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,258,175</b>	<b>\$1,249,788</b>	<b>\$1,242,425</b>	<b>\$1,242,425</b>	<b>\$1,243,425</b>	<b>\$1,237,078</b>	<b>0%</b>	<b>-1%</b>	<b>\$1,227,268</b>	<b>\$1,220,043</b>



## 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 which explains the zero balances shown in the FY 2015 Budget column. At the time of the 2005A refunding, the FY 2015 budget amounts were amended to reflect the separation of 2005B and the refunded 2005A series.

The 2005B bond issue will be paid off in FY 2016.

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

Series B

Interest rate: 4.85%

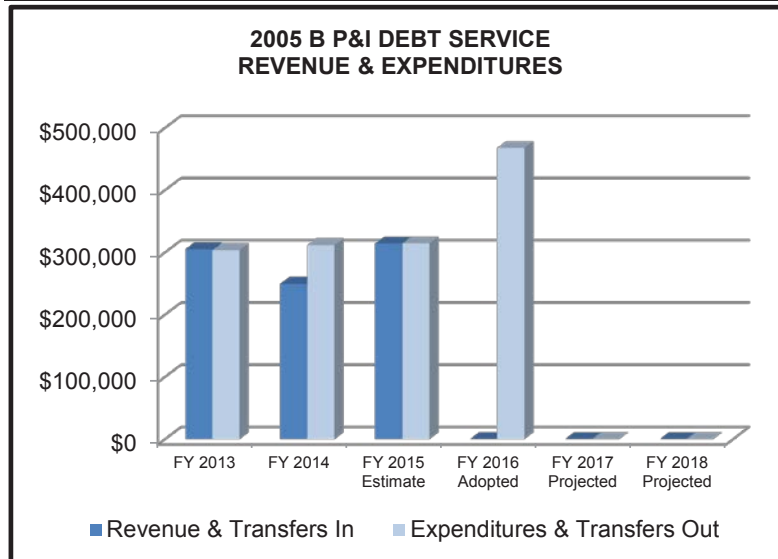
	Principal	Interest	Total Debt Service
FY 2016	315,000	7,639	322,639

Outstanding Principal Balance at 9/30/15: \$315,000



## 2005 B SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 58	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$528,450	\$529,752	\$467,548	\$467,548	\$0	\$0
Revenue	2,130	2,130	1,950	150	0	0
Transfers In	303,036	247,393	312,360	0	0	0
<b>Revenue &amp; Transfers In</b>	<b>305,166</b>	<b>249,523</b>	<b>314,310</b>	<b>150</b>	<b>0</b>	<b>0</b>
Expenditures	303,864	311,727	314,310	325,639	0	0
Transfers Out	0	0	0	142,059	0	0
<b>Expenditures &amp; Transfers Out</b>	<b>303,864</b>	<b>311,727</b>	<b>314,310</b>	<b>467,698</b>	<b>0</b>	<b>0</b>
Surplus (Deficit)	1,302	(62,204)	0	(467,548)	0	0
Ending Fund Balance	\$529,752	\$467,548	\$467,548	\$0	\$0	\$0
% Fund Balance to Expenditures & Transfers Out	174%	150%	149%	0%	0%	0%



This fund pays for the debt issued in 1998 for the Bonhomme Garage. A cash reserve balance will be used for the final payment of the Series B issue in FY 2016.



## 2005B SPECIAL OBLIGATION BOND ISSUE

58R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7100000 INTEREST INCOME	\$2,130	\$2,130	\$0	\$1,000	\$1,950	\$150	-	-92%	\$0	\$0
TOTAL REVENUE	2,130	2,130	0	1,000	1,950	150	-	-92%	0	0
<b>TRANSFERS IN</b>										
9260000 TRANSFER FROM GENERAL FUND	303,036	247,393	0	320,000	312,360	0	-	-100%	0	0
TOTAL TRANSFERS IN	303,036	247,393	0	320,000	312,360	0	-	-100%	0	0
TOTAL REVENUE & TRANSFERS IN	\$305,166	\$249,523	\$0	\$321,000	\$314,310	\$150	-	-100%	\$0	\$0

58X0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$0	\$716	\$0	\$4,500	\$2,000	\$3,000	-	50%	\$0	\$0
TOTAL CONTRACTUAL SERVICES	0	716	0	4,500	2,000	3,000	-	50%	0	0
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	255,000	275,000	0	290,000	290,000	315,000	-	9%	0	0
8090000 INTEREST PAYMENT	48,864	36,011	0	22,310	22,310	7,639	-	-66%	0	0
TOTAL DEBT	303,864	311,011	0	312,310	312,310	322,639	-	3%	0	0
TOTAL EXPENDITURES	303,864	311,727	0	316,810	314,310	325,639	-	4%	0	0
<b>TRANSFERS OUT</b>										
9220000 TRANSFER TO FUND 56	0	0	0	0	0	142,059	-	100%	0	0
TOTAL TRANSFERS OUT	0	0	0	0	0	142,059	-	100%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$303,864	\$311,727	\$0	\$316,810	\$314,310	\$467,698	-	49%	\$0	\$0

Note: For the 2015 Budget, the 2005A and 2005B Bond revenue and expenditures were combined in Fund 57.





## 2007 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

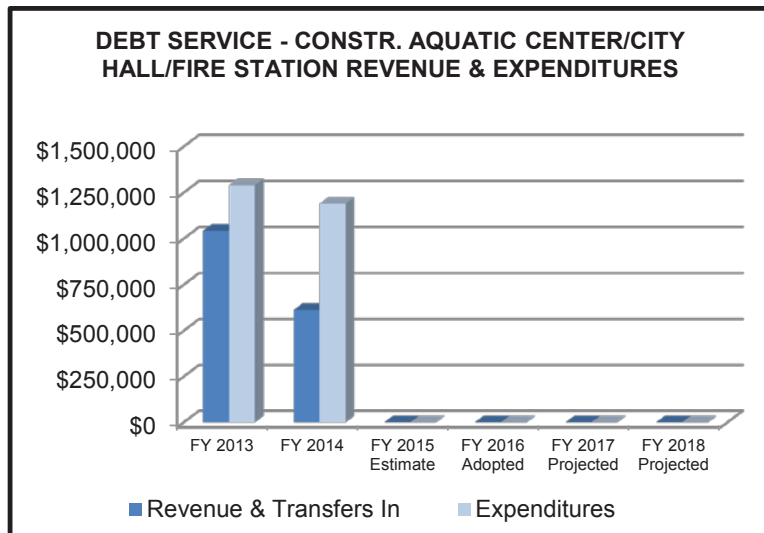
This fund serviced debt for the 2002 Special Obligation Bonds to pay for the majority of the construction costs associated with the renovation of the Shaw Park Aquatic Center, City Hall and the Fire Station. A traditional Special Obligation bond issue totaling \$8.175 million was issued in October 2007 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 FY 2015 budget amounts for the 2007 Issue were revised to zero with an amendment.



## 2007 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 79	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$823,285	\$576,392	(\$286)	\$0	\$0	\$0
Revenue	4,319	3,177	0	0	0	0
Transfers In	1,039,196	609,342	286	0	0	0
<b>Revenue &amp; Transfers In</b>	<b>1,043,515</b>	<b>612,519</b>	<b>286</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures	1,290,408	1,189,197	0	0	0	0
Surplus (Deficit)	(246,893)	(576,678)	286	0	0	0
Ending Fund Balance	\$576,392	(\$286)	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	45%	0%	0%	-	-	-



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 was scheduled to mature in FY 2019. However, in FY 2014 this bond issue was refunded with the 2014 Special Obligation Refunding Bond. A transfer-in in FY 2015 will cover the last payment made from this fund. Debt service requirements have been supported by the Capital Improvement Fund.



## 2007 SPECIAL OBLIGATION BOND ISSUE

<b>79R0000</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>% 2016 TO</b>	<b>% 2016 TO</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>2015 BUDGET</b>	<b>2015 EST.</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>REVENUE</b>										
7100000 INTEREST INCOME	\$4,319	\$3,177	\$3,430	\$0	\$0	\$0	-100%	0%	\$0	\$0
<b>TOTAL REVENUE</b>	<b>4,319</b>	<b>3,177</b>	<b>3,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>										
9290000 TRANSFER FROM CAPITAL IMPROV. FUND	1,039,196	609,342	616,321	0	0	0	-100%	0%	0	0
9320000 TRANSFER FROM FUND 56	0	0	0	0	286	0	0%	-100%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>1,039,196</b>	<b>609,342</b>	<b>616,321</b>	<b>0</b>	<b>286</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$1,043,515</b>	<b>\$612,519</b>	<b>\$619,751</b>	<b>\$0</b>	<b>\$286</b>	<b>\$0</b>	<b>-100%</b>	<b>-100%</b>	<b>\$0</b>	<b>\$0</b>

<b>79X0000</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>% 2016 TO</b>	<b>% 2016 TO</b>	<b>FY 2017</b>	<b>FY 2018</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>2015 BUDGET</b>	<b>2015 EST.</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$2,782	\$572	\$500	\$0	\$0	\$0	-100%	0%	\$0	\$0
8990000 TRANSFER TO TRUSTEE	0	571,000	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>2,782</b>	<b>571,572</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	1,120,000	480,000	500,000	0	0	0	-100%	0%	0	0
8090000 INTEREST PAYMENT	167,626	137,625	119,251	0	0	0	-100%	0%	0	0
<b>TOTAL DEBT</b>	<b>1,287,626</b>	<b>617,625</b>	<b>619,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,290,408</b>	<b>\$1,189,197</b>	<b>\$619,751</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

Note: Fund was refinanced and closed after being refunded by the 2014 Refunding Bond Series.



## 2005A SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

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

### **1997 Series**

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

### **1998A Series**

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

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

### **2005A Series**

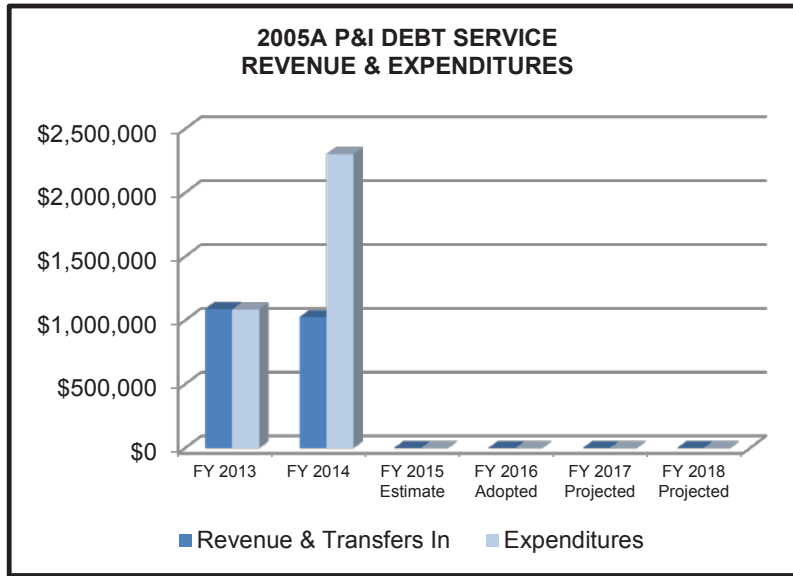
The 2005A Series for \$12,165,000 was used to refinance the 1997 and 1998A Bond Issues.

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 FY 2015 budget amounts were amended to reflect the refunding.



## 2005A SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2013 - FY 2018

Fund 57	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$1,273,690	\$1,277,403	\$0	\$0	\$0	\$0
Revenue	27,222	32,846	0	0	0	0
Transfers In	1,063,900	993,392	0	0	0	0
<b>Revenue &amp; Transfers In</b>	<b>1,091,122</b>	<b>1,026,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>	<b>1,087,409</b>	<b>2,303,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Surplus (Deficit)	3,713	(1,277,403)	0	0	0	0
Ending Fund Balance	\$1,277,403	\$0	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	117%	0%	-	-	-	-



This fund pays for the debt issued in 1997 and 1998 for a joint use recreation center (Center of Clayton), street improvements, and neighborhood improvements. The Series A issue was originally scheduled to mature in 2017 but was refunded in FY 2014 with the 2014 Special Obligation Refunding Bond. Debt service requirements have been supported by special assessments, the Capital Improvement Fund, and the General Operating Fund.



## 2005A SPECIAL OBLIGATION BOND ISSUE

57R0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7100000 INTEREST INCOME	\$8,516	\$7,433	\$8,300	\$0	\$0	\$0	-100%	0%	\$0	\$0
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	3,337	3,337	3,340	0	0	0	-100%	0%	0	0
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	10,841	18,829	7,706	0	0	0	-100%	0%	0	0
7230010 ASSESS. INC. INTEREST SOUTHMOOR	1,239	1,065	892	0	0	0	-100%	0%	0	0
7230020 ASSESS. INC. INTEREST WYDOWN	3,291	2,182	2,000	0	0	0	-100%	0%	0	0
<b>TOTAL REVENUE</b>	<b>27,222</b>	<b>32,846</b>	<b>22,238</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	920,000	920,000	920,000	0	0	0	-100%	0%	0	0
9260000 TRANSFER FROM GENERAL FUND	143,900	73,392	402,569	0	0	0	-100%	0%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>1,063,900</b>	<b>993,392</b>	<b>1,322,569</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$1,091,122</b>	<b>\$1,026,238</b>	<b>\$1,344,807</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

57X0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$0	\$901	\$4,500	\$0	\$0	\$0	-100%	0%	\$0	\$0
8990000 TRANSFER TO TRUSTEE	0	1,216,500	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>0</b>	<b>1,217,401</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	830,000	860,000	1,190,000	0	0	0	-100%	0%	0	0
8090000 INTEREST PAYMENT	257,409	226,240	214,425	0	0	0	-100%	0%	0	0
<b>TOTAL DEBT</b>	<b>1,087,409</b>	<b>1,086,240</b>	<b>1,404,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-100%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,087,409</b>	<b>\$2,303,641</b>	<b>\$1,408,925</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

Note: Fund was refinanced and closed after being refunded by the 2014 Refunding Bond Series.



## 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.

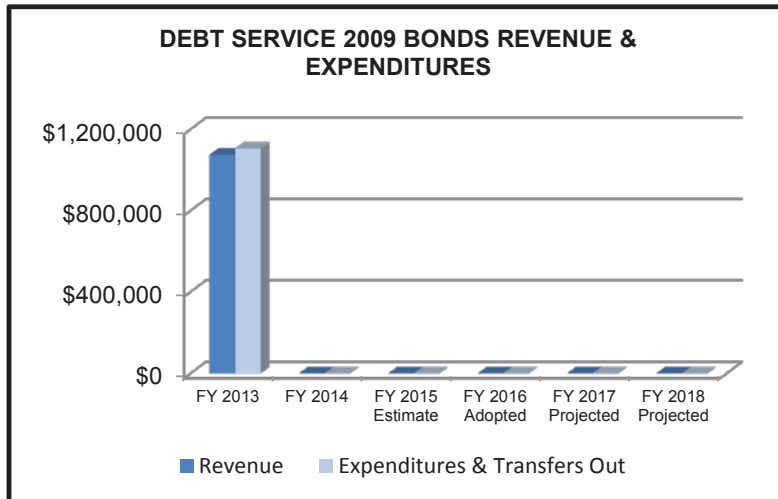
### **2009 Bond Issue**

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 2013 - FY 2018

Fund 93	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$30,369	\$0	\$0	\$0	\$0	\$0
Revenue	<u>1,074,809</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures	959,175	0	0	0	0	0
Transfers Out	<u>146,004</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures & Transfers Out	<u>1,105,179</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Surplus (Deficit)	<b>(30,369)</b>	0	0	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures & Transfers Out	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 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROP. TAX-CURRENT	\$973,447	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1020000 REAL PROP. TAX-DELINQUENT	6,240	0	0	0	0	0	0%	0%	0	0
1030000 PERS. PROP. TAX-CURRENT	94,452	0	0	0	0	0	0%	0%	0	0
1040000 PERS. PROP. TAX-DELINQUENT	670	0	0	0	0	0	0%	0%	0	0
<b>TOTAL PROPERTY TAX</b>	<b>1,074,809</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$1,074,809</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>
<b>93X0000 EXPENDITURES</b>										
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	945,000	0	0	0	0	0	0%	0%	0	0
8090000 INTEREST EXPENSE	14,175	0	0	0	0	0	0%	0%	0	0
<b>TOTAL DEBT</b>	<b>959,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>959,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>										
9100000 TRANSFER TO GENERAL FUND	146,004	0	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>146,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$1,105,179</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

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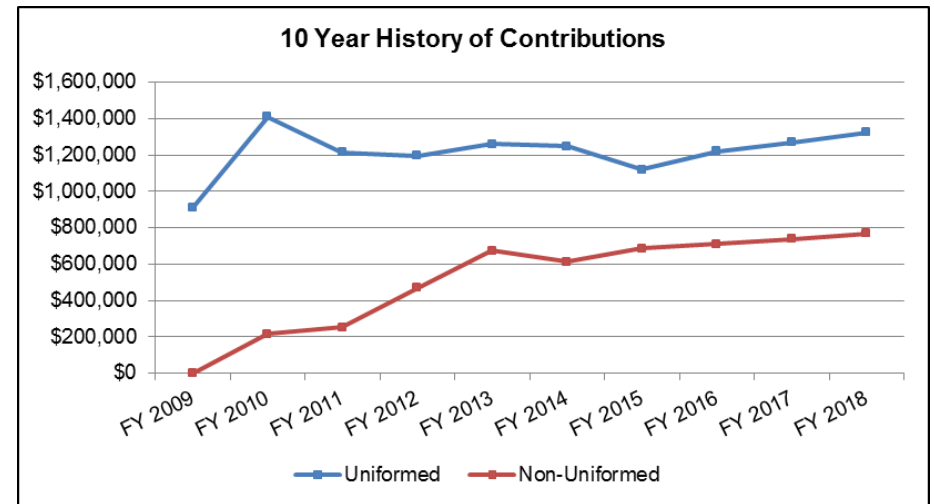
## PENSION FUNDS

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 Contributions	Employee Contributions	Total Contributions
FY 2015 Estimated	\$1,401,228	\$402,850	\$1,804,078
FY 2016 Adopted	1,511,722	402,850	1,914,572
FY 2017 Projected	1,572,205	437,050	2,009,255
FY 2018 Projected	1,635,100	455,200	2,090,300



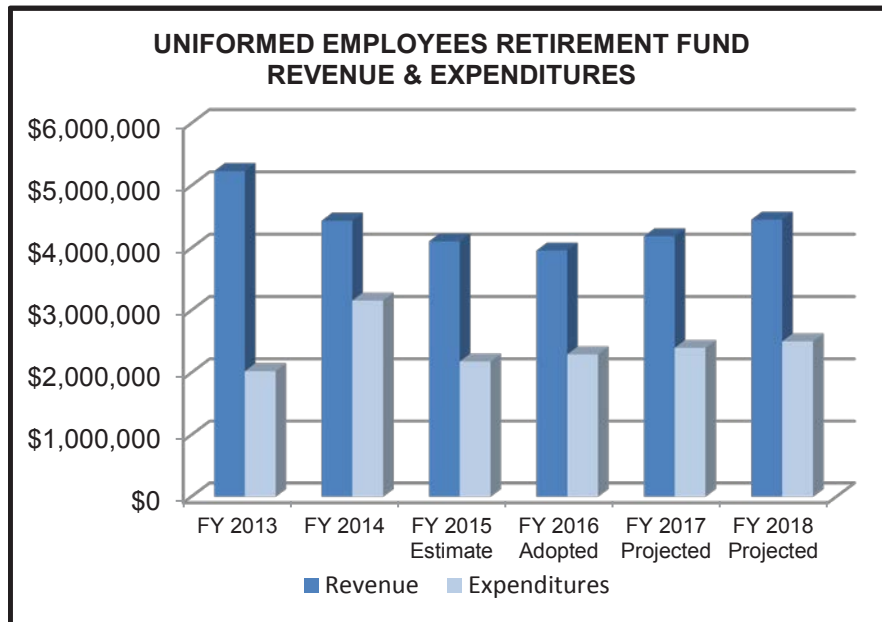


## UNIFORMED EMPLOYEES RETIREMENT FUND

### Summary of Revenue and Expenditures

#### FY 2013 - FY 2018

Fund 30	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$31,350,190	\$34,557,424	\$35,837,022	\$37,762,533	\$39,427,075	\$41,215,630
Revenue	5,234,284	4,438,384	4,108,381	3,960,742	4,188,255	4,455,850
Expenditures	2,027,050	3,158,786	2,182,870	2,296,200	2,399,700	2,503,700
Surplus (Deficit)	3,207,234	1,279,598	1,925,511	1,664,542	1,788,555	1,952,150
Ending Fund Balance	\$34,557,424	\$35,837,022	\$37,762,533	\$39,427,075	\$41,215,630	\$43,167,780
% Fund Balance to Expenditures	1705%	1135%	1730%	1717%	1718%	1724%



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 2016 will be nearly \$1.7 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 in FY 2013 and FY 2014, and monthly benefit payments naturally increased at that same time due to more retirees receiving benefits. 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 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>REVENUE</b>										
7070001 OTHER INCOME	\$20,006	\$19,702	\$15,000	\$15,000	\$17,000	\$17,760	18%	4%	\$18,100	\$18,450
7110001 CONTRIBUTIONS - CITY	1,029,554	1,004,082	857,131	857,131	857,131	945,822	10%	10%	983,655	1,023,000
7160001 CONTRIBUTIONS - MEMBERS	228,916	243,520	249,300	249,300	262,350	274,160	10%	5%	286,500	299,400
7100001 INTEREST ON INVESTMENTS	730,637	629,709	2,600,000	2,600,000	2,971,900	2,723,000	5%	-8%	2,900,000	3,115,000
7420000 GAIN (LOSS) ON SALE	498,872	1,344,300	0	0	0	0	0%	0%	0	0
7450000 MARKET VALUE CHANGE	2,726,299	1,197,071	0	0	0	0	0%	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$5,234,284</b>	<b>\$4,438,384</b>	<b>\$3,721,431</b>	<b>\$3,721,431</b>	<b>\$4,108,381</b>	<b>\$3,960,742</b>	<b>6%</b>	<b>-4%</b>	<b>\$4,188,255</b>	<b>\$4,455,850</b>

30X0000	FY 2013 ACTUAL	FY 2014 ACTUAL	FY 2015 BUDGET	FY 2015 AMENDED	FY 2015 ESTIMATED	FY 2016 ADOPTED	% 2016 TO 2015 BUDGET	% 2016 TO 2015 EST.	FY 2017 PROJECTED	FY 2018 PROJECTED
<b>EXPENDITURES</b>										
7030001 PROFESSIONAL SERVICES	\$164,934	\$183,313	\$193,800	\$193,800	\$182,870	\$196,200	1%	7%	\$199,700	\$203,700
8010001 PAYMENT TO PENSIONERS	1,862,116	2,975,473	2,000,000	2,000,000	2,000,000	2,100,000	5%	5%	2,200,000	2,300,000
<b>TOTAL EXPENDITURES</b>	<b>\$2,027,050</b>	<b>\$3,158,786</b>	<b>\$2,193,800</b>	<b>\$2,193,800</b>	<b>\$2,182,870</b>	<b>\$2,296,200</b>	<b>5%</b>	<b>5%</b>	<b>\$2,399,700</b>	<b>\$2,503,700</b>

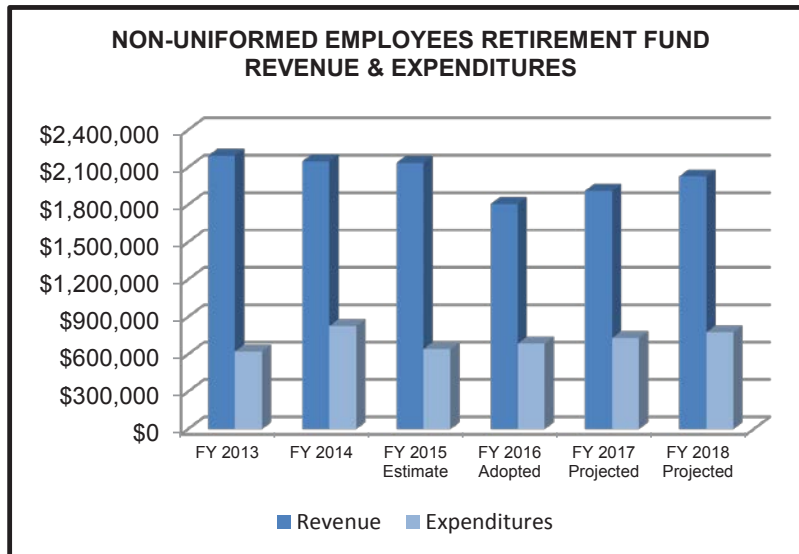


## NON-UNIFORMED EMPLOYEES RETIREMENT FUND

### Summary of Revenue and Expenditures

#### FY 2013 - FY 2018

Fund 40	Actual FY 2013	Actual FY 2014	Estimate FY 2015	Adopted FY 2016	Projected FY 2017	Projected FY 2018
Beginning Fund Balance	\$10,991,885	\$12,563,069	\$13,886,570	\$15,381,447	\$16,502,807	\$17,685,267
Revenue	2,193,900	2,149,583	2,137,847	1,807,100	1,912,350	2,028,150
Expenditures	622,716	826,082	642,970	685,740	729,890	775,900
Surplus (Deficit)	1,571,184	1,323,501	1,494,877	1,121,360	1,182,460	1,252,250
Ending Fund Balance	\$12,563,069	\$13,886,570	\$15,381,447	\$16,502,807	\$17,685,267	\$18,937,517
% Fund Balance to Expenditures	2017%	1681%	2392%	2407%	2423%	2441%



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, and monthly benefit payments naturally increased at that same time due to more retirees receiving benefits. 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 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7070000 OTHER	\$0	\$261	\$250	\$250	\$250	\$250	0%	0%	\$250	\$250
7100000 INTEREST ON INVESTMENTS	161,873	158,896	980,000	980,000	1,453,000	1,095,500	12%	-25%	1,173,000	1,260,000
7160000 CONTRIBUTIONS - MEMBERS	135,428	138,812	142,700	142,700	140,500	145,450	2%	4%	150,550	155,800
7210000 CONTRIBUTIONS - CITY	539,154	473,909	487,079	544,096	544,097	565,900	16%	4%	588,550	612,100
7420001 GAIN (LOSS) ON SALE	0	467,648	0	0	0	0	0%	0%	0	0
7450000 MARKET VALUE CHANGE	1,357,445	910,057	0	0	0	0	0%	0%	0	0
<b>TOTAL REVENUE</b>	<b>\$2,193,900</b>	<b>\$2,149,583</b>	<b>\$1,610,029</b>	<b>\$1,667,046</b>	<b>\$2,137,847</b>	<b>\$1,807,100</b>	<b>12%</b>	<b>-15%</b>	<b>\$1,912,350</b>	<b>\$2,028,150</b>

40X0000	FY 2013	FY 2014	FY 2015	FY 2015	FY 2015	FY 2016	% 2016 TO	% 2016 TO	FY 2017	FY 2018
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2015 BUDGET	2015 EST.	PROJECTED	PROJECTED
<b>EXPENDITURES</b>										
7030000 PROFESSIONAL SERVICES	\$52,395	\$44,271	\$54,400	\$54,400	\$48,120	\$49,000	-10%	2%	\$50,390	\$52,800
8000000 PAYMENT TO PENSIONERS	570,321	781,811	560,000	560,000	594,850	636,740	14%	7%	679,500	723,100
<b>TOTAL EXPENDITURES</b>	<b>\$622,716</b>	<b>\$826,082</b>	<b>\$614,400</b>	<b>\$614,400</b>	<b>\$642,970</b>	<b>\$685,740</b>	<b>12%</b>	<b>7%</b>	<b>\$729,890</b>	<b>\$775,900</b>

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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\*

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	15,894	
2014	15,882	

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

### 2014 Population by Age Group\*

	<u>Number</u>	<u>Percentage</u>
19 Years and Under	4,511	28.4%
20 to 59 Years	8,560	53.9%
60 Years and Over	2,811	17.7%

Median Age	33.4
Number of Households	5,863
Average Household Size	2.13
Median Household Income	\$89,479
% with Bachelor's Degree	77.1%
% in Professional Management	69.6%

## Racial Composition

White	75.6%
Black or African American	9.2%
Asian	10.1%
Hispanic or Latino	2.4%
Other	2.7%

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

*Source of Demographics: 2010 Census Data*

## Education

<u>Number of Public Schools in Clayton School District</u>	
Pre-K	1
Elementary	3
Middle School	1
High School	1
Total Number of Students	2,548

<u>College or Graduate School Enrollment</u>	
Washington University*	14,848
Fontbonne University	1,819
Concordia Seminary	<u>619</u>
Total Enrollment	17,286

*\*A portion of Washington University is located within Clayton.*

## Land Use

Land Area 1,648 Acres or 2.5 square miles

<u>Type of Land Use</u>	<u>Acres</u>
Single Family	574
Right-of-Way	337
Commercial	187
Private Schools	142
Public Buildings	129
Multi-Family	113
Recreation	91
Parks	<u>75</u>
Total	1,648

**Residential**

Median Home 2014 Sales Price	\$700,000
Median Condo 2014 Sales Price	\$299,500

*Source: 2015 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	2,137
Enterprise Holdings, Inc.	1,598
Centene Corporation	1,342
Washington University	754
Caleres (previously Brown Group)	728
Commerce Bank NA	501
Clayton School District	498
Husch Blackwell	448
Armstrong Teasdale	367
Rubin Brown	312

**Overall Perceptions of Clayton**

Percentage of citizens rating the following items as good or better:

Quality of life in the City	96%
Image of the City	93%
Overall quality of City services	92%
Appearance of the City	87%
Feeling of safety in the City	96%
Value received for City tax dollars & fees	71%
Quality of new residential development	65%
Quality of special events & cultural opportunities	83%
How well Clayton is planning/managing redevelopment	55%
Recreational opportunities in the City	90%
Quality of new commercial development	59%

*Source: 2015 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>\$26,270,000</u>
Total Debt	\$41,270,000

**Assessed Property Tax Value**

Residential Real Estate	\$480,148,770
Commercial Real Estate	\$353,696,680
Personal Property	<u>\$78,844,690</u>
Total	\$912,690,140

**2014 Residential Property Tax Rate**

(per \$100 of assessed valuation)

City of Clayton	\$0.8980
School Tax	\$4.1027
St. Louis County	\$0.6680
Special School District	\$1.2609
Metro Zoo Museum	\$0.2797
St. Louis Community College	\$0.2200
State of Missouri	\$0.0300
Other	<u>\$0.3689</u>
Total 2014 Residential Tax Rate	\$7.8282

**2014 Commercial Property Tax Rate**

(per \$100 of assessed valuation)

City of Clayton	\$0.9690
Special Business District	\$0.1350
School Tax	\$4.6085
St. Louis County	\$0.6820
County Commercial Surcharge	\$1.7000
Special School District	\$1.2609
Metro Zoo Museum	\$0.2797
St. Louis Community College	\$0.2200
State of Missouri	\$0.0300
Other	<u>\$0.3699</u>
Total 2014 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 9-30-15**

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

Interest rate range: 2.0% to 4.0%

		Principal	Interest	Total	Total Interest
	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
	3/15/2024	750,000.00	145,893.75		
FY 2025- FY 2026- 2034	9/15/2024	-	134,643.75	1,030,537.50	280,537.50
		8,620,000	1,318,781.25	9,938,781.25	
Outstanding at 9/30/15:		15,000,000	5,033,331.25		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-15**

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

Interest rate range: 3.0% to 4.0%

		Principal	Interest	Total	Total Interest
	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 9/30/15:		5,330,000	348,950		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-15**

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	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
	12/1/2024	515,000.00	70,331.25		
FY 2025- FY 2026- 2032	6/1/2025	-	62,606.25	647,937.50	132,937.50
		4,060,000	460,761.25	4,520,761.25	
Outstanding at 9/30/15:		8,650,000	2,358,311		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-15**

**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
	12/1/2015	645,000	70,038.75			
FY 2016	6/1/2016	-	58,428.75	773,467.50	(41,681.28)	731,786.22
	12/1/2016	660,000	58,428.75			
FY 2017	6/1/2017	-	45,228.75	763,657.50	(33,631.67)	730,025.83
	12/1/2017	680,000	45,228.75			
FY 2018	6/1/2018	-	31,203.75	756,432.50	(24,798.52)	731,633.98
	12/1/2018	695,000	31,203.75			
FY 2019	6/1/2019	-	16,087.50	742,291.25	(15,343.65)	726,947.60
	12/1/2019	715,000	16,087.50			
FY 2020	6/1/2020	-	-	731,087.50	(5,219.59)	725,867.91
Outstanding at 9/30/15:		3,395,000	371,936			

**Series B - \$8,580,000**

Interest rate range: 5.0% to 5.75%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/1/2015	-	230,305			
FY 2016	6/1/2016	-	230,305	460,610	(149,444.91)	311,165.09
	12/1/2016	-	230,305			
FY 2017	6/1/2017	-	230,305	460,610	(149,444.91)	311,165.09
	12/1/2017	-	230,305			
FY 2018	6/1/2018	-	230,305	460,610	(149,444.91)	311,165.09
	12/1/2018	-	230,305			
FY 2019	6/1/2019	-	230,305	460,610	(149,444.91)	311,165.09
	12/1/2019	-	230,305			
FY 2020	6/1/2020	-	230,305	460,610	(149,444.91)	311,165.09
	12/1/2020	740,000	230,305			
FY 2021	6/1/2021	-	211,805	1,182,110	(143,442.59)	1,038,667.41
	12/1/2021	760,000	211,805			
FY 2022	6/1/2022	-	192,805	1,164,610	(131,275.71)	1,033,334.29
	12/1/2022	785,000	192,805			
FY 2023	6/1/2023	-	172,591	1,150,396	(118,552.82)	1,031,843.43
	12/1/2023	810,000	172,591			
FY 2024	6/1/2024	-	151,531	1,134,123	(105,161.55)	1,028,960.95
	12/1/2024	840,000	151,531			
FY 2025	6/1/2025	-	129,061	1,120,593	(91,038.24)	1,029,554.26
FY 2026-2030		4,645,000	672,639	5,317,639	(218,237.66)	5,099,401.34
Outstanding at 9/30/15:		8,580,000	4,792,520			



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-15**

**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>
	12/1/2015	315,000	7,638.75		
FY 2016	6/1/2016	-	-	322,638.75	7,638.75
Outstanding at 9/30/15:		315,000	7,639		

BILL NO. 6512

ORDINANCE NO. 6387

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**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR 2016 COMMENCING ON OCTOBER 1, 2015 AND APPROPRIATING FUNDS PURSUANT THERETO.**

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**WHEREAS**, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2016 commencing on October 1, 2015; and

**WHEREAS**, a public hearing on the budget was conducted on August 25, 2015, pursuant to notice as provided by law, at which hearing interested persons were given an opportunity to be heard;

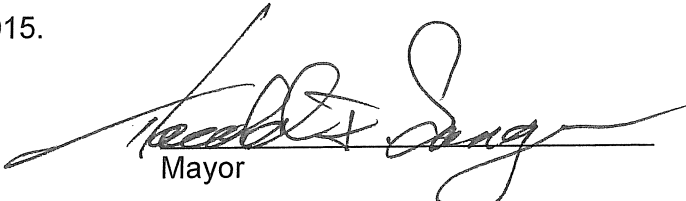
**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF CLAYTON, MISSOURI, AS FOLLOWS:**

Section 1. The annual budget for the City of Clayton, Missouri, for the Fiscal Year 2016 commencing on October 1, 2015, 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 8th day of September, 2015.

  
Mayor

ATTEST:

  
City Clerk

ORDINANCE NO. 6386

**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 2015.**

**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 25, 2015 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 2015 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 \$0.614 on residential property, a tax levy of \$0.687 on commercial property and a tax levy of \$0.707 on personal property, on each one hundred dollars (\$100.00) of assessed valuation.

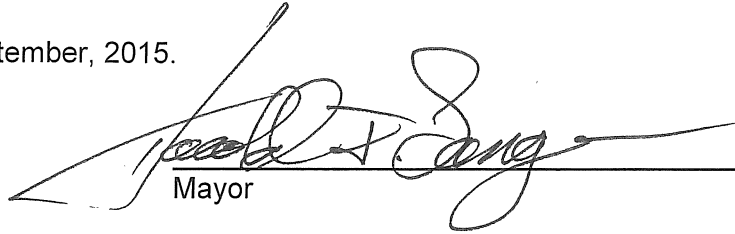
B. For police building debt service purposes a tax levy of \$0.122 on residential property, a tax levy of \$0.123 on commercial property and a tax levy of \$0.123 on personal property, on each one hundred dollars (\$100.000) of assessed valuation.

C. For general obligation debt service purposes a tax levy of \$0.129 on residential property, a tax levy of \$0.129 on commercial property and a tax levy of \$0.129 on personal property, on each one hundred dollars (\$100.000) of assessed valuation.

Section 2. There is hereby levied for the year 2015 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 \$0.114 on residential property and a tax levy of \$0.129 on commercial property, on each one hundred dollars (\$100.00) of assessed valuation.

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

Passed this 8th day of September, 2015.

  
\_\_\_\_\_  
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.

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