



**THREE YEAR OPERATING
AND
CAPITAL IMPROVEMENTS BUDGET**

*Fiscal Years
October 1, 2007 - September 30, 2010*

CITY OF CLAYTON, MISSOURI

**2007-2010
THREE YEAR OPERATING
AND
CAPITAL IMPROVEMENT BUDGET**

For the Fiscal Years October 1, 2007 to September 30, 2010

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October 1, 2007

Honorable Mayor and Board of Aldermen
City of Clayton, Missouri

Submitted herewith is the annual operating budget for the City of Clayton, Missouri, adopted by the Board of Aldermen on August 28, 2007. This budget covers the period from October 1, 2007 to September 30, 2008. It is the cumulative result of a comprehensive effort by City staff and the Board of Aldermen to create a budget that reflects the necessary funding to provide a high level of services to the residents of Clayton. It is also the result of prudent fiscal management that stems in large measure from the objectivity and discipline the Board has consistently brought to the budget process and other fiscal matters.

The City will maintain the current high level of municipal services and continue to make capital investments to improve City infrastructure and replace equipment that has come to the end of its useful life.

The Board of Aldermen established a fund balance goal equaling 120 working days or 33% of the current fiscal year's projected general fund operating expenses in the General Fund. 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 Fund balance is projected to total \$7,450,778 by September 30, 2008, which is 41% of total expenditures. This fund balance goal gives us the ability to deal with the unexpected, such as emergency expenditures and revenue shortfalls that may occur during a fiscal year. The budget provides for positive fund balances in every Fund.

The budget projects total expenditures for all funds of \$36,921,909. Total revenues (net of inter-fund transfers) are projected to be \$37,589,045. The budget includes information for 14 funds: General, Sewer Lateral, Parking, Uniformed Pension, Non-Uniformed Pension, Special Business District, Equipment Replacement, Revolving Public Improvement, Insurance, Recreation & Stormwater, Debt Service 2005 A, Debt Service Reserve, Debt Service 2002, and General Obligation Bond Debt Service. In addition, other funds are monitored and included in the year-end audit, but not budgeted. Those include the Art Commission, Drug Forfeiture, Public Safety Grant, Flex Benefit, and Development funds.

ECONOMIC CONDITION AND OUTLOOK

Just west of the City of St. Louis, Clayton is the hub of metropolitan St. Louis and the seat of St. Louis County. On April 14, 1913 voters approved incorporation of the City. The City has a residential population of approximately 16,500, and an estimated daytime population of 60,000. The City's central location and convenient access to several interstates and major arteries, including Highway 40 and Interstate 170, place it within minutes of just about anywhere in the region. Furthermore, Clayton is just twelve minutes from Lambert International Airport and downtown St. Louis.

Within two and a half square miles, Clayton blends a bustling business district with an outstanding housing mix and beautiful, quiet, and secure residential neighborhoods. The central

business district (CBD) combines 7,000,000 square feet of prestigious office space with the vitality of 1,000,000 square feet of retail space. Clayton's charming residential neighborhoods include stately single-family homes, condominiums and multi-family apartment dwellings. Much of the residential area is within walking distance of specialty boutiques, shops and cafes, which compliment the fine architecture of Clayton's business district.

Clayton's thriving retail community includes 75 award-winning restaurants and 225 vibrant retail boutiques and personal service businesses. Clayton's downtown is the region's premier business district and home to Forbes and Fortune 500 headquarters and branch offices. To name just a few, Clayton's quality of life has attracted Enterprise Rent-A-Car, Brown Shoe Group, Commerce Bank, National City Bank, Rehab Care Group, Graybar, Barry-Wehmiller Companies, Olin Corporation, and most of the largest law firms in the St. Louis area. Clayton maintains one of the highest commercial occupancy rates in the region. The Clayton office and retail market continues to be one of the steadiest submarkets in the St. Louis area. Vacancy rates for the last several years have continued to stay in the 13% to 14% range, slightly lower than the regional average. During the past year, the vacancy rate has decreased to 11% -- the lowest in the metropolitan area.

DEVELOPMENT

The City's unique mix of retail, office and residential has provided an attractive environment for developers. For example, In November of 2006, Conrad Properties officially opened Maryland Walk, a new \$32 million, 17 story mixed-use building that provides 101 high-end condominiums and approximately 8,000 square feet of new retail space. The development appeals to a cross-section of residents from various walks of life creating demographic diversity, which will in turn add to the vitality of downtown Clayton.

Mark S. Mehlman Realty is building The Crescent, a nine story, \$40,000,000 mixed-use development on the north side of Carondelet Plaza across from the Plaza in Clayton. The Crescent will feature 72 luxury condominium units, 25,797 square feet of ground level retail and 259 parking spaces to be located on the first two levels of the building. The building is designed to follow the curvature of the street and is compatible with both the Plaza in Clayton and The Ritz-Carlton, St. Louis. The project will adopt the City's streetscape and include public art. Construction is expected to be completed at the end of 2007.

Orchard Development Group received approval in October of 2006 to build the Trianon at the Forsyth Metrolink (light rail) Station, just east of the Ritz-Carlton. The Trianon is a \$150 million mixed-use development that is expected to include 300 condominiums with a variety of floor plans and price points. Approximately 31,260 square feet of office space and 9,600 square feet of street-level retail space are also planned. The project is unique because of its proximity to the MetroLink passenger station at Forsyth Boulevard and Forest Park Parkway.

R.J. York Development recently proposed a \$110 million mixed-use construction project to be located near Central Avenue and Maryland Avenue. The project is estimated to be a 24 story high rise tower that will include a 200-240 room hotel, 19,400 square feet of retail, and approximately 34-50 luxury residential condominiums, as well as a nearby parking infrastructure. The project, if approved, is expected to generate significant additional economic activity for the City at the very core of the Central Business District. Further, existing retail adjacent to the Project is expected to increase with the opening of the new development.

The City is also currently evaluating a proposal from Mark Mehlman Realty to build a \$126 million mixed-use development immediately east of The Crescent. The project is expected to provide 110,000 square feet of retail space, a movie theatre, a 150-room hotel, 100,000 square feet of office space and a parking facility. The City is considering utilizing tax increment financing (TIF) for the project.

CLAYTON'S QUALITY OF LIFE

While the City maintains a thriving business district, it has also devoted 70+ acres to passive and active park areas. Approximately 81% of Clayton's land is dedicated to residential or park use. The recent addition of 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 that is connected to the Central Avenue MetroLink stations provides public transportation access to most of the region.

Enriching the City's quality of life is its award-winning public school system. The City's public school district is one of the nation's best, with 95% of its high school graduates going on to college. Clayton is also home to several stellar private institutions, including Washington University, Fontbonne University and Concordia Seminary.

Clayton's community services set the standard for the region. The Parks & Recreation Department not only maintains the City's many well-manicured parks, it 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.

Additional support to the overall quality-of-life is the professional City services that are provided to our residents and businesses. 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 three (one is the highest and best rating). This rating is achieved by satisfying numerous emergency and fire response, and safety standards. This rating places our Department in the top nine percent (9%) of all departments in the country. Also, the Fire Department has received the International Fire Life Safety Award for the last 13 years – only 1,100 departments in the world receive such an award.

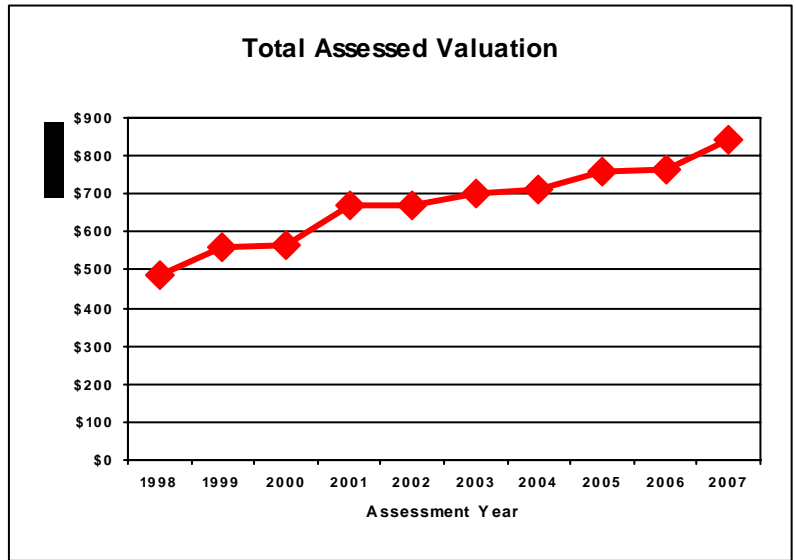
The Plan & Development Services Department was also rated by ISO and received a 2 rating (1 being the highest). This rating is based on satisfying certain educational and training requirements for all inspectors, as well, adopting certain housing codes and maintaining a comprehensive inspection process. No other department in the state of Missouri has received such a rating. These ratings and designations to these departments represent the top awards in their industries, which in turn relate to quality services and in part, potentially lower property insurance rate for residents and businesses.

Our Public Works Department continues to maintain and revitalize its infrastructure of streets, lights and signals for the more than 16,000 residents and approximately 45,000 daily visitors/workers.

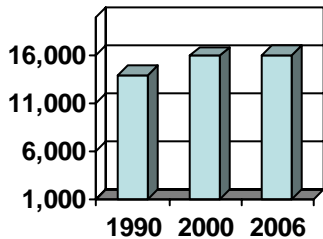
The Finance Department provides prudent fiscal management and was recently awarded the Certificate of Achievement in Governmental Reporting by the Government Finance Officers Association - for the 20th year in a row.

The MIS Department has significantly expanded the City's home page and maintains a state-of-the-art information system. This array of services further enhances the quality neighborhoods and world-class Central Business District.

Despite a slowdown in the housing market in both the region at the national level, the City continues to experience solid growth in its overall assessed valuation. Since 1998, the City's total assessed valuation has increased by 73%. This growth is further shown by the significant increases in new residential homes, condominium conversions, home remodeling/additions, and new condominium buildings. In fact, since 2003, more than \$300 million has been spent on such residential improvements. In the past 12 months alone, the City has experienced more than \$40 million in construction of new homes and remodeling of existing residential structures. Even with the challenges of a slower housing market, the City expects continued reinvestment in its neighborhoods, continued conversions of multi-family apartments into condominiums, new homes in place of smaller ranch-style structures, and additional residential projects within the Central Business District.



City of Clayton Population



Population growth directly impacts the City's revenues. The 2000 census determined that 15,935 people resided within the City of Clayton. This reflected a 12.9% increase over the 1990 census, which indicated the City's population to be 13,874. Since a portion of the City's revenue sources are impacted by

population (for example: sales tax, motor fuel tax, motor vehicle sales tax and property tax), this increase in population had a positive impact on the City's revenues. The state only adjusts revenue distribution based on population once every ten years, so there will be no additional revenues based on growth in population, until after the census in 2010.

2008 BUDGET INFORMATION

Repeating the efforts of prior year budgets, this budget will continue to act as a planning tool for accomplishing programs related to the objectives and goals as determined by the Board of Aldermen and each City department. The budget reflects our expected costs and revenues over a three-year period. With an uncertain financial future and the challenges of a volatile national economy, it is important to utilize multi-year budgeting to prudently manage our finances.

The City follows the Budget Administration Policy amendment process included in the Appendix of the budget on page 124. Each fiscal quarter the Board of Aldermen receive a written financial summary covering the performance of all budgeted funds showing variances and trends and compares, as necessary, to the previous year. All unusual variances to either revenue or expenditure projections are reported to the Board of Aldermen as they occur by the City's Manager's office. Semi-annually, a formal budget amendment is recommended to the Board of Aldermen and once approved, is recorded in the financial accounting system. The amendments are processed on a fund and department level.

The budget for FY 2008 provides for \$36,921,909 in expenditures and \$37,589,045 in revenues. The Revolving Public Improvement Fund and the Insurance Fund both are projected to have fund variances of more than 10% in FY08. The Revolving Public Improvement Fund (RPIF) is a capital projects fund. Revenues are projected to be lower due to reduced sales tax projections because of the I-64 construction impact on Clayton business; reduced inter fund transfers from the Parking Fund; and less investment interest due to a lower investible fund balance. The fund balance is also reduced by an aggressive capital projects program (see discussion of capital improvements and expenditures below) including street reconstruction, street micro surfacing, two Streetscape projects, plus a pedestrian safety project (partially funded through a grant).

The Insurance Fund, an internal service fund, was budgeted at a deficit. The City has made a conscious decision to spend down the fund balance which was accumulated over a decade's time when the City was self-insured for Worker's Compensation. A larger fund balance was needed to build reserve to cover catastrophic losses. Due to the City having joined a local government insurance pool and not being self-insured, there is now far less financial exposure for losses. The City has chosen to support this fund at a lower level to reduce the fund balance.

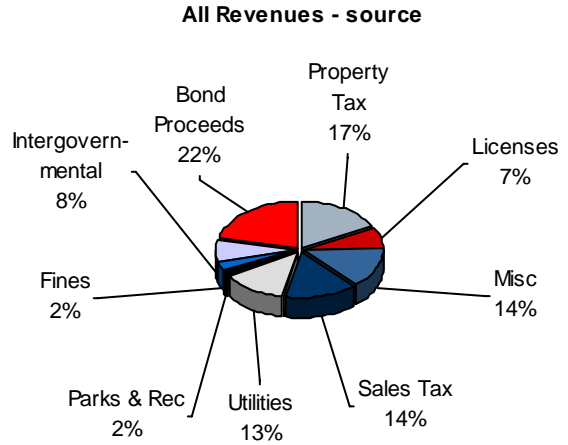
The following table provides a summary for each of our 14 Funds for the FY 2008 budget:

Fund	Revenues	Expenditures	Over / (under)	Beginning Balance	Ending Balance	% of ending balance to expenditures
General	18,241,721	18,229,180	12,541	7,438,238	7,450,778	41%
Sewer Lateral	106,000	100,00	6,000	194,905	200,905	
Parking	1,772,994	1,940,130	-167,136	10,605,316	10,438,179	538%
Uniformed Pension	2,803,509	1,100,000	1,703,509	26,285,268	27,988,777	
Non- uniformed Pension	698,100	307,900	390,200	9,778,540	10,168,740	
Special Business District	193,063	188,464	4,599	189,920	194,518	103%
Equipment Replacement	561,707	711,239	-149,532	2,603,747	2,454,215	345%
Revolving Public Improve.	3,457,024	4,497,097	-1,040,073	1,769,245	729,171	16%
Insurance	2,045,193	2,149,169	-103,976	568,312	464,336	
Rec. & Storm water	1,888,000	1,863,948	24,052	193,211	217,264	12%
Debt Service 2005 A	1,088,587	1,098,053	-9,466	45,849	36,382	
Debt Service Reserve	55,000	55,000	0	1,216,500	1,216,500	
Debt Service 2002	8,665,746	8,665,746	0	0	0	
G.O. Bond Debt 1999	1,101,750	1,105,332	-3,581	744,466	740,885	
SUBTOTALS	42,678,394	42,011,258	667,137	61,633,517	62,300,650	
Inter-fund Transfers	5,089,349	5,089,349				
TOTALS	37,589,045	36,921,909				

FY 2008 vs. FY 2007 Revenues

City sales tax revenue, which is also included in intergovernmental revenue, is expected to decrease over the next year due to the Missouri Department of Transportation reconstruction of Highway 40 (I-64). This is a two and a half project of planned lane closures of this major highway, which borders Clayton and will affect access to the City. Utility tax revenue is expected to increase next year primarily as a result of the electric utility rate increases and the rising cost of natural gas. Municipal court revenues are also expected to increase in FY 08 due to an increase in fine rates.

As previously discussed, the City expects to receive more than \$37.5 million in revenue. Bond proceeds to refund the 2002 bonds of \$8.135 million are 22% of the total. Property tax totaling \$6.5 million or 17% of the total is \$230,000 more than FY 2007. Sales tax totaling \$5.44 million or 14% of the total is \$280,000 less than FY 2007. Utility tax totaling \$4.81 million or 13% of the total is \$229,000 more than FY 2007. Licenses and fees totaling \$2.8 million are 7% of the total FY 2007 revenues.



<u>Revenues</u>	<u>2008 Budget</u>	<u>Percent of Total</u>	<u>2007 Projected</u>	<u>Increase (decrease) from Prior Year</u>	<u>Percent of increase/decrease</u>
Property Tax	6,459,684	15.14%	6,267,059	192,625	3.07%
Licensures/Fees	2,792,518	6.54%	2,808,964	(16,446)	-0.59%
Utilities	4,810,087	11.27%	4,580,766	229,321	5.01%
Sales Tax	5,440,000	12.75%	5,722,400	(282,400)	-4.93%
Intergovernmental	3,054,949	7.16%	3,412,111	(357,162)	-10.47%
Parks & Rec	712,656	1.67%	677,022	35,634	5.26%
Fines	897,557	2.10%	725,693	171,864	23.68%
Misc	5,286,594	12.39%	5,065,587	221,007	4.36%
Bond Proceeds	8,135,000	19.06%		8,135,000	621.72%
Transfer In	5,089,349	11.92%	6,397,821	(1,308,472)	-20.45%
Total	42,678,394	100.00%	35,657,423	7,020,971	19.69%

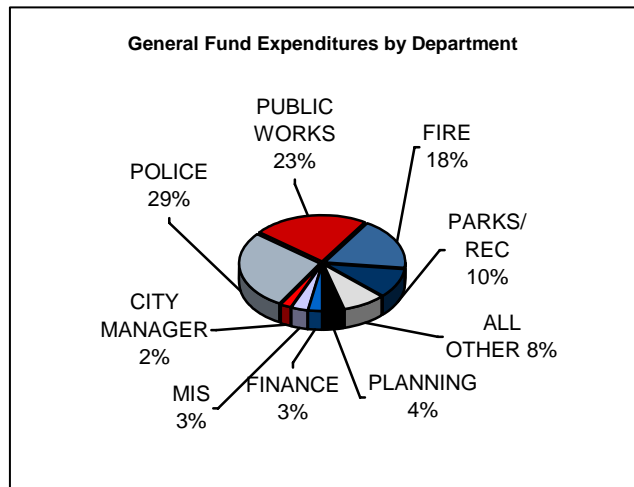
FY 2008 Expenditures vs. FY 2007 Expenditures

Expenditures are expected to increase in FY 2008. The majority of the increase in expenditures is due to an 8.1 million bond issue to refund the 2002 special obligation bond issue. The 2002 Debt Service Fund pays for debt related to the construction costs associated with the Shaw Park Pool, City Hall and Fire Station.

<u>Expenditures</u>	<u>2008 Budget</u>	<u>Percent of Total</u>	<u>2007 Projected</u>	<u>Increase/ Decrease from Prior Year</u>	<u>Percent of Increase/ Decrease</u>
Legislative	70,511	0.17%	88,906	(18,395)	-20.69%
Administration	1,031,764	2.46%	953,395	78,369	8.22%
Planning	780,033	1.86%	692,070	87,963	12.71%
Finance	704,729	1.68%	653,083	51,646	7.91%
Information Systems	590,268	1.41%	462,879	127,389	27.52%
Public Safety	8,322,810	19.81%	8,102,475	220,335	2.72%
Public Works	4,197,092	9.99%	4,062,042	135,050	3.32%
Parks & Rec	1,867,209	4.44%	1,720,009	147,200	8.56%
Non-Departmental	664,764	1.58%	\$680,802	(16,038)	-2.36%
Sewer Lateral Fund	100,000	0.24%	73,679	26,321	35.72%
Parking Fund	1,940,130	4.62%	2,213,466	(273,336)	-12.35%
Uniformed Pension	1,100,000	2.62%	1,017,013	82,987	8.16%
Non-Uniformed Pension	307,900	0.73%	287,487	20,413	7.10%
Special Tax District	188,464	0.45%	177,707	10,757	6.05%
ERF Fund	711,239	1.69%	623,820	87,419	14.01%
RPIF Fund	4,497,097	10.70%	3,155,406	1,341,691	42.52%
Insurance Fund	2,149,169	5.12%	1,961,437	187,732	9.57%
Rec & Stormwater Fund	1,863,948	4.44%	2,162,529	(298,581)	-13.81%
Debt Service 1999 GO Bond	1,105,332	2.63%	1,105,918	(586)	-0.05%
Debt Service 2005 A	1,098,053	2.61%	1,088,903	9,150	0.84%
Debt Reserve 2005 A	55,000	0.13%	48,586	6,414	13.20%
Debt Service 2002	8,665,746	20.63%	1,084,332	7,581,414	699.18%
Total	42,011,258	100.00%	32,415,944	9,595,314	29.60%

Personnel Costs: In April 2006, a new salary schedule was adopted based on recommendations received from CBIZ, a compensation consultant. In FY 2007, this schedule was adjusted by 2.6% across the board, based on market information received from CBIZ.

Merit Pay Adjustments: Employees currently progress through their established position range based on meritorious performance. Formal performance evaluations are conducted for each employee at the end of every fiscal year, and are the basis for all merit adjustments. Merit adjustments coincide with the beginning of the new fiscal year. Annually, the Board of Aldermen establishes a merit pay pool to reward employees' exemplary performance. For employees who have not attained their maximum salary, an adjustment is made to their base wage. For employees that have attained their maximum salary, a merit adjustment is made in the form of a lump-sum payment. The FY 2007 budget included a three percent allowance for City-wide merit pay increases. In FY 2008, a three and one-half percent merit increase is provided, which equates to a \$313,691 increase from last year's budget.



Mid-point adjustments: If an employee's salary falls below midpoint on their anniversary date, they are eligible to receive a step increase in addition to their merit increase. In FY 2007, this increase was up to 2.5 percent; in FY 2008, this increase is expected to be 3.0 percent. Of the City's full-time employees, 45 were eligible for this adjustment in FY 2007. We project that in FY 2008, there are 55 of our 180 full-time employees who are eligible for this adjustment. Given current salary rates and anniversary dates for affected employees, \$33,598 is included in FY 2008 for mid-point adjustments. Together, the merit pay pool and step plan would increase employee salaries by \$347,289.

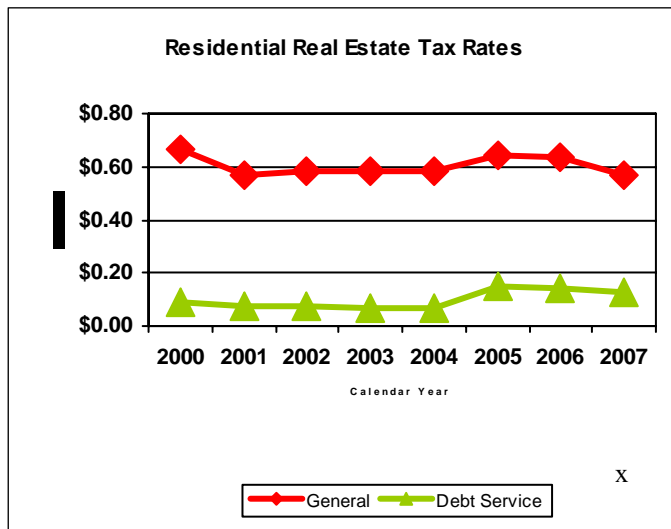
New-personnel: Two new full-time positions are planned for this budget. They are a Property Maintenance Inspector in Planning and Development to handle complaints and survey neighborhoods for exterior maintenance issues and the conversion of a part-time Data Analyst to full-time in the Police Department to better handle the report preparation workload.

Health insurance: In FY 2008, it is expected that the City will experience a 15% increase in its health insurance premium. This expected increase would increase costs by \$150,000 over last year. Based on this significant increase, the City went back to the market to find more favorable rates. Staff is continuing to negotiate a lower premium cost; however, any such effort will not be realized until late September 2007. Therefore, this budget provides for a 15% premium increase, but no change to the employee contribution, it will remain at \$70 a pay period for family plans and \$15 for single coverage.

Major items included in FY 2008 Budget

The following highlights policy changes made in FY 07 and readopted as part of the FY 08 budget:

- **Road & Bridge Tax:** For Fiscal Years 2005 and prior, the County Road and Bridge Property Tax revenues were allocated to the General Fund. However, such revenues are restricted to be used only for road and bridge improvements. The \$930,000 expected to be received in FY 2008 from the Road & Bridge Property Tax will be the third year of allocation to the Revolving Public Improvement Fund. This move ensures that the funds are properly used for their intended purpose.
- **Utility Tax in RPIF:** For Fiscal Years 2005 and prior the City had previously set as policy to allocate 12.5% of the Utility Tax revenues received to the Revolving Public Improvement Fund (RPIF). This policy was intended to provide additional funding in order to maintain the significant level of infrastructure improvements of the City. FY 08 marks the third year in a row that all Utility Tax revenue, estimated at \$4,810,087, will remain in the General Fund due to the reallocation of the Road & Bridge Tax from the General Fund to the RPIF.
- **Equipment Replacement Fund (ERF) payments:** ERF payments are those annual allocations that provide a portion of the expected replacement cost of large-scale capital expenditures. The ERF is essentially a savings account to provide for replacement, on a specific schedule, of vehicles, equipment, fire apparatus and other capital purchases. FY 08 marks the third year in a row that payments will be allocated from the RPIF. A majority of the funding for the RPIF is from the ½ cent Capital Improvements Sales Tax -- a restricted-revenue source that can only be used for improvements to, maintenance of, or purchase of capital items. As such, it is more appropriate for the ERF payments to be allocated to the RPIF. Also, moving these costs to the RPIF in FY 06 reduced the total expenditures in the General Fund, and in turn, helped with the General Fund's bottom-line. In FY 2008, \$369,653 or 50% of annual ERF funding needed is allocated from RPIF.
- **Property Tax:** The City's overall property tax rate in FY 2006 and subsequent years was changed to levy at or near the maximum rate allowable by the State of Missouri and to levy separate rates for each category, residential, commercial and personal property. In FY 2008, the City's overall assessed valuation increased substantially, but the property tax rates decreased due to a Missouri law that limits the increase in tax dollars to the consumer price index plus new construction growth. Below is a comparison chart of the property tax rates by category since FY 2005:



	2004 FY05	2005 FY06	2006 FY07	2007 FY08
Res.	.582	.646	.634	.566*
Comm.	.582	.694	.694	.636*
PP	.582	.720	.707	.707*
Debt	.070	.150	.145	.125

*Maximum rate allowable per state law

It is estimated that the FY 08 tax rate will generate an additional \$247,000 or approximately \$6,257,000 over FY 2007.

The Special Business District tax, which is a special property tax on those properties within the Central Business District, will decrease from last year's rate of \$0.067 per \$100 assessed valuation to \$0.060. This is expected to raise approximately \$183,000 or \$2,200 more than last year. These revenues are utilized for additional marketing, streetscape improvements, and economic development activities for the Clayton Central Business District.

Grants – Federal/State/County

The City of Clayton will receive grant funding from a few sources. These sources include the Mid-Metro 4 grant awarded to the Cities of Clayton, Richmond Heights, Brentwood and Maplewood to assist with communication efforts to the public on ways to access the cities during the Highway 40 reconstruction project, and a grant for a streetscape/pedestrian safety project from East West Gateway totaling approximately \$4 million over the next two years.

Capital Improvements and Capital Expenditures

The planned capital improvement and equipment purchases for the three-year period beginning October 1, 2007 are approximately \$14,108,588 million. Specifically for the FY 2008 budget, more than \$4.1 million is allocated toward capital purchases and projects. Capital expenditures are those expenditures for a good that has an expected life of more than two (2) years and the cost of which is in the excess of \$5,000. Capital items include real property, office equipment, furnishings and vehicles.

The following are a few of the significant projects planned for FY 2008:

• Fleet & Equipment Replacement (as needed)	\$711,239
• Streetscape	555,605
• Street resurfacing	655,785
• Micro-surfacing	502,350
• Pedestrian Safety Project	500,000
• Davis Place storm sewer inlet	60,000
• Park Improvements	
Shaw Park	101,250
Ice rink	83,000
Hanley House	75,000
Park signage	45,000
Tree management	35,000
Other park projects	102,000

The capital improvement projects above include the pedestrian safety project, streetscape expansion, ice rink repairs, fleet replacement and continued investment in street lighting, streets, sidewalks, and alleys. These projects attempt to support the City's ongoing efforts to maintain our infrastructure in a fiscally responsible condition. The capital improvement projects are paid for out of the Equipment Replacement, Revolving Public Improvement and Recreation and Storm Water Funds.

Approximately \$10 million is currently planned for the remaining two years of this three year cycle. While projects have been identified, certain financial conditions could provide for removing or delaying such projects. Major projects include:

• Ongoing improvements to streets, sidewalks, and alleys	5,450,728
• Regular replacement of City vehicles and equipment	2,257,580
• Corporate Tent replacement with permanent structure	415,000
• Ball field repairs (1 and 2)	320,000
• Inclusion playground	300,000
• Wydown irrigation	217,000
• Hanley House	150,000
• Taylor Park	120,000
• Old Towne Street Lighting	100,000
• Tennis Center	80,000

Bonded Indebtedness

As of August 2007, the total assessed valuation for the City of Clayton was \$891,219,624. Under Missouri Law, the City is authorized to incur general obligation debt totaling no more than 10% of our assessed valuation, or \$89,121,962 if approved by the voters of our community. The general obligation (voter approved) outstanding debt is \$6,536,194, which allows additional voter approved debt of \$82,585,768. In addition, the city has \$23,567,299 of special obligation debt that is not part of the debt ceiling. The total debt outstanding is \$30,103,493.

In November, 1993 the voters of Clayton passed four propositions on two separate general obligation bond issues totaling \$14 million dollars. The 1993 Bond Issue for \$9,500,00 was used to improve the City's Parks, to resurface and repair streets and sidewalks throughout the City, to pay infrastructure costs for improvements to neighborhoods, the construction of a new sound wall to resolve sound and safety problems in the Clayshire neighborhood, and to bring buildings into compliance with the American Disabilities Act. The 1994 Bond Issue for \$4,500,000 was used for improvements to the Central Business District, improvements to the City's recreational facilities and to replace underground tanks at the City's Municipal Garage. The 1999 Bond Issue for \$8,410,000 was issued to refund the 1993 and 1994 Bond Issues which were paid off in February 2004.

In fiscal year 1998, the City issued debt in three separate bond issues for the construction of a joint use recreation center, ice rink and tennis court renovations, two neighborhood improvement districts, and a parking garage. In 2005 a 2005A Series was used to refinance the 1997 and 1998 Bond Issues and a 2005B Series was used to refinance the 1998B Bond Issue.

The Debt Service Reserve Fund accounts for all reserve requirements of the 1997, 1998A, 1998B (refinanced by the 2005A and 2005B Series), 2005A and 2005B Bond Issues. Interest earnings from this fund are used to service debt of the related bond issues. The refinancing of the 1997, 1998 A and 1998 B bonds reduced the reserve requirement from \$1,572,293 to \$1,482,000.

CONCLUSION

The proposed budget ensures our continued ability to provide a high level of quality services. Furthermore, we feel that this budget is responsible in protecting the City as it continues to be impacted by volatile oil prices, flat retail sales, unrest in the international climate, and while the housing market has remained solid in the City of Clayton, it continues to weaken regionally.

The Board of Aldermen is commended for its leadership in guiding the City through sound financial planning and special thanks to the entire management team who contributed to the development of the budget. This budget is the product of a team approach involving each Department Head and the entire Finance Department Staff.

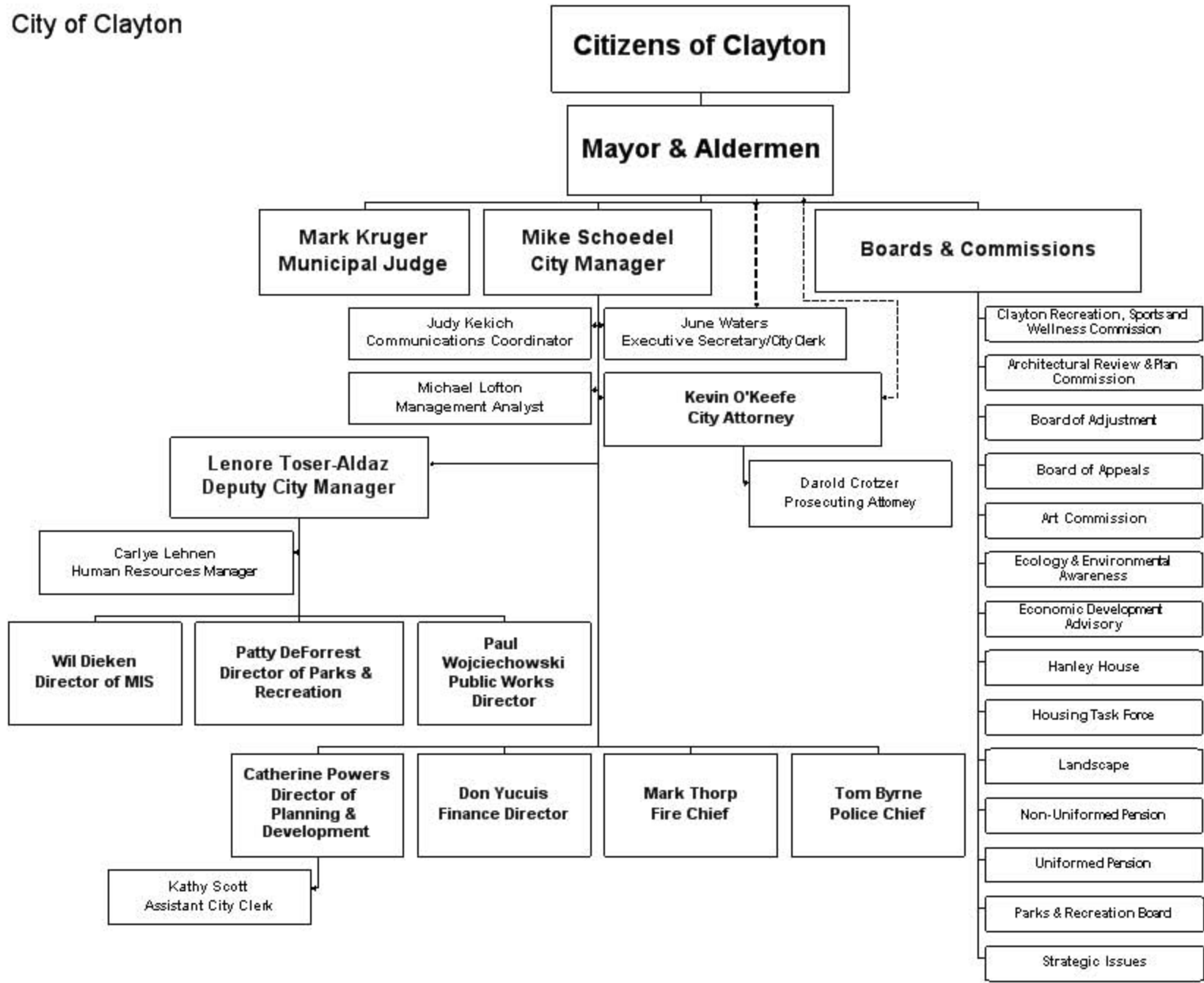
A big thank you goes to Lenore Toser-Aldaz, Don Yucuis and Betty Luebke for their hours of assistance in preparing much of the data and documents for this budget document. These individuals have provided the necessary professionalism that is essential for sound financial management.

Quality service and efficient government is more easily provided through quality people—clearly, our Department Directors and employees help make this a great community.

Respectfully submitted,

Michael A. Schoedel
City Manager

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BUDGET CALENDAR FOR FY2008

<u>Date</u>	<u>Day</u>	<u>Description</u>
<u>April 11, 2007</u>	Wednesday	<ul style="list-style-type: none"> ▪ Distribute and discuss budget instructions at staff meeting Finance will distribute the current and future year Personnel Schedule & Payroll/Benefit Spreadsheets to departments
<u>April 24, 2007</u>	Tuesday	<ul style="list-style-type: none"> ▪ Equipment Replacement Requests/Changes – meetings with Paul Wojciechowski completed by this date ▪ Personnel Advertising Requests due to Lenore Toser-Aldaz ▪ Computer Equipment and Software requests due to Wil Dieken ▪ Departments submit revised Payroll/Benefit spreadsheets. Any requests for new positions need to be in a separate memorandum.
<u>April 27, 2007</u>	Friday	<ul style="list-style-type: none"> ▪ (Finance distributes) Personnel costs to departments for FY2008-2010
<u>May 9, 2007</u>	Wednesday	<ul style="list-style-type: none"> ▪ Deadline for FY2008-2010 Budget Requests
<u>May 11, 2007</u>	Friday	<ul style="list-style-type: none"> ▪ Proposed Fee Structure due ▪ Advisory Board & Commission requests due to Lenore Toser-Aldaz ▪ Personnel Schedules due
<u>May 15 - May 29, 2007</u>	Tuesday- Tuesday	Budget Committee review and Department Head Budget Presentations begin
<u>May 31- June 19 2007</u>	Thursday - Tuesday	Preparation of recommended budget document
<u>June 22, 2007</u>	Friday	Distribution of recommended budget document to Board
<u>July 6, 2007</u>	Monday	Publish Public Notice for August 8 Public Hearing (15 days req'd)
<u>July 2 - July 16, 2007</u>	Monday- Monday	Budget Review by Board of Aldermen
<u>July 24, 2007</u>	Tuesday	Public Hearing and 1 st Reading of Proposed Budget Ordinance Public Hearing and 1 st Reading of Proposed Property Tax Levy
<u>August 14, 2007</u>	Tuesday	2 nd Reading and Adoption of Budget Ordinance 2 nd Reading and Adoption of Property Tax Levy
<u>August 30, 2007</u>	Thursday	File Tax Levy no later than this date.

Board Meetings: July 10, 2007 July 24, 2007 August 14, 2007 August 28, 2007



This section provides a detailed analysis of each major revenue source. In total, 81% of all revenues are covered by this section. Revenues are 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, 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.

Comments

This describes what factors were included in the City's analysis of past revenue collection and future forecast.

Fund Distribution/Revenue Information

This section either gives a breakdown of components of the revenue or a fund distribution. The past four years' revenue, the current year's estimate and next year's projection are also provided. The bottom part of this section shows the impact this revenue source has on the funds' and the total City's budget.

Financial Trend

This is a graphical display of the last four years, current year estimate, and next year's budget of the revenue source.

Real & Personal Property Tax

Legal Authorization

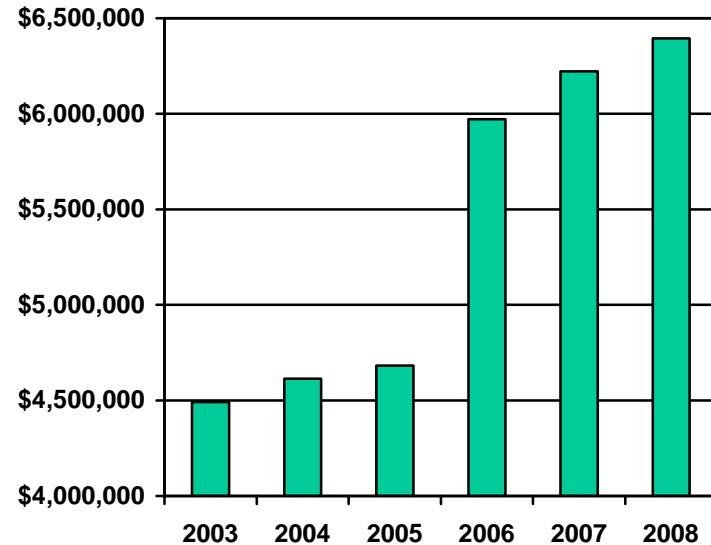
State Statute: 137.073
 MO Constitution: Article 10, Section 22
 City Ordinance: Municipal Code Chapter 9

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 Central Business District geographical area) and the Debt Service Fund.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Special Business District</u>	<u>G.O. Debt Service Fund</u>	<u>Total</u>
2003	Actual	3,862,289	122,949	505,357	4,490,595
2004	Actual	4,007,847	119,951	485,450	4,613,248
2005	Actual	4,070,886	121,778	489,529	4,682,193
2006	Actual	4,785,594	110,425	1,075,407	5,971,426
2007	Projected	4,968,900	181,096	1,071,655	6,221,651
2008	Projected	5,140,225	183,000	1,072,000	6,395,225
Percent of Funds' 2008 Revenues		28.2%	94.8%	97.3%	21.7%



Comments

The City's overall property taxes in FY 2006 and subsequent years was changed to levy at or near the maximum rate allowed by the State of Missouri and to levy for 100% of debt service rather than approximately 45%. In FY 2008, the property tax rates are decreasing significantly due to the increase in the City's overall assessed valuation.

Interest on Investments

Legal Authorization

State Statute: N/A
 City Ordinance: Municipal Code Chapter 9

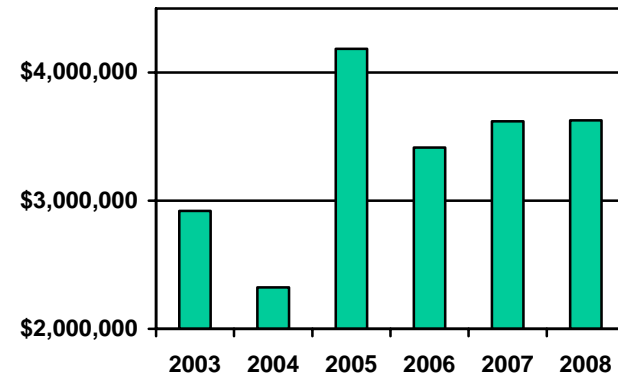
Description

Pursuant to City policy, the City invests in approved instruments in a manner which will provide maximum security and the highest investment return, while meeting the daily cash flow demands of the City. The majority of interest goes to the Uniformed and Non-Uniformed Pension Funds. The remaining interest is distributed among all remaining major City funds.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Sewer Lateral Fund</u>	<u>Parking Fund</u>	<u>Uniformed Pension Fund</u>	<u>Non-Uniformed Pension Fund</u>	<u>Special Tax District</u>	<u>ERF Fund</u>	<u>RPIF Fund</u>	<u>Ins. Fund</u>	<u>Debt Service</u>
2003	Actual	191,521	1,132	191,268	1,420,074	958,193	7,129	0	89,272	6,920	14,933
2004	Actual	108,039	1,050	223,932	1,369,879	390,636	5,951	82,688	77,194	1,354	14,660
2005	Actual	219,010	3,102	248,639	2,335,533	1,145,180	8,282	93,123	64,325	8,296	24,181
2006	Actual	345,612	8,069	366,890	1,665,103	728,104	10,333	109,455	70,923	14,729	45,860
2007	Projected	430,000	10,029	446,435	1,789,900	653,100	9,239	104,040	62,597	13,024	37,605
2008	Projected	404,275	9,000	412,250	1,840,000	684,600	9,563	106,250	38,590	12,750	29,750
Percent of Funds' 2008 Total		2.2%	8.5%	23.3%	65.6%	98.0%	5.0%	18.9%	1.1%	0.62%	2.7%

<u>Year</u>		<u>Debt Service</u>	<u>Debt Service Reserve</u>	<u>Debt Service Construction</u>	<u>Total All Funds</u>
2003	Actual	0	39,124	0	2,919,566
2004	Actual	2,532	47,386	0	2,325,301
2005	Actual	0	36,549	0	4,186,220
2006	Actual	0	48,646	0	3,413,724
2007	Projected	0	62,518	0	3,618,487
2008	Projected	0	55,000	24,282	3,626,310
Percent of Funds' 2008 Total		N/A	100%	0.28%	12.3%



Comments

Short-term interest rates dropped significantly during the period of 2001 to 2004. This trend reversed during 2004 through 2005 as the Federal Reserve increased the Federal Fund Rate 20 times in 24 months.

City Sales Tax

Legal Authorization

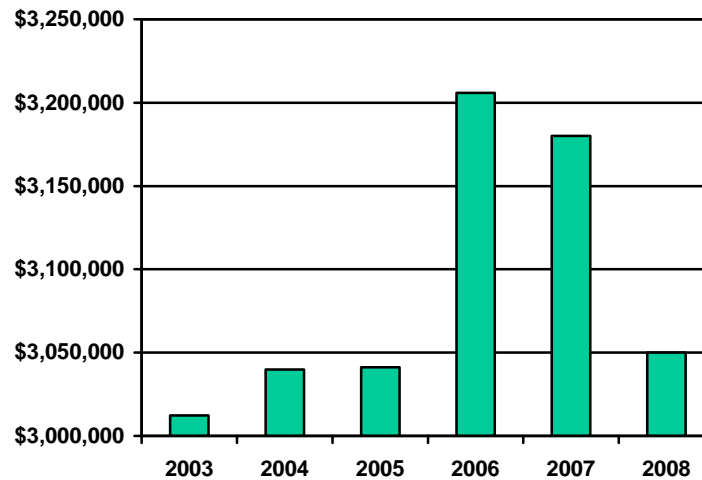
State Statute: 94.578 & 94.579
 City Ordinance: Municipal Code Chapter 9

Description

The City levies a one and a quarter cent sales tax on retail sales. The City sales tax is allocated to the General Fund and is used to provide a broad range of traditional City services.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Total</u>
2003	Actual	3,012,250	3,012,250
2004	Actual	3,039,883	3,039,883
2005	Actual	3,041,266	3,041,266
2006	Actual	3,205,832	3,205,832
2007	Projected	3,180,000	3,180,000
2008	Projected	3,050,000	3,050,000
Percent of Funds' 2008 Revenues		16.7%	10.4%



Comments

The City experienced a relatively flat collection of sales tax over the past several years, averaging less than 2% growth annually. The reduction in revenue in 2008 is anticipated due to the Missouri Department of Transportation reconstruction of Highway 40(I-64). These are planned closures of this major highway over a three year period that will affect easy access to Clayton.

Utility Tax - Electric

Legal Authorization

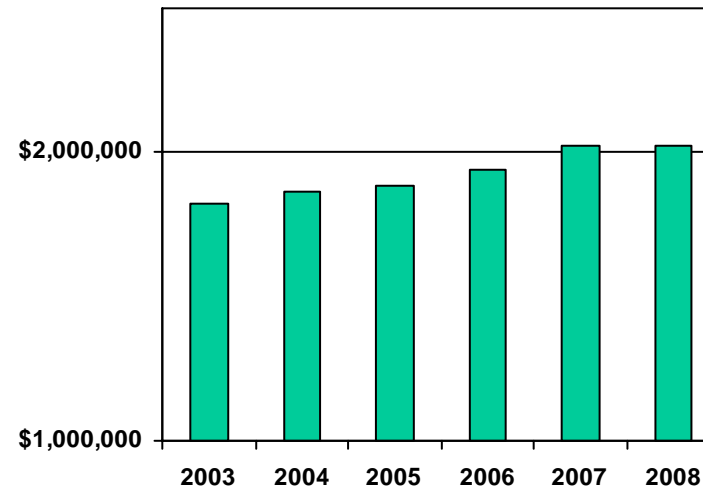
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

The City levies an 8% gross receipts tax on utilities doing business in the City. Ameren UE provides electricity to Clayton. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month. The city began distribution of this tax solely to the General Fund in 2006.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>RPIF</u>	<u>Total</u>
2003	Actual	1,593,169	227,596	1,820,765
2004	Actual	1,633,668	233,381	1,867,049
2005	Actual	1,650,930	235,847	1,886,777
2006	Actual	1,939,060	0	1,939,060
2007	Projected	2,002,066	0	2,022,066
2008	Projected	2,022,087	0	2,022,087
Percent of Funds' 2008 Revenues		11.1%	N/A	6.9%



Comments

Utility taxes are susceptible to business activity, climatic conditions, changes in technology, and regulated rates. In 2002, the Missouri Public Service Commission and Ameren UE reached an agreement that reduced rates each April for years 2002, 2003, and 2004.

Utility Tax – Telephone

Legal Authorization

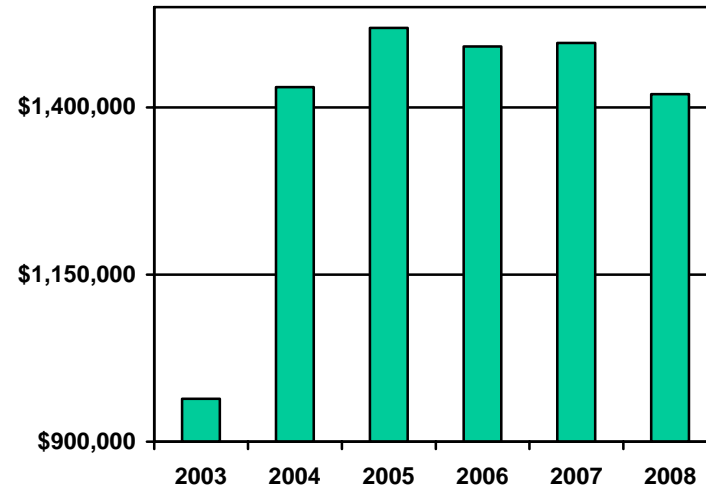
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

The City levies an 8% gross receipts tax on utilities doing business in the City. Multiple telephone companies provide local service to Clayton. This tax is passed on to its customers by the utility company and remitted to the City the following month. This City began the distribution of this tax solely to the General Fund in 2006.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>RPIF</u>	<u>Total</u>
2003	Actual	843,365	120,481	963,846
2004	Actual	1,251,879	178,840	1,430,719
2005	Actual	1,329,206	189,825	1,519,031
2006	Actual	1,491,097	0	1,491,097
2007	Projected	1,496,691	0	1,496,691
2008	Projected	1,420,000	0	1,420,000
Percent of Funds' 2008 Revenues		7.8%	N/A	4.8%



Comments

In April 2003, a voter approved referendum to apply this tax to wireless telephone providers was approved, which accounts for the increase in revenue in FY 2004. Revenues have remained steady since the increase in 2004.

Half-Cent Sales Tax (Parks and Stormwater)

Legal Authorization

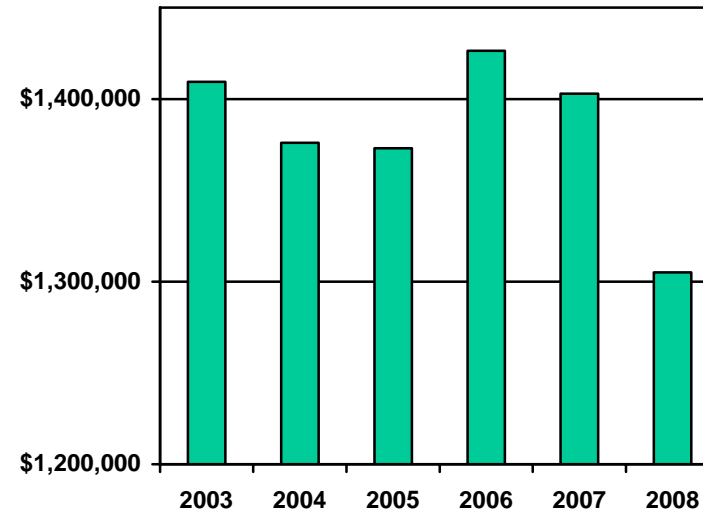
State Statute: 644.032
 City Ordinance: Municipal Code Chapter 9

Description

State law allows municipalities to levy up to a half-cent sales tax for stormwater control and/or park services. The Missouri Department of Revenue collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction. In April 1997, the voters approved a half cent sales tax for recreation and stormwater improvements. Revenues are used to pay for ongoing recreation and stormwater capital needs. 100% of the revenue is captured by the City. There is no redistribution on this sales tax.

Financial Trend

<u>Year</u>		<u>Recreation & Stormwater Fund</u>	<u>Total</u>
2003	Actual	1,409,420	1,409,420
2004	Actual	1,376,000	1,376,000
2005	Actual	1,372,890	1,372,890
2006	Actual	1,426,360	1,426,360
2007	Projected	1,402,908	1,402,908
2008	Projected	1,305,000	1,305,000
Percent of Funds' 2008 Revenues		68%	4.4%



Comments

The reduction in revenue in 2008 is anticipated due to the Missouri Department of Transportation reconstruction of Highway 40 (I-64). These are planned closures of this major highway over a three year period that will affect easy access to Clayton. The majority of this revenue is used to repay debt related to the Clayton Recreation Center and Clayton's Shaw Park Pool.

Utility Tax - Gas

Legal Authorization

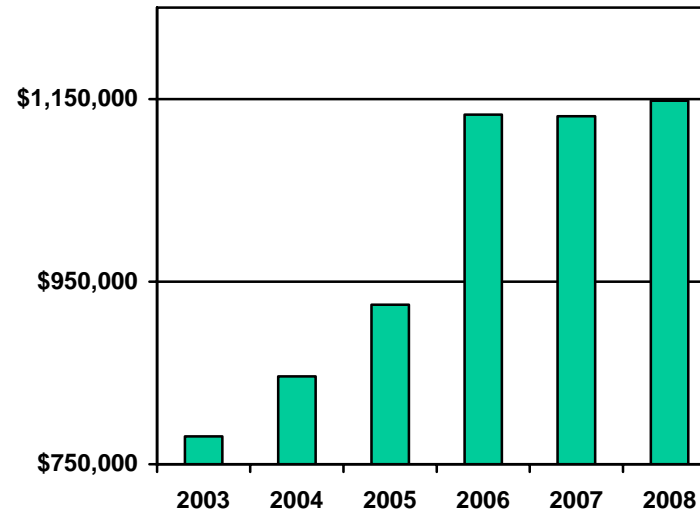
State Statute; 94.270
 City Ordinance: Municipal Code Chapter 9

Description

The City levies an 8% gross receipts tax on utilities doing business in the City. Laclede Gas provides this utility to Clayton. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month. The City began distribution of this tax solely to the General Fund in 2006.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>RPIF</u>	<u>Total</u>
2003	Actual	683,032	97,576	780,608
2004	Actual	740,484	105,784	846,268
2005	Actual	809,038	115,577	924,615
2006	Actual	1,132,695		1,132,695
2007	Projected	1,131,000		1,131,000
2008	Projected	1,148,000		1,148,000
Percent of Funds' 2008 Revenues		6.3%	N/A	3.9%



Comments

The City has experienced an increase in utility gas tax revenue due to the continuing increase in the price of natural gas over the past few years and the colder weather seasons over the last few years.

Half-Cent Sales Tax Capital Improvements

Legal Authorization

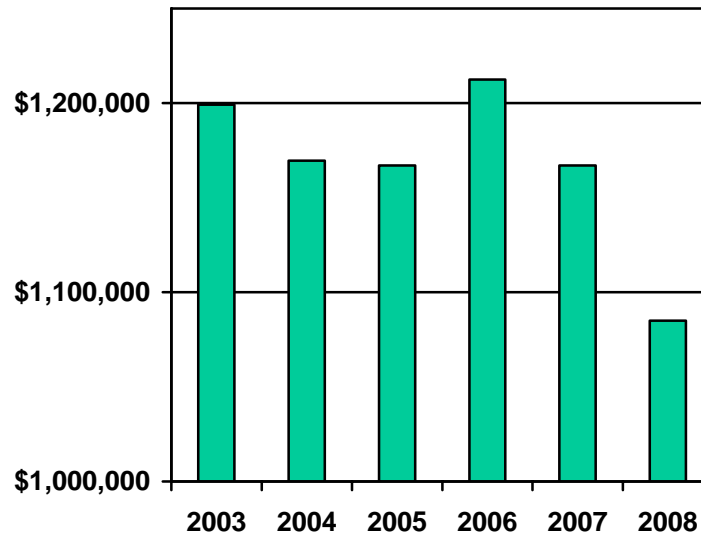
State Statute: 94.577
 City Ordinance: Municipal Code Chapter 9

Description

In 1993, the voters approved a half cent sales tax for capital improvements. 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. Fifteen percent of the sales tax collected must be shared with St. Louis County. The amounts below reflect the amount the City received. This tax is distributed to the City's Revolving Public Improvement Fund.

Financial Trend

<u>Year</u>		<u>Revolving Public Improvement Fund</u>	<u>Total</u>
2003	Actual	1,199,292	1,199,292
2004	Actual	1,169,600	1,169,600
2005	Actual	1,166,988	1,166,988
2006	Actual	1,212,486	1,212,486
2007	Projected	1,167,000	1,167,000
2008	Projected	1,085,000	1,085,000
Percent of Funds' 2008 Revenues		31.4%	3.7%



Comments

The reduction in revenue in 2008 is anticipated due to the Missouri Department of Transportation reconstruction of Highway 40(I-64). These are planned closures of this major highway over a three year period that will affect easy access to Clayton.

Municipal Court Fees & Fines

Legal Authorization

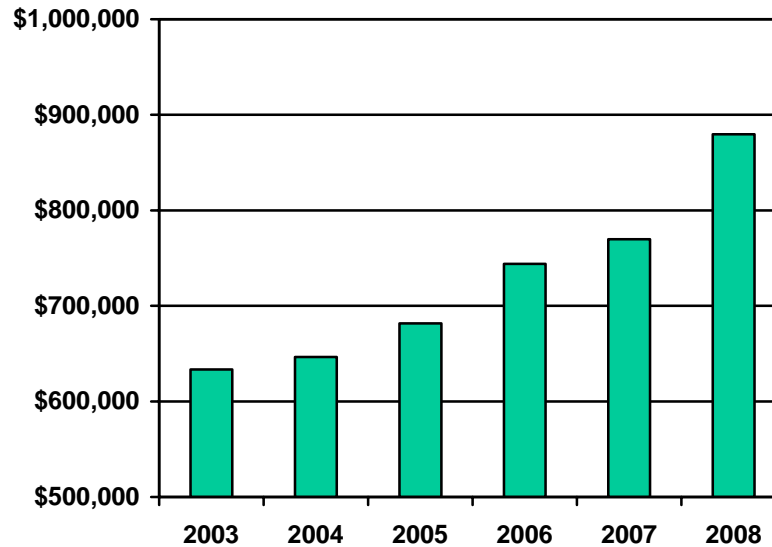
State Statute: 479.050 & 479.260
 City Ordinance: Municipal Code Chapter 7

Description

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

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Total</u>
2003	Actual	633,317	633,317
2004	Actual	646,578	646,578
2005	Actual	681,714	681,714
2006	Actual	744,062	744,062
2007	Projected	769,764	769,764
2008	Projected	879,580	879,580
Percent of Funds' 2008 Revenues		4.8%	3.0%



Comments

Municipal Court fees and fines have steadily increased since 2003 and are expected to increase substantially in 2008 due to the implementation of a red-light ticketing project and an increase in fine rates.

St. Louis County Road & Bridge Tax

Legal Authorization

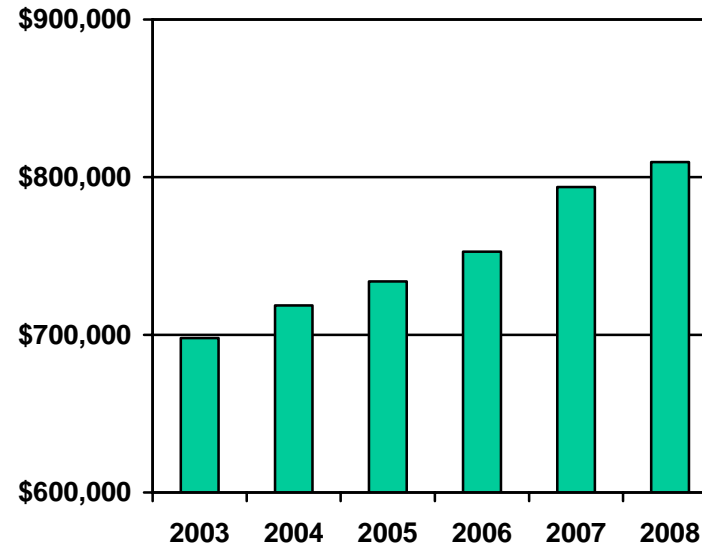
State Statute: N/A
 City Ordinance: N/A

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 sharing must be used for road and bridge maintenance. Beginning in 2006, these funds were moved from the General Fund to the Revolving Public Improvement Fund.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>RPIF</u>	<u>Total</u>
2003	Actual	697,995	0	697,995
2004	Actual	718,540	0	718,540
2005	Actual	733,980	0	733,908
2006	Actual	0	752,778	752,778
2007	Projected	0	793,712	793,712
2008	Projected	0	809,586	809,586
Percent of Funds' 2008 Revenues		4%	23.4%	2.8%



Comments

Growth is expected in this area as assessed valuation within the County continues to rise. Assessed value specifically for Clayton is increasing at a greater percentage compared to County wide assessed values.

Permits & Fees

Legal Authorization

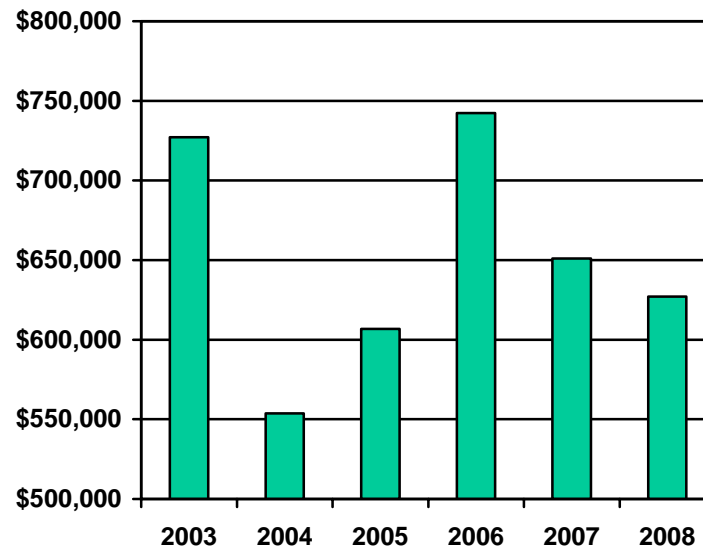
State Statute: 79.450
 City Ordinance: Municipal Code Chapter 5

Description

The City issues building permits for construction and remodeling within the City. The fee is calculated on a sliding scale based on the value of construction and is collected by the City at the time of application.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Total</u>
2003	Actual	727,156	727,156
2004	Actual	553,635	553,635
2005	Actual	606,780	606,780
2006	Actual	742,205	742,205
2007	Projected	651,056	651,056
2008	Projected	627,000	627,000
Percent of Funds' 2008 Revenues		3.4%	2.1%



Comments

The spikes in permit fees are attributed to one or two large scale developments. The City will continue to see spikes as periodic large scale development is strong in Clayton.

Business & Liquor License Revenue

Legal Authorization

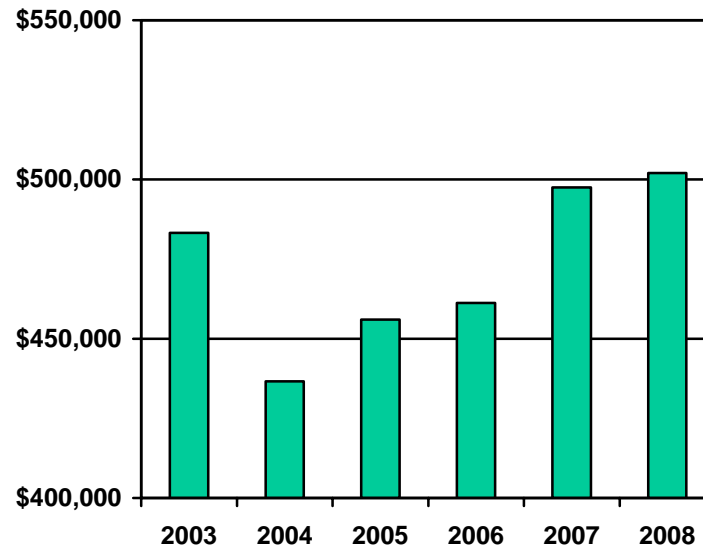
State Statute: 94.270
 City Ordinance: Municipal Code Chapters 3 and 16

Description

The City charges all 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, vending machines and solicitors. All fees are collected annually. The revenue from these fees are allocated to the general fund.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Total</u>
2003	Actual	483,208	483,208
2004	Actual	436,613	436,613
2005	Actual	456,009	456,009
2006	Actual	461,236	461,236
2007	Projected	497,481	497,481
2008	Projected	502,046	502,046
Percent of Funds' 2008 Revenues		2.8%	1.7%



Comments

Change in this revenue is based on commercial growth and occupancy rates.

Gasoline Tax

Legal Authorization

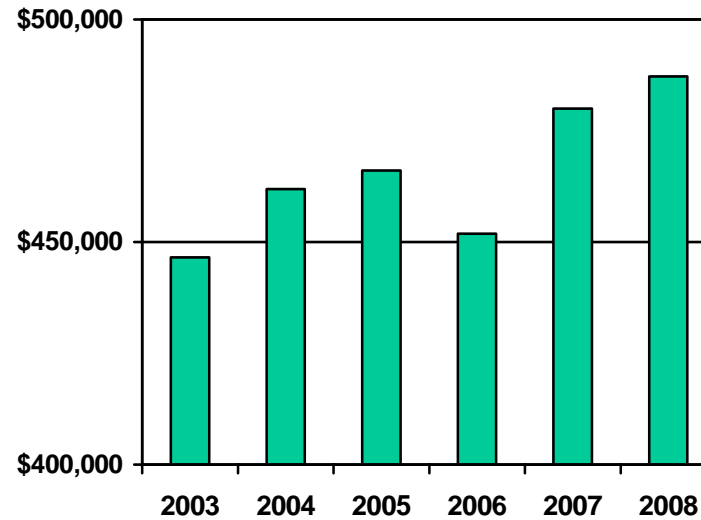
State Statute: 142.345
 City Ordinance: Municipal Code Chapter 9

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 City's population ratio to the total state population. The state distributes the funds one month after they are collected. Gasoline tax must be used for road and bridge maintenance.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Total</u>
2003	Actual	446,546	446,546
2004	Actual	461,890	461,890
2005	Actual	466,042	466,042
2006	Actual	451,833	451,833
2007	Projected	480,000	480,000
2008	Projected	487,200	487,200
Percent of Funds' 2008 Revenues		2.7%	1.7%



Comments

The tax is per gallon. Therefore, the change in revenue is a function of usage, not fuel price. The other factor is the City's population. Both factors are expected to remain stable.

Utility Tax - Water

Legal Authorization

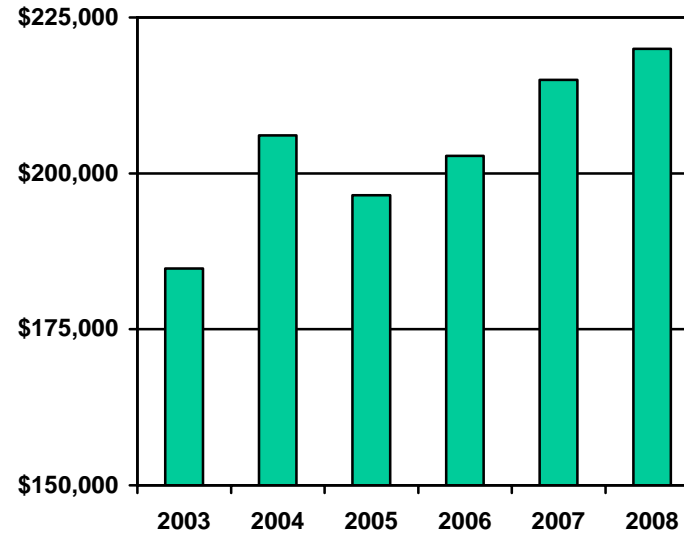
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

The City levies an 8% gross receipts tax on utilities doing business in the City. Missouri American Water provides water to Clayton. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month. The City began distribution this tax solely to the General Fund in 2006.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>RPIF</u>	<u>Total</u>
2003	Actual	161,665	23,095	184,760
2004	Actual	180,302	25,757	206,059
2005	Actual	171,926	24,561	196,487
2006	Actual	202,792	0	202,792
2007	Projected	215,000	0	215,000
2008	Projected	220,000	0	220,000
Percent of Funds' 2008 Revenues		1.2%	N/A	.75%



Comments

Mainly rate increases by the utility company and usage account for changes in revenue.

Cable Franchise Fees

Legal Authorization

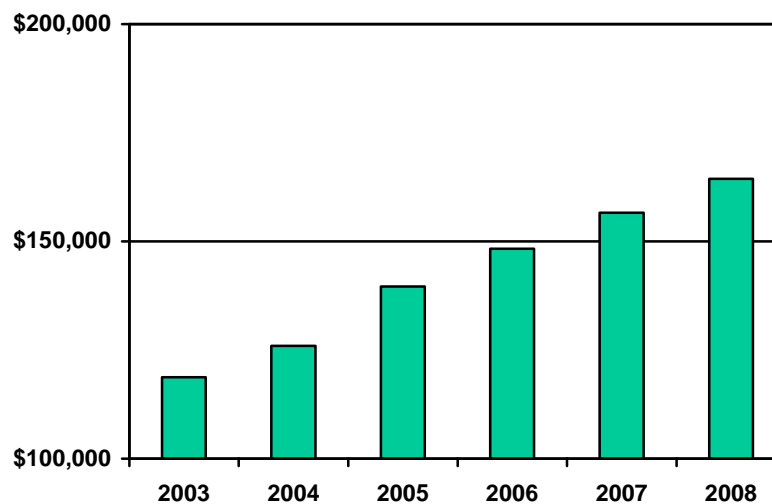
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

Charter Communication, the cable company that provides service to the residents of Clayton is 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.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Total</u>
2003	Actual	118,731	118,731
2004	Actual	125,940	125,940
2005	Actual	139,610	139,610
2006	Actual	148,323	148,323
2007	Projected	156,611	156,611
2008	Projected	164,441	164,441
Percent of Funds' 2008 Revenues		.90%	.56%



Comments

The revenue is dependent on cable television usage and rates. The City has had an exclusive contract with Charter Communications to provide service to the Community.

Sewer Lateral Fees

Legal Authorization

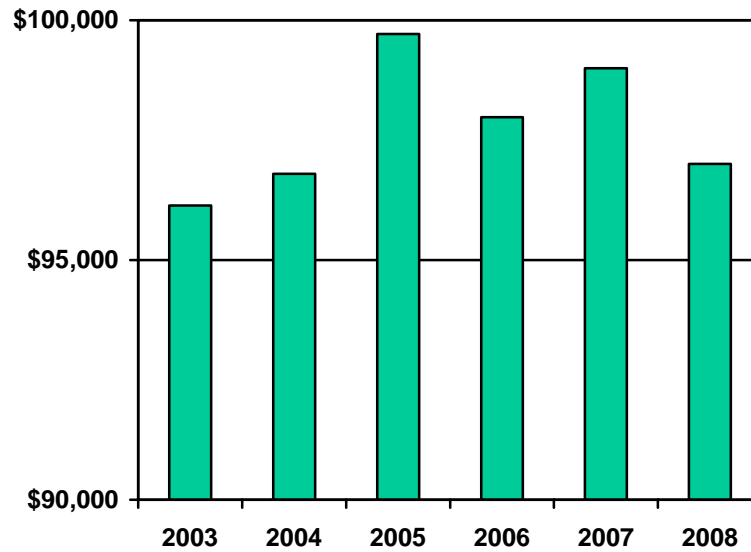
State Statute: 249-422
 City Ordinance: Municipal Code Chapter 5

Description

In 2001, City voters approved an annual fee of \$28.00 for sewer later repairs up to \$3,000 from the City on all residential property having six or less dwelling units.

Financial Trend

<u>Year</u>		<u>Sewer Lateral Fund</u>	<u>Total</u>
2003	Actual	96,132	96,132
2004	Actual	96,798	96,798
2005	Actual	99,711	99,711
2006	Actual	97,978	97,978
2007	Projected	99,000	99,000
2008	Projected	97,000	97,000
Percent of Funds' 2008 Revenues		.53%	.33%



Comments

Fees have more than covered the eligible costs. The City is planning to maintain the fee at \$28 but increase the eligible reimbursement amount from \$3,000 to \$4,000 in FY 2008.

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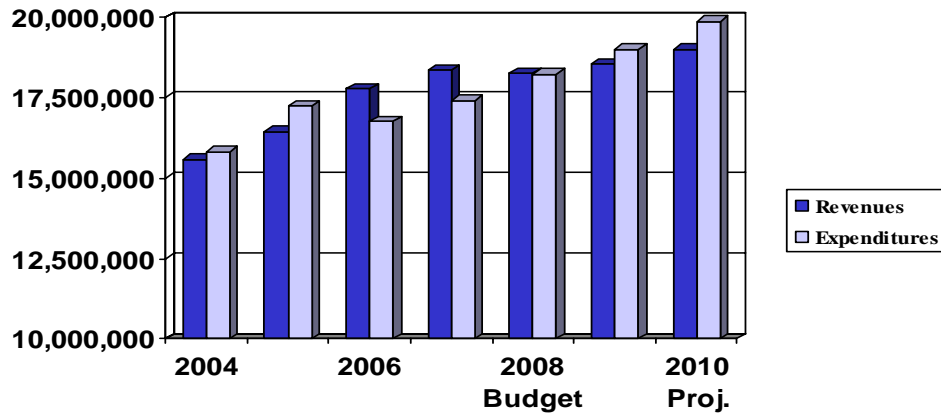
GENERAL FUND

The General Fund accounts for all revenues and expenditures associated with the traditional services provided by the Clayton City government. These services fall into the broad categories of General Government Administration, Finance, Information Systems, Public Safety (Police and Fire), Planning and Development, Parks and Recreation, Public Works, and Non-Departmental. Primary revenue sources for this fund include property taxes, sales taxes, utility taxes, fees, licenses, and other intergovernmental revenues.

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**General Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$6,577,663	\$6,335,588	\$5,529,774	\$6,519,999	\$7,438,238	\$7,450,779	\$7,004,023
Revenues	15,569,712	16,443,578	17,759,064	\$18,333,898	18,241,721	18,544,153	18,993,526
Expenditures	15,811,786	17,249,392	16,768,838	\$17,415,661	18,229,180	18,990,909	19,865,295
Revenues Over/(Under) Expenditures	(242,075)	(805,814)	990,227	\$918,237	12,541	(446,756)	(871,769)
Ending Fund Balance	\$6,335,588	\$5,529,774	\$6,519,999	\$7,438,238	\$7,450,779	\$7,004,023	\$6,132,254
% Fund Balance to Expenditures	40.1%	32.1%	38.9%	42.7%	40.9%	36.9%	30.9%



The General Fund has shown some deficit prior to FY 2006 when the City took corrective action by increasing property taxes and reorganizing funding sources between funds. The City adopts a one year budget with an additional two year plan. Corrective action will be taken for FY 2009 and FY 2010 to eliminate the deficits and still remain at or above the preferred fund balance of 33%.

GENERAL FUND SUMMARY

ACCOUNT GROUP - 10

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUES/ EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
GENERAL FUND REVENUES											
TOTAL GENERAL PROPERTY TAX	\$3,904,564	\$4,058,929	\$4,105,409	\$4,823,367	\$5,015,759	\$5,015,759	\$5,033,890	\$5,204,684	3.8%	\$5,313,889	\$5,471,687
TOTAL LICENSES, PERMITS & FEES	1,339,545	1,135,051	1,207,725	1,354,514	1,309,084	1,309,084	1,308,147	1,273,387	-2.7%	1,368,979	1,431,834
TOTAL UTILITIES	3,281,231	3,806,334	3,961,100	4,765,643	4,580,766	4,580,766	4,844,757	4,810,087	5.0%	4,881,308	4,953,731
TOTAL SALES TAX	3,012,250	3,039,883	3,041,266	3,205,832	3,180,000	3,180,000	3,180,000	3,050,000	-4.1%	2,900,000	2,900,000
TOTAL INTERGOVERNMENTAL REVENUES	1,578,123	1,716,058	1,753,022	918,748	953,400	953,400	1,152,861	966,315	1.4%	984,520	1,004,426
TOTAL PARKS & RECREATION REVENUES	491,455	548,149	611,191	692,758	677,022	677,022	637,159	712,656	5.3%	754,010	771,262
TOTAL FINES AND FORFEITURES	663,555	674,818	723,218	764,108	725,693	725,693	790,678	897,557	23.7%	989,001	1,071,041
TOTAL MISCELLANEOUS REVENUES	695,220	590,492	1,040,646	1,234,095	1,159,493	1,159,493	1,386,405	1,327,035	14.4%	1,352,447	1,389,546
TOTAL GENERAL FUND REVENUES	\$14,965,943	\$15,569,712	\$16,443,578	\$17,759,064	\$17,601,217	\$17,601,217	\$18,333,898	\$18,241,721	3.6%	\$18,544,153	\$18,993,526
GENERAL FUND EXPENDITURES											
MAYOR, BOARD OF ALDERMEN, AND CITY CLERK	\$115,473	\$122,548	\$124,715	\$73,436	\$79,581	\$79,581	\$88,906	\$70,511	-11.4%	\$72,864	\$74,218
CITY MANAGER'S OFFICE	377,958	250,323	327,055	331,431	376,888	376,888	365,303	407,387	8.1%	408,369	431,313
COMMUNICATIONS	0	0	63,457	70,640	68,505	68,505	58,327	72,761	6.2%	67,753	71,363
TASTE OF CLAYTON	0	0	249,757	260,901	282,191	282,191	276,872	285,178	1.1%	293,733	302,545
HUMAN RESOURCES	101,095	109,223	145,995	124,416	152,997	152,997	148,193	153,988	0.6%	162,301	169,976
LEGAL SERVICES	90,526	97,780	129,957	88,404	100,000	100,000	93,000	100,000	0.0%	100,000	100,000
BOARDS AND COMMISSIONS	7,512	3,367	2,599	10,398	12,450	12,450	11,700	12,450	0.0%	12,450	12,950
PLANNING & DEVELOPMENT	633,271	643,000	707,381	669,560	696,040	696,040	692,070	780,033	12.1%	814,004	881,098
FINANCE ADMINISTRATION	400,547	421,970	440,810	512,358	508,107	508,107	483,601	524,628	3.3%	542,800	585,276
MUNICIPAL COURT & T.V.B.	154,460	161,177	165,411	167,229	175,769	175,769	169,482	180,101	2.5%	191,808	206,424
INFORMATION SYSTEMS - M.I.S.	472,164	548,182	518,471	522,556	501,504	501,504	462,879	590,268	17.7%	699,620	681,594
POLICE DEPARTMENT	4,524,512	4,831,480	5,016,030	4,822,592	4,955,873	4,955,873	4,888,211	5,031,930	1.5%	5,218,068	5,457,414
FIRE DEPARTMENT	2,679,793	3,021,143	3,183,870	3,077,347	3,244,631	3,244,631	3,214,264	3,290,880	1.4%	3,470,273	3,563,852
PUBLIC WORKS	3,405,437	3,409,653	3,749,360	3,762,179	3,924,727	3,924,727	4,062,042	4,197,092	6.9%	4,340,704	4,622,318
PARKS & RECREATION	1,512,718	1,578,952	1,661,114	1,657,286	1,810,284	1,810,284	1,720,009	1,867,209	3.1%	1,934,426	2,040,454
NON-DEPARTMENTAL EXPENSES	151,779	91,814	146,526	102,219	97,304	97,304	110,802	149,164	53.3%	115,235	116,500
TOTAL CONTINGENCY AND TRANSFERS	314,488	521,175	616,885	515,885	570,000	570,000	570,000	515,600	-9.5%	546,500	548,000
TOTAL GENERAL FUND EXPENDITURES	\$14,941,422	\$15,811,786	\$17,249,392	\$16,768,838	\$17,556,851	\$17,556,851	\$17,415,661	\$18,229,180	3.8%	\$18,990,909	\$19,865,295

CITY OF CLAYTON
GENERAL FUND SUMMARY BY OBJECT
FISCAL YEARS 2000 TO 2010

Detail Desc	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ESTIMATED	% Change	ADOPTED	PROJECTED	PROJECTED
	2000	2001	2002	2003	2004	2005	2006	2007	FY 2000 to FY 2007	BUDGET 2008	BUDGET 2009	BUDGET 2010
1 SALARIES OF REGULAR EMPLOYEES	6,686,197	7,124,909	7,556,442	7,929,930	8,282,492	8,756,152	8,622,034	8,837,548	32.2%	9,247,230	9,604,080	9,926,901
2 OVERTIME	356,114	346,706	287,858	307,578	309,200	372,269	360,069	418,106	17.4%	380,087	395,895	403,802
3 PART-TIME	164,343	309,776	285,822	297,204	310,183	329,989	320,527	314,828	91.6%	375,969	369,048	380,430
4 MISCELLANEOUS	33,851	35,017	45,926	46,221	49,306	37,865	36,448	35,056	-3.6%	47,546	44,989	44,968
5 FICA - EMPLOYER PORTION	546,849	587,486	614,067	640,527	675,267	712,279	695,594	731,250	33.7%	765,185	794,089	819,535
6 DEFERRED COMPENSATION CONTRIBUTION	-	-	12,384	13,517	10,713	14,538	14,307	16,000		16,000	16,000	16,000
7 EMPLOYER - PENSION CONTRIBUTION	102,895	536,126	674,480	849,226	872,082	824,143	802,018	760,290	638.9%	737,175	737,375	913,423
8 GROUP LIFE INSURANCE	35,144	9,374	47,453	49,199	51,740	53,774	42,660	41,677	18.6%	45,301	46,368	47,955
9 DENTAL HEALTH INSURANCE	101,426	21,769	120,259	120,046	129,771	129,665	128,619	135,415	33.5%	144,714	153,112	160,801
10 EMPLOYEE HEALTHCARE	519,633	686,851	713,855	784,676	832,305	839,070	781,062	815,299	56.9%	977,315	1,161,544	1,364,078
11 PROFESSIONAL SERVICES	151,417	134,430	153,758	129,462	166,916	194,149	183,328	169,400	11.9%	173,600	175,600	180,100
12 MEDICAL SERVICES	9,092	10,857	5,870	3,903	12,028	9,819	9,266	13,450	47.9%	14,990	15,152	14,990
13 POSTAGE	53,092	58,589	64,788	63,654	38,353	46,369	54,255	51,210	-3.5%	56,006	56,176	56,351
14 TRAVEL AND TRAINING	121,059	102,798	88,518	82,081	62,824	77,000	90,584	113,466	-6.3%	131,445	121,979	126,353
15 ADVERTISING	16,020	19,193	15,915	11,304	13,289	20,429	25,744	33,195	107.2%	32,709	33,415	34,139
16 PRINTING AND PHOTOGRAPHY	48,724	65,391	71,024	63,077	60,472	64,460	66,743	72,471	48.7%	71,626	75,904	72,969
17 NATURAL GAS	38,118	87,247	39,571	63,358	45,398	65,642	82,193	98,509	158.4%	103,253	106,242	109,320
18 WATER	38,310	55,443	63,452	38,223	37,514	36,857	41,240	42,039	9.7%	47,791	52,459	54,557
19 ELECTRICITY	177,203	205,037	235,929	204,478	192,343	211,376	231,071	193,472	9.2%	205,515	211,680	218,031
20 TELEPHONE	86,859	111,903	105,458	111,429	102,052	99,085	91,343	87,760	1.0%	87,830	89,827	91,957
21 SEWER SERVICE	23,744	25,837	26,167	24,093	22,667	31,028	27,359	36,199	52.5%	39,819	42,398	44,518
22 BUILDING MAINTENANCE	21,528	22,023	32,925	45,856	22,207	25,167	50,233	48,638	125.9%	37,983	36,087	35,566
23 EQUIPMENT MAINTENANCE	106,618	122,249	134,509	140,354	118,681	144,836	146,584	163,344	53.2%	171,344	173,684	172,349
24 RENTALS	9,593	14,535	8,677	10,485	20,914	9,091	13,883	10,679	11.3%	7,725	7,774	7,928
25 DUES & MEMBERSHIPS	19,420	18,378	20,608	20,164	20,620	21,286	26,313	30,748	58.3%	33,885	31,318	31,723
26 EDUCATION BENEFITS	1,222	2,958	3,894	4,906	7,486	6,579	8,490	16,066	1214.7%	12,000	13,000	14,000
27 CONTRACTUAL SERVICES	260,177	363,812	342,521	356,829	460,005	1,011,824	945,357	1,065,709	309.6%	1,122,191	1,064,833	1,079,506
28 OFFICE SUPPLIES	90,384	73,972	76,895	78,634	66,924	79,625	79,276	83,308	-7.8%	85,210	82,219	82,728
29 OPERATING SUPPLIES AND EQUIPMENT	209,416	248,608	304,313	270,491	284,110	368,016	296,572	316,279	51.0%	329,243	313,017	330,648
30 GAS, OIL & LUBRICANTS	79,159	81,928	69,441	86,979	115,562	125,255	170,092	155,000	95.8%	158,100	159,000	162,180
31 EQUIPMENT PARTS	76,002	94,599	64,773	81,361	74,117	75,000	66,762	77,000	1.3%	72,000	74,000	76,000
32 CLOTHING & UNIFORMS	69,749	51,648	53,937	55,397	86,746	55,439	45,501	69,681	-0.1%	64,624	66,263	89,706
33 MEDICAL SUPPLIES	14,683	21,292	13,619	19,238	20,256	23,529	19,039	19,300	31.4%	20,371	21,712	22,114
34 MEETINGS & RECEPTIONS	11,716	11,978	14,114	11,030	16,755	14,535	15,974	23,777	102.9%	24,381	24,557	24,739
35 FOOD & BEVERAGE	5,199	6,126	4,776	4,664	6,429	9,845	9,055	12,634	143.0%	8,134	8,700	8,768
36 MISCELLANEOUS	96,495	43,245	84,546	49,856	43,927	44,031	63,775	133,194	38.0%	54,955	56,161	57,025
37 REFUSE COLLECTION	1,165,729	1,164,344	885,622	928,174	945,003	1,261,981	1,340,907	1,408,686	20.8%	1,530,718	1,637,655	1,752,093
38 EMPLOYEE RELATIONS	33,683	41,631	44,458	43,262	27,136	36,415	34,937	39,717	17.9%	49,864	44,225	44,325
39 RECREATION PROGRAMS	70,574	50,680	55,822	55,315	53,178	41,092	58,417	62,189	-11.9%	62,327	63,574	64,845
40 BUILDINGS, STRUCTURES AND IMP.	344,577	313,761	104,605	8,615	-	-	3,000	-	-100.0%	-	-	-
41 OFFICE FURNITURE & EQUIPMENT	363,076	96,428	133,328	112,341	221,616	124,946	107,660	64,017	-82.4%	86,320	136,836	70,473
42 COMPUTER SOFTWARE	69,063	32,582	52,300	12,414	32,778	28,352	44,660	29,055	-57.9%	81,100	122,460	105,400
43 TRANSFERS	543,402	555,935	438,463	397,379	369,246	199,705	-	-	-100.0%	-	4,000	4,000
44 CONTINGENCY	113,212	10,832	14,056	-	-	-	-	-	-100.0%	-	-	-
45 TRANSFERS	289,514	215,038	361,059	314,488	521,175	616,885	515,885	570,000	96.9%	515,600	546,500	548,000
Grand Total	13,374,281	14,193,321	14,548,257	14,941,422	15,811,786	17,249,392	16,768,838	17,415,661	30.2%	18,229,180	18,990,909	19,865,294

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GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
GENERAL PROPERTY TAX											
10R00001010000 REAL PROPERTY TAX - CURRENT	\$3,309,118	\$3,510,553	\$3,557,810	\$4,334,261	\$4,369,447	\$4,369,447	\$4,317,500	\$4,533,375	3.8%	\$4,624,043	\$4,762,764
10R00001020000 REAL PROPERTY TAX - DELINQUENT	78,711	34,726	14,595	(136,796)	15,750	15,750	77,400	15,750	0.0%	15,908	16,067
10R00001030000 PERSONAL PROPERTY TAX - CURRENT	465,885	453,988	481,990	583,066	586,991	586,991	568,000	585,040	-0.3%	602,591	620,669
10R00001040000 PERSONAL PROPERTY TAX - DELINQUENT	8,575	8,580	16,491	5,063	5,563	5,563	6,000	6,060	8.9%	6,121	6,182
10R00001050000 FINANCIAL INSTITUTION TAX	18,519	14,781	17,291	18,855	19,043	19,043	38,400	38,784	103.7%	39,172	39,564
10R00001060000 RAILROAD & OTHER UTILITIES	23,431	36,191	17,072	18,390	18,666	18,666	25,000	25,375	35.9%	25,756	26,142
10R00001070000 FINANCIAL INSTITUTION TAX/INTEREST	324	110	161	528	300	300	1,590	300	0.0%	300	300
TOTAL GENERAL PROPERTY TAX	\$3,904,564	\$4,058,929	\$4,105,409	\$4,823,367	\$5,015,759	\$5,015,759	\$5,033,890	\$5,204,684	3.8%	\$5,313,889	\$5,471,687
LICENSES, PERMITS & FEES											
10R00002000000 MERCHANTS LICENSE	\$161,307	\$147,486	\$130,155	\$151,361	\$130,162	\$130,162	\$153,631	\$155,935	19.8%	\$158,274	\$160,649
10R00002010000 PEDDLERS/TEMP. MERCHANTS PERMIT	1,590	436	455	370	410	410	400	420	2.4%	420	420
10R00002020000 RESTAURANT LICENSE	92,381	87,044	99,362	79,970	102,658	102,658	101,660	103,185	0.5%	104,733	106,304
10R00002030000 OCCUPATION LICENSE	168,492	137,699	150,429	162,868	153,453	153,453	166,260	168,754	10.0%	171,285	173,854
10R00002070000 B & O LICENSES/GROSS RECEIPTS	21,321	24,644	32,562	25,646	34,283	34,283	26,390	26,786	-21.9%	27,188	27,595
10R00002080000 VENDING MACHINE STICKERS	4,924	4,995	4,395	3,345	4,420	4,420	3,378	3,428	-22.4%	3,478	3,528
10R00002090000 TAXICAB STANDS	1,800	3,000	3,000	(300)	2,700	2,700	2,700	2,700	0.0%	2,700	2,700
10R00002150000 BUSINESS LICENSE PENALTIES	0	0	0	1,529	250	250	5,341	2,250	800.0%	2,250	2,250
10R00002300000 SUNDAY LIQUOR LICENSE	25,168	23,525	28,925	30,890	28,000	28,000	31,620	32,000	14.3%	32,000	32,000
10R00002310000 ALL BUT SUNDAY LIQUOR LICENSE	2,794	4,050	3,600	1,725	3,600	3,600	2,175	2,625	-27.1%	2,625	2,625
10R00002320000 LIQUOR BY THE PACKAGE	600	1,200	600	1,138	600	600	1,138	1,138	89.7%	1,138	1,138
10R00002330000 LIQUOR BY THE PKG. INCLUDING SUNDAY	900	900	450	900	450	450	900	900	100.0%	900	900
10R00002370000 5 % BEER - 14 % WINE - SUNDAY	1,245	1,068	1,478	915	1,200	1,200	915	915	-23.8%	915	915
10R00002380000 5 % BEER - 14 % WINE	263	263	105	210	150	150	210	210	40.0%	210	210
10R00002390000 5 % BEER BY THE PKG. INCLUDING SUNDAY	68	68	68	0	65	65	0	0	-100.0%	0	0
10R00002400000 TEMPORARY LIQUOR LICENSE	280	160	350	669	600	600	725	725	20.8%	725	725
10R00002420000 WINE, MALT BEVERAGE & DISTILLED TASTING	75	75	75	0	75	75	38	75	0.0%	75	75
10R00002500000 RIGHT OF WAY PERMITS	11,535	11,040	10,918	6,537	11,000	11,000	10,000	11,000	0.0%	12,000	12,000
10R00002510000 PLUMBING PERMITS	48,106	49,473	45,938	47,940	45,000	45,000	45,000	45,000	0.0%	50,000	50,000
10R00002520000 MASTER PLUMBING LICENSE	3,440	3,720	3,407	3,969	3,320	3,320	3,320	3,320	0.0%	3,320	3,320
10R00002540000 MECHANICAL PERMITS	27,129	28,796	36,264	31,710	31,000	31,000	31,000	31,000	0.0%	31,000	31,000
10R00002550000 BID SPECS.	1,260	411	440	200	200	200	186	200	0.0%	200	200
10R00002560000 SIGN PERMITS	4,553	4,475	5,339	3,453	4,100	4,100	4,100	4,100	0.0%	4,100	4,100
10R00002570000 BUILDING PERMITS	506,135	379,787	418,336	549,264	500,000	500,000	450,000	425,000	-15.0%	500,000	550,000
10R00002580000 ZONING ORDINANCES	837	493	207	196	300	300	150	80	-73.3%	80	80
10R00002590000 ZONING APPLICATION FEES	1,221	1,281	1,598	1,335	1,200	1,200	1,500	1,500	25.0%	1,500	1,500
10R00002600000 OCCUPANCY PERMITS	4,590	6,610	7,820	8,492	7,500	7,500	7,500	7,500	0.0%	7,500	7,500
10R00002610000 TENANCY PERMITS	25,028	23,850	23,579	35,067	27,000	27,000	27,000	27,000	0.0%	27,000	25,000
10R00002620001 ELEVATOR PERMIT INSPECT. - MAPLEWOOD	0	20	100	0	100	100	100	100	0.0%	100	100
10R00002630000 FIRE SAFETY PERMITS	13,759	16,103	13,549	10,459	12,000	12,000	12,000	12,000	0.0%	12,000	12,000
10R00002640000 MULCH DELIVERY FEE	4,185	4,270	4,905	4,000	5,000	5,000	5,000	5,000	0.0%	5,000	5,000
10R00002650000 CABLE T.V. FRANCHISE FEES	118,731	125,940	139,610	148,323	155,386	155,386	156,610	164,441	5.8%	172,663	181,296
10R00002660000 FIBER OPTICS FRANCHISE FEE	8,851	16,164	1,729	0	8,853	8,853	0	0	-100.0%	0	0
10R00002670000 CONDITIONAL USE	\$1,600	\$2,700	\$3,600	2,750	\$3,000	\$3,000	\$3,000	\$3,000	0.0%	\$3,000	\$3,000
10R00002680000 SITE PLAN REVIEW/ARCHITECT REVIEW BOARD	7,500	8,075	8,175	5,425	8,000	8,000	8,000	8,000	0.0%	8,000	8,000
10R00002690000 PUBLIC HEARING NOTICE FEES	0	44	48	73	50	50	100	100	100.0%	100	100
10R00002700000 OUTDOOR DINING PERMIT	1,725	1,915	2,350	2,675	2,500	2,500	2,500	2,500	1.0%	2,000	2,000
10R00002710000 LANDSCAPE ARCHITECT REVIEW FEES	13,103	11,377	10,002	8,956	10,000	10,000	10,000	10,000	0.0%	10,000	10,000
10R00002720000 TRAFFIC STUDY FEE	50,400	0	12,200	17,800	8,000	8,000	31,100	8,000	0.0%	8,000	8,000
10R00002750000 CONDO PLAT/BOUNDARY ADJUSTMENTS	2,650	1,895	1,605	4,654	2,500	2,500	2,500	2,500	0.0%	2,500	1,750
TOTAL LICENSES, PERMITS, & FEES	\$1,339,545	\$1,135,051	\$1,207,725	\$1,354,513.69	\$1,309,084	\$1,309,084	\$1,308,147	\$1,273,387	-2.7%	\$1,368,979	\$1,431,834

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
UTILITIES											
10R00003010000 ELECTRICAL UTILITIES	\$1,593,169	\$1,633,668	\$1,650,930	\$1,939,060	\$2,002,066	\$2,002,066	\$2,002,066	\$2,022,087	1.0%	\$2,042,308	\$2,062,731
10R00003020000 GAS UTILITIES	683,032	740,484	809,038	1,132,695	1,087,500	1,087,500	1,131,000	1,148,000	5.6%	1,165,000	1,182,000
10R00003030000 WATER UTILITIES	161,665	180,302	171,926	202,792	215,000	215,000	215,000	220,000	2.3%	226,000	232,000
10R00003040000 TELEPHONE UTILITIES	827,182	798,012	729,832	626,771	675,200	675,200	765,000	675,000	0.0%	688,000	702,000
10R00003050000 WIRELESS UTILITIES	16,183	453,867	599,374	864,326	601,000	601,000	731,691	745,000	24.0%	760,000	775,000
TOTAL UTILITIES	\$3,281,231	\$3,806,334	\$3,961,100	\$4,765,643	\$4,580,766	\$4,580,766	\$4,844,757	\$4,810,087	5.0%	\$4,881,308	\$4,953,731
INTERGOVERNMENTAL REVENUES											
10R00003500000 CITY SALES TAX	\$3,012,250	\$3,039,883	\$3,041,266	\$3,205,832	\$3,180,000	\$3,180,000	\$3,180,000	\$3,050,000	-4.1%	\$2,900,000	\$2,900,000
10R00003510000 CITY SALES TAX - AUTOS	117,593	117,038	114,258	96,421	110,051	110,051	110,000	112,000	1.8%	114,000	116,000
10R00003520000 VEHICLE FEE INCREASE	78,477	82,310	84,859	107,189	89,155	89,155	89,000	91,225	2.3%	93,506	95,843
10R00003530000 GASOLINE TAX	446,546	461,890	466,042	451,833	480,128	480,128	480,000	487,200	1.5%	494,508	501,926
10R00003540000 CIGARETTE TAX	100,586	100,534	100,613	100,780	100,488	100,488	100,488	100,488	0.0%	100,488	100,488
10R00003550000 ST. LOUIS COUNTY ROAD & BRIDGE TAX	697,995	718,540	733,908	0	0	0	0	0	0.0%	0	0
10R00003580000 FEDERAL GRANT	55,735	69,265	93,000	24,086	14,500	14,500	146,847	14,500	0.0%	14,500	14,500
10R00003580001 STATE & LOCAL GRANTS	0	0	26,363	(144)	0	0	0	0	0.0%	0	0
10R00003590000 SCHOOL DISTRICT REIMB. - SRO	0	74,806	57,367	58,105	78,144	78,144	76,942	80,483	3.0%	84,507	88,733
10R00003600000 ST. LOUIS COUNTY REIMB. / POLICE ACADEMY	63,304	68,264	71,000	73,046	76,434	76,434	69,784	75,919	-0.7%	78,511	82,436
10R00003610000 MAPLEWOOD CITY REIMB./DISPATCH SERVICE	11,250	18,750	0	0	0	0	0	0	0.0%	0	0
10R00003620000 RICHMOND HEIGHTS REIMB./PARKING	6,638	4,661	5,611	7,432	4,500	4,500	4,800	4,500	0.0%	4,500	4,500
TOTAL INTERGOVERNMENTAL REVENUES	\$4,590,373	\$4,755,941	\$4,794,288	\$4,124,580	\$4,133,400	\$4,133,400	\$4,332,861	\$4,016,315	-2.8%	\$3,884,520	\$3,904,426
SHAW PARK POOL REVENUES											
10R00004010000 SPAC - FAMILY RES SEASON PASS	\$40,675	\$37,901	\$40,107	\$40,552	\$44,800	\$44,800	\$44,800	\$45,500	1.6%	\$46,800	\$46,800
10R00004020000 SPAC - ADULT RES SEASON PASS	7,069	7,265	7,341	6,414	7,500	7,500	7,500	7,875	5.0%	8,850	8,850
10R00004020001 SPAC - CORPORATE RES SEASON PASS	23,089	25,425	21,324	33,714	53,850	53,850	30,796	34,425	-36.1%	53,850	53,850
10R00004020002 SPAC - SENIOR RES SEASON PASS	1,967	1,990	2,988	2,083	2,475	2,475	2,475	2,475	0.0%	2,250	2,250
10R00004030000 SPAC - YOUTH RES SEASON PASS	495	884	451	546	550	550	550	550	0.0%	500	500
10R00004030010 SPAC - FAMILY NR SEASON PASS	0	0	0	0	0	0	15,000	15,000	0	15,000	15,000
10R00004030020 SPAC - ADULT NR SEASON PASS	0	0	0	0	0	0	4,500	4,500	0	4,500	4,500
10R00004030030 SPAC - SENIOR NR SEASON PASS	0	0	0	0	0	0	375	375	0	375	375
10R00004030040 SPAC - YOUTH NR SEASON PASS	0	0	0	0	0	0	875	875	0	875	875
10R00004040000 SPAC - ADMISSIONS	54,052	45,793	60,508	69,215	39,900	39,900	39,900	40,400	1.3%	39,900	39,900
10R00004040001 SPAC - RENTALS	8,899	16,020	19,673	23,939	27,270	27,270	27,270	28,080	3.0%	29,484	30,958
10R00004040002 SPAC - PROGRAMS	14,179	0	19,164	20,895	23,858	23,858	23,858	24,308	1.9%	25,523	26,800
10R00004060000 SPAC - LOCKERS & MISC.	2,090	591	1,070	616	1,400	1,400	1,400	1,000	-28.6%	1,050	1,103
TOTAL SHAW PARK POOL REVENUES	\$152,515	\$135,869	\$172,625	\$197,973	\$201,603	\$201,603	\$199,299	\$205,363	1.9%	\$228,957	\$231,760
SHAW PARK ICE RINK REVENUES											
10R00004070000 SPIR - FAMILY RES SEASON PASSES	\$1,715	\$1,636	\$1,593	\$1,278	\$2,750	\$2,750	(\$322)	\$1,300	-52.7%	\$1,300	\$1,300
10R00004080000 SPIR - ADULT RES SEASON PASSES	155	35	35	79	370	370	(20)	90	-75.7%	90	90
10R00004080001 SPIR - SENIOR RES SEASON PASSES	35	91	24	24	75	75	(12)	35	-53.3%	35	35
10R00004090010 SPIR - CORPORATE NR SEASON PASSES	0	0	0	0	0	0	0	500	0.0%	500	500
10R00004090020 SPIR - FAMILY NR SEASON PASSES	0	0	0	0	0	0	0	650	0.0%	650	650
10R00004090030 SPIR - ADULT NR SEASON PASSES	0	0	0	0	0	0	0	180	0.0%	180	180
10R00004090040 SPIR - SENIOR NR SEASON PASSES	0	0	0	0	0	0	0	40	0.0%	40	40
10R00004100000 SPIR - ADMISSIONS	9,663	9,933	12,079	12,789	11,100	11,100	0	13,275	19.6%	13,673	14,083
10R00004100001 SPIR - RINK RENTALS	31,484	39,568	22,063	29,553	29,113	29,113	0	29,113	0.0%	29,113	29,113
10R00004100002 SPIR - SKATE RENTAL	3,684	3,135	3,820	4,277	5,600	5,600	0	5,600	0.0%	5,600	5,600
10R00004100003 SPIR - SKATING PROGRAMS	8,288	0	7,586	7,096	7,920	7,920	0	7,920	0.0%	8,158	8,402
10R00004120000 SPIR - MISC.	144	128	167	82	100	100	0	100	0.0%	100	100
TOTAL SHAW PARK ICE RINK REVENUES	\$55,169	\$54,526	\$47,367	\$55,178	\$57,028	\$57,028	(\$354)	\$58,803	3.1%	\$59,439	\$60,094

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
TENNIS CENTER REVENUES											
10R00004140000 SPTC - FAMILY RES SEASON PASSES	\$5,317	\$5,182	\$4,578	\$5,336	\$6,250	\$6,250	\$4,160	\$4,160	-33.4%	\$4,285	\$4,413
10R00004150000 SPTC - ADULT RES SEASON PASSES	1,481	312	411	414	1,760	1,760	428	724	-58.9%	746	768
10R00004150001 SPTC - SENIOR RES SEASON PASSES	807	788	702	236	210	210	240	265	26.2%	273	281
10R00004150002 TENNIS/CORPORATE ADULT	0	0	0	0	0	0	1,007	1,590	0.0%	1,590	1,590
10R00004160000 SPTC - STUDENT PASSES	0	0	0	0	0	0	31	95	0.0%	100	105
10R00004160010 SPTC - FAMILY NR SEASON PASSES	0	0	0	0	0	0	703	1,234	0.0%	1,296	1,360
10R00004160020 SPTC - ADULT NR SEASON PASSES	0	0	0	0	0	0	60	810	0.0%	851	893
10R00004160030 SPTC - SENIOR NR SEASON PASSES	0	0	0	0	0	0	42	225	0.0%	236	248
10R00004170000 TENNIS COURT - ADMISSIONS	5,911	4,718	5,469	4,582	7,950	7,950	7,950	8,300	4.4%	8,549	8,805
10R00004170001 TENNIS COURT RENTALS	0	4,426	2,614	3,680	3,565	3,565	3,162	3,190	-10.5%	3,286	3,384
10R00004170002 TENNIS PROGRAMS	14,728	0	49,849	57,140	38,975	38,975	38,945	43,100	10.6%	44,393	45,725
TOTAL TENNIS CENTER REVENUES	\$28,245	\$15,426	\$63,623	\$71,388	\$58,710	\$58,710	\$56,728	\$63,693	8.5%	\$65,603	\$67,573
MISCELLANEOUS PARKS											
10R00004200000 SHAW PARK CONCESSIONS	\$57,289	\$49,739	\$56,524	\$52,843	\$53,560	\$53,560	\$53,560	\$54,000	0.8%	\$55,620	\$57,289
10R00004210000 VENDING MACHINE	0	2,876	2,226	2,169	2,790	2,790	2,790	2,874	3.0%	2,960	3,049
10R00004220000 HANLEY HOUSE ADMISSIONS	99	109	148	60	0	0	10	0	0.0%	0	0
10R00004290000 SHELTER/RENTALS	5,415	6,215	5,770	6,595	7,210	7,210	7,210	7,426	3.0%	7,649	7,879
10R00004300000 GENERAL INSTRUCTIONAL PROGRAMS	2,270	0	(45)	6,112	5,400	5,400	6,230	5,700	5.6%	5,871	6,047
10R00004310000 SPECIAL EVENTS	14,410	0	14,659	16,748	23,320	23,320	18,389	19,310	-17.2%	19,889	20,486
10R00004320000 ID CARD PROCESSING FEE	1,185	0	710	1,110	1,125	1,125	380	380	-66.2%	380	380
10R00004330000 MEMORIAL DONATIONS	0	0	750	2,594	2,000	2,000	1,600	2,000	0.0%	2,100	2,205
10R00004340000 SALES/ADVERTISING	200	0	375	88	0	0	0	0	0.0%	0	0
10R00004350000 CORPORATE PICNICS	8,907	0	17,064	15,315	15,700	15,700	15,760	16,548	5.4%	20,685	21,099
TOTAL MISCELLANEOUS PARKS	\$89,775	\$58,939	\$98,181	\$103,632	\$111,105	\$111,105	\$105,929	\$108,238	-2.6%	\$115,154	\$118,433
SPORTS PROGRAMS											
10R00004420000 BALLFIELD COMPLEX - RENTALS/CONCESSIONS	\$7,508	\$4,826	\$7,374	\$4,514	\$3,136	\$3,136	\$2,090	\$2,256	-28.1%	\$2,324	\$2,393
10R00004440100 FITNESS	0	16,057	52,779	68,464	57,065	57,065	82,352	76,828	34.6%	79,133	81,507
10R00004440101 AQUATICS	0	17,163	0	0	0	0	0	0	0.0%	0	0
10R00004440102 LEAGUES - ADULT	38,747	41,907	35,254	40,071	41,800	41,800	44,630	44,700	6.9%	46,041	47,422
10R00004440103 TENNIS	0	21,154	0	0	0	0	0	0	0.0%	0	0
10R00004440104 SKATING	0	7,947	0	0	0	0	0	0	0.0%	0	0
10R00004440106 INSTRUCTIONAL - GENERAL PROGRAMS	0	2,715	0	0	0	0	0	0	0.0%	0	0
10R00004440107 SPECIAL EVENTS	0	15,397	0	0	0	0	0	0	0.0%	0	0
10R00004440110 LEAGUES - YOUTH	85,896	98,174	88,780	102,242	92,425	92,425	92,175	97,425	5.4%	100,348	103,358
10R00004440112 INSTRUCTIONAL - SPORTS CAMP	33,600	45,686	45,208	49,296	54,150	54,150	54,310	55,350	2.2%	57,011	58,721
10R00004450000 I.D. CARD PROCESSING FEE	0	595	0	0	0	0	0	0	0.0%	0	0
10R00004450100 PUNCH CARD/ ADULT	0	0	0	0	0	0	0	0	0.0%	0	0
10R00004480000 SALES/ADVERTISING	0	200	0	0	0	0	0	0	0.0%	0	0
10R00004490000 PARK RENTALS	0	11,570	0	0	0	0	0	0	0.0%	0	0
TOTAL SPORTS PROGRAMS	\$165,751	\$283,389	\$229,394	\$264,587	\$248,576	\$248,576	\$275,557	\$276,559	11.3%	\$284,856	\$293,401

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
FINES AND FORFEITURES											
10R00005010000 FINES - TRAFFIC VIOLATIONS	\$384,360	\$380,997	\$428,642	\$408,223	\$447,493	\$447,493	\$432,672	\$438,080	-2.1%	\$443,556	\$443,556
10R00005020000 FINES - MUNICIPAL COURT	201,166	220,081	208,821	284,407	220,000	220,000	284,831	388,391	76.5%	473,246	554,162
10R00005050000 C-V-C FEES	3,659	2,454	3,119	2,375	2,500	2,500	2,893	3,000	20.0%	3,250	3,500
10R00005060000 FALSE ALARMS	6,907	9,572	195	2,660	0	0	4,072	4,100	0.0%	4,100	4,100
10R00005060001 FALSE ALARMS - FIRE DEPARTMENT	13,310	6,046	29,760	3,950	1,000	1,000	6,074	3,000	200.0%	3,000	3,000
10R00005070000 COURT FEES	44,132	43,046	41,132	49,057	42,000	42,000	49,368	50,109	19.3%	50,860	51,623
10R00005080000 LAW ENFORCEMENT TRAINING	7,328	7,357	6,800	8,128	7,200	7,200	7,268	7,377	2.5%	7,488	7,600
10R00005120000 REIMBURSEMENT POLICE COST	2,693	5,266	4,750	5,309	5,500	5,500	3,500	3,500	-36.4%	3,500	3,500
TOTAL FINES AND FORFEITURES	\$663,555	\$674,818	\$723,218	\$764,108	\$725,693	\$725,693	\$790,678	\$897,557	23.7%	\$989,001	\$1,071,041
Miscellaneous Revenue											
10R00004500000 ACCIDENT REPORT CHARGES	\$7,346	\$8,638	\$3,859	\$3,489	\$4,000	\$4,000	2,500	2,500	-37.5%	2,500	2,500
10R00004500001 FIRE/EMS - REPORT CHARGES	167	431	198	350	350	350	296	100	-71.4%	100	100
10R00004520000 PRIVATE SUBDIVISION FEES	4,192	8,908	9,170	14,454	9,730	9,730	9,452	9,730	0.0%	10,008	10,286
10R00004540000 FONTBONNE FIRE PROTECTION	2,000	2,000	12,000	10,000	10,000	10,000	10,000	10,000	0.0%	10,000	10,000
10R00004560000 CONCORDIA FIRE PROTECTION	28,842	12,848	10,928	16,395	15,215	15,215	65,574	32,787	115.5%	34,426	36,148
10R00004570000 WASHINGTON UNIV. FIRE PROTECTION	98,048	101,847	107,332	113,027	115,400	115,400	165,000	170,000	47.3%	175,000	180,000
10R00004580000 DATA PROCESSING SERVICES	175	105	105	35	100	100	35	70	-30.0%	70	70
10R00004600000 REIMBURSEMENT/CROSSING GUARDS	13,300	0	0	0	0	0	0	0	0.0%	0	0
10R00004610000 POLICE BLDG. MAINT. & UTILITIES	42,000	0	0	0	0	0	0	0	0.0%	0	0
10R00007010000 SALE OF HISTORY BOOKS	0	0	540	537	500	500	447	500	0.0%	500	500
10R00007030000 INCOME FROM AUCTIONS	0	0	1,045	0	0	0	0	0	0.0%	0	0
10R00007060000 ZONING BOOKS, MAPS & XEROX COPIES	281	149	117	1,100	0	0	50	0	0.0%	0	0
10R00007060001 REQUEST FOR PUBLIC RECORDS	370	266	344	1,137	200	200	0	0	-100.0%	0	0
10R00007070000 OTHER	32,835	28,991	62,249	60,926	28,000	28,000	26,683	28,000	0.0%	28,000	28,000
10R00007070002 TRANSIT PASS REIMBURSEMENT	0	0	0	0	0	0	450	1,080	0.0%	1,620	1,620
10R00007100000 INTEREST ON INVESTMENTS	191,521	108,039	219,010	345,612	338,500	338,500	430,000	404,275	19.4%	410,000	415,000
10R00007110000 TREE CALIPER	36,605	1,200	13,644	8,160	3,000	3,000	3,000	3,000	0.0%	3,000	3,000
10R00007180000 RECYCLING PROGRAM	0	0	0	3,076	0	0	0	0	0.0%	0	0
10R00007250000 AMBULANCE CHARGES	233,429	224,974	294,196	282,142	250,000	250,000	294,363	275,000	10.0%	275,000	275,000
10R00007260000 TASTE OF CLAYTON	0	0	245,042	260,901	282,191	282,191	276,872	285,178	1.1%	293,733	302,545
10R00007270000 SPECIAL EVENT STANDBY	360	5,355	2,670	1,960	1,200	1,200	1,200	1,200	0.0%	1,200	1,200
10R00007280000 FIRE TRAINING	3,750	0	0	0	0	0	0	0	0.0%	0	0
10R00007330000 VEST PARTNERSHIP	0	8,265	0	3,423	1,200	1,200	750	1,100	-8.3%	550	12,400
10R00007340000 RCCEEG REIMB./ POLICE OFFICER	0	78,476	41,166	87,490	81,907	81,907	81,734	84,515	3.2%	88,740	93,177
10R00007340100 RCCEEG REIMB./ RENT	0	0	17,007	17,000	18,000	18,000	18,000	18,000	0.0%	18,000	18,000
10R00009110000 DONATIONS - POLICE DEPARTMENT	0	0	25	2,880	0	0	0	0	0.0%	0	0
TOTAL MISCELLANEOUS REVENUES	\$695,220	\$590,492	\$1,040,646	\$1,234,095	\$1,159,493	\$1,159,493	\$1,386,405	\$1,327,035	14.4%	\$1,352,447	\$1,389,546
TOTAL GENERAL FUND REVENUE	\$14,965,943	\$15,569,712	\$16,443,578	\$17,759,064	\$17,601,217	\$17,601,217	\$18,333,898	\$18,241,721	3.6%	\$18,544,153	\$18,993,526

LEGISLATIVE

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.

The City Clerk is appointed by the Mayor and Aldermen and serves as secretariat to the Board. The City Clerk maintains the official records of the City, coordinates the preparation of Board meeting agendas, and assists with other responsibilities as needed. The position with the same duties was moved to the City Manager budget starting in FY07.

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DEPARTMENT: Legislative

FUND: General

DIVISION: Mayor, Board of Aldermen, City Clerk

DIVISION ACCOUNT: 1001

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
PERSONNEL SERVICES											
10X10011010000 SALARIES OF REGULAR EMPLOYEES	\$69,714	\$73,897	\$80,784	\$25,892	\$22,100	\$22,100	\$22,100	\$22,100	0.0%	\$22,100	\$22,100
10X10011140000 FICA - EMPLOYER PORTION	5,283	5,617	6,148	1,962	1,691	1,691	1,691	1,691	0.0%	1,691	1,691
10X10011160000 PENSION PLAN	1,562	274	0	0	0	0	0	0	0.0%	0	0
10X10011180000 GROUP LIFE INSURANCE PREMIUM	418	437	480	0	107	107	109	109	1.9%	109	109
10X10011190000 DENTAL HEALTH INSURANCE	409	432	444	0	0	0	0	0	0.0%	0	0
10X10011200000 EMPLOYEE HEALTHCARE	2,799	2,918	2,859	0	0	0	0	0	0.0%	0	0
TOTAL PERSONNEL SERVICES	80,184	83,575	90,715	27,853	23,898	23,898	23,900	23,900	0.0%	23,900	23,900
CONTRACTUAL SERVICES											
10X10012010000 PROFESSIONAL SERVICES	4,063	6,378	4,647	7,748	4,600	4,600	11,196	7,000	52.2%	7,000	10,000
10X10012130000 TRAVEL AND TRAINING	359	1,484	235	1,201	1,000	1,000	1,000	1,000	0.0%	1,000	1,000
10X10012150000 ADVERTISING	474	586	1,306	316	1,300	1,300	1,469	1,500	15.4%	1,500	1,500
10X10012160000 PRINTING AND PHOTOGRAPHY	2,384	3,800	1,685	1,344	3,000	3,000	4,174	3,000	0.0%	3,000	3,000
10X10012330000 TELEPHONE	3,375	3,279	3,436	3,293	6,133	6,133	4,983	5,436	-11.4%	5,564	5,693
10X10012550000 DUES & MEMBERSHIPS	9,301	10,078	8,073	8,433	9,100	9,100	9,092	9,500	4.4%	9,600	9,700
10X10012700000 CONTRACTUAL SERVICES	6,598	2,893	5,233	11,438	13,900	13,900	14,170	3,500	-74.8%	5,600	3,700
TOTAL CONTRACTUAL SERVICES	26,553	28,498	24,616	33,771	39,033	39,033	46,084	30,936	-20.7%	33,264	34,593
COMMODITIES											
10X10013010000 OFFICE SUPPLIES	2,627	1,963	2,879	760	650	650	650	675	3.8%	700	725
10X10013210000 MEETINGS & RECEPTIONS	5,608	7,907	6,312	6,711	7,500	7,500	11,971	13,000	73.3%	13,000	13,000
10X10013250000 JSC	0	0	0	4,138	7,500	7,500	4,000	0	-100.0%	0	0
10X10013330000 AWARDS & RECEPTIONS	501	606	193	202	1,000	1,000	2,301	2,000	100.0%	2,000	2,000
TOTAL COMMODITIES	8,735	10,475	9,384	11,811	16,650	16,650	18,922	15,675	-5.9%	15,700	15,725
TOTAL MAYOR, BOARD OF ALDERMEN, AND CITY CLERK	\$115,473	\$122,548	\$124,715	\$73,436	\$79,581	\$79,581	\$88,906	\$70,511	-11.4%	\$72,864	\$74,218

PERSONNEL SCHEDULE

DEPARTMENT: Legislative

FUND: General

DIVISION: Mayor, Board of Aldermen, City Clerk

DIVISION ACCOUNT: 1001

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Mayor	1	1	1	1	1	1	1
Aldermen	6	6	6	6	6	6	6
City Clerk	1	1	1	0	0	0	0
Total:	8	8	8	7	7	7	7

DEPARTMENT OF ADMINISTRATIVE SERVICES

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 administrator who is responsible for the day to day operations of the City's government.

The City Manager is the Chief Administrative Officer of the City, with responsibility for advising the City's elected officials, 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.

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DEPARTMENT: Administrative Services

FUND: General

DIVISION: City Manager

DIVISION ACCOUNT: 1006

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X10061010000 SALARIES OF REGULAR EMPLOYEES	\$310,574	\$168,919	\$251,785	\$260,205	\$291,453	\$291,453	\$291,782	\$305,080	4.7%	\$313,237	\$324,302
10X10061020000 OVERTIME	0	0	0	4,163	3,800	3,800	1,100	2,000	-47.4%	2,500	2,500
10X10061030000 PART-TIME	2,505	0	4,007	0	0	0	0	0	0.0%	0	0
10X10061040000 CAR ALLOWANCE	0	0	863	0	0	0	0	7,200	0.0%	7,200	7,200
10X10061140000 FICA - EMPLOYER PORTION	18,249	12,928	18,803	18,204	19,943	19,943	19,028	20,752	4.1%	20,996	21,629
10X10061150000 DEFERRED COMPENSATION CONT.	8,000	4,346	8,308	8,000	8,000	8,000	8,000	8,000	0.0%	8,000	8,000
10X10061160000 PENSION PLAN	4,686	821	0	0	0	0	0	0	0.0%	0	7,815
10X10061180000 GROUP LIFE INSURANCE PREMIUM	1,461	1,489	1,510	1,212	1,395	1,395	1,424	1,488	6.7%	1,516	1,570
10X10061190000 DENTAL HEALTH INSURANCE	1,896	1,519	2,982	3,061	3,682	3,682	3,395	3,558	-3.4%	3,736	3,923
10X10061200000 EMPLOYEE HEALTHCARE	14,945	9,842	19,694	19,630	28,175	28,175	20,837	25,089	-11.0%	29,827	35,276
TOTAL PERSONNEL SERVICES	\$362,315	\$199,863	\$307,952	\$314,475	\$356,448	\$356,448	\$345,566	373,167	4.7%	\$387,012	\$412,215
CONTRACTUAL SERVICES											
10X10062130000 TRAVEL AND TRAINING	4,570	2,050	3,249	2,569	6,660	6,660	5,460	17,610	164.4%	8,410	6,010
10X10062160000 PRINTING AND PHOTOGRAPHY	234	335	794	281	500	500	348	500	0.0%	500	500
10X10062330000 TELEPHONE	4,344	3,255	5,327	5,995	4,685	4,685	4,400	3,303	-29.5%	3,369	3,436
10X10062370000 EQUIPMENT MAINTENANCE	0	75	0	0	100	100	0	100	0.0%	100	100
10X10062550000 DUES & MEMBERSHIPS	2,188	2,226	2,836	3,403	3,995	3,995	4,500	7,407	85.4%	4,478	4,552
10X10062700000 CONTRACTUAL SERVICES	0	35,067	338	0	0	0	29	800	0.0%	0	0
TOTAL CONTRACTUAL SERVICES	11,337	43,008	12,544	12,248	15,940	15,940	14,737	29,720	86.4%	16,857	14,598
COMMODITIES											
10X10063010000 OFFICE SUPPLIES	1,866	1,458	2,123	2,391	2,500	2,500	2,500	2,500	0.0%	2,500	2,500
10X10063210000 MEETINGS & RECEPTIONS	0	3,553	3,269	2,318	2,000	2,000	2,500	2,000	0.0%	2,000	2,000
TOTAL COMMODITIES	1,866	5,011	5,392	4,709	4,500	4,500	5,000	4,500	0.0%	4,500	4,500
TRANSFERS											
10X10069270000 TRANSFER TO FUND 50 (ERF)	2,440	2,440	1,167	0	0	0	0	0	0.0%	0	0
TOTAL TRANSFERS	2,440	2,440	1,167	0	0	0	0	0	0.0%	0	0
TOTAL CITY MANAGER'S OFFICE	\$377,958	\$250,323	\$327,055	\$331,431	\$376,888	\$376,888	\$365,303	\$407,387	8.1%	\$408,369	\$431,313

PERSONNEL SCHEDULE

DEPARTMENT: Administrative Services

FUND: General

DIVISION: City Manager

DIVISION ACCOUNT: 1006

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Full-Time							
City Manager	1	1	1	1	1	1	1
Deputy City Manager *	1	1	1	1	1	1	1
Executive Secretary/ City Clerk *	1	1	1	1	1	1	1
Management Analyst	0	0	0	0.5	0.5	0.5	0.5
Total:	3	3	3	3.5	3.5	3.5	3.5
Part-Time Regular							
Management Intern	1	1	1	0	0	0	0
Total:	1	1	1	0	0	0	0

* This is a change in title effective July 1, 2006.

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Human Resources

DIVISION ACCOUNT: 1007

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X10071010000 SALARIES OF REGULAR EMPLOYEES	\$64,409	\$68,583	\$76,649	\$77,838	\$94,688	\$94,688	\$90,718	\$95,754	1.1%	\$100,474	\$103,956
10X10071020000 OVERTIME	1,345	0	0	285	250	250	250	250	0.0%	250	250
10X10071040000 MISCELLANEOUS	53	0	0	0	0	0	0	0	0.0%	0	0
10X10071140000 FICA - EMPLOYER PORTION	5,299	5,687	6,230	6,037	7,263	7,263	6,959	7,344	1.1%	7,705	7,972
10X10071160000 PENSION PLAN	3,124	547	0	0	0	0	0	0	0.0%	0	4,466
10X10071180000 GROUP LIFE INSURANCE PREMIUM	426	426	416	372	437	437	343	466	6.6%	484	503
10X10071190000 DENTAL HEALTH INSURANCE	510	1,000	1,026	657	456	456	456	479	5.0%	503	529
10X10071200000 EMPLOYEE HEALTHCARE	5,341	6,647	6,000	2,421	5,760	5,760	5,641	5,883	2.1%	6,468	7,141
TOTAL PERSONNEL SERVICES	\$80,506	\$82,891	\$90,321	\$87,611	\$108,854	\$108,854	\$104,367	110,176	1.2%	\$115,884	\$124,817
CONTRACTUAL SERVICES											
10X10072130000 TRAVEL AND TRAINING	501	1,829	1,529	795	2,500	2,500	2,500	1,250	-50.0%	2,850	1,250
10X10072150000 ADVERTISING	8,432	10,036	13,490	14,957	17,000	17,000	17,542	15,000	-11.8%	15,300	15,606
10X10072160000 PRINTING AND PHOTOGRAPHY	769	1,164	1,407	1,364	2,025	2,025	2,025	2,625	29.6%	2,703	2,703
10X10072330000 TELEPHONE	524	473	1,349	347	393	393	545	666	69.5%	676	686
10X10072550000 DUES & MEMBERSHIPS	30	449	538	783	730	730	818	850	16.4%	873	920
10X10072700000 CONTRACTUAL SERVICES	7,955	10,527	35,477	17,006	19,490	19,490	18,391	21,677	11.2%	21,937	22,201
TOTAL CONTRACTUAL SERVICES	18,212	24,478	53,791	35,251	42,138	42,138	41,821	42,068	-0.2%	44,339	43,366
COMMODITIES											
10X10073010000 OFFICE SUPPLIES	2,378	1,854	1,862	1,529	2,005	2,005	2,005	1,744	-13.0%	2,078	1,793
10X10073210000 MEETINGS & RECEPTIONS	0	0	21	26	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES	2,378	1,854	1,883	1,554	2,005	2,005	2,005	1,744	-13.0%	2,078	1,793
TOTAL HUMAN RESOURCES	\$101,095	\$109,223	\$145,995	\$124,416	\$152,997	\$152,997	\$148,193	\$153,988	0.6%	\$162,301	\$169,976

PERSONNEL SCHEDULE

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Human Resources

DIVISION ACCOUNT: 1007

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Human Resource Manager	1	1	1	1	1	1	1
Executive Secretary	1	1	1	1	1	1	1
Total:	2	2	2	2	2	2	2

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Legal

DIVISION ACCOUNT: 1004

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
CONTRACTUAL SERVICES											
10X10042010000 PROFESSIONAL SERVICES	\$90,526	\$97,780	\$129,957	\$88,404	\$100,000	\$100,000	\$93,000	\$100,000	0.0%	\$100,000	\$100,000
TOTAL CITY ATTORNEY'S OFFICE	\$90,526	\$97,780	\$129,957	\$88,404	\$100,000	\$100,000	\$93,000	\$100,000	0.0%	\$100,000	\$100,000

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Boards and Commissions

DIVISION ACCOUNT: 1005

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
CONTRACTUAL SERVICES											
10X10052160000 PRINTING, PHOTOGRAPHING & BLUE PRINTING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
10X10052700000 CONTRACTUAL SERVICES	5,749	1,141	2,099	10,091	11,200	11,200	10,700	10,700	-4.5%	10,700	11,200
10X10052709969 CONTRACTUAL SVCS.-TRAFFIC CTRL. UNITS	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL CONTRACTUAL SERVICES	5,749	1,141	2,099	10,091	11,200	11,200	10,700	10,700	-4.5%	10,700	11,200
COMMODITIES											
10X10053210000 MEETINGS & RECEPTIONS	1,763	2,226	0	307	1,000	1,000	1,000	1,500	50.0%	1,500	1,500
10X10053330000 AWARDS & MEMORIALS	0	0	500	0	250	250	0	250	0.0%	250	250
TOTAL COMMODITIES	1,763	2,226	500	307	1,250	1,250	1,000	1,750	40.0%	1,750	1,750
TOTAL BOARDS AND COMMISSIONS	\$7,512	\$3,367	\$2,599	\$10,398	\$12,450	\$12,450	\$11,700	\$12,450	0.0%	\$12,450	\$12,950

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Communications

DIVISION ACCOUNT: 1501

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES										
10X15011010000 SALARIES OF REGULAR EMPLOYEES	\$0	\$50,513	\$25,991	\$25,959	25,959	\$25,883	\$26,789	3.2%	\$28,383	\$29,859
10X15011140000 FICA - EMPLOYER PORTION	0	3,790	1,943	1,986	1,986	1,980	2,049	3.2%	2,164	2,284
10X15011160000 PENSION PLAN	0	0	0	0	0	0	0	0.0%	0	1,116
10X15011180000 GROUP LIFE INSURANCE PREMIUM	0	329	120	125	125	127	132	5.6%	137	145
10X15011190000 DENTAL HEALTH INSURANCE	0	1,026	510	527	527	527	553	4.9%	581	610
10X15011200000 EMPLOYEE HEALTHCARE	0	6,767	3,272	3,880	3,880	3,272	3,900	0.5%	4,641	5,493
TOTAL PERSONNEL SERVICES	0	62,426	31,836	32,477	32,477	31,789	33,423	2.9%	35,906	39,507
CONTRACTUAL SERVICES										
10X15012100000 POSTAGE - NEWSLETTER	0	0	16,459	11,580	11,580	11,585	14,100	21.8%	14,100	14,100
10X15012130000 TRAVEL AND TRAINING	0	60	259	2,000	2,000	1,335	2,000	0.0%	2,000	2,000
10X15012160000 PRINTING AND PHOTOGRAPHY	0	0	10,239	11,350	11,350	10,581	13,700	20.7%	13,700	13,700
10X15012330000 TELEPHONE	0	425	231	438	438	477	438	0.0%	447	456
10X15012550000 DUES & MEMBERSHIPS	0	85	350	350	350	350	350	0.0%	350	350
10X15012700000 CONTRACTUAL SERVICES	0	0	11,010	9,560	9,560	2,030	8,000	-16.3%	1,000	1,000
TOTAL CONTRACTUAL SERVICES	0	570	38,548	35,278	35,278	26,358	38,588	9.4%	31,597	31,606
COMMODITIES & PROGRAM ACCOUNTS										
10X15013010000 OFFICE SUPPLIES	0	457	256	250	250	180	750	200.0%	250	250
10X15013210000 MEETINGS & RECEPTIONS	0	5	0	500	500	0	0	-100.0%	0	0
TOTAL COMMODITIES & PROGRAM ACCOUNTS	0	462	256	750	750	180	750	0.0%	250	250
TOTAL COMMUNICATIONS EXPENDITURES	\$0	\$63,457	\$70,640	\$68,505	\$68,505	\$58,327	\$72,761	6.2%	\$67,753	\$71,363

PERSONNEL SCHEDULE

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Communication

DIVISION ACCOUNT: 1501

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Communications Coordinator	0	0.5	0.5	0.5	0.5	0.5	0.5
Total:	0	0.5	0.5	0.5	0.5	0.5	0.5

DEPARTMENT: Administrative Services

FUND: General

DIVISION: Taste of Clayton

DIVISION ACCOUNT: 1502

	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES										
10X15021010000 SALARIES OF REGULAR EMPLOYEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
10X15021140000 FICA - EMPLOYER PORTION	0	0	0	0	0	0	0	0.0%	0	0
10X15021160000 PENSION PLAN	0	0	0	0	0	0	0	0.0%	0	0
10X15021180000 GROUP LIFE INSURANCE PREMIUM	0	0	0	0	0	0	0	0.0%	0	0
10X15021190000 DENTAL HEALTH INSURANCE	0	0	0	0	0	0	0	0.0%	0	0
10X15021200000 EMPLOYEE HEALTHCARE	0	0	0	0	0	0	0	0.0%	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	0	0.0%	0	0
CONTRACTUAL SERVICES										
10X15022100000 POSTAGE - NEWSLETTER	0	0	3,073	1,236	1,236	1,200	1,236	0.0%	1,273	1,311
10X15022130000 TRAVEL AND TRAINING	0	0	0	0	0	0	0	0.0%	0	0
10X15022150000 ADVERTISING	0	3,235	8,377	9,425	9,425	11,659	12,009	27.4%	12,369	12,740
10X15022160000 PRINTING AND PHOTOGRAPHY	0	11,740	7,794	8,163	8,163	6,603	6,801	-16.7%	7,005	7,215
10X15022330000 TELEPHONE	0	0	0	0	0	0	0	0.0%	0	0
10X15022550000 DUES & MEMBERSHIPS	0	4	3,260	3,667	3,667	3,560	3,667	0.0%	3,777	3,890
10X15022700000 CONTRACTUAL SERVICES	0	221,279	222,725	191,160	191,160	236,355	243,446	27.4%	250,749	258,271
TOTAL CONTRACTUAL SERVICES	0	236,258	245,228	213,650	213,650	259,377	267,158	25.0%	275,173	283,428
COMMODITIES & PROGRAM ACCOUNTS										
10X15023010000 OFFICE SUPPLIES	0	12,175	14,290	11,479	11,479	11,795	12,149	5.8%	12,513	12,889
10X15023210000 MEETINGS & RECEPTIONS	0	1,324	1,383	57,062	57,062	5,700	5,871	-89.7%	6,047	6,229
TOTAL COMMODITIES & PROGRAM ACCOUNTS	0	13,499	15,673	68,541	68,541	17,495	18,020	-73.7%	18,560	19,117
TOTAL ECONOMIC DEVELOPMENT EXPENDITURES	\$0	\$249,757	\$260,901	\$282,191	\$282,191	\$276,872	\$285,178	1.1%	\$293,733	\$302,545

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DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

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

DEPARTMENT: Planning & Development

FUND: General

DIVISION: Planning & Development

DIVISION ACCOUNT: 1008

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X10081010000 SALARIES OF REGULAR EMPLOYEES	\$467,606	\$489,580	\$529,788	\$526,432	\$534,935	\$534,935	\$534,122	\$594,247	11.1%	\$616,479	\$640,938
10X10081020000 OVERTIME	102	115	1,629	3,995	2,500	2,500	8,000	7,000	180.0%	7,000	7,000
10X10081030000 PART-TIME	790	0	0	0	0	0	0	0	0.0%	0	0
10X10081040000 MISCELLANEOUS	888	888	922	888	888	888	888	888	0.0%	888	888
10X10081140000 FICA - EMPLOYER PORTION	34,376	36,371	39,400	39,195	40,977	40,977	41,540	45,640	11.4%	47,920	49,586
10X10081160000 PENSION PLAN	15,619	2,736	0	0	0	0	0	0	0.0%	0	24,563
10X10081180000 GROUP LIFE INSURANCE PREMIUM	2,942	3,131	3,187	2,580	2,587	2,587	2,523	2,918	12.8%	2,978	3,089
10X10081190000 DENTAL HEALTH INSURANCE	8,469	8,377	7,933	7,889	8,137	8,137	8,143	9,659	18.7%	10,142	10,652
10X10081200000 EMPLOYEE HEALTHCARE	55,440	54,594	52,038	50,313	61,340	61,340	50,828	68,125	11.1%	80,839	95,459
TOTAL PERSONNEL SERVICES	586,232	595,791	634,897	631,294	651,364	651,364	646,044	728,477	11.8%	766,246	832,175
CONTRACTUAL SERVICES											
10X10082130000 TRAVEL AND TRAINING	5,687	3,252	7,114	7,558	7,560	7,560	7,560	9,260	22.5%	9,360	9,360
10X10082150000 ADVERTISING	124	1,061	247	291	200	200	600	600	200.0%	600	600
10X10082160000 PRINTING AND PHOTOGRAPHY	3,775	3,181	3,384	5,806	4,000	4,000	4,000	4,000	0.0%	4,000	4,000
10X10082330000 TELEPHONE	7,478	6,888	6,266	5,039	5,336	5,336	5,336	5,126	-3.9%	5,378	5,643
10X10082550000 DUES & MEMBERSHIPS	1,106	895	1,712	1,035	2,400	2,400	2,400	2,490	3.8%	2,490	2,490
10X10082700000 CONTRACTUAL SERVICES	12,963	17,382	44,331	9,581	15,830	15,830	15,830	16,480	4.1%	16,480	16,980
TOTAL CONTRACTUAL SERVICES	31,134	32,659	63,055	29,311	35,326	35,326	35,726	37,956	7.4%	38,308	39,073
COMMODITIES											
10X10083010000 OFFICE SUPPLIES	5,808	5,696	6,521	7,113	7,000	7,000	7,950	11,250	60.7%	7,500	7,500
10X10083070000 OPERATING SUPPLIES AND EQUIPMENT	102.65	104.39	9.65	282.32	350	350	350	350	0.0%	350	350
10X10083160000 CLOTHING & UNIFORMS	1,086	981	1,230	1,560	2,000	2,000	2,000	2,000	0.0%	1,600	2,000
10X10083210000 MEETINGS & RECEPTIONS	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES	6,997	6,781	7,760	8,955	9,350	9,350	10,300	13,600	45.5%	9,450	9,850
TRANSFERS											
10X10089270000 TRANSFER TO FUND 50 (ERF)	8,909	7,769	1,669	0	0	0	0	0	0.0%	0	0
TOTAL PLANNING & DEVELOPMENT	\$633,271	\$643,000	\$707,381	\$669,560	\$696,040	\$696,040	\$692,070	\$780,033	12.1%	\$814,004	\$881,098

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PERSONNEL SCHEDULE

DEPARTMENT: Planning and Development Services

FUND: General

DIVISION: Planning/Building Inspection

DIVISION ACCOUNT: 1008

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Full-Time							
Director	1	1	1	1	1	1	1
Planner	1	1	1	1	1	1	1
Administrative Secretary	2	2	2	2	2	2	2
Building Official	1	1	1	1	1	1	1
Deputy Building Official	1	1	1	1	1	1	1
Construction Inspector	1	1	1	1	1	1	1
Building Inspector	3	3	3	3	3	3	3
Property Maintenance Inspector	0	0	0	0	1	1	1
Total:	10	10	10	10	11	11	11

DEPARTMENT OF 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 of the financial affairs of the City; advising the pension boards on financial matters; coordination efforts with public accountants to accomplish an annual certified audit of the City's; operation, purchasing; and overseeing the Violations Bureau and the City Hall Customer Service counter.

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DEPARTMENT: Finance

FUND: General

DIVISION: Finance

DIVISION ACCOUNT: 1101

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X11011010000 SALARIES OF REGULAR EMPLOYEES	\$281,260	\$286,775	\$299,288	\$334,812	\$341,088	\$341,088	\$326,754	\$351,200	3.0%	\$364,711	\$378,182
10X11011020000 OVERTIME	78	100	0	394	200	200	500	500	150.0%	525	550
10X11011030000 PART-TIME	312	0	0	0	0	0	0	4,000	0.0%	0	0
10X11011040000 MISCELLANEOUS	312	312	324	312	312	312	312	312	0.0%	312	312
10X11011140000 FICA - EMPLOYER PORTION	21,402	22,299	22,566	25,186	26,550	26,550	25,235	27,175	2.4%	28,401	29,197
10X11011150000 DEFERRED COMPENSATION CONTRIBUTION	3,000	3,000	3,115	3,000	3,000	3,000	3,000	3,000	0.0%	3,000	3,000
10X11011160000 PENSION PLAN	9,371	1,642	0	0	0	0	0	0	0.0%	0	15,631
10X11011180000 GROUP LIFE INSURANCE PREMIUM	1,724	1,821	1,859	1,692	1,645	1,645	1,505	1,720	4.6%	1,758	1,827
10X11011190000 DENTAL HEALTH INSURANCE	4,071	3,377	4,154	5,875	6,769	6,769	5,826	6,489	-4.1%	6,813	7,155
10X11011200000 EMPLOYEE HEALTHCARE	23,777	22,257	22,745	32,509	46,010	46,010	32,667	40,462	-12.1%	47,560	55,722
TOTAL PERSONNEL SERVICES	345,307	341,582	354,052	403,781	425,574	425,574	\$395,799	434,858	2.2%	453,080	491,576
CONTRACTUAL SERVICES											
10X11012010000 PROFESSIONAL SERVICES	34,865	62,632	59,394	87,175	60,500	60,500	64,604	66,000	9.1%	68,000	69,500
10X11012130000 TRAVEL AND TRAINING	2,664	710	2,057	4,332	6,600	6,600	7,416	4,800	-27.3%	5,700	4,800
10X11012160000 PRINTING AND PHOTOGRAPHY	5,388	2,506	2,600	4,406	4,800	4,800	4,500	5,050	5.2%	5,100	5,150
10X11012330000 TELEPHONE	2,780	2,530	2,561	2,004	2,108	2,108	2,200	3,000	42.3%	3,100	3,200
10X11012370000 EQUIPMENT MAINTENANCE	0	0	891	100	200	200	230	500	150.0%	500	500
10X11012550000 DUES & MEMBERSHIPS	619	319	752	1,468	675	675	1,368	510	-24.4%	535	540
10X11012700000 CONTRACTUAL SERVICES	1,356	2,502	9,513	105	1,000	1,000	85	3,210	221.0%	85	3,210
TOTAL CONTRACTUAL SERVICES	47,671	71,200	77,769	99,591	75,883	75,883	80,402	83,070	9.5%	83,020	86,900
COMMODITIES											
10X11013010000 OFFICE SUPPLIES	7,118	8,794	8,954	7,176	6,000	6,000	6,800	6,100	1.7%	6,100	6,200
10X11013160000 CLOTHING & UNIFORMS	450	395	35	0	650	650	600	600	-7.7%	600	600
TOTAL COMMODITIES	7,568	9,189	8,989	7,176	6,650	6,650	7,400	6,700	0.8%	6,700	6,800
CAPITAL ITEMS											
10X11015030000 OFFICE FURNITURE & EQUIPMENT	0	0	0	1,810	0	0	0	0	0.0%	0	0
TOTAL FINANCE	\$400,547	\$421,970	\$440,810	\$512,358	\$508,107	\$508,107	\$483,601	\$524,628	3.3%	\$542,800	\$585,276

PERSONNEL SCHEDULE

DEPARTMENT: Finance

FUND: General

DIVISION: Finance

DIVISION ACCOUNT: 1101

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Full-Time							
Finance Director	1	1	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1	1	1
Management Analyst/ Risk Manager	0	0	0	0	1	1	1
Accounts Supervisor	0	1	1	1	1	1	1
Account Clerk - Customer Service	1	1	1	1	1	1	1
Account Clerk- Payroll/Payables	1	1	1	1	0	0	0
Administrative Secretary/ Account Clerk	1	1	1	1	1	1	1
Accountant	1	1	1	1	1	1	1
Total:	6	7	7	7	7	7	7

DEPARTMENT: Finance

FUND: General

DIVISION: Municipal Court and TVB

DIVISION ACCOUNT: 1003

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X10031010000 SALARIES OF REGULAR EMPLOYEES	\$101,814	\$108,172	\$114,308	\$115,330	\$120,274	\$120,274	\$106,807	\$122,920	2.2%	\$127,867	\$132,448
10X10031020000 OVERTIME	7,774	9,387	9,604	8,584	9,000	9,000	8,100	9,000	0.0%	10,000	11,000
10X10031040000 MISCELLANEOUS	96	96	100	93	96	96	0	0	-100.0%	0	0
10X10031140000 FICA - EMPLOYER PORTION	8,178	8,741	8,796	8,700	9,897	9,897	8,790	10,092	2.0%	10,547	10,974
10X10031160000 PENSION PLAN	4,686	821	0	0	0	0	0	0	0.0%	0	6,699
10X10031180000 GROUP LIFE INSURANCE PREMIUM	578	678	706	576	574	574	538	594	3.5%	617	641
10X10031190000 DENTAL HEALTH INSURANCE	1,844	1,933	1,917	1,903	1,964	1,964	1,527	2,064	5.1%	2,168	2,277
10X10031200000 EMPLOYEE HEALTHCARE	12,254	12,727	12,507	12,070	14,570	14,570	9,635	14,565	0.0%	17,217	20,267
TOTAL PERSONNEL SERVICES	137,224	142,554	147,938	147,256	156,375	156,375	135,397	159,235	1.8%	168,416	184,306
CONTRACTUAL SERVICES											
10X10032130000 TRAVEL AND TRAINING	1,453	1,071	1,513	1,374	2,500	2,500	2,500	2,500	0.0%	2,500	2,500
10X10032160000 PRINTING AND PHOTOGRAPHY	2,903	3,710	1,331	3,381	1,700	1,700	3,300	1,700	0.0%	3,700	1,900
10X10032330000 TELEPHONE	1,519	1,253	1,108	741	834	834	812	806	-3.4%	822	838
10X10032370000 EQUIPMENT MAINTENANCE	0	0	0	0	0	0	0	0	0.0%	0	0
10X10032550000 DUES & MEMBERSHIPS	354	356	285	195	360	360	200	360	0.0%	370	380
10X10032700000 CONTRACTUAL SERVICES	9,269	11,332	12,015	13,079	12,500	12,500	26,011	14,000	12.0%	14,400	14,800
TOTAL CONTRACTUAL SERVICES	15,498	17,723	16,252	18,770	17,894	17,894	32,823	19,366	8.2%	21,792	20,418
COMMODITIES											
10X10033010000 OFFICE SUPPLIES	1,738	900	1,221	1,202	1,200	1,200	1,262	1,500	25.0%	1,600	1,700
10X10033210000 MEETINGS & RECEPTIONS	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES	1,738	900	1,221	1,202	1,200	1,200	1,262	1,500	25.0%	1,600	1,700
TOTAL MUNICIPAL COURT & T.V.B.	\$154,460	\$161,177	\$165,411	\$167,229	\$175,469	\$175,469	\$169,482	\$180,101	2.6%	\$191,808	\$206,424

PERSONNEL SCHEDULE

DEPARTMENT: Finance

FUND: General

DIVISION: Municipal Court and TVB

DIVISION ACCOUNT: 1003

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Full-Time							
Court Clerk	1	1	1	1	1	1	1
Court Assistant	2	2	2	2	2	2	2
Total:	3	3	3	3	3	3	3
Part-Time							
Municipal Judge	1	1	1	1	1	1	1
Total:	1	1	1	1	1	1	1

DEPARTMENT OF MANAGEMENT INFORMATION SYSTEMS

The Management Information Systems Department provides hardware and software information systems and technologies that enable City agencies to accomplish their respective missions. These systems and technologies provide department personnel with information relative to their operations, support strategic planning, promote effective resource management, enhance customer service, and promote internal and external communications.

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DEPARTMENT: Management Information Systems

FUND: General

DIVISION: Management Information Systems

DIVISION ACCOUNT: 1102

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPEND.	BUDGET		BUDGET	BUDGET
PERSONNEL SERVICES											
10X11021010000 SALARIES OF REGULAR EMPLOYEES	\$169,347	\$179,648	\$177,136	\$186,349	\$190,263	\$190,263	\$190,672	\$197,953	4.0%	\$245,026	\$253,489
10X11021020000 OVERTIME	169	849	9	109	1,000	1,000	400	1,000	0.0%	1,000	1,000
10X11021140000 FICA - EMPLOYER PORTION	13,137	13,692	13,313	13,749	14,632	14,632	14,586	15,220	4.0%	18,821	19,410
10X11021160000 PENSION PLAN	4,686	821	0	0	0	0	0	0	0.0%	0	8,932
10X11021180000 GROUP LIFE INSURANCE PREMIUM	1,110	1,185	1,220	912	918	918	938	971	5.8%	1,178	1,219
10X11021190000 DENTAL HEALTH INSURANCE	1,120	1,433	788	883	912	912	912	958	5.0%	2,168	2,277
10X11021200000 EMPLOYEE HEALTHCARE	10,442	12,655	8,226	7,027	9,020	9,020	8,532	6,766	-25.0%	17,217	20,267
TOTAL PERSONNEL SERVICES	200,010	210,283	200,692	209,029	216,745	216,745	216,040	222,868	2.8%	285,410	306,594
CONTRACTUAL SERVICES											
10X11022130000 SOFTWARE EXPENSE	0	0	0	694	0	0	0	0	0.0%	0	0
10X11022130000 TRAVEL AND TRAINING	11,121	4,680	18,341	21,631	18,500	18,500	10,534	19,100	3.2%	15,000	25,000
10X11022150000 ADVERTISING	0	0	640	23	0	0	0	0	0.0%	0	0
10X11022160000 PRINTING AND PHOTOGRAPHY	16	0	54	1,458	100	100	100	100	0.0%	100	100
10X11022330000 TELEPHONE	3,434	3,593	4,868	6,018	4,386	4,386	4,986	5,267	20.1%	5,400	5,600
10X11022370000 EQUIPMENT/SOFTWARE MAINTENANCE	78,157	70,372	92,828	93,262	97,100	97,100	91,444	104,613	7.7%	105,000	107,000
10X11022700000 CONTRACTUAL SERVICES	40,839	76,397	70,371	47,762	66,200	66,200	29,341	75,400	13.9%	54,500	52,000
TOTAL CONTRACTUAL SERVICES	133,568	155,042	187,102	170,848	186,286	186,286	136,405	204,480	9.8%	180,000	189,700
COMMODITIES											
10X11023010000 OFFICE SUPPLIES	4,582	1,599	3,065	2,383	2,400	2,400	2,583	1,700	-29.2%	1,750	1,800
10X11023530000 COMPUTER ACCESSORIES	21,553	22,710	17,849	16,269	18,000	18,000	18,000	18,000	0.0%	19,000	20,000
TOTAL COMMODITIES	26,135	24,309	20,914	18,652	20,400	20,400	20,583	19,700	-3.4%	20,750	21,800
CAPITAL ITEMS & TRANSFERS											
10X11025030000 OFFICE FURNITURE & EQUIPMENT	100,038	125,770	81,411	79,368	47,276	47,276	60,796	62,120	31.4%	91,000	58,100
10X11025200000 COMPUTER SOFTWARE	12,414	32,778	28,352	44,660	30,797	30,797	29,055	81,100	163.3%	122,460	105,400
10X11029270000 TRANSFER TO FUND 50 (ERF)	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS	112,452	158,548	109,763	124,027	78,073	78,073	89,851	143,220	83.4%	213,460	163,500
TOTAL INFORMATION SYSTEMS - M.I.S.	\$472,164	\$548,182	\$518,471	\$522,556	\$501,504	\$501,504	\$462,879	\$590,268	17.7%	\$699,620	\$681,594

PERSONNEL SCHEDULE

DEPARTMENT: Management Information Systems

FUND: General

DIVISION: Management Information Systems

DIVISION ACCOUNT: 1102

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Director - M.I.S.	1	1	1	1	1	1	1
Assistant Director - M.I.S.	1	1	1	1	1	1	1
IS Support Technician	1	1	1	1	1	1	1
Applications Administrator	0	0	0	0	0	1	1
Total:	3	3	3	3	3	4	4

DEPARTMENTS OF POLICE AND FIRE

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

The Fire Department is divided into three crews. In addition to responding to fire suppression calls and other emergencies, personnel conduct fire inspections, respond to all medical emergencies and transport patients. Personnel also conduct ongoing first aid, safety and CPR classes for residents, the business community and City employees.

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DEPARTMENT: Police

FUND: General

DIVISION: Police

DIVISION ACCOUNT: 1200

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X12001010000 SALARIES OF REGULAR EMPLOYEES	\$2,927,391	\$3,121,586	\$3,087,644	\$3,065,869	\$3,146,002	\$3,146,002	\$3,104,590	\$3,242,244	3.1%	\$3,350,098	\$3,460,136
10X12001020000 OVERTIME	131,951	116,082	136,386	116,781	125,000	125,000	140,000	125,000	0.0%	127,000	129,000
10X12001030000 PART-TIME	25,169	17,242	18,878	12,719	14,000	14,000	11,100	14,000	0.0%	0	0
10X12001040000 MISCELLANEOUS	32,949	36,264	23,577	24,158	27,400	27,400	23,416	26,417	-3.6%	26,417	26,417
10X12001140000 FICA - EMPLOYER PORTION	236,092	248,519	245,769	241,766	252,378	252,378	250,264	260,552	3.2%	268,099	276,826
10X12001150000 DEFERRED COMPENSATION CONTRIBUTION	2,517	3,367	3,115	3,000	3,000	3,000	3,000	3,000	0.0%	3,000	3,000
10X12001160000 PENSION PLAN	460,054	515,366	498,052	480,948	452,036	452,036	456,039	442,300	-2.2%	442,500	451,632
10X12001180000 GROUP LIFE INSURANCE PREMIUM	18,220	18,471	19,045	15,096	15,216	15,216	14,572	15,928	4.7%	16,196	16,734
10X12001190000 DENTAL HELATH INSURANCE	46,545	50,823	46,008	45,742	49,065	49,065	48,685	52,537	7.1%	55,163	57,933
10X12001200000 EMPLOYEE HEALTHCARE	291,796	324,074	302,780	287,383	359,040	359,040	288,354	350,191	-2.5%	414,385	488,201
TOTAL PERSONNEL SERVICES	4,172,683	4,451,794	4,381,255	4,293,464	4,443,137	4,443,137	4,340,020	4,532,169	2.0%	4,702,858	4,909,879
CONTRACTUAL SERVICES											
10X12002030000 MEDICAL SERVICES	3,903	5,282	3,260	221	2,500	2,500	2,755	1,800	-28.0%	1,800	1,800
10X12002090000 MISCELLANEOUS SERVICES	7,036	11,050	11,408	14,240	14,500	14,500	13,260	16,000	10.3%	14,500	14,500
10X12002130000 TRAVEL AND TRAINING	21,050	23,265	19,279	24,928	27,000	27,000	29,695	26,480	-1.9%	26,000	25,600
10X12002160000 PRINTING AND PHOTOGRAPHY	1,647	4,682	2,923	1,226	3,500	3,500	6,100	2,350	-32.9%	2,350	2,000
10X12002330000 TELEPHONE	37,200	33,853	28,672	25,112	23,618	23,618	24,194	24,105	2.1%	24,105	24,105
10X12002370000 EQUIPMENT MAINTENANCE	21,110	14,367	14,863	18,982	19,920	19,920	26,250	21,650	8.7%	23,250	19,925
10X12002420000 RENTALS	4,768	4,536	4,263	4,186	4,150	4,150	3,700	0	-100.0%	0	0
10X12002550000 DUES & MEMBERSHIPS	2,073	2,240	2,001	2,011	2,337	2,337	2,216	2,397	2.6%	2,337	2,337
10X12002700000 CONTRACTUAL SERVICES	100,076	134,225	350,461	360,874	356,616	356,616	358,606	346,104	-2.9%	362,098	363,598
TOTAL CONTRACTUAL SERVICES	198,864	233,501	437,130	451,781	454,141	454,141	466,776	440,886	-2.9%	456,440	453,865
COMMODITIES											
10X12003010000 OFFICE SUPPLIES	19,299	13,630	16,780	13,488	16,545	16,545	16,700	15,900	-3.9%	15,845	15,845
10X12003070000 OPERATING SUPPLIES & EQUIPMENT	14,581	27,971	14,958	33,001	14,195	14,195	29,495	14,800	4.3%	12,000	24,000
10X12003072005 OPERATING SUPPLIES & EQUIPMENT - GRANT	0	0	99,347	2,615	0	0	0	0	0.0%	0	0
10X12003160000 CLOTHING & UNIFORMS	29,378	33,469	24,004	12,856	18,580	18,580	21,650	19,200	3.3%	21,100	44,000
10X12003220000 FOOD & BEVERAGE	3,354	3,072	6,859	5,400	4,125	4,125	8,420	3,825	-7.3%	4,325	4,325
10X12003320000 LICENSE PLATES & BADGES	1,873	2,362	1,941	6,801	500	500	500	500	0.0%	550	550
10X12003420000 COMMUNITY RELATIONS - SUPPLIES	8,539	7,765	3,331	3,961	4,400	4,400	4,400	4,400	0.0%	4,700	4,700
10X12003440000 MISCELLANEOUS - UNDERCOVER FUND	0	0	0	250	250	250	250	250	0.0%	250	250
10X12004150000 FBI EXPENSES	0	0	0	(1,365)	0	0	0	0	0.0%	0	0
10X12004160000 RCEEG EXPENSES	0	0	0	342	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES	77,024	88,270	167,220	77,348	58,595	58,595	81,415	58,875	0.5%	58,770	93,670
CAPITAL ITEMS & TRANSFERS											
10X12005050000 RADIO & COMMUNICATION EQUIPMENT	0	18,239	0	0	0	0	0	0	0.0%	0	0
10X12005070000 LAW ENFORCEMENT EQUIPMENT	0	0	0	0	0	0	0	0	0.0%	0	0
10X12005150000 OTHER EQUIPMENT	4,620	0	0	0	0	0	0	0	0.0%	0	0
10X12009270000 TRANSFER TO FUND 50 (ERF)	71,321	39,677	30,425	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	75,941	57,916	30,425	0	0	0	0	0	0.0%	0	0
TOTAL POLICE DEPARTMENT	\$4,524,512	\$4,831,480	\$5,016,030	\$4,822,592	\$4,955,873	\$4,955,873	\$4,888,211	\$5,031,930	1.5%	\$5,218,068	\$5,457,414

PERSONNEL SCHEDULE

DEPARTMENT: Police

FUND: General

DIVISION: Police

DIVISION ACCOUNT: 1200

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Full-Time							
Chief of Police	1	1	1	1	1	1	1
Captain	2	2	2	2	2	2	2
Lieutenant	3	3	4	4	4	4	4
Sergeant	6	6	5	5	5	5	5
Detective	7	7	7	7	7	7	7
Officer	34	34	33	33	33	33	33
Total Sworn Officers	53	53	52	52	52	52	52
Admin. Assistant	1	1	1	1	1	1	1
Admin. Secretary	1	1	1	1	1	1	1
Data Analyst	1	1	1	1	2	2	2
Total Police Dept.	56	56	55	55	56	56	56
Part-Time Regular							
Part-Time Clerk	2	1	1	1	0	0	0
Dispatcher	0	0	0	0	0	0	0
Digital Imaging Clerk	0	0	0	0	3	0	0
Total:	2	1	1	1	3	0	0

DEPARTMENT: Fire

FUND: General

DIVISION: Fire

DIVISION ACCOUNT: 1300

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2,007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X13001010000 SALARIES OF REGULAR EMPLOYEES	\$1,755,130	\$1,920,518	\$2,124,835	\$2,088,350	\$2,182,737	\$2,182,737	2,164,400	\$2,228,548	2.1%	\$2,302,720	\$2,379,006
10X13001020000 OVERTIME	93,392	98,675	149,421	157,941	147,513	147,513	176,513	155,072	5.1%	165,492	168,485
10X13001030000 PART-TIME	0	0	0	0	0	0	0	0	0.0%	0	0
10X13001040000 MISCELLANEOUS	7,518	7,718	8,015	7,610	7,502	7,502	7,151	7,046	-6.1%	7,046	7,046
10X13001140000 FICA - EMPLOYER PORTION	139,454	153,134	170,352	166,498	178,838	178,838	179,654	182,886	2.3%	189,540	195,554
10X13001160000 PENSION PLAN	274,767	336,950	326,090	321,070	304,255	304,255	304,251	294,875	-3.1%	294,875	294,875
10X13001180000 GROUP LIFE INSURANCE PREMIUM	10,851	12,253	12,699	10,404	10,525	10,525	10,103	10,902	3.6%	11,118	11,499
10X13001190000 DENTAL HEALTH INSURANCE	27,246	30,748	32,306	31,587	33,844	33,844	32,278	33,366	-1.4%	35,033	36,792
10X13001200000 EMPLOYEE HEALTHCARE	175,706	191,611	203,532	181,106	231,790	231,790	189,673	216,292	-6.7%	253,303	295,860
TOTAL PERSONNEL SERVICES	2,484,064	2,751,606	3,027,250	2,964,565	3,097,004	3,097,004	3,064,023	3,128,987	1.0%	3,259,127	3,389,117
CONTRACTUAL SERVICES											
10X13002030000 MEDICAL SERVICES	0	6,746	6,560	9,045	8,905	8,905	10,695	13,190	48.1%	13,352	13,190
10X13002130000 TRAVEL AND TRAINING	21,173	15,930	13,847	13,173	22,000	22,000	21,829	26,042	18.4%	27,792	27,242
10X13002150000 ADVERTISING	0	0	0	0	0	0	0	0	0.0%	0	0
10X13002160000 PRINTING AND PHOTOGRAPHY	6,407	5,436	2,954	6,337	5,000	5,000	5,000	5,500	10.0%	7,000	5,500
10X13002330000 TELEPHONE	16,513	12,789	11,704	10,970	10,537	10,537	9,688	10,235	-2.9%	10,440	10,648
10X13002370000 EQUIPMENT MAINTENANCE	7,402	5,344	7,447	6,499	12,240	12,240	11,340	10,340	-15.5%	11,333	10,698
10X13002420000 RENTALS	0	0	0	0	0	0	0	0	0.0%	0	0
10X13002550000 DUES & MEMBERSHIPS	1,295	1,385	1,620	1,655	2,450	2,450	2,050	2,020	-17.6%	2,020	2,020
10X13002700000 CONTRACTUAL SERVICES	1,015	1,044	1,115	3,019	3,030	3,030	2,848	3,437	13.4%	3,464	3,491
TOTAL CONTRACTUAL SERVICES	53,805	48,673	45,246	50,698	64,162	64,162	63,450	70,764	10.3%	75,400	72,789
COMMODITIES											
10X13003010000 OFFICE SUPPLIES	8,777	9,580	6,034	9,387	11,000	11,000	11,000	11,000	0.0%	11,000	11,000
10X13003050000 COFFEE	979	0	0	0	0	0	0	0	0.0%	0	0
10X13003070000 OPERATING SUPPLIES & EQUIPMENT	17,126	16,855	11,476	13,230	16,000	16,000	17,000	26,917	68.2%	21,806	24,016
10X13003110000 EQUIPMENT PARTS	815	2,345	1,453	1,367	2,000	2,000	2,000	2,000	0.0%	2,000	2,000
10X13003160000 CLOTHING & UNIFORMS	12,512	40,352	18,416	18,161	22,697	22,697	31,882	28,256	24.5%	28,256	28,256
10X13003200000 MEDICAL SUPPLIES	19,118	20,046	23,058	17,458	20,592	20,592	19,000	19,746	-4.1%	21,074	21,464
10X13003210000 MEETINGS & RECEPTIONS	1,073	1,053	1,164	1,228	1,755	1,755	1,856	1,810	3.1%	1,810	1,810
10X13003320000 AWARDS, RECOGNITION & BADGES	830	1,280	483	1,253	1,921	1,921	1,712	1,400	-27.1%	1,800	1,400
TOTAL COMMODITIES	61,229	91,512	62,083	62,084	75,965	75,965	84,449	91,129	20.0%	87,746	89,946
CAPITAL ITEMS & TRANSFERS											
10X13005050000 RADIO & COMMUNICATION EQUIPMENT	0	0	0	0	0	0	0	0	0.0%	0	0
10X13005090000 FIREFIGHTING EQUIPMENT	2,443	16,831	0	0	0	0	0	0	0.0%	0	0
10X13005130000 RECREATION EQUIPMENT	0	0	0	0	3,000	3,000	2,342	0	0.0%	0	8,000
10X13005140000 MEDICAL EQUIPMENT	0	27,492	0	0	0	0	0	0	0.0%	44,000	0
10X13009210000 TRANSFER TO FUND 16	4,122	8,925	5,486	0	4,000	4,000	0	0	-100.0%	4,000	4,000
10X13009270000 TRANSFER TO FUND 50 (ERF)	74,130	76,103	43,805	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	80,695	129,351	49,291	0	7,000	7,000	2,342	0	-100.0%	48,000	12,000
TOTAL FIRE DEPARTMENT	\$2,679,793	\$3,021,143	\$3,183,870	\$3,077,347	\$3,244,131	\$3,244,131	3,214,264	\$3,290,880	1.4%	\$3,470,273	\$3,563,852

PERSONNEL SCHEDULE

DEPARTMENT: Fire

FUND: General

DIVISION: Fire

DIVISION ACCOUNT: 1300

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Full-Time							
Fire Chief	1	1	1	1	1	1	1
Assistant Fire Chief	1	1	1	1	1	1	1
Battalion Chief	3	3	3	3	3	3	3
Captain	6	6	6	6	6	6	6
Firefighter/Paramedic	19	19	19	19	20	20	20
Firefighter	5	5	5	5	4	4	4
Administrative Secretary	1	1	1	1	1	1	1
Total:	36	36	36	36	36	36	36

DEPARTMENT OF PUBLIC WORKS

The Department of Public Works is divided into three divisions: The Engineering/Maintenance Division is responsible for the overall administration and coordination of the department activities and is responsible for the implementation of all design, construction, and service contracts. They also administer the refuse/recycling collection contract, and are responsible for the maintenance and repair of all public streets, parking facilities, street lights, traffic control, forestry, public landscaping, and the leaf collection program.

The Building Maintenance Division is responsible for the maintenance of the City properties. These include City Hall, the Police Building, and the Public Works Facility.

The Equipment Services Division (Central Garage) is responsible for the repair and maintenance of all City owned vehicles and equipment.

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EXPENDITURES BY ACCOUNT

DEPARTMENT: Public Works

FUND: General

DIVISION: All

DIVISION ACCOUNT: 1400

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PUBLIC WORKS DEPARTMENT- BY CATEGORY											
PERSONNEL SERVICES	\$1,573,970	\$1,574,187	\$1,616,462	\$1,574,479	\$1,697,608	\$1,697,608	\$1,638,815	\$1,715,486	1.1%	\$1,797,374	\$1,946,733
CONTRACTUAL SERVICES	403,654	367,528	427,665	450,106	435,649	435,649	541,284	546,588	25.5%	510,375	520,512
COMMODITIES	303,240	322,059	337,149	385,746	373,425	373,425	394,062	400,400	7.2%	395,300	400,480
CAPITAL ITEMS & TRANSFERS	196,398	200,877	106,103	10,941	2,689	2,689	879	3,900	45.0%	0	2,500
PROGRAM ACCOUNTS	928,174	945,003	1,261,981	1,340,907	1,415,356	1,415,356	1,487,002	1,530,718	8.2%	1,637,655	1,752,093
TOTAL PUBLIC WORKS	\$3,405,437	\$3,409,653	\$3,749,360	\$3,762,179	\$3,924,727	\$3,924,727	\$4,062,042	\$4,197,092	6.9%	\$4,340,704	\$4,622,318
PUBLIC WORKS DEPARTMENT- BY DIVISION											
1401-ADMINISTRATION/ENGINEERING	\$2,624,119	\$2,645,372	\$2,891,158	\$2,847,187	\$3,014,966	\$3,014,966	\$3,153,653	\$3,269,913	8.5%	\$3,391,363	\$3,626,206
1404- BUILDING MAINTENANCE	307,293	253,756	321,984	353,677	360,390	360,390	338,988	351,225	-2.5%	363,467	378,917
1405- EQUIPMENT SERVICES	474,025	510,525	536,218	561,316	549,371	549,371	569,401	575,954	4.8%	585,874	617,195
TOTAL PUBLIC WORKS	\$3,405,437	\$3,409,653	\$3,749,360	\$3,762,179	\$3,924,727	\$3,924,727	\$4,062,042	\$4,197,092	6.9%	\$4,340,704	\$4,622,318

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DEPARTMENT: Public Works

FUND: General

DIVISION: Engineering/Maintenance

DIVISION ACCOUNT: 1401

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
PERSONNEL SERVICES											
10X14011010000 SALARIES OF REGULAR EMPLOYEES	\$907,575	\$929,126	\$948,618	\$922,007	\$970,613	\$970,613	\$973,611	\$1,009,251	4.0%	\$1,044,333	\$1,079,664
10X14011020000 OVERTIME	50,237	59,555	44,232	41,393	48,200	48,200	43,400	47,000	-2.5%	48,000	49,000
10X14011030000 PART-TIME	28,444	25,290	30,938	18,569	22,000	22,000	20,000	22,000	0.0%	23,000	24,000
10X14011040000 MISCELLANEOUS	3,049	2,683	2,718	2,284	2,161	2,161	2,161	2,593	20.0%	2,593	2,593
10X14011140000 FICA - EMPLOYER PORTION	73,823	76,601	77,110	74,112	79,493	79,493	79,650	82,315	3.5%	85,138	87,925
10X14011150000 DEFERRED COMPENSATION CONT.	0	0	0	308	0	0	2,000	2,000	0.0%	2,000	2,000
10X14011160000 PENSION PLAN	34,361	6,019	0	0	0	0	0	0	0.0%	0	46,893
10X14011180000 GROUP LIFE INSURANCE PREMIUM	5,687	6,027	6,310	4,956	4,673	4,673	4,539	4,953	6.0%	5,051	5,223
10X14011190000 DENTAL HELATH INSURANCE	13,752	15,264	16,302	16,056	18,062	18,062	17,956	18,987	5.1%	19,936	20,937
10X14011200000 EMPLOYEE HEALTHCARE	93,825	97,202	106,198	99,520	138,790	138,790	114,610	136,400	-1.7%	161,715	190,480
TOTAL PERSONNEL SERVICES	1,210,753	1,217,767	1,232,427	1,179,204	1,283,992	1,283,992	1,257,927	1,325,499	3.2%	1,391,766	1,508,715
CONTRACTUAL SERVICES											
10X14012010000 PROFESSIONAL SERVICES	9	126	150	0	600	600	600	600	0.0%	600	600
10X14012130000 TRAVEL AND TRAINING	5,143	3,824	3,278	3,539	5,947	5,947	5,747	6,147	3.4%	6,312	6,227
10X14012150000 ADVERTISING	1,611	681	775	1,522	1,300	1,300	1,300	1,300	0.0%	1,300	1,300
10X14012160000 PRINTING AND PHOTOGRAPHY	1,083	1,348	504	1,674	1,000	1,000	1,000	1,000	0.0%	1,000	1,000
10X14012310000 WATER	1,261	2,364	1,582	2,492	4,668	4,668	4,668	8,551	83.2%	11,649	12,115
10X14012320000 ELECTRICITY - SIGNALS	16,120	15,087	15,576	14,950	18,727	18,727	21,000	12,000	-35.9%	12,360	12,731
10X14012320001 ELECTRICITY - STREET LIGHTING	67,541	62,796	70,293	75,740	72,828	72,828	71,400	70,000	-3.9%	72,100	74,263
10X14012330000 TELEPHONE	14,139	14,035	15,111	13,179	11,150	11,150	14,191	13,125	17.7%	13,388	13,655
10X14012370000 EQUIPMENT MAINTENANCE	10,009	3,019	5,988	7,034	11,000	11,000	6,000	8,000	-27.3%	8,160	8,323
10X14012420000 RENTALS	4,680	14,986	4,511	8,798	5,300	5,300	5,439	5,600	5.7%	5,600	5,700
10X14012550000 DUES & MEMBERSHIPS	1,561	887	1,318	1,665	1,973	1,973	1,573	1,673	-15.2%	1,773	1,783
10X14012700000 CONTRACTUAL SERVICES	54,598	55,518	69,125	73,275	48,200	48,200	137,144	140,300	191.1%	93,300	93,300
TOTAL CONTRACTUAL SERVICES	177,755	174,670	188,212	203,867	182,693	182,693	270,062	268,296	46.9%	227,542	230,998
COMMODITIES											
10X14013010000 OFFICE SUPPLIES	2,650	2,782	2,582	1,883	3,000	3,000	3,000	2,500	-16.7%	2,500	2,500
10X14013070000 OPERATING SUPPLIES & EQUIPMENT	0	(5,843)	723	662	7,200	7,200	5,200	17,200	138.9%	6,200	6,200
10X14013070001 SUPPLIES & EQUIP. STREET MAINT.	39,310	55,346	46,664	46,362	61,700	61,700	61,700	61,700	0.0%	61,700	61,700
10X14013070002 SUPPLIES & EQUIP. SNOW & ICE	46,701	40,270	35,276	35,821	30,025	30,025	39,762	35,000	16.6%	35,000	35,000
10X14013070003 SUPPLIES & EQUIP. TRAFFIC CONTROL	20,449	16,248	18,440	20,873	24,000	24,000	22,000	22,000	-8.3%	22,000	22,000
10X14013071000 EQUIP. - FIBERGLASS POLES & CABLE	0	0	0	0	0	0	0	0	0.0%	0	0
10X14013160000 CLOTHING & UNIFORMS	6,156	5,280	4,942	5,528	6,000	6,000	6,000	6,000	0.0%	6,000	6,000
10X14013210000 MEETINGS & RECEPTIONS	0	0	70	57	0	0	0	0	0.0%	0	0
10X14013220000 FOOD & BEVERAGE	802	1,383	620	1,080	1,000	1,000	1,000	1,000	0.0%	1,000	1,000
TOTAL COMMODITIES	116,069	115,465	109,318	112,267	132,925	132,925	138,662	145,400	9.4%	134,400	134,400
PROGRAM ACCOUNTS											
10X14014020000 RECYCLING COMMITTEE	0	0	0	0	0	0	78,316	0	0.0%	0	0
10X14014040000 REFUSE COLLECTION	928,174	945,003	1,261,981	1,340,907	1,415,356	1,415,356	1,408,686	1,530,718	8.2%	1,637,655	1,752,093
TOTAL PROGRAM ACCOUNTS	928,174	945,003	1,261,981	1,340,907	1,415,356	1,415,356	1,487,002	1,530,718	8.2%	1,637,655	1,752,093
CAPITAL ITEMS & TRANSFERS											
10X14015020000 BUILDINGS, STRUCTURES AND IMP.	5,300	0	0	3,000	0	0	0	0	0.0%	0	0
10X14015030000 OFFICE FURNITURE & EQUIPMENT	350	0	0	0	0	0	0	0	0.0%	0	0
10X14015040000 MOTORIZED MOBILE EQUIPMENT	0	0	0	0	0	0	0	0	0.0%	0	0
10X14015060000 MACHINERY & EQUIPMENT	1,663	10,525	8,552	7,941	0	0	0	0	0.0%	0	0
10X14019270000 TRANSFER TO FUND 50 (ERF)	184,056	181,943	90,669	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	191,369	192,468	99,221	10,941	0	0	0	0	0.0%	0	0
TOTAL ENGINEERING/MAINTENANCE	\$2,624,119	\$2,645,372	\$2,891,158	\$2,847,187	\$3,014,966	\$3,014,966	\$3,153,653	\$3,269,913	8.5%	\$3,391,363	\$3,626,206

PERSONNEL SCHEDULE

DEPARTMENT: Public Works

FUND: General

DIVISION: Engineering/Maintenance

DIVISION ACCOUNT: 1401

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Director	1	1	1	1	1	1	1
Assistant Director - Public Works	0	0	0	0	1	1	1
Assistant City Engineer	1	1	1	1	0	0	0
Civil Engineer	1	1	1	1	1	1	1
Construction Inspector	1	1	1	1	1	1	1
Administrative Secretary	2	2	1	1	1	1	1
Superintendent	1	1	1	1	1	1	1
City Forester	1	1	1	1	1	1	1
Assistant City Forester	1	1	1	2	2	2	2
Labor Foreman	4	4	4	3	3	3	3
Laborer	9	9	9	9	9	9	9
Total:	22	22	21	21	21	21	21

DEPARTMENT: Public Works

FUND: General

DIVISION: Building Maintenance

DIVISION ACCOUNT: 1404

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X14041010000 SALARIES OF REGULAR EMPLOYEES	\$67,877	\$62,400	\$73,839	\$90,604	\$93,092	\$93,092	\$70,440	\$69,553	-25.3%	\$72,325	\$75,013
10X14041020000 OVERTIME	2,099	1,271	2,019	1,215	2,500	2,500	5,000	2,000	-20.0%	2,000	2,000
10X14041040000 MISCELLANEOUS	168	168	175	168	168	168	168	168	0.0%	168	168
10X14041140000 FICA - EMPLOYER PORTION	5,334	4,788	5,685	6,884	7,326	7,326	5,784	5,487	-25.1%	5,699	5,904
10X14041160000 PENSION PLAN	4,686	547	0	0	0	0	0	0	0.0%	0	4,466
10X14041180000 GROUP LIFE INSURANCE PREMIUM	548	390	407	456	449	449	303	341	-24.1%	349	363
10X14041190000 DENTAL HELATH INSURANCE	1,357	1,433	1,618	1,903	1,964	1,964	1,000	958	-51.2%	1,007	1,057
10X14041200000 EMPLOYEE HEALTHCARE	9,989	9,405	10,579	12,070	14,570	14,570	6,363	6,766	-53.6%	7,936	9,282
TOTAL PERSONNEL SERVICES	92,058	80,402	94,323	113,301	120,069	120,069	89,058	85,273	-29.0%	89,484	98,253
CONTRACTUAL SERVICES											
10X14042130000 TRAVEL AND TRAINING	0	0	0	0	0	0	0	0	0.0%	0	0
10X14042300000 NATURAL GAS	46,487	28,348	48,960	64,409	81,600	81,600	78,000	81,900	0.4%	84,357	86,888
10X14042310000 WATER	12,200	11,184	5,137	7,212	15,450	15,450	10,000	10,500	-32.0%	10,920	11,357
10X14042320000 ELECTRICITY	71,747	69,235	75,560	86,150	69,707	69,707	65,000	67,600	-3.0%	69,628	71,717
10X14042340000 SEWER SERVICE CHARGE	10,282	8,917	5,545	5,239	10,700	10,700	10,700	11,770	10.0%	12,947	13,594
10X14042350000 BUILDING MAINTENANCE	45,432	19,111	24,978	47,471	33,714	33,714	45,000	33,600	-0.3%	31,600	31,600
10X14042370000 MAINTENANCE & REPAIR EQUIPMENT	164	0	1,898	376	200	200	200	200	0.0%	200	200
10X14042420000 RENTALS	0	0	64	203	250	250	0	250	0.0%	250	250
10X14042700000 CONTRACTUAL SERVICES	13,842	24,175	42,605	1,805	9,400	9,400	23,330	41,032	336.5%	41,981	42,958
TOTAL CONTRACTUAL SERVICES	200,153	160,970	204,748	212,865	221,021	221,021	232,230	246,852	11.7%	251,883	258,564
COMMODITIES											
10X14043050000 MEETINGS & RECEPTIONS	2,587	2,016	2,369	3,944	0	0	0	200	0.0%	200	200
10X14043070000 OPERATING SUPPLIES & EQUIPMENT	8,654	6,814	12,943	15,920	12,000	12,000	12,000	12,000	0.0%	14,000	14,000
10X14043160000 CLOTHING & UNIFORMS	800	725	944	1,464	1,300	1,300	700	900	-30.8%	900	900
10X14043360000 BUILDING MAINTENANCE PARTS	3,041	2,830	6,657	6,182	6,000	6,000	5,000	6,000	0.0%	7,000	7,000
TOTAL COMMODITIES	15,082	12,385	22,913	27,510	19,300	19,300	17,700	19,100	-1.0%	22,100	22,100
CAPITAL ITEMS & TRANSFERS											
10X14045020000 BUILDINGS, STRUCTURES AND IMP.	0	0	0	0	0	0	0	0	0.0%	0	0
10X14045029960 HVAC SYSTEM - POLICE	0	0	0	0	0	0	0	0	0.0%	0	0
10X14045029966 CITY HALL COUNCIL CHAMBERS	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL BUILDING MAINTENANCE	\$307,293	\$253,756	\$321,984	\$353,677	\$360,390	\$360,390	\$338,988	\$351,225	-2.5%	\$363,467	\$378,917

PERSONNEL SCHEDULE

DEPARTMENT: Public Works

FUND: General

DIVISION: Building Maintenance

DIVISION ACCOUNT: 1404

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Maintenance Worker II	1	1	1	1	1	1	1
Maintenance Worker I	1	2	2	2	1	1	1
Total:	2	3	3	3	2	2	2

DEPARTMENT: Public Works

FUND: General

DIVISION: Equipment Services

DIVISION ACCOUNT: 1405

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X14051010000 SALARIES OF REGULAR EMPLOYEES	\$217,435	\$231,184	\$246,125	\$242,310	\$247,517	\$247,517	\$247,521	\$256,485	3.6%	\$263,870	\$271,786
10X14051020000 OVERTIME	2,525	1,236	653	1,147	2,500	2,500	2,500	2,500	0.0%	2,500	2,500
10X14051040000 MISCELLANEOUS	576	576	599	576	576	576	576	576	0.0%	576	576
10X14051140000 FICA - EMPLOYER PORTION	17,191	18,467	19,432	18,759	19,170	19,170	19,171	19,795	3.3%	20,383	20,989
10X14051160000 PENSION PLAN	7,809	1,368	0	0	0	0	0	0	0.0%	0	11,165
10X14051180000 GROUP LIFE INSURANCE PREMIUM	1,355	1,432	1,478	1,188	1,198	1,198	1,218	1,260	5.2%	1,277	1,316
10X14051190000 DENTAL HELATH INSURANCE	2,714	2,865	2,940	2,924	3,016	3,016	3,018	3,650	21.0%	3,833	4,025
10X14051200000 EMPLOYEE HEALTHCARE	21,553	18,890	18,486	15,070	19,570	19,570	17,826	20,448	4.5%	23,685	27,408
TOTAL PERSONNEL SERVICES	271,159	276,018	289,712	281,974	293,547	293,547	291,830	304,714	3.8%	316,124	339,765
CONTRACTUAL SERVICES											
10X14052130000 TRAVEL AND TRAINING	362	0	0	0	2,000	2,000	620	1,500	-25.0%	1,000	1,000
10X14052160000 PRINTING AND PHOTOGRAPHY	347	654	327	962	1,000	1,000	1,000	1,000	0.0%	1,000	1,000
10X14052370000 MAINTENANCE & REPAIR EQUIPMENT	5,259	2,235	601	1,742	3,500	3,500	6,000	3,500	0.0%	3,500	3,500
10X14052550000 DUES AND MEMBERSHIPS	415	415	415	435	435	435	440	440	1.1%	450	450
10X14052700000 CONTRACTUAL SERVICES	19,364	28,585	33,363	30,234	25,000	25,000	30,932	25,000	0.0%	25,000	25,000
TOTAL CONTRACTUAL SERVICES	25,747	31,889	34,705	33,374	31,935	31,935	38,992	31,440	-1.6%	30,950	30,950
COMMODITIES											
10X14053010000 OFFICE SUPPLIES	28	45	45	1,857	200	200	100	100	-50.0%	100	100
10X14053070000 OPERATING SUPPLIES & EQUIPMENT	4,182	6,368	5,685	8,194	8,000	8,000	7,000	7,000	-12.5%	7,000	7,000
10X14053100000 GAS, OIL & LUBRICANTS	86,979	115,562	125,255	170,092	145,000	145,000	155,000	158,100	9.0%	159,000	162,180
10X14053110000 EQUIPMENT PARTS	80,547	71,772	73,547	65,395	67,000	67,000	75,000	70,000	4.5%	72,000	74,000
10X14053160000 CLOTHING & UNIFORMS	240	463	386	345	800	800	600	700	-12.5%	700	700
10X14053220000 FOOD AND BEVERAGE	114	0	0	85	200	200	0	0	-100.0%	0	0
TOTAL COMMODITIES	172,089	194,209	204,918	245,968	221,200	221,200	237,700	235,900	6.6%	238,800	243,980
CAPITAL ITEMS & TRANSFERS											
10X14055060000 TOOL, SHOP & CONSTRUCTION EQUIP.	0	3,380	4,084	0	2,689	2,689	879	3,900	45.0%	0	2,500
10X14059270000 TRANSFER TO FUND 50 (ERF)	5,030	5,029	2,798	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	5,030	8,409	6,882	0	2,689	2,689	879	3,900	45.0%	0	2,500
TOTAL EQUIPMENT SERVICES	\$474,025	\$510,525	\$536,218	\$561,316	\$549,371	\$549,371	\$569,401	\$575,954	4.8%	\$585,874	\$617,195

PERSONNEL SCHEDULE

DEPARTMENT: Public Works

FUND: General

DIVISION: Equipment Services

DIVISION ACCOUNT: 1405

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Fleet and Building Supervisor	1	1	1	1	1	1	1
Mechanic Foreman	1	1	1	1	1	1	1
Mechanic	3	3	3	3	3	3	3
Total:	5	5	5	5	5	5	5

DEPARTMENT OF PARKS AND RECREATION

The Department of Parks and Recreation is divided into two divisions: The Administrative/Recreation Division's responsibility is to oversee the development, expansion and implementation of a wide array of programs, services and facilities within department operations.

The Recreation Division provides all recreational program development and implementation for individuals of all abilities and needs, manages and operates the outdoor pool, ice rink and tennis center; and coordinates seasonal employees and personnel as well as volunteers.

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

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DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: All

ACCOUNT GROUP: 1600

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PARKS AND RECREATION DEPT.-BY CATEGORY											
PERSONNEL	\$967,143	\$1,088,935	\$1,155,786	\$1,117,698	\$1,259,643	\$1,259,643	\$1,163,709	\$1,273,775	1.1%	\$1,327,287	\$1,417,075
CONTRACTUAL SERVICES	200,749	233,311	297,209	326,288	336,484	336,484	346,013	368,532	9.5%	379,654	390,535
COMMODITIES	132,782	136,789	143,087	151,519	149,401	149,401	148,099	160,775	7.6%	162,075	166,126
CAPITAL ITEMS & TRANSFERS	53,915	66,740	23,941	3,363	1,800	1,800	0	1,800	0.0%	1,836	1,873
PROGRAM DEVELOPMENT	158,129	53,178	41,092	58,417	62,957	62,957	62,189	62,327	-1.0%	63,574	64,845
TOTAL PARKS & RECREATION	\$1,512,718	\$1,578,952	\$1,661,114	\$1,657,286	\$1,810,284	\$1,810,284	\$1,720,009	\$1,867,209	3.1%	\$1,934,426	\$2,040,454
PARKS AND RECREATION DEPT.-BY DIVISION											
1601 ADMINISTRATION	\$393,355	\$406,218	\$457,817	\$435,111	\$518,651	\$518,651	\$487,956	\$529,118	2.0%	\$551,965	\$590,815
1603 SWIMMING POOL	141,965	146,932	170,400	184,296	187,049	187,049	185,976	193,194	3.3%	197,819	202,970
1604 ICE RINK	53,026	58,298	60,309	52,718	76,184	76,184	36,138	79,902	4.9%	82,282	84,739
1606 HANLEY HOUSE	9,108	7,722	8,635	0	0	0	0	7,966	0.0%	8,205	8,452
1607 TENNIS CENTER	18,464	16,330	42,457	41,975	54,568	54,568	55,209	57,438	5.3%	57,389	59,055
1608 SPORTS PROGRAMS	158,129	178,867	142,546	176,704	180,507	180,507	201,409	196,634	8.9%	201,717	206,945
1610 PARKS MAINTENANCE	674,949	707,745	717,514	711,165	739,220	739,220	698,793	745,906	0.9%	776,574	827,544
1613 CONCESSIONS	63,722	56,840	61,437	55,317	54,105	54,105	54,527	57,052	5.4%	58,475	59,936
TOTAL PARKS & RECREATION	\$1,512,718	\$1,578,952	\$1,661,114	\$1,657,286	\$1,810,284	\$1,810,284	\$1,720,009	\$1,867,209	3.1%	\$1,934,426	\$2,040,454

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DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Administration

DIVISION ACCOUNT: 1601

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X16011010000 SALARIES OF REGULAR EMPLOYEES	\$261,219	\$288,876	\$311,425	\$284,606	\$334,448	\$334,448	\$314,659	\$336,318	0.6%	\$348,705	\$360,993
10X16011020000 OVERTIME	0	0	1,587	366	1,200	1,200	1,200	1,236	3.0%	1,273	1,311
10X16011030000 PART-TIME	0	0	4,878	7,939	4,320	4,320	5,424	7,560	75.0%	7,787	8,020
10X16011040000 MISCELLANEOUS	72	72	75	3	72	72	0	0	-100.0%	0	0
10X16011140000 FICA - EMPLOYER PORTION	19,647	21,824	23,898	21,311	26,013	26,013	24,578	26,759	2.9%	27,738	28,709
10X16011160000 PENSION PLAN	9,762	1,710	0	0	0	0	0	0	0.0%	0	15,073
10X16011180000 GROUP LIFE INSURANCE PREMIUM	1,806	1,833	1,863	1,416	1,615	1,615	1,548	1,638	1.4%	1,680	1,744
10X16011190000 DENTAL HEALTH INSURANCE	3,379	3,269	3,347	3,112	4,271	4,271	4,607	5,115	19.8%	5,371	5,641
10X16011200000 EMPLOYEE HEALTHCARE	22,486	21,806	21,595	17,143	30,065	30,065	28,696	35,200	17.1%	41,255	48,218
TOTAL PERSONNEL SERVICES	318,371	339,390	368,668	335,895	402,004	402,004	380,712	413,826	2.9%	433,809	469,710
CONTRACTUAL SERVICES											
10X16012100000 POSTAGE - NEWSLETTER	6,194	6,346	5,279	4,002	6,500	6,500	6,425	6,670	2.6%	6,803	6,939
10X16012130000 TRAVEL AND TRAINING	7,365	3,853	6,066	6,618	8,240	8,240	7,507	7,956	-3.4%	8,115	8,277
10X16012150000 ADVERTISING	663	924	737	258	700	700	625	2,300	228.6%	2,346	2,393
10X16012160000 PRINTING AND PHOTOGRAPHY	1,405	2,421	3,420	4,078	4,900	4,900	5,290	5,500	12.2%	5,610	5,722
10X16012170000 PUBLICATIONS	26,595	20,043	18,586	14,681	19,285	19,285	16,450	16,800	-12.9%	17,136	17,479
10X16012330000 TELEPHONE	20,122	20,103	18,258	18,414	20,396	20,396	15,948	16,323	-20.0%	17,139	17,996
10X16012370000 EQUIPMENT MAINTENANCE	1,572	1,040	1,291	1,038	1,720	1,720	1,600	1,720	0.0%	1,754	1,789
10X16012550000 DUES & MEMBERSHIPS	1,221	1,370	1,647	1,620	2,370	2,370	2,182	2,221	-6.3%	2,265	2,311
10X16012700000 CONTRACTUAL SERVICES	3,481	2,015	2,727	10,265	11,000	11,000	11,388	14,750	34.1%	15,045	15,346
10X16012700400 CONTRACTUAL-INSTRUCTIONAL	0	0	6,000	7,000	7,210	7,210	6,750	6,953	-3.6%	7,161	7,376
TOTAL CONTRACTUAL SERVICES	68,619	58,115	64,011	67,974	82,321	82,321	74,165	81,193	-1.4%	83,376	85,629
COMMODITIES											
10X16013010000 OFFICE SUPPLIES	5,086	6,456	7,272	6,787	7,000	7,000	6,708	7,042	0.6%	7,183	7,326
10X16013160000 CLOTHING & UNIFORMS	16	729	913	995	1,270	1,270	1,492	1,408	10.9%	1,436	1,465
10X16013220000 FOOD & BEVERAGE	132	1,528	1,866	1,869	1,506	1,506	2,398	2,459	63.3%	2,508	2,558
10X16013470000 CONTRIBUTION TO REC COMM	1,132	0	0	0	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES	6,366	8,713	10,051	9,651	9,776	9,776	10,598	10,909	11.6%	11,127	11,350
PROGRAM ACCOUNTS											
10X16014620000 INSTRUCTIONAL - GENERAL	0	0	0	4,805	4,350	4,350	5,108	4,350	0.0%	4,437	4,526
10X16014650000 SPECIAL EVENTS	0	0	15,086	16,787	20,200	20,200	17,373	18,840	-6.7%	19,217	19,601
TOTAL PROGRAM ACCOUNTS	0	0	15,086	21,592	24,550	24,550	22,481	23,190	-5.5%	23,654	24,127
TOTAL PARKS ADMINISTRATION	\$393,355	\$406,218	\$457,817	\$435,111	\$518,651	\$518,651	\$487,956	\$529,118	2.0%	\$551,965	\$590,815

PERSONNEL SCHEDULE

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Administration/Recreation

DIVISION ACCOUNT: 1601

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Director	1	1	1	1	1	1	1
Recreation Program Assistant	1	1	1	1	1	1	1
Administrative Secretary	1	1	0	0	0	0	0
Administrative Assistant **	0	0	1	1	1	1	1
Recreation Superintendent	1	1	1	1	1	1	1
Recreation Supervisors	2	2	1	2	2	2	2
Event Specialist	0	0	0.5	0.5	0.5	0.5	0.5
Recreation Aquatic Supervisor*	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total:	6.25	6.25	5.75	6.75	6.75	6.75	6.75

* Aquatic Supervisor salary split between City and CRSWC (25% City, 75% CRSWC).

** This is a change in title of the previously listed Administrative Secretary position.

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Swimming Pool

DIVISION ACCOUNT: 1603

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
PERSONNEL SERVICES											
10X16031010000 SALARIES OF REGULAR EMPLOYEES	\$3,440	\$2,091	\$5,405	\$5,897	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
10X16031020000 OVERTIME	0	0	66	2,039	2,678	2,678	2,678	2,210	-17.5%	2,276	2,345
10X16031030000 PART-TIME	74,797	77,399	82,256	92,787	91,197	91,197	91,197	93,933	3.0%	96,751	99,653
10X16031030150 PART-TIME MANAGER POOL	17,905	18,866	22,124	20,902	27,362	27,362	26,940	27,748	1.4%	28,581	29,438
10X16031030250 PART-TIME AQUATICS	0	0	7,373	5,923	9,755	9,755	9,755	10,040	2.9%	10,341	10,651
10X16031140000 FICA - EMPLOYER PORTION	7,350	7,328	8,882	9,758	10,021	10,021	9,989	10,246	2.2%	10,553	10,870
TOTAL PERSONNEL SERVICES	103,492	105,684	126,106	137,306	141,013	141,013	140,559	144,177	2.2%	148,502	152,957
CONTRACTUAL SERVICES											
10X16032300000 NATURAL GAS	3,630	3,630	3,630	3,630	3,630	3,630	3,630	3,630	0.0%	3,630	3,630
10X16032310000 WATER	6,240	6,172	8,090	6,250	8,337	8,337	7,419	7,790	-6.6%	8,102	8,426
10X16032340000 SEWER SERVICE CHARGE	7,241	4,751	7,748	5,762	7,127	7,127	7,127	7,840	10.0%	8,232	8,643
10X16032350000 MAINTENANCE & REPAIR STRUCTURES	118	18	169	1,053	1,100	1,100	1,400	1,600	45.5%	1,632	1,038
10X16032370000 MAINTENANCE & REPAIR EQUIPMENT	1,126	2,113	2,227	3,653	2,100	2,100	2,100	2,300	9.5%	2,346	2,393
10X16032420000 RENTALS	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL CONTRACTUAL SERVICES	18,354	16,684	21,864	20,347	22,294	22,294	21,676	23,160	3.9%	23,941	24,130
COMMODITIES											
10X16033070000 OPERATING SUPPLIES & EQUIPMENT	19,820	15,888	18,496	19,993	19,304	19,304	19,304	20,920	8.4%	20,338	20,745
10X16033360000 BUILDING MAINTENANCE PARTS	298	1,281	2,650	3,113	3,100	3,100	3,100	3,200	3.2%	3,264	3,329
TOTAL COMMODITIES	20,119	17,169	21,146	23,106	22,404	22,404	22,404	24,120	7.7%	23,602	24,074
PROGRAM ACCOUNTS											
10X16034560000 AQUATICS	0	0	1,284	3,536	1,338	1,338	1,338	1,738	29.9%	1,773	1,808
TOTAL PROGRAM ACCOUNTS	0	0	1,284	3,536	1,338	1,338	1,338	1,738	29.9%	1,773	1,808
CAPITAL ITEMS											
10X16035130000 RECREATION EQUIPMENT	0	7,395	0	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL OUTLAY	0	7,395	0	0	0	0	0	0	0.0%	0	0
TOTAL SWIMMING POOL	\$141,965	\$146,932	\$170,400	\$184,296	\$187,049	\$187,049	\$185,976	\$193,194	3.3%	\$197,819	\$202,970

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Ice Rink

DIVISION ACCOUNT: 1604

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X16041010000 SALARIES OF REGULAR EMPLOYEES	\$828	\$2,231	\$3,038	\$3,527	\$3,558	\$3,558	\$0	\$3,558	0.0%	\$3,665	\$3,774
10X16041030000 PART-TIME	12,895	11,402	13,604	11,545	16,377	16,377	0	17,401	6.3%	17,923	18,461
10X16041030150 PART-TIME MANAGER - ICE RINK	6,555	11,445	11,264	9,872	11,283	11,283	0	11,989	6.3%	12,349	12,719
10X16041030450 PART-TIME - ICE RINK	0	0	2,614	1,993	3,540	3,540	0	3,540	0.0%	3,646	3,756
10X16041140000 FICA - EMPLOYER PORTION	1,552	1,919	2,333	2,061	2,659	2,659	0	2,791	5.0%	2,875	2,961
TOTAL PERSONNEL SERVICES	21,846	26,997	32,852	28,997	37,417	37,417	0	39,279	5.0%	40,458	41,672
CONTRACTUAL SERVICES											
10X16042300000 NATURAL GAS	6,556	5,734	5,632	7,804	9,096	9,096	9,095	9,550	5.0%	9,836	10,131
10X16042310000 WATER	5,258	3,859	5,034	3,326	6,396	6,396	6,395	6,715	5.0%	6,983	7,263
10X16042340000 SEWER SERVICE CHARGE	3,692	3,359	5,705	4,408	4,849	4,849	4,848	5,333	10.0%	5,599	5,879
10X16042350000 BUILDING MAINTENANCE	306	439	20	201	500	500	500	1,000	100.0%	1,020	1,040
10X16042370000 EQUIPMENT MAINTENANCE	6,826	9,930	8,257	5,260	8,000	8,000	9,745	8,000	0.0%	8,160	8,323
TOTAL CONTRACTUAL SERVICES	22,639	23,319	24,648	20,999	28,842	28,842	30,583	30,597	6.1%	31,599	32,637
COMMODITIES											
10X16043070000 OPERATING SUPPLIES & EQUIPMENT	5,340	1,761	1,683	1,187	3,200	3,200	1,500	3,200	0.0%	3,264	3,329
10X16043160000 CLOTHING AND UNIFORMS	222	262	150	544	645	645	0	645	0.0%	658	671
10X16043200000 MEDICAL SUPPLY	0	210	225	225	225	225	0	225	0.0%	230	234
10X16043360000 BUILDING MAINTENANCE PARTS	863	631	495	766	4,055	4,055	4,055	4,155	2.5%	4,238	4,323
TOTAL COMMODITIES	6,425	2,864	2,554	2,722	8,125	8,125	5,555	8,225	1.23%	8,390	8,557
CAPITAL ITEMS											
10X16045020000 BUILDING, STRUCTURES & IMPROVEMENTS	2,115	0	0	0	0	0	0	0	0.0%	0	0
10X16045060000 TOOLS, SHOP & CONSTRUCTION EQUIPMENT	0	0	0	0	0	0	0	0	0.0%	0	0
10X16045130000 RECREATION EQUIPMENT	0	5,119	255	0	1,800	1,800	0	1,800	0.0%	1,836	1,873
TOTAL CAPITAL OUTLAY	2,115	5,119	255	0	1,800	1,800	0	1,800	0.0%	1,836	1,873
TOTAL ICE RINK	\$53,026	\$58,298	\$60,309	\$52,718	\$76,184	\$76,184	\$36,138	\$79,902	4.9%	\$82,282	\$84,739

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Hanley House

DIVISION ACCOUNT: 1606

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X16061030000 PART-TIME	\$1,744	\$1,658	\$1,613	\$0	\$0	\$0	\$0	\$7,400	0.0%	\$7,622	\$7,851
10X16061140000 FICA - EMPLOYER PORTION	134	127	123	0	0	0	0	566	0.0%	583	601
TOTAL PERSONNEL SERVICES	1,877	1,784	1,737	0	0	0	0	7,966	0.0%	8,205	8,452
CONTRACTUAL SERVICES											
10X16062300000 NATURAL GAS	2,146	2,776	2,637	0	0	0	0	0	0.0%	0	0
10X16062310000 WATER	1,843	1,444	1,879	0	0	0	0	0	0.0%	0	0
10X16062320000 ELECTRICITY	927	764	919	0	0	0	0	0	0.0%	0	0
10X16062340000 SEWER SERVICE CHARGE	124	96	133	0	0	0	0	0	0.0%	0	0
10X16062350000 BUILDING MAINTENANCE	0	0	0	0	0	0	0	0	0.0%	0	0
10X16062370000 EQUIPMENT MAINTENANCE	702	200	826	0	0	0	0	0	0.0%	0	0
10X16062700000 CONTRACTUAL SERVICES	870	72	0	0	0	0	0	0	0.0%	0	0
TOTAL CONTRACTUAL SERVICES	6,612	5,352	6,393	0	0	0	0	0	0.0%	0	0
COMMODITIES											
10X16063070000 OPERATING SUPPLIES & EQUIPMENT	584	460	319	0	0	0	0	0	0.0%	0	0
10X16063360000 BUILDING MAINTENANCE PARTS	35	126	186	0	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES	619	586	505	0	0	0	0	0	0.0%	0	0
TOTAL HANLEY HOUSE	\$9,108	\$7,722	\$8,635	\$0	\$0	\$0	\$0	\$7,966	0.0%	\$8,205	\$8,452

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Tennis Center

DIVISION ACCOUNT: 1607

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X16071010000 SALARIES OF REGULAR EMPLOYEES	\$0	\$117	\$577	\$455	\$1,212	\$1,212	\$1,212	\$1,228	1.3%	\$1,265	\$1,303
10X16071030000 PART-TIME	0	0	7263.14	7,215	10,180	10,180	10,180	10,346	1.6%	10,656	10,976
10X16071030150 PART-TIME MANAGER - TENNIS	0	7,021	4,645	3,660	6,798	6,798	6,795	6,995	2.9%	7,205	7,421
10X16071030250 PART-TIME - TENNIS INSTRUCTION	0	5,180	19,754	21,749	24,287	24,287	24,966	25,647	5.6%	26,416	27,209
10X16071114000 FICA - EMPLOYER PORTION	0	942	2,467	2,543	3,370	3,370	3,367	3,441	2.1%	3,545	3,651
TOTAL PERSONNEL SERVICES	0	13,260	34,706	35,622	45,848	45,848	46,520	47,657	3.9%	49,087	50,560
CONTRACTUAL SERVICES											
10X16072350000 BUILDING MAINTENANCE	0	0	0	79	225	225	225	225	0.0%	230	234
10X16072700000 CONTRACTUAL SERVICES	15,000	0	3,400	2,182	2,625	2,625	2,625	2,625	0.0%	2,704	2,785
TOTAL CONTRACTUAL SERVICES	15,000	0	3,400	2,261	2,850	2,850	2,850	2,850	0.0%	2,933	3,019
COMMODITIES											
10X16073070000 OPERATING SUPPLIES & EQUIPMENT	2,042	2,602	4,229	4,085	5,371	5,371	5,340	6,431	19.7%	4,859	4,956
10X16073360000 BUILDING MAINTENANCE PARTS	222	468	122	7	500	500	500	500	0.0%	510	520
TOTAL COMMODITIES	2,264	3,070	4,351	4,092	5,871	5,871	5,840	6,931	18.1%	5,369	5,477
CAPITAL ITEMS											
10X16075020000 BUILDINGS, STRUCTURES AND IMP.	1,200	0	0	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS	1,200	0	0	0	0	0	0	0	0.0%	0	0
TOTAL TENNIS CENTER	\$18,464	\$16,330	\$42,457	\$41,975	\$54,568	\$54,568	\$55,209	\$57,438	5.3%	\$57,389	\$59,055

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Sports Programs

DIVISION ACCOUNT: 1608

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONAL SERVICES											
10X16081010000 SALARIES OF REGULAR EMPLOYEES	\$0	\$943	\$133	\$1,048	\$0	\$0	\$0	\$1,600	0.0%	\$0	\$0
10X16081020000 OVERTIME	0	13	0	0	0	0	0	0	0.0%	0	0
10X16081030000 PART-TIME	0	279	0	0	0	0	0	0	0.0%	0	0
10X16081030150 PART-TIME - AQUATICS	5,162	8,174	0	0	0	0	0	0	0.0%	0	0
10X16081030200 PART-TIME ADULT OFFICIAL COORDINATORS	4,030	5,372	4,800	2,328	5,544	5,544	5,247	5,478	-1.2%	5,642	5,812
10X16081030201 PART-TIME YOUTH OFFICIAL COORDINATORS	29,271	18,447	21,311	26,494	25,038	25,038	25,202	26,765	6.9%	27,568	28,395
10X16081030250 PART-TIME - TENNIS INSTRUCTION	0	5,203	100	0	0	0	0	0	0.0%	0	0
10X16081030400 PART-TIME - INSTRUCTIONAL	5,000	8,800	0	0	0	0	0	0	0.0%	0	0
10X16081030450 PART-TIME - ICE SKATING	2,170	1,858	0	0	0	0	0	0	0.0%	0	0
10X16081030550 PART-TIME FITNESS	0	17,879	0	1,564	1,760	1,760	1,344	1,760	0.0%	1,813	1,867
10X16081140000 FICA - EMPLOYER PORTION	3,162	3,226	1,943	2,353	3,194	3,194	2,432	2,604	-18.5%	2,682	2,762
TOTAL PERSONAL SERVICES	48,796	70,193	28,287	33,786	35,536	35,536	34,225	36,606	3.0%	37,704	38,835
CONTRACTUAL SERVICES											
10X16082700100 CONTRACTUAL - GENERAL INSTRUCTORS	0	0	0	0	0	0	0	0	0.0%	0	0
10X16082700102 CONTRACTUAL SPORTS CAMP INSTRUCTORS	29,120	36,326	35,153	33,652	37,905	37,905	37,716	38,745	2.2%	39,907	41,105
10X16082700110 CONTRACTUAL - TENNIS LESSONS	9,724	0	0	0	0	0	0	0	0.0%	0	0
10X16082700400 CONTRACTUAL - INSTRUCTIONAL	0	0	0	0	0	0	0	0	0.0%	0	0
10X16082700550 CONTRACTUAL - FITNESS	0	0	37,312	52,317	40,399	40,399	60,282	55,125	36.5%	56,779	58,482
10X16082900000 CONTRACTUAL - YOUTH SPORTS	4,694	7,410	8,175	10,840	15,400	15,400	15,400	15,400	0.0%	15,400	15,400
10X16082910000 CONTRACTUAL - ADULT SPORTS	10,479	11,760	10,330	13,625	14,898	14,898	16,816	15,358	3.1%	15,819	16,293
TOTAL CONTRACTUAL SERVICES	54,018	55,496	90,970	110,433	108,602	108,602	130,214	124,628	14.8%	127,905	131,280
PROGRAM ACCOUNTS											
10X16084550000 FITNESS	0	82.42	73.68	90.21	185	185	180	200	8.1%	204	208
10X16084560000 AQUATICS	1,310	950	0	0	0	0	0	0	0.0%	0	0
10X16084570000 LEAGUES - ADULT	5,001	5,313	4,474	4,487	5,711	5,711	4,889	4,950	-13.3%	5,049	5,150
10X16084580000 LEAGUES - YOUTH	28,241	26,829	18,736	27,906	30,473	30,473	31,901	30,249	-0.7%	30,854	31,471
10X16084620000 INSTRUCTIONAL - GENERAL	2,205	2,663	0	0	0	0	0	0	0.0%	0	0
10X16084630000 INSTRUCTIONAL - SPORTS CAMP	0	623	0	0	0	0	0	0	0.0%	0	0
10X16084650000 SPECIAL EVENTS	16,619	13,991	5	0	0	0	0	0	0.0%	0	0
10X16084680000 CORPORATE PICNICS	1,939	2,727	0	0	0	0	0	0	0.0%	0	0
TOTAL PROGRAM ACCOUNTS	55,315	53,178	23,289	32,484	36,369	36,369	36,970	35,399	-2.7%	36,107	36,830
TOTAL PROGRAM DEVELOPMENT	\$158,129	\$178,867	\$142,546	\$176,704	\$180,507	\$180,507	\$201,409	\$196,634	8.9%	\$201,717	\$206,945

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DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Parks Maintenance

DIVISION ACCOUNT: 1610

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X16101010000 SALARIES OF REGULAR EMPLOYEES	\$322,745	\$347,200	\$372,978	\$363,390	\$391,408	\$391,408	\$371,258	\$384,633	-1.7%	\$396,898	\$407,970
10X16101020000 OVERTIME	17,889	21,918	26,552	21,657	28,407	28,407	28,465	25,319	-10.9%	26,079	26,861
10X16101030000 PART-TIME	50,875	43,896	46,930	51,678	52,800	52,800	52,800	54,384	3.0%	56,016	57,696
10X16101040000 MISCELLANEOUS	539	528	499	356	384	384	384	384	0.0%	384	384
10X16101140000 FICA - EMPLOYER PORTION	28,453	31,068	33,171	32,684	36,184	36,184	34,647	35,857	-0.9%	36,988	37,956
10X16101160000 PENSION PLAN	14,057	2,462	0	0	0	0	0	0	0.0%	0	20,097
10X16101180000 GROUP LIFE INSURANCE PREMIUM	2,073	2,167	2,265	1,680	1,887	1,887	1,887	1,881	-0.3%	1,920	1,973
10X16101190000 DENTAL HEALTH INSURANCE	6,734	7,299	6,873	6,514	7,085	7,085	7,085	6,341	-10.5%	6,658	6,993
10X16101200000 EMPLOYEE HEALTHCARE	44,323	47,678	45,064	41,528	53,290	53,290	38,365	47,228	-11.4%	55,496	65,004
TOTAL PERSONNEL SERVICES	487,688	504,217	534,333	519,487	571,445	571,445	534,891	556,027	-2.7%	580,438	624,934
CONTRACTUAL SERVICES											
10X16102130000 TRAVEL AND TRAINING	633	875	431	1,914	2,200	2,200	2,200	2,800	27.3%	2,940	3,087
10X16102300000 NATURAL GAS	4,538	4,910	4,782	6,349	7,784	7,784	7,784	8,173	5.0%	8,418	8,671
10X16102310000 WATER	11,422	12,492	15,134	21,960	13,557	13,557	13,557	14,235	5.0%	14,804	15,396
10X16102320001 ELECTRICITY - POOL/RINK/TENNIS	48,144	44,461	49,028	54,232	45,972	45,972	36,072	55,915	21.6%	57,592	59,320
10X16102340000 SEWER SERVICE	2,754	5,544	11,897	11,949	13,524	13,524	13,524	14,876	10.0%	15,620	16,401
10X16102350000 BUILDING MAINTENANCE	0	2,639	0	1,430	1,513	1,513	1,513	1,558	3.0%	1,605	1,653
10X16102370000 EQUIPMENT MAINTENANCE	390	2,456	1,173	2,365	2,625	2,625	2,625	2,756	5.0%	2,894	3,039
10X16102420000 RENTALS	35	366	253	156	400	400	400	700	75.0%	714	728
10X16102700000 CONTRACTUAL SERVICES	1,610	404	2,540	2,566	3,000	3,000	7,850	4,000	33.3%	4,200	4,410
TOTAL CONTRACTUAL SERVICES	69,525	74,148	85,238	102,922	90,575	90,575	85,525	105,014	15.9%	108,789	112,706
COMMODITIES											
10X16103070000 OPERATING SUPPLIES & EQUIPMENT	61,745	70,034	66,113	66,986	69,000	69,000	68,904	74,000	7.2%	76,220	78,507
10X16103140000 CLAYTON PARKS FOUNDATION INITIATIVE	0	0	0	10,541	1,500	1,500	1,200	1,500	0.0%	1,575	1,654
10X16103160000 CLOTHING & UNIFORMS	4,537	4,090	4,419	4,047	4,200	4,200	4,757	4,915	17.0%	5,013	5,114
10X16103200000 MEDICAL SUPPLIES	120	0	246	1,355	300	300	300	400	33.3%	408	416
10X16103220000 FOOD & BEVERAGE	262	446	501	622	500	500	816	850	70.0%	867	884
10X16103360000 BUILDING MAINTENANCE PARTS - G.P.	471	583	1,546	1,036	1,000	1,000	1,000	1,200	20.0%	1,224	1,248
TOTAL COMMODITIES	67,135	75,153	72,825	84,588	76,500	76,500	76,977	82,865	8.3%	85,307	87,823
PROGRAM ACCOUNTS											
10X16104680000 CORPORATE TENT	0	0	1,433	805	700	700	1,400	2,000	185.7%	2,040	2,081
TOTAL PROGRAM ACCOUNTS	0	0	1,433	805	700	700	1,400	2,000	185.7%	2,040	2,081
CAPITAL ITEMS & TRANSFERS											
10X16105020000 BUILDING, STRUCTURES & IMPROVEMENTS	0	0	0	0	0	0	0	0	0.0%	0	0
10X16105060000 MACHINERY & EQUIPMENT	3,228	6,866	0	3,363	0	0	0	0	0.0%	0	0
10X16109270000 TRANSFERS TO FUND 50 (ERF)	47,372	47,360	23,686	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	50,600	54,226	23,686	3,363	0	0	0	0	0.0%	0	0
TOTAL PARKS MAINTENANCE	\$674,949	\$707,745	\$717,514	\$711,165	\$739,220	\$739,220	\$698,793	\$745,906	0.9%	\$776,574	\$827,544

PERSONNEL SCHEDULE

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Parks Maintenance

DIVISION ACCOUNT: 1610

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Parks Superintendent	0	1	1	1	1	1	1
Park Supervisor	2	2	1	1	1	1	1
Park Horticulturist	1	1	1	1	1	1	1
Labor Foreman	0	0	1	1	1	1	1
Laborer	6	5	5	5	5	5	5
Total:	9	9	9	9	9	9	9

DEPARTMENT: Parks and Recreation

FUND: General

DIVISION: Concessions

DIVISION ACCOUNT: 1613

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
10X16131010000 SALARIES OF REGULAR EMPLOYEES	\$1,566	\$647	\$1,283	\$1,123	\$1,019	\$1,019	\$1,019	\$1,200	17.8%	\$1,236	\$1,273
10X16131020000 OVERTIME			110	0	0	0	0	0	0.0%	0	0
10X16131030000 PART-TIME	18,543	14,041	18,132	14,977	14,142	14,142	14,472	14,865	5.1%	15,311	15,770
10X16131030150 PART-TIME MANAGER - CONCESSION	11,349	10,732	7,505	8,614	9,344	9,344	9,406	10,118	8.3%	10,422	10,734
10X16131140000 FICA - EMPLOYER PORTION	2,411	1,989	2,068	1,891	1,875	1,875	1,905	2,054	9.5%	2,115	2,179
TOTAL PERSONNEL SERVICES	33,868	27,410	29,097	26,604	26,380	26,380	26,802	28,237	7.0%	29,084	29,956
CONTRACTUAL SERVICES											
10X16132370000 MAINTENANCE & REPAIR EQUIPMENT	0	196	685	1,352	1,000	1,000	1,000	1,090	9.0%	1,112	1,134
COMMODITIES											
10X16133070000 OPERATING SUPPLIES & EQUIPMENT	29,854	29,234	31,655	27,361	26,725	26,725	26,725	27,725	3.7%	28,280	28,845
CAPITAL ITEMS											
10X16135060000 MACHINERY & EQUIPMENT	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL CONCESSIONS	\$63,722	\$56,840	\$61,437	\$55,317	\$54,105	\$54,105	\$54,527	\$57,052	5.4%	\$58,475	\$59,936

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NON-DEPARTMENTAL

The Non-Departmental Account encompasses all expenses that cannot be specifically associated with any one department but nevertheless are within the General Fund.

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EXPENDITURES BY ACCOUNTS

DEPARTMENT: Non-Departmental

FUND: General

DIVISION: Non-Departmental

DIVISION ACCOUNT: 1701-1703

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
NON-DEPARTMENTAL GENERAL											
10X17012100000 POSTAGE	\$45,272	\$19,319	\$27,587	\$30,676	\$36,000	\$36,000	\$32,000	\$34,000	-5.6%	\$34,000	\$34,000
10X17012110000 LEGAL SETTLEMENT	7,000	0	0	0	0	0	0	0	0.0%	0	0
10X17012370000 EQUIPMENT MAINTENANCE	7,638	7,334	5,862	4,922	4,810	4,810	4,810	6,575	36.7%	5,375	5,425
10X17012420000 RENTALS	1,001	1,026	0	540	1,140	1,140	1,140	1,175	3.1%	1,210	1,250
10X17012700000 CONTRACTUAL SERVICES	626	218	5,170	0	0	0	0	0	0.0%	0	0
10X17013010000 OFFICE SUPPLIES	7,161	4,402	4,325	4,814	5,675	5,675	5,675	5,900	4.0%	5,900	5,900
10X17013210000 MEETINGS & RECEPTIONS	0	0	0	0	0	0	750	0	0.0%	0	0
10X17015030000 OFFICE FURNITURE & EQUIPMENT	0	0	30,644	15,178	2,000	2,000	0	18,500	825.0%	0	0
TOTAL CONTRACTUAL SERVICES	68,698	32,299	73,587	56,129	49,625	49,625	44,375	66,150	33.3%	46,485	46,575
COMMUNITY RELATIONS											
10X17022100000 POSTAGE	12,189	12,689	13,503	45	0	0	0	0	0.0%	0	0
10X17022160000 PRINTING AND PHOTOGRAPHY	10,124	11,191	12,750	1,712	2,000	2,000	2,000	2,000	0.0%	2,000	2,000
10X17022510000 COMMUNITY ALLIANCE	5,000	0	0	0	0	0	0	0	0.0%	0	0
10X17022700000 CONTRACTUAL SERVICES	7,600	1,014	3,692	905	1,150	1,150	1,080	21,150	1739.1%	6,525	6,600
TOTAL COMMUNITY RELATIONS	34,912	24,894	29,945	2,663	3,150	3,150	3,080	23,150	634.9%	8,525	8,600
EMPLOYEE BENEFITS											
10X17032130000 TRAINING - DEPT HEAD	0	0	0	0	1,500	1,500	7,564	3,000	100.0%	3,000	3,000
10X17032560000 EDUCATION BENEFITS	4,906	7,486	6,579	8,490	10,000	10,000	16,066	12,000	20.0%	13,000	14,000
10X17032940000 PRIOR YEAR ADJ/BALANCE	0	0	0	0	(11,971)	(11,971)	0	0	-100.0%	0	0
10X17034080000 EMPLOYEE RELATIONS	43,262	27,136	36,415	34,937	45,000	45,000	39,717	44,864	-0.3%	44,225	44,325
TOTAL EMPLOYEE BENEFITS	48,169	34,621	42,993	43,427	44,529	44,529	63,347	59,864	34.4%	60,225	61,325
TOTAL NON-DEPARTMENTAL EXPENSES	\$151,779	\$91,814	\$146,526	\$102,219	\$97,304	\$97,304	\$110,802	\$149,164	53.3%	\$115,235	\$116,500

DEPARTMENT: Non-Departmental

FUND: General

DIVISION: Contingency and Transfers

DIVISION ACCOUNT: 1800-1900

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
CONTINGENCY											
10X18009520000 CONTINGENCY FOR GENERAL PURPOSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
TOTAL CONTINGENCY	0	0	0	0	0	0	0	0	0.0%	0	0
TRANSFERS											
10X19009280000 TRANSFER TO INSURANCE FUND	\$314,488	\$521,175	\$616,885	\$515,885	\$570,000	\$570,000	\$570,000	\$515,600	-9.5%	\$546,500	\$548,000
TOTAL TRANSFERS	314,488	521,175	616,885	515,885	570,000	570,000	570,000	515,600	-9.5%	546,500	548,000
TOTAL CONTINGENCY AND TRANSFERS	\$314,488	\$521,175	\$616,885	\$515,885	\$570,000	\$570,000	\$570,000	\$515,600	-9.5%	\$546,500	\$548,000

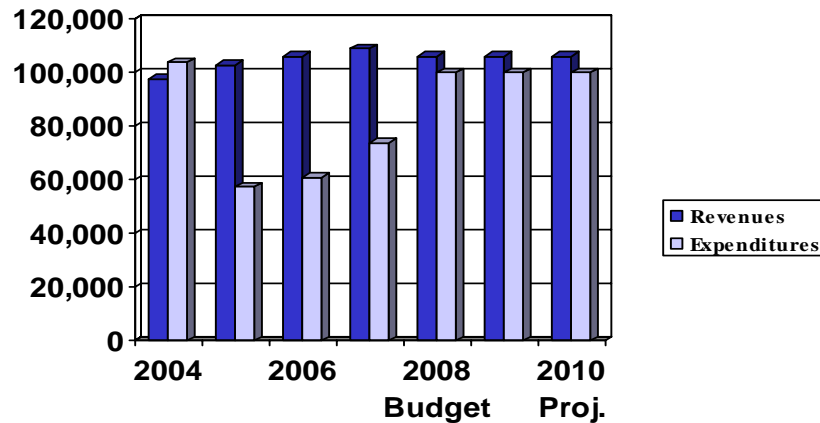
SEWER LATERAL FUND

The Sewer Lateral Fund was established in 2001 by voter approval to provide funding to residents for all or a portion of the cost of certain repairs of defective lateral sewer lines on all residential property having six or less dwelling units.

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**Fund 12 - Sewer Lateral Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$75,194	\$69,189	\$114,581	\$159,555	\$194,905	\$200,905	\$206,905
Revenues	97,849	102,813	106,047	109,029	106,000	106,000	106,000
Expenditures	103,854	57,421	61,073	73,679	100,000	100,000	100,000
Revenues Over/(Under) Expenditures	(6,005)	45,392	44,974	35,350	6,000	6,000	6,000
Ending Fund Balance	\$69,189	\$114,581	\$159,555	\$194,905	\$200,905	\$206,905	\$212,905



The Sewer Lateral fund balance has steadily increased since its inception. The City will increase the allowable reimbursement amount to citizens for sewer lateral repairs to stabilize the fund balance.

REVENUES

FUND: Sewer Lateral Fund

ACCOUNT GROUP - 12 R

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUES	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
REVENUES											
12R00003570000 SEWER LATERAL FEES	\$96,132	\$96,798	\$99,711	\$97,978	\$97,000	\$97,000	\$99,000	\$97,000	0.0%	\$97,000	\$97,000
12R00007100000 INTEREST ON INVESTMENTS	1,132	1,050	3,102	8,069	7,000	7,000	10,029	9,000	28.6%	9,000	9,000
TOTAL REVENUES	\$97,264	\$97,849	\$102,813	\$106,047	\$104,000	\$104,000	\$109,029	\$106,000	1.9%	\$106,000	\$106,000

EXPENDITURES

FUND: Sewer Lateral Fund

ACCOUNT GROUP - 12 X

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
EXPENDITURES											
12X00002650000 SEWER LATERAL EXPENSES	\$77,408	\$103,854	\$57,421	\$61,073	\$90,000	\$90,000	\$73,679	\$100,000	11.1%	\$100,000	\$100,000
TOTAL EXPENDITURES	\$77,408	\$103,854	\$57,421	\$61,073	\$90,000	\$90,000	\$73,679	\$100,000	11.1%	\$100,000	\$100,000

PARKING FUND

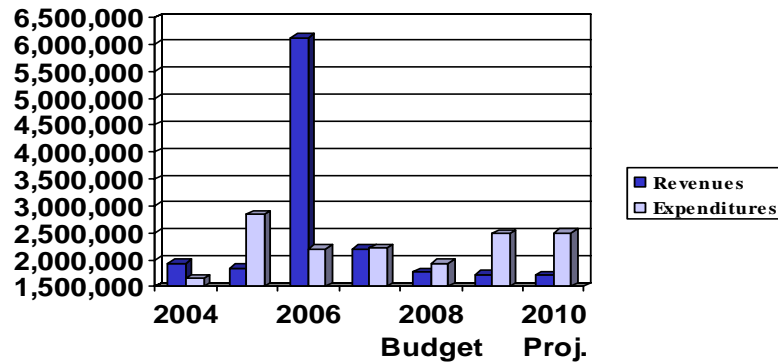
The Parking Fund is a City Enterprise Fund used to account for those revenues and expenditures associated with the operation of municipal parking lots and structures as well as all on-street, metered parking. Revenue from this fund is used to liquidate the bond indebtedness on the City's parking structures and to finance other parking requirements as well as support other City activities like the Revolving Public Improvement and Recreation and Storm Water Funds.

Beginning in FY '07, debt service expenditures for the 2005B Bond issue (Bonhomme Garage) are paid from this fund.

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**Fund 20 - Parking Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$7,139,898	\$7,421,368	\$6,426,650	\$10,609,698	\$10,605,316	\$10,438,179	\$9,692,621
Revenues	1,935,127	1,846,971	6,128,148	2,209,083	1,772,994	1,735,244	1,722,424
Expenditures	1,653,657	2,841,689	2,210,599	2,213,466	1,940,130	2,480,802	2,498,011
Revenues Over/(Under) Expenditures	281,470	(994,718)	3,917,549	(4,383)	(167,136)	(745,558)	(775,587)
Transfer from 2005 B Debt Service Reserve			265,500				
Ending Fund Balance	\$7,421,368	\$6,426,650	\$10,609,698	\$10,605,316	\$10,438,179	\$9,692,621	\$8,917,034
% Fund Balance to Expenditures	448.8%	226.2%	479.9%	479.1%	538.0%	390.7%	357.0%



This enterprise fund collects revenue from all public parking facilities (both on-street metered and off-street garage/lots). The fund balance has increased over the last couple of fiscal years due to selling two properties. This fund heavily supports other funds such as Revolving Public Improvements and Recreation & Stormwater and retiring debt on two parking garages. The City expects to maintain a high fund balance to enable it to have cash on hand to invest in other parking opportunities.

REVENUES

FUND: Parking

ACCOUNT GROUP - 20 R

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUES/ EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PARKING FUND REVENUES											
PARKING STRUCTURE INCOME	\$666,298	\$659,104	\$500,434	\$466,561	\$353,800	\$353,800	\$353,913	\$376,800	6.5%	\$376,800	\$384,000
OTHER PARKING INCOME	1,041,496	1,052,091	1,097,897	1,019,997	985,920	985,920	984,972	983,944	-0.2%	984,444	998,424
SALE OF PROPERTY	0	0	0	4,274,700	0	423,764	423,764	0	-100.0%	0	0
INVESTMENT INCOME/ OTHER	191,268	223,932	248,639	366,890	500,000	500,000	446,435	412,250	-17.6%	374,000	340,000
TOTAL PARKING FUND REVENUES	\$1,899,062	\$1,935,127	\$1,846,971	\$6,128,148	\$1,839,720	\$2,263,484	\$2,209,083	\$1,772,994	-21.7%	\$1,735,244	\$1,722,424

EXPENDITURES

FUND: Parking

ACCOUNT GROUP - 20 X

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUES/ EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PARKING FUND EXPENDITURES											
OPERATIONS AND MAINTENANCE	\$197,117	\$731,605	\$174,548	\$212,098	\$380,233	\$380,233	\$142,894	\$242,691	-36.2%	\$180,158	\$186,015
PARKING CONTROL	233,271	237,092	243,737	257,846	244,109	244,109	211,277	210,000	-14.0%	206,251	239,599
DEBT SERVICE 2005B BONDS	0	0	0	0	0	303,248	303,248	303,790	0.2%	298,969	303,663
TRANSFER TO INSURANCE FUND	22,132	31,020	35,249	41,269	48,246	48,246	48,246	40,000	-17.1%	46,500	53,000
TRANSFER TO DEBT SERVICE	437,359	441,401	263,508	546,646	388,428	100,000	100,000	100,000	0.0%	100,000	100,000
TRANSFER TO FUND 60 RPIF	0	0	652,505	406,147	590,409	590,409	540,409	115,000	-80.5%	160,000	340,000
TRANSFER TO FUND 70 REC & STORM WATER	0	14,000	385,500	336,000	484,000	484,000	484,000	539,000	11.4%	1,100,000	885,000
STL. COUNTY BOND - SHAW PARK DR. GARAGE	0	0	895,764	210,993	230,809	230,809	230,809	230,809	0.0%	230,809	230,809
BONHOMME GARAGE	189,377	198,538	190,878	199,600	164,340	164,340	152,583	158,840	-3.3%	158,115	159,925
TOTAL PARKING FUND EXPENDITURES	\$1,079,255	\$1,653,657	\$2,841,689	\$2,210,599	\$2,530,574	\$2,545,394	\$2,213,466	\$1,940,130	-23.8%	\$2,480,802	\$2,498,011

REVENUES

FUND: Parking

ACCOUNT GROUP - 20 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
PARKING STRUCTURE INCOME											
20R00002500000 CARONDELET GARAGE	\$173,254	\$194,739	\$143,138	\$104,707	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
20R00002500001 BONHOMME GARAGE	438,691	408,077	306,254	285,513	273,000	273,000	271,013	273,600	0.2%	273,600	273,600
20R00002510002 PARKING STRUCTURE - STL.COUNTY/ SHAW PK.DR.	0	0	0	15,474	25,800	25,800	18,000	43,200	67.4%	43,200	50,400
20R00002550001 ST. LOUIS COUNTY REIMB. - BONHOMME GARAGE	54,353	56,287	51,042	60,867	55,000	55,000	64,900	60,000	9.1%	60,000	60,000
TOTAL PARKING STRUCTURE INCOME	666,298	659,104	500,434	466,561	353,800	353,800	353,913	376,800	6.5%	376,800	384,000
OTHER PARKING INCOME											
20R00005610000 UPPER 8000 MARYLAND	13,313	12,592	21,376	15,742	16,000	16,000	21,950	21,600	35.0%	21,600	23,040
20R00005630000 120 NORTH MERAMEC	46,161	58,875	64,013	62,061	50,000	50,000	48,345	49,920	-0.2%	49,920	51,480
20R00005640000 HANLEY & CARONDELET	5,052	4,390	4,336	4,317	4,320	4,320	4,340	4,400	1.9%	4,400	4,500
20R00005650000 HANLEY & WYDOWN	6,320	7,351	7,162	7,133	7,600	7,600	7,321	7,848	3.3%	7,848	8,748
20R00005670000 10-22 NORTH BRENTWOOD	26,582	23,237	19,139	17,182	18,000	18,000	10,506	18,000	0.0%	18,000	22,500
20R00005710000 7600 WYDOWN LOT	3,142	4,031	3,921	3,334	3,000	3,000	3,902	4,176	39.2%	4,176	4,656
20R00005720000 FORSYTH/BRENTWOOD	26,197	25,482	23,669	22,098	21,000	21,000	25,126	26,000	23.8%	26,000	27,000
20R00005750000 RENTAL OF PARKING METERS	28,020	37,955	37,999	38,350	27,000	27,000	34,657	30,000	11.1%	30,000	32,000
20R00005760000 PARKING METERS REVENUE	774,429	773,989	794,785	743,489	730,000	730,000	715,584	715,000	-2.1%	715,000	715,000
20R00005760001 SO. CENTRAL/COUNTY LOT	58,670	58,974	70,127	64,283	65,000	65,000	69,109	65,000	0.0%	65,000	65,000
20R00005760005 PARKING METERS REVENUE - CASH KEYS	5,683	11,987	14,527	14,187	14,000	14,000	17,165	14,000	0.0%	14,500	15,000
20R00005770000 FORSYTH/WASHINGTON UNIVERSITY	37,844	21,000	21,000	11,025	17,000	17,000	11,025	12,000	-29.4%	12,000	12,500
20R00005780000 NO. MERAMEC LOT	10,084	12,229	15,845	16,798	13,000	13,000	15,942	16,000	23.1%	16,000	17,000
TOTAL OTHER PARKING INCOME	1,041,496	1,052,091	1,097,897	1,019,997	985,920	985,920	984,972	983,944	-0.2%	984,444	998,424
OTHER REVENUE											
20R00006000020 SALE OF ASSETS	0	0	0	4,274,700	0	423,764	423,764	0	0.0%	0	0
20R00007100000 INTEREST ON INVESTMENTS	191,268	223,932	248,639	366,890	500,000	500,000	446,435	412,250	-17.6%	374,000	340,000
TOTAL OTHER REVENUE	191,268	223,932	248,639	4,641,590	500,000	923,764	870,199	412,250	-55.4%	374,000	340,000
TOTAL PARKING FUND REVENUE	\$1,899,062	\$1,935,127	\$1,846,971	\$6,128,148	\$1,839,720	\$2,263,484	\$2,209,083	\$1,772,994	-21.7%	\$1,735,244	\$1,722,424

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DEPARTMENT: Public Works

FUND: Parking

DIVISION: Parking - Operations & Maintenance

DIVISION ACCOUNT: 0100

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
PERSONNEL SERVICES											
20X01001010000 SALARIES OF REGULAR EMPLOYEES	\$43,444	\$45,753	\$47,575	\$49,565	\$51,776	\$51,776	\$49,982	\$51,731	-0.1%	\$53,283	\$54,882
20X01001020000 OVERTIME	4,028	7,549	3,344	4,041	3,500	3,500	3,500	3,500	0.0%	3,500	3,500
20X01001030000 PART-TIME	6,386	3,040	1,921	0	2,860	2,860	2,860	2,860	0.0%	2,860	2,860
20X01001040000 MISCELLANEOUS	168	168	175	168	168	168	168	168	0.0%	168	168
20X01001140000 FICA - EMPLOYER PORTION	4,038	4,227	3,956	4,000	4,071	4,071	4,104	4,238	4.1%	4,357	4,479
20X01001160000 PENSION PLAN	1,562	274	0	0	0	0	0	0	0.0%	0	2,233
20X01001180000 GROUP LIFE INSURANCE PREMIUM	268	282	294	240	240	240	240	255	6.3%	258	266
20X01001190000 DENTAL HEALTH INSURANCE	948	1,000	1,007	1,001	1,052	1,052	1,053	1,106	5.1%	1,161	1,220
20X01001200000 EMPLOYEE HEALTHCARE	6,190	6,488	6,612	6,420	8,050	8,050	6,644	7,799	-3.1%	9,281	10,985
TOTAL PERSONNEL SERVICES	67,033	68,781	64,886	65,436	71,717	71,717	68,557	71,657	-0.1%	74,868	80,593
CONTRACTUAL SERVICES											
20X01002010000 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	0.0%	0	0
20X01002130000 TRAVEL AND TRAINING	0	0	4,200	0	500	500	0	500	0.0%	500	500
20X01002160000 PRINTING AND PHOTOGRAPHY	673	28	840	2,682	1,000	1,000	1,000	800	-20.0%	800	800
20X01002320000 ELECTRICITY	4,039	3,752	4,048	4,387	4,080	4,080	4,080	4,243	4.0%	4,370	4,502
20X01002350000 BUILDING MAINTENANCE	3,838	1,436	1,118	7,024	1,300	1,300	5,857	1,800	38.5%	2,000	2,000
20X01002370000 EQUIPMENT MAINTENANCE	0	1,638	0	0	0	0	0	0	0.0%	0	0
20X01002450000 RENT FACILITIES	18,000	18,000	19,500	25,000	24,000	24,000	24,000	24,000	0.0%	24,000	24,000
20X01002700000 CONTRACTUAL SERVICES	33,194	36,142	19,036	30,364	6,600	6,600	6,600	58,220	782.1%	8,220	8,220
TOTAL CONTRACTUAL SERVICES	59,744	60,996	48,743	69,457	37,480	37,480	41,537	89,563	139.0%	39,890	40,022
COMMODITIES											
20X01003070000 OPERATING SUPPLIES & EQUIPMENT	70,207	34,317	54,419	55,378	50,600	50,600	22,500	25,000	-50.6%	25,000	25,000
20X01003160000 CLOTHING & UNIFORMS	133	406	251	110	300	300	300	400	33.3%	400	400
TOTAL COMMODITIES	70,340	34,723	54,670	55,488	50,900	50,900	22,800	25,400	-50.1%	25,400	25,400
CAPITAL ITEMS & TRANSFERS											
20X01005020000 BUILDING, STRUCTURES & IMPROVEMENTS	0	565,049	5,262	21,718	219,150	219,150	10,000	56,071	-74.4%	40,000	40,000
20X01009270000 TRANSFER TO FUND 50 (ERF)	0	2,057	987	0	986	986	0	0	-100.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	0	567,106	6,249	21,718	220,136	220,136	10,000	56,071	-74.5%	40,000	40,000
TOTAL OPERATIONS & MAINTENANCE	\$197,117	\$731,605	\$174,548	\$212,098	\$380,233	\$380,233	\$142,894	\$242,691	-36.2%	\$180,158	\$186,015

PERSONNEL SCHEDULE

DEPARTMENT: Public Works

FUND: Parking

DIVISION: Parking-Operations and Maintenance

DIVISION ACCOUNT: 0100

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Meter Technician	1	1	1	1	1	1	1
Total:	1	1	1	1	1	1	1

DEPARTMENT: Police

FUND: Parking

DIVISION: Parking Control

DIVISION ACCOUNT: 0200

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
20X02001010000 SALARIES OF REGULAR EMPLOYEES	\$152,317	\$159,002	\$169,872	\$167,359	\$174,965	\$174,965	\$159,927	\$144,603	-17.4%	\$148,941	\$153,409
20X02001020000 OVERTIME	2,702	3,329	6,806	5,509	5,000	5,000	5,000	5,000	0.0%	5,000	5,000
20X02001040000 MISCELLANEOUS	529	529	549	529	529	529	529	529	0.0%	529	529
20X02001140000 FICA - EMPLOYER PORTION	11,612	12,176	13,191	12,894	13,767	13,767	12,657	11,445	-16.9%	11,777	12,118
20X02001160000 PENSION PLAN	7,809	1,368	0	0	10,331	10,331	0	0	-100.0%	0	8,932
20X02001180000 GROUP LIFE INSURANCE PREMIUM	939	993	1,023	828	843	843	787	711	-15.7%	721	743
20X02001190000 DENTAL HEALTH INSURANCE	3,662	3,866	3,966	3,944	4,069	4,069	3,919	3,797	-6.7%	3,987	4,187
20X02001200000 EMPLOYEE HEALTHCARE	24,125	25,258	26,019	25,157	30,670	30,670	24,448	26,780	-12.7%	31,811	37,596
TOTAL PERSONNEL SERVICES	203,695	206,520	221,427	216,221	240,174	240,174	207,267	192,865	-19.7%	202,766	222,514
CONTRACTUAL SERVICES											
20X02002160000 PRINTING AND PHOTOGRAPHY	6,726	13,282	4,568	16,524	2,020	2,020	1,750	14,500	617.8%	1,600	14,500
20X02002370000 EQUIPMENT MAINTENANCE	0	0	0	0	200	200	200	200	0.0%	200	200
TOTAL CONTRACTUAL SERVICES	6,726	13,282	4,568	16,524	2,220	2,220	1,950	14,700	562.2%	1,800	14,700
COMMODITIES											
20X02003010000 OFFICE SUPPLIES	145	50	12	154	200	200	200	200	0.0%	150	150
20X02003070000 OPERATING SUPPLIES & EQUIPMENT	791	767	926	144	440	440	760	1,160	163.6%	460	1,160
20X02003160000 CLOTHING & UNIFORMS	765	999	2,134	788	1,000	1,000	1,050	1,000	0.0%	1,000	1,000
20X02003320000 LICENSE PLATES & BADGES	11	0	0	0	75	75	50	75	0.0%	75	75
TOTAL COMMODITIES	1,711	1,816	3,072	1,085	1,715	1,715	2,060	2,435	42.0%	1,685	2,385
CAPITAL ITEMS & TRANSFERS											
20X02005030000 OFFICE FURNITURE & EQUIPMENT	3,658	0	0	24,016	0	0	0	0	0.0%	0	0
20X02009270000 TRANSFER TO FUND 50 (ERF)	17,480	15,474	14,670	0	0	0	0	0	0.0%	0	0
TOTAL CAPITAL ITEMS & TRANSFERS	21,138	15,474	14,670	24,016	0	0	0	0	0.0%	0	0
TOTAL PARKING CONTROL	\$233,271	\$237,092	\$243,737	\$257,846	\$244,109	\$244,109	\$211,277	\$210,000	-14.0%	\$206,251	\$239,599

PERSONNEL SCHEDULE

DEPARTMENT: Police

FUND: Parking

DIVISION: Parking Control

DIVISION ACCOUNT: 0200

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Parking Control Supervisor	1	1	1	1	1	1	1
Parking Controller	4	4	4	4	3	3	3
Total:	5	5	5	5	4	4	4

DEPARTMENT: Non-Departmental

FUND: Parking

DIVISION: Non-Divisional

DIVISION ACCOUNT: 0300-0500

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPEND.	BUDGET		BUDGET	BUDGET
SUBSIDIES TO OTHER FUNDS											
20X03002200000 FIRE & EXTENDED COVERAGE PREMIUM	\$5,443	\$8,996	\$10,000	\$11,500	\$13,000	\$13,000	\$13,000	\$10,000	-23.1%	\$12,000	\$14,000
20X03002210000 AUTO & GENERAL LIABILITY INS. PREM.	5,287	8,996	10,000	11,500	13,000	13,000	13,000	15,000	15.4%	17,000	19,000
20X03002280000 WORKERS' COMPENSATION	11,402	13,028	15,249	18,269	22,246	22,246	22,246	15,000	-32.6%	17,500	20,000
TOTAL SUBSIDIES TO OTHER FUNDS	\$22,132	\$31,020	\$35,249	\$41,269	\$48,246	\$48,246	\$48,246	\$40,000	-17.1%	\$46,500	\$53,000
DEBT SERVICES & TRANSFERS											
20X00002060020 PRINCIPAL PAYMENT - 2005B BOND ISSUE					\$0	\$190,000	\$190,000	\$200,000	5.3%	\$205,000	\$220,000
20X00002070020 INTEREST PAYMENT - 2005B BOND ISSUE					0	113,248	113,248	103,790	-8.4%	93,969	83,663
20X04009300000 TRANSFER TO DEBT SERVICE -2005 BOND ISSUE	\$437,359	\$427,824	\$0	\$546,646	388,428	100,000	100,000	100,000	0.0%	100,000	100,000
20X04009350000 TRANSFER TO FUND 87	0	0	30,327	0	0	0	0	0	0.0%	0	0
20X04009400000 TRANSFER TO FUND 88	0	0	233,181	0	0	0	0	0	0.0%	0	0
20X04009500000 TRANSFER TO FUND 60 RPIF	0	0	652,505	406,147	590,409	590,409	540,409	115,000	-80.5%	160,000	340,000
20X04009700000 TRANSFER TO FUND 70 REC & STORM WATER	0	14,000	385,500	336,000	484,000	484,000	484,000	539,000	11.4%	1,100,000	885,000
20X04009340001 MISCELLANEOUS TRANSFER	0	13,578	(3)	0	0	0	0	0	0.0%	0	0
20X05008100000 STL. COUNTY BOND - SHAW PARK DR. GARAGE	0	0	895,764	210,993	230,809	230,809	230,809	230,809	0.0%	230,809	230,809
TOTAL DEBT SERVICES & TRANSFERS	\$437,359	\$455,401	\$2,197,274	\$1,499,786	\$1,693,646	\$1,708,466	\$1,658,466	\$1,288,599	-24.6%	\$1,889,778	\$1,859,472

**CITY OF CLAYTON
DEBT SERVICE OUTSTANDING AS OF 9-30-07**

Bonhomme Garage

**2005 B - \$2,665,000
Taxable - Refunded 1998 B
Interest rate range 4.85%**

		Principal	Interest	Total
	12/01/2007	200,000.00	54,320.00	
FY 2008	06/01/2008	-	49,470.00	303,790.00
	12/01/2008	205,000.00	49,470.00	
FY 2009	06/01/2009	-	44,498.75	298,968.75
	12/01/2009	220,000.00	44,498.75	
FY 2010	06/01/2010	-	39,163.75	303,662.50
	12/01/2010	235,000.00	39,163.75	
FY 2011	06/01/2011	-	33,465.00	307,628.75
	12/01/2011	245,000.00	33,465.00	
FY 2012	06/01/2012	-	27,523.75	305,988.75
	12/01/2012	255,000.00	27,523.75	
FY 2013	06/01/2013	-	21,340.00	303,863.75
	12/01/2013	275,000.00	21,340.00	
FY 2014	06/01/2014	-	14,671.25	311,011.25
	12/01/2014	290,000.00	14,671.25	
FY 2015	06/01/2015	-	7,638.75	312,310.00
	12/01/2015	315,000.00	7,638.75	
FY 2016	06/01/2016			322,638.75
Original Principal		2,655,000.00		
Princ/Int Balance at 9-30-07		2,240,000.00	529,862.50	

DEPARTMENT: Public Works

FUND: Parking

DIVISION: Parking Garages

DIVISION ACCOUNT: 0600-0700

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
CONTRACTUAL SERVICES											
20X06002700000 CONTRACTUAL SERV. - CARONDELET GARAGE	\$101,608	\$104,969	\$93,335	\$56,859	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
20X06002700002 ST. LOUIS COUNTY GARAGE - SHAW PARK DR.	0	0	0	40,811	63,000	63,000	52,983	53,000	-15.87%	55,000	55,000
20X07002700000 CONTRACTUAL SERV. - BONHOMME GARAGE	87,768	93,569	97,547	101,930	101,340	101,340	99,600	105,840	4.44%	103,115	104,925
TOTAL PARKING GARAGES	\$189,377	\$198,538	\$190,882	\$199,600	\$164,340	\$164,340	\$152,583	\$158,840	-3.35%	\$158,115	\$159,925

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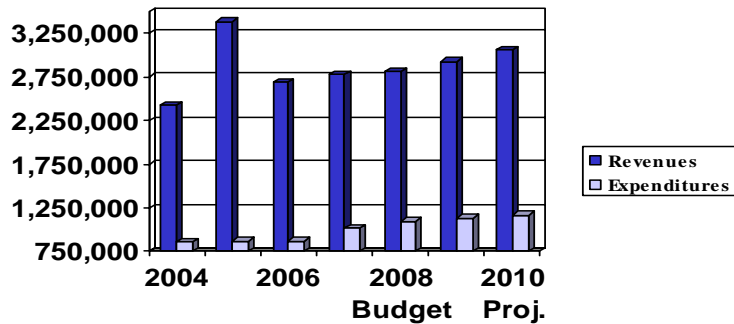
PENSION FUNDS

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

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**Uniformed Employees Pension Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY2009	Proposed FY2010
Beginning Fund Balance	\$18,636,865	\$20,204,600	\$22,715,510	\$24,530,599	\$26,285,268	\$27,988,777	\$29,777,286
Revenues	2,429,067	3,378,887	2,686,544	2,771,682	2,803,509	2,923,509	3,049,509
Expenditures	861,331	867,977	871,455	1,017,013	1,100,000	1,135,000	1,170,000
Revenues Over/(Under) Expenditures	1,567,736	2,510,910	1,815,089	1,754,669	1,703,509	1,788,509	1,879,509
Ending Fund Balance	\$20,204,600	\$22,715,510	\$24,530,599	\$26,285,268	\$27,988,777	\$29,777,286	\$31,656,795



This pension trust fund provides defined benefits for all sworn public safety officers of the City. The fund balance fluctuates due to market variations. The fund is currently funded according to actuarial standards at the level of 87%, up from 77% in FY 2004.

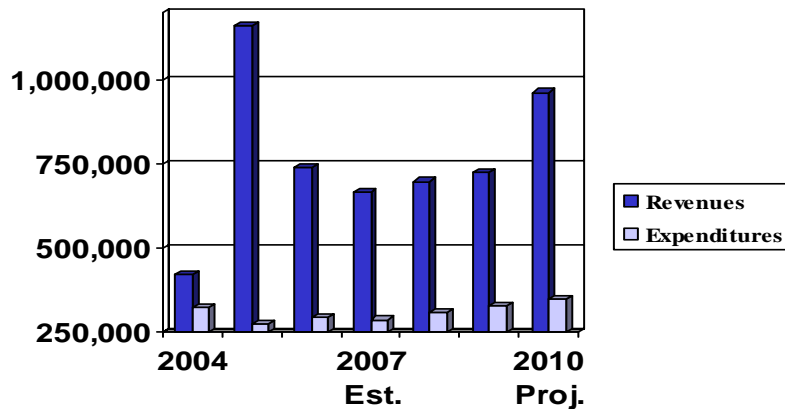
REVENUES AND EXPENDITURES

FUND: Police and Fire Pension

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REV./EXP.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
BEGINNING FUND BALANCE	17,979,481	18,636,865	20,204,600	22,715,510	24,530,599	24,530,599	24,530,599	26,285,268	7.15%	27,988,777	29,777,286
REVENUES											
MISCELLANEOUS INCOME	0	3,542	4,431	7,119	5,500	5,500	5,500	5,500	0.00%	5,500	5,500
MARKET VALUE CHANGE/INT	1,420,074	1,369,879	2,335,533	1,665,103	1,715,420	1,715,420	1,789,900	1,840,000	2.8%	1,959,000	2,084,000
EMPLOYER CONTRIBUTIONS	717,162	846,500	819,885	798,089	756,282	756,282	756,282	733,009	-3.1%	733,009	733,009
EMPLOYEE CONTRIBUTIONS	241,409	209,146	219,038	216,234	220,000	220,000	220,000	225,000	2.3%	226,000	227,000
TOTAL REVENUES	2,378,645	2,429,067	3,378,887	2,686,544	2,697,202	2,697,202	2,771,682	2,803,509	1.1%	2,923,509	3,049,509
EXPENDITURES											
PROFESSIONAL FEES	110,691	83,668	89,772	103,029	92,000	92,000	133,579	140,000	4.81%	145,000	150,000
BENEFIT PAYMENTS	796,699	777,664	778,205	768,426	832,212	832,212	883,434	960,000	8.67%	990,000	1,020,000
TOTAL EXPENSES	907,390	861,331	867,977	871,455	924,212	924,212	1,017,013	1,100,000	8.16%	1,135,000	1,170,000
ENDING FUND BALANCE	19,450,736	20,204,600	22,715,510	24,530,599	26,303,589	26,303,589	26,285,268	27,988,777	6.48%	29,777,286	31,656,795

Non-Uniformed Employees Pension Fund 401(a)
Summary of Revenues and Expenditures
FY 2004 - FY 2010

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Adopted FY 2007	Adopted FY 2008	Proposed FY2009	Proposed FY2010
Beginning Fund Balance	\$7,974,940	\$8,070,753	\$8,955,349	\$9,399,427	\$9,778,540	\$10,168,740	\$10,565,836
Revenues	421,852	1,158,597	740,494	666,600	698,100	725,400	962,050
Expenditures	326,040	274,001	296,415	287,487	307,900	328,304	348,712
Revenues Over/(Under) Expenditures	95,812	884,596	444,078	379,113	390,200	397,096	613,338
Ending Fund Balance	\$8,070,753	\$8,955,349	\$9,399,427	\$9,778,540	\$10,168,740	\$10,565,836	\$11,179,173



This pension trust fund provides defined benefits for all non-uniformed employees of the City. This fund is currently actuarially over funded at a level of 110%. No contributions are being made by employees or the City presently. This fund is also subject to market fluctuations.

REVENUES AND EXPENDITURES

FUND: Non-Uniform Employees Pension Board

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REV./EXP.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
BEGINNING FUND BALANCE	\$7,191,103	\$7,974,940	\$8,070,753	\$8,955,349	\$9,399,427	9,399,427	\$9,399,427	\$9,778,540		\$10,168,740	\$10,565,836
REVENUES											
40R00007070000 MISCELLANEOUS	230	6,046	13,417	12,390	13,500	13,500	13,500	13,500	0.0%	13,500	13,500
40R00007210000 EMPLOYER CONTRIBUTIONS	151,890	25,170	0	0	0	0	0	0	0.0%	0	209,000
40R00007450000 MARKET VALUE CHANGE	958,193	390,636	1,145,180	728,104	653,100	653,100	653,100	684,600	4.8%	711,900	739,550
TOTAL REVENUES	1,110,313	421,852	1,158,597	740,494	666,600	666,600	666,600	698,100	4.7%	725,400	962,050
EXPENDITURES											
40X00008000000 BENEFIT PAYMENTS	284,121	267,604	235,423	244,428	263,000	263,000	247,487	267,500	1.7%	287,500	307,500
40X00007030000 PROFESSIONAL FEES	42,354	58,436	38,578	51,988	40,400	40,400	40,000	40,400	0.0%	40,804	41,212
TOTAL EXPENSES	326,475	326,040	274,001	296,415	303,400	303,400	287,487	307,900	1.5%	328,304	348,712
ENDING FUND BALANCE	\$7,974,940	\$8,070,753	\$8,955,349	\$9,399,427	\$9,762,627	\$9,762,627	\$9,778,540	\$10,168,740	4.2%	\$10,565,836	\$11,179,173

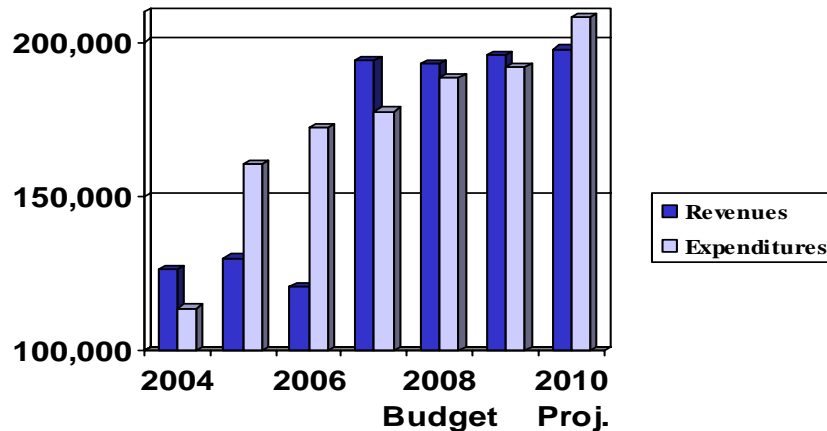
SPECIAL TAX DISTRICT

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

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**Fund 45 - Special Business District Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	243,025	255,618	225,021	173,336	189,920	194,518	198,581
Revenues	126,409	130,061	120,758	194,290	193,063	195,828	197,700
Expenditures	113,816	160,657	172,443	177,707	188,464	191,765	208,232
Revenues Over/(Under) Expenditures	12,592	(30,596)	(51,685)	16,584	4,599	4,063	(10,532)
Ending Fund Balance	255,618	225,021	173,336	189,920	194,518	198,581	188,049
% Fund Balance to Expenditures	224.6%	140.1%	100.5%	106.9%	103.2%	103.6%	90.3%



This fund receives an additional property tax levy from a geographical overlay district comprised of the Central Business District. The fund pays for projects and marketing with direct impact to the businesses lying within the geographical boundaries. The City is consciously spending fund balance to provide a higher level of activities and services to the Central Business District. This fund has been the beneficiary of the growing high assessed property values within the City.

REVENUES

FUND: Special Tax District

ACCOUNT GROUP - 45 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
REVENUES											
45R00001010000 REAL PROPERTY TAX - CURRENT	\$122,949	\$119,951	\$121,778	\$110,611	\$180,800	\$180,800	\$177,170	\$183,000	1.2%	\$186,700	\$190,400
45R00001020000 REAL PROPERTY TAX - DELINQUENT	0	0	0	(186)	0	0	3,926	0	0.0%	0	0
45R00001050000 FINANCIAL INSTITUTION TAX	0	506	0	0	500	500	3,255	500	0.0%	500	500
45R00007070000 OTHER	0	0	0	0	0	0	700	0	0.0%	0	0
45R00007100000 INTEREST ON INVESTMENTS	7,129	5,951	8,282	10,333	7,000	7,000	9,239	9,563	36.6%	8,628	6,800
TOTAL SPECIAL TAX DISTRICT REVENUES	\$130,077	\$126,409	\$130,061	\$120,758	\$188,300	\$188,300	\$194,290	\$193,063	2.5%	\$195,828	\$197,700

EXPENDITURES

DEPARTMENT: Administrative Services

FUND: Special Tax District

DIVISION: Special Tax District

DIVISION ACCOUNT: 45X

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
PERSONNEL SERVICES											
45X00001010000 SALARIES OF REGULAR EMPLOYEES	\$45,418	\$47,258	\$0	\$47,879	\$70,781	\$70,781	\$65,712	\$71,588	1.1%	\$75,579	\$79,792
45X00001020000 OVERTIME	0	0	0	321	0	0	250	500	0.0%	550	600
45X00001140000 FICA - EMPLOYER PORTION	3,413	3,575	0	3,636	5,335	5,335	5,027	5,476	2.6%	5,824	6,150
45X00001160000 PENSION PLAN	1,562	274	0	0	0	0	0	0	0.0%	0	3,349
45X00001180000 GROUP LIFE INSURANCE PREMIUM	283	295	0	252	334	334	323	350	4.8%	364	384
45X00001190000 DENTAL HEALTH INSURANCE	948	1,000	0	731	1,281	1,281	983	1,032	-19.4%	1,084	1,138
45X00001200000 EMPLOYEE HEALTHCARE	6,190	6,488	0	4,653	9,680	9,680	6,163	7,283	-24.8%	8,609	10,134
TOTAL PERSONNEL SERVICES	57,815	58,889	0	57,472	87,411	87,411	78,458	86,229	-1.4%	92,010	101,547
CONTRACTUAL SERVICES											
45X00002100000 POSTAGE - NEWSLETTER	1,332	1,061	1,370	827	600	600	300	600	0.0%	650	700
45X00002130000 TRAVEL AND TRAINING	315	0	1,795	0	1,000	1,000	0	1,500	50.0%	1,000	1,000
45X00002150000 ADVERTISING	18,131	17,733	30,790	41,933	25,200	25,200	12,966	2,300	-90.9%	2,450	2,650
45X00002160000 PRINTING AND PHOTOGRAPHY	3,994	12,590	25,821	27,663	31,230	31,230	20,479	21,230	-32.0%	21,850	22,930
45X00002330000 TELEPHONE	610	466	0	0	0	0	0	0	0.0%	0	0
45X00002550000 DUES & MEMBERSHIPS	195	190	(87)	225	225	225	225	225	0.0%	225	225
45X00002700000 CONTRACTUAL SERVICES	0	0	5,222	5,496	5,500	5,500	5,826	6,000	9.1%	6,600	7,000
45X00002700001 WIFI PROTOTYPE INSTALLATION	20	3,706	20,620	1,188	1,200	1,200	1,100	1,200	0.0%	1,200	1,200
TOTAL CONTRACTUAL SERVICES	24,596	35,745	85,530	77,332	64,955	64,955	40,896	33,055	-49.1%	33,975	35,705
COMMODITIES & PROGRAM ACCOUNTS											
45X00003010000 SUPPLIES	882	1,143	355	199	680	680	17,714	680	0.0%	680	680
45X00003210000 MEETINGS & RECEPTIONS	0	1,463	42	259	1,500	1,500	1,000	1,000	-33.3%	1,000	1,000
45X00004110000 COMMUNITY EVENTS	27,222	12,500	46,596	34,642	33,090	33,090	37,100	66,500	101.0%	63,100	68,300
45X00004120000 TROLLEY SUBSIDY	0	0	1,925	0	0	0	0	0	0.0%	0	0
TOTAL COMMODITIES & PROGRAM ACCOUNTS	28,104	15,105	48,918	35,100	35,270	35,270	55,814	68,180	93.3%	64,780	69,980
CAPITAL OUTLAY & TRANSFERS											
45X00005020000 IMPROVEMENTS	0	0	23,754	0	0	0	0	0	0.0%	0	0
45X00006149901 CBD STREETScape IMPROVEMENTS	0	0	0	0	0	0	0	0	0.0%	0	0
45X00009270000 TRANSFERS TO FUND 50 (ERF)	3,077	3,077	1,539	1,539	1,539	1,539	1,539	0	-100.0%	0	0
45X00009280000 TRANSFERS TO INSURANCE FUND	1,000	1,000	917	1,000	1,000	1,000	1,000	1,000	0.0%	1,000	1,000
TOTAL CAPITAL OUTLAY & TRANSFERS	4,077	4,077	26,209	2,539	2,539	2,539	2,539	1,000	-60.6%	1,000	1,000
TOTAL SPECIAL TAX DIST. EXPENDITURES	\$114,593	\$113,816	\$160,657	\$172,443	\$190,175	\$190,175	\$177,707	\$188,464	-0.9%	\$191,765	\$208,232

PERSONNEL SCHEDULE

DEPARTMENT: Administrative Services

FUND: Special Tax District

DIVISION: Special Business District

DIVISION ACCOUNT: 4500

POSITION/TITLE	ACTUAL FY 2004	ACTUAL FY 2005	ACTUAL FY 2006	BUDGET FY 2007	ADOPTED FY 2008	PROPOSED FY 2009	PROPOSED FY 2010
Event Specialist *	0	0	0.5	0.5	0.5	0.5	0.5
Communications Coordinator **	1	0.5	0.5	0.5	0.5	0.5	0.5
Management Analyst ***	0	0	0	0.5	0.5	0.5	0.5
Total:	1	0.5	1	1.5	1.5	1.5	1.5

* Event Specialist 1/2 salary is charged to Parks Administration.

** Communications Coordinator 1/2 salary is charged to Communications Division of Administrative in General Fund.

*** Management Analyst 1/2 salary is charged to City Manager of Administrative Services.

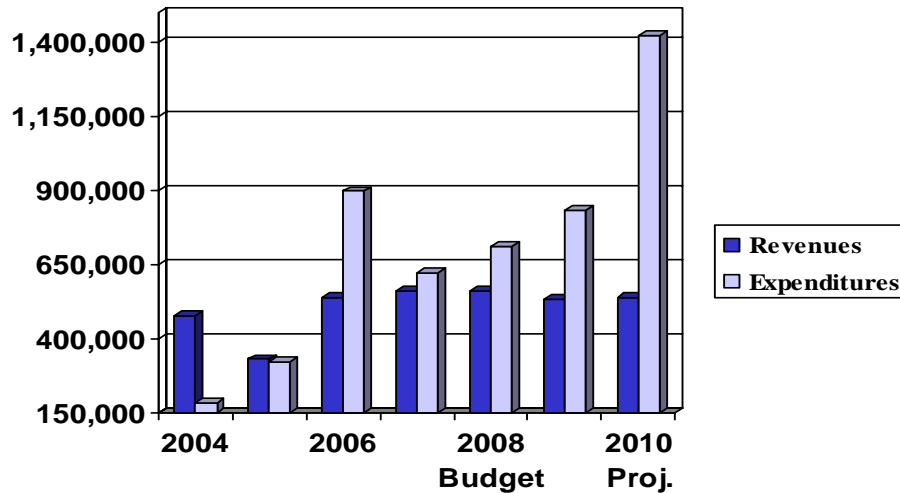
EQUIPMENT REPLACEMENT FUND

The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account, for the systematic replacement of all-capital vehicles and equipment. Starting in Fiscal Year (FY) 2006, the Revolving Public Improvement Fund will be making the annual contribution to the ERF. In developing the ERF, an assessment is made on each vehicle as to its useful life, remaining useful life and net replacement cost. The net replacement cost for each vehicle is divided by its useful life, resulting in an annual amount to be budgeted and deposited in the ERF. By funding the ERF this way a fairly stable annual investment for its subsequent fleet replacement is not subject to the periodic spikes caused by big-ticket purchases.

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**Fund 50 - Equipment Replacement Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$2,724,798	\$3,021,335	\$3,028,121	\$2,668,469	\$2,603,747	\$2,454,215	\$2,150,113
Revenues	479,078	329,048	537,885	559,098	561,707	530,606	539,117
Expenditures	182,541	322,262	897,536	623,820	711,239	834,708	1,422,872
Revenues Over/(Under) Expenditures	296,537	6,786	(359,651)	(64,722)	(149,532)	(304,102)	(883,755)
Ending Fund Balance	\$3,021,335	\$3,028,121	\$2,668,469	\$2,603,747	\$2,454,215	\$2,150,113	\$1,266,358
% Fund Balance to Expenditures	1655.2%	939.6%	297.3%	417.4%	345.1%	257.6%	89.0%



Revenues, primarily from interfund transfers, were building a large fund balance in the Equipment Replacement Fund until the City re-evaluated the fund in FY05 and FY06. Since FY06, funding has been reduced to fifty percent (50%) of the calculated contribution rate and the City has taken a more aggressive approach to replacing its aging equipment. In FY 2010 the City will purchase a new Fire Department ladder truck estimated to cost \$1,000,000 which occurs once in 15 years.

REVENUES

FUND: Equipment Replacement Fund

ACCOUNT GROUP - 50 R

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007	FY 2007	FY 2008	%	FY	FY
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED REVENUES	ADOPTED BUDGET	to 2007	PROJECTED BUDGET	PROJECTED BUDGET
REVENUES										
50R00007030000 INCOME FROM AUCTIONS	\$15,461	\$24,510	\$123,688	\$50,000	\$50,000	\$56,700	\$85,804	71.6%	\$88,273	\$151,770
50R00007070000 MISCELLANEOUS INCOME	0	0	0	0	0	0	0	0.0%	0	0
50R00007100000 INTEREST ON INVESTMENTS	82,688	93,123	109,455	135,000	135,000	104,040	106,250	-21.3%	93,500	59,500
50R00009310000 TRANSFER FROM ALL FUNDS	380,929	211,415	0	0	0	0	0	0.0%	0	0
50R00009590000 TRANSFER FROM SBD 45	0	0	1,539	1,539	1,539	1,539	0	-100.0%	0	0
50R00009600000 TRANSFER FROM RPIF 60	0	0	303,203	395,280	395,280	396,819	369,653	-6.5%	348,833	327,847
TOTAL (ERF) REVENUES	\$479,078	\$329,048	\$537,885	\$581,819	\$581,819	\$559,098	\$561,707	-3.5%	\$530,606	\$539,117

EXPENDITURES

FUND: Equipment Replacement Fund

ACCOUNT GROUP - 50 X

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007	FY 2007	FY 2008	%	FY	FY
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED EXPEND.	ADOPTED BUDGET	to 2007	PROJECTED BUDGET	PROJECTED BUDGET
EXPENDITURES										
50X00005040100 CAPITAL - PARKING OPERATIONS & MAINT.	\$15,030	\$0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
50X00005040200 CAPITAL - PKG. CONTROL	21,577	22,550	43,970	23,460	23,460	0	0	-100.0%	23,929	24,408
50X00005041006 CAPITAL - CITY MANAGER	15,496	16,836	0	0	4,080	5,123	5,340	30.9%	5,340	5,340
50X00005041008 CAPITAL - PLAN. & DEVELOP.	0	0	0	0	0	0	15,366	0.0%	15,366	65,158
50X00005041102 CAPITAL - MIS	0	0	0	0	0	0	5,122	0.0%	5,122	5,122
50X00005041200 CAPITAL - POLICE	35,722	141,984	110,336	18,870	48,870	50,351	134,640	175.5%	138,376	39,264
50X00005041300 CAPITAL - FIRE	14,990	33,372	613,466	0	0	0	0	0.0%	181,446	1,000,000
50X00005041401 CAPITAL - P.W. ENGRG./MAINT.	59,226	41,796	77,611	314,537	490,537	490,537	369,684	-24.6%	406,593	217,842
50X00005041405 CAPITAL - P.W. GARAGE	0	0	0	24,487	24,487	0	32,476	32.6%	5,000	5,000
50X00005041610 CAPITAL - PARKS & REC./MAINT.	20,500	65,724	52,153	77,809	77,809	77,809	148,611	91.0%	53,536	60,738
50X00005044500 CAPITAL - SPECIAL BUS. DISTRICT	0	0	0	0	0	0	0	0.0%	0	0
TOTAL (ERF) EXPENDITURES	\$182,541	\$322,262	\$897,536	\$459,163	\$669,243	\$623,820	\$711,239	6.3%	\$834,708	\$1,422,872

EQUIPMENT REPLACEMENT FUND

						2008	2009	2010
Dept.	Equip. #	Make	Model	Year	Equipment Description	Budget	Budget	Budget
ADM	51	Toyota	Prius	2007	City Manager Vehicle (Hybrid) 5 yr. Lease	\$5,340	\$5,340	\$5,340
ADMINISTRATION TOTAL						\$5,340	\$5,340	\$5,340
H & P	60	Chevrolet	Impala	2002	Bldg. Insp. Vehicle (Hybrid Prius) 1 yr.Lease	\$5,122	\$5,122	\$5,122
H & P	64	Chevrolet	Impala	2003	Bldg. Insp. Vehicle (Hybrid Prius) 1 yr.Lease	\$5,122	\$5,122	\$5,122
H & P	66	Ford	Ranger	2002	Building Insp. Vehicle (2WD Escape Hybrid)			\$24,896
H & P	67	Ford	Ranger	2002	Building Insp. Vehicle (2WD Escape Hybrid)			\$24,896
H & P	68	Ford	Ranger	2002	Bldg. Insp. Vehicle (Hybrid Prius) 1 yr.Lease	\$5,122	\$5,122	\$5,122
HOUSING AND PLANNING TOTAL						\$15,366	\$15,366	\$65,158
POL	1	Chevrolet	Impala	2006	Marked Police Vehicle		\$19,768	
POL	2	Chevrolet	Impala	2005	Marked Police Vehicle	\$19,380		
POL	5	Chevrolet	Impala	2006	Marked Police Vehicle		\$19,768	
POL	7	Chevrolet	Impala	2005	Marked Police Vehicle	\$19,380		
POL	9	Chevrolet	Impala	2005	Marked Police Vehicle	\$19,380		
POL	10	Chevrolet	Impala	2006	Marked Police Vehicle		\$19,768	
POL	12	Chevrolet	Impala	2006	Marked Police Vehicle		\$19,768	
POL	13	Chevrolet	Impala	2006	Marked Police Vehicle		\$19,768	
POL	14	Chevrolet	Impala	2005	Marked Police Vehicle		\$19,768	
POL	15	Chevrolet	Impala	2005	Marked Police Vehicle		\$19,768	
POL	17	Chevrolet	Impala	2005	Marked Police Vehicle	\$19,380		
POL	18	Chevrolet	Impala	2005	Marked Police Vehicle	\$19,380		
POL	20	Ford	Taurus	2004	Police Detective Car Unmarked (Future Impala)			\$19,632
POL	25	Ford	Taurus	2004	Police Detective Car Unmarked (Future Impala)			\$19,632
POL	29	Ford	Taurus	2003	Police Chief Vehicle (Future Impala)	\$18,870		
POL	28	Ford	Taurus	2002	Police Detective Car Unmarked (Future Impal	\$18,870		
POLICE DEPARTMENT TOTAL						\$134,640	\$138,376	\$39,264
PKC	32	GO-4	BT-57	2001	Parking Control Scooter		\$23,929	
PKC	33	GO-4	BT-57	2003	Parking Control Scooter			\$24,408
PARKING CONTROL TOTAL						\$0	\$23,929	\$24,408

						2008	2009	2010
Dept.	Equip. #	Make	Model	Year	Equipment Description	Budget	Budget	Budget
FIR	3201	Ford	Taurus	2004	Assist. Fire Chief Vehicle (Future Impala)		\$19,768	
FIR	3212	Sutphen	TS100	1995	Ladder Truck			\$1,000,000
FIR	3297	Ford	F450	2001	Ambulance		\$161,678	
FIRE DEPARTMENT TOTAL						\$0	\$181,446	\$1,000,000

Dept.	Equip. #	Make	Model	Year	Equipment Description	2008 Budget	2009 Budget	2010 Budget
PWK	205	Ford	Taurus	2004	Director of PW Vehicle (Hybrid 2WD	\$24,072		
PWK	200	John Deere	444H	1998	Articulating Wheel Loader	\$151,061		
PWK	211	Ford	Taurus	2000	Assist. PW Director Vehicle (Hybrid 2WD Escape)	\$24,072		
PWK	232	Ford	F350SD	1997	1.5 Ton Dump W/Plow and Salt Spreader	\$66,907		
PWK	246	International	4700	1997	40-foot Bucket Truck for Forestry	\$99,672		
PWK	273	Lesco	707554	2002	36" Self Propelled Lawn Mower (Transferred 113 from P & R	\$3,900		
PWK	214	Chevrolet	Impala	2003	Engineering Inspector Vehicle (Hybrid 2WD Escape)		\$24,553	
PWK	234	Chevrolet	3500HD	2000	One Ton Stake Bed Truck		\$51,154	
PWK	236	Ford	F250	2000	3/4 Ton Pick-up Truck 2WD		\$19,081	
PWK	237	Ford	F250	2000	3/4 Ton Pick-up Truck 2WD Extended Cab		\$21,203	
PWK	260	GMC	8500-C	1998	2.5 Ton Dump W/ Plow and Salt Spreader		\$91,556	
PWK	271	Exmark	Lazer Z	2004	50" Lawn Mower		\$8,495	
PWK	280	ODB	LCT6000	2000	Leaf Vacuum		\$31,426	
PWK	285	Vermeer	LS-200	1974	Log Splitter		\$6,095	
PWK	287	Case	360	1989	Trencher		\$24,380	
PWK	254	Johnston	3000SP	1999	Street Sweeper		\$128,650	
PWK	261	Freightliner	FL70	2000	2.5 Ton Dump W/ Plow and Spreader			\$93,387
PWK	263	Freightliner	FL70	2000	2.5 Ton Dump W/ Plow and Spreader			\$93,387
PWK	282	Ingersol	P185WJD	1996	Air Compressor			\$24,868
PWK	27	Chevrolet	Impala	2002	Mechanic Parts Vehicle (H&P Ranger)	\$2,000		
PWK	220	Dodge	2500	1999	Garage Service Vehicle	\$25,476		
PWK	210	Chevrolet	Impala	2005	Fleet Mtce. Supervisor Vehicle (future hybrid Prius Lease)			\$4,200
PWK	216	Jeep	Gand Ch.	1999	Building Maint. Vehicle (Ranger from H&P)			\$2,000
PUBLIC WORKS DEPARTMENT TOTAL						\$397,160	\$406,593	\$217,842
P&R	111	Ransom	951D	2000	Riding Lawn Mower - 11'	\$47,066		
P&R	112	Zamboni	440	1994	Ice Rink Conditioner	\$73,578		
P&R	115	Kubota	L2900-DT	1997	Park Department Tractor - Medium	\$27,967		
P&R	107	Bobcat	S-185	2003	Skid Steer Loader		\$29,607	
P&R	110	Dodge	Dakota	2001	Recreation Department Vehicle (future 2WD		\$23,929	
P&R	108	Smithco	4200E	2005	Groom Master / Parks and Ball Fields			\$11,648
P&R	114	GMC	3500	2001	Park Department 1-Ton Utility Van			\$29,840
P&R	128	Ford	F250	2002	Park Department 3/4 - Ton Pick-up Truck			\$19,250
PARKS AND RECREATION TOTAL						\$148,611	\$53,536	\$60,738
MIS	41	Chevrolet	Impala	2002	MIS Department Vehicle (Future Prius)	\$5,122	\$5,122	\$5,122
MIS DEPARTMENT TOTAL						\$5,122	\$5,122	\$5,122
MISCELLANEOUS LEASED VEHICLES						\$5,000	\$5,000	\$5,000
GRAND TOTAL						\$711,239	\$834,708	\$1,422,872

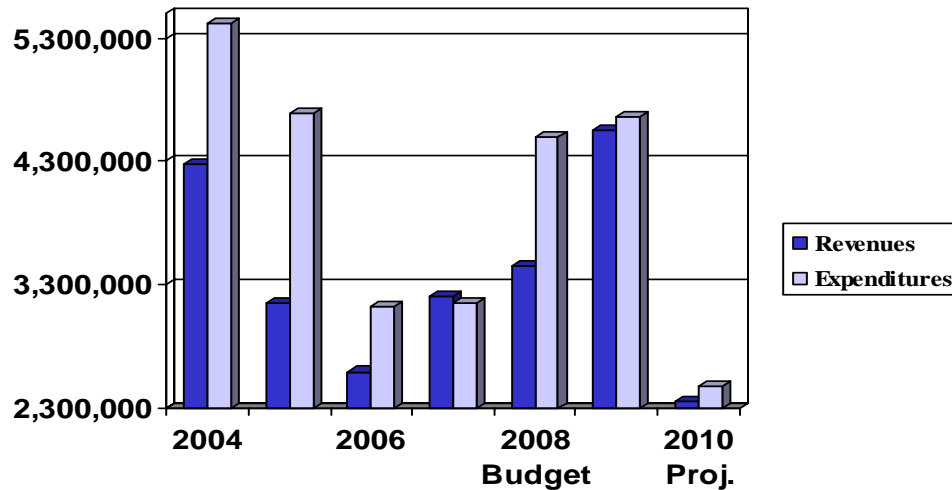
REVOLVING PUBLIC IMPROVEMENT FUND

The Revolving Public Improvement Fund earmarks funds for specific capital improvement and infrastructure needs. A one-half cent sales tax represents the major source of revenue for this fund. Fifteen percent of the sales tax collected must be shared with St. Louis County. Up until FY 2006 twelve and one-half percent of utility tax revenue was allocated to this fund. Now all utility tax revenue will be allocated to the General Fund. The St. Louis County Road & Bridge Tax revenue will now be allocated to RPIF. FY 06 will also include the funding for Equipment Replacement Fund formerly included in all the operating budgets.

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**Fund 60 - Revolving Public Improvements Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$4,917,817	\$3,776,782	\$2,241,565	\$1,717,444	\$1,769,245	\$729,171	\$627,490
Revenues	4,280,176	3,148,971	2,594,378	3,207,206	3,457,024	4,558,312	2,354,093
Expenditures	5,421,212	4,684,188	3,118,499	3,155,406	4,497,097	4,659,994	2,471,913
Revenues Over/(Under) Expenditures	(1,141,036)	(1,535,217)	(524,121)	51,801	(1,040,073)	(101,682)	(117,820)
Ending Fund Balance	\$3,776,782	\$2,241,565	\$1,717,444	\$1,769,245	\$729,171	\$627,490	\$509,670
% Fund Balance to Expenditures	69.7%	47.9%	55.1%	56.1%	16.2%	13.5%	20.6%



This is a capital projects fund that has a fluctuating fund balance. An aggressive capital projects schedule has driven expenditures up. Revenue support from interfund transfers was reduced and sales tax projections are lower due to the highway 40 (I-64) construction impact. This fund will continue to be closely monitored for adequate funding levels.

REVENUES

FUND: Revolving Public Improvement

ACCOUNT GROUP - 60 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
60R00002780000 DEGRADATION FEES	\$9,126	\$30,655	\$5,661	\$4,190	\$5,000	\$5,000	\$1,854	\$5,000	0.0%	\$5,000	\$5,000
60R00003010000 ELECTRICAL UTILITIES	227,596	233,381	235,847	0	0	0	0	0	0.0%	0	0
60R00003020000 GAS UTILITIES	97,576	105,784	115,577	0	0	0	0	0	0.0%	0	0
60R00003030000 WATER UTILITIES	23,095	25,757	24,561	0	0	0	0	0	0.0%	0	0
60R00003040000 TELEPHONE UTILITIES	120,481	114,002	104,261	0	0	0	0	0	0.0%	0	0
60R00003050000 WIRELESS UTILITIES	0	64,838	85,564	0	0	0	0	0	0.0%	0	0
60R00003500001 1/2 CENT SALES TAX	1,199,292	1,169,600	1,166,988	1,212,486	1,167,000	1,167,000	1,167,000	1,085,000	-7.0%	1,107,000	1,129,000
60R00003550000 STL. COUNTY ROAD & BRIDGE TAX	0	0	0	752,778	771,163	771,163	793,712	809,586	5.0%	825,777	842,293
60R00003580000 INTERGOVERNMENTAL GRANT	439,601	0	439,163	0	1,595,048	1,595,048	571,715	1,269,048	-20.4%	2,415,000	0
60R00007070000 MISCELLANEOUS REVENUE	260,664	19,050	71,959	495	0	0	10,120	97,000	0.0%	0	0
60R00007100000 INTEREST ON INVESTMENTS	89,272	77,194	64,325	70,923	42,500	42,500	62,597	38,590	-9.2%	7,735	0
60R00007990000 LAND SALE	0	0	0	0	0	0	0	0	#DIV/0!	0	0
60R00009290000 TRANSFER FROM DEBT SERVICE	0	0	0	0	0	0	0	0	0.0%	0	0
60R00009300000 TRANSFER FROM CONST. FUND-78	2,182,588	1,892,226	0	0	0	0	0	0	0.0%	0	0
60R00009310000 TRANSFERS FROM GENERAL FUND	0	0	0	0	0	0	0	0	0.0%	0	0
60R00009410000 TRANSFERS FROM FUND 64 AND 71	0	20,961	0	90,284	0	0	0	0	0.0%	0	0
60R00009460000 TRANSFER FROM PARKING FUND	0	0	652,505	406,147	549,409	549,409	540,409	115,000	-79.1%	160,000	340,000
60R00009490000 ENTERPRISE	800,000	0	0	0	0	0	22,000	0	0.0%	0	0
60R00009500000 ELLENWOOD N.I.D.	0	526,728	182,561	57,076	37,800	37,800	37,800	37,800	0.0%	37,800	37,800
TOTAL REVENUES	\$5,449,292	\$4,280,176	\$3,148,971	\$2,594,378	\$4,167,920	\$4,167,920	\$3,207,206	\$3,457,024	-17.1%	\$4,558,312	\$2,354,093

EXPENDITURES

DEPARTMENT: Revolving Public Improvement

FUND: Revolving Public Imp.

DIVISION: Revolving Public Improvement

ACCOUNT GROUP: 60X

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007	FY 2007	FY 2008	% 2008	FY 2009	FY 2010
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED EXPEND.	ADOPTED BUDGET	to 2007	PROJECTED BUDGET	PROJECTED BUDGET
EXPENDITURES											
60X00009300000 TRANSFER TO DEBT SERVICE	\$570,000	\$570,000	\$570,000	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
60X01009300000 TRANSFER TO DEBT SERVICE - 2002 BOND ISSUE	0	257,219	699,951	650,914	600,874	600,874	600,874	215,026	-64.2%	506,137	507,463
60X01009200000 ERF FUNDING TRANSFER TO FUND 50	0	0	0	303,203	395,280	395,280	304,604	395,280	0.0%	338,267	329,312
60X01006059930 SIDEWALK IMPROVEMENTS	58,454	4,631	35,313	36,468	71,000	71,000	71,000	25,000	-64.8%	25,000	25,000
60X01006070001 LANDSCAPING - PUBLIC AREAS & WYDOWN	1,243	19,681	0	0	0	0	0	0	0.0%	20,000	20,000
60X01006070011 COMPOST PILE - LANDSCAPING	0	0	0	0	30,000	30,000	30,000	30,000	0.0%	0	0
60X01006070802 WYDOWN IRRIG. (BIG BEND TO UNIV.)	0	0	0	0	0	0	50,000	47,000	0.0%	0	0
60X01006070803 WYDOWN IRRIG. (WESTWOOD TO AUDUBON)	0	0	0	0	0	0	0	0	0.0%	97,000	0
60X01006070804 WYDOWN IRRIG. (AUDUBON TO BIG BEND)	0	0	0	0	0	0	0	0	0.0%	0	120,000
60X01006080835 CRACK SEALING - FY08	0	0	0	0	0	0	0	95,000	0.0%	0	0
60X01006080935 CRACK SEALING - FY09	0	0	0	0	0	0	0	0	0.0%	90,000	0
60X01006089935 CRACK SEALING	0	87,103	12,153	92,734	51,655	51,655	51,655	0	-100.0%	0	95,000
60X01006099953 OLDTOWN LIGHTING UPGRADES	17,645	0	0	13,796	0	0	0	0	0.0%	0	100,000
60X01006099954 WYDOWN LIGHTING	2,042	0	0	0	0	0	0	0	0.0%	0	0
60X01006099955 STREET LIGHTING-CLAVERACH PARK	0	10,845	0	0	0	0	0	0	0.0%	0	0
60X01006099956 NO. BRENTWOOD MEDIAN ENHANCEMENTS	0	0	933	52,397	0	0	0	0	0.0%	0	0
60X01006099957 HI-POINTE LIGHTING	0	0	14,379	0	175,000	175,000	175,000	0	-100.0%	0	0
60X01006099958 CLAYSHIRE LIGHTING PROJECT	0	0	0	0	0	0	0	30,000	0.0%	0	0
60X01006110145 TRAFFIC MODEL RECOMMENDATIONS	29,368	0	1,747	0	0	0	0	0	0.0%	0	0
60X01006110245 BRENTWOOD/CARONDELET SIGNALIZATION	25,328	127,351	0	0	0	0	0	0	0.0%	0	0
60X01006110250 CLAYTON/SKINKER SIGNALIZATION IMP.	0	0	12,000	0	0	0	0	0	0.0%	0	0
60X01006110701 TRAFFIC CONTROL RADAR SIGNAGE (DAVIS DRIVE)	0	0	0	0	12,000	12,000	11,860	0	-100.0%	0	0
60X01006110702 LIGHTING PANEL UPGRADES	0	0	0	0	30,000	30,000	30,000	0	-100.0%	0	0
60X01006110703 SHARE THE ROAD SIGNING	0	0	0	0	11,900	11,900	4,816	0	-100.0%	0	0
60X01006110802 LIGHTING PANEL UPGRADES - FY08	0	0	0	0	0	0	0	20,000	0.0%	0	0
60X01006110757 CLAYTON SIGNAGE (PHASE FOUR)	0	0	0	0	0	0	0	22,680	0.0%	0	0
60X01006110845 STREETScape LIGHT PAINTING - FY08	0	0	0	0	0	0	0	30,000	0.0%	0	0
60X01006110945 STREETScape LIGHT PAINTING - FY09	0	0	0	0	0	0	0	0	0.0%	30,000	0
60X01006110801 LED SIGNAL HEADS - FY07	0	0	0	0	25,000	25,000	24,962	0	-100.0%	0	0
60X01006110810 LED SIGNAL HEADS - FY08	0	0	0	0	0	0	0	10,000	0.0%	0	0
60X01006119945 STREETScape LIGHT PAINTING	0	0	0	0	30,000	30,000	30,000	0	-100.0%	0	30,000
60X01006119957 CLAYTON SIGNAGE IMPROVEMENTS	0	0	26,677	21,072	17,900	17,900	17,900	0	-100.0%	0	0
60X01006130840 ALLEY IMPROVEMENTS - FY08	0	0	0	0	0	0	0	137,050	0.0%	0	0
60X01006130940 ALLEY IMPROVEMENTS - FY09	0	0	0	0	0	0	0	0	0.0%	168,400	0
60X01006131040 ALLEY IMPROVEMENTS - FY10	0	0	0	0	0	0	0	0	0.0%	0	140,350
60X01006139940 ALLEY IMPROVEMENTS	107,197	21,683	235,641	192,878	222,100	222,100	188,562	0	-100.0%	0	0
60X01006140701 STREETScape (CENTRAL-SHAW PK.- BONHOMME)	0	0	0	0	582,000	582,000	41,000	580,200	-0.3%	0	0
60X01006140801 STREETScape (MERAMEC / BONHOMME)	0	0	0	0	0	0	0	293,605	0.0%	2,369,395	0
60X01006141001 STREETScape (WYDOWN/CARONDELET)	0	0	0	0	0	0	0	0	0.0%	0	76,300
60X01006140802 STREETScape FURNITURE - FY08	0	0	0	0	0	0	0	20,000	0.0%	0	0
60X01006149901 CBD STREETScape IMPROVEMENTS	184,498	48,492	10,818	56,516	0	0	0	0	0.0%	0	0
60X01006140902 STREETScape FURNITURE - FY09	0	0	0	0	0	0	0	0	0.0%	20,000	0
60X01006149902 STREETScape FURNITURE	0	0	0	0	20,000	20,000	20,000	0	-100.0%	0	20,000
60X01006150000 STREET RESURFACING (GENERAL)	18,140	0	33,054	423,244	0	0	0	0	0.0%	0	0
60X01006150800 CARONDELET PLAZA RESURFACING	0	0	0	0	0	0	0	0	0.0%	508,980	0
60X01006150801 RESURFACING (DAVIS)	0	0	0	0	0	0	0	655,785	0.0%	0	0
60X01006150900 RESURFACING (FORSYTH/MARYLAND)	0	0	0	0	0	0	0	0	0.0%	6,000	836,191
60X01006160000 WYDOWN FOREST SCREENING WALL	0	0	0	0	0	0	0	33,206	0.0%	0	0

EXPENDITURES

DEPARTMENT: Revolving Public Improvement
 DIVISION: Revolving Public Improvement

FUND: Revolving Public Imp.
 ACCOUNT GROUP: 60X

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
EXPENDITURES (continued)											
60X01006220000 ELLENWOOD SUBDIVISION IMPROV.	768,263	262,377	45	0	0	0	0	0	0.0%	0	0
60X01006220701 HI-POINTE / DEMUN IMPROVEMENTS	0	0	0	0	20,000	20,000	20,000	0	-100.0%	0	0
60X01006230000 CARONDELET/HANLEY FOUNTAIN	37	0	0	0	0	0	0	0	0.0%	0	0
60X01006250160 PW ADDITION & EMERGENCY GENERATOR	86,625	0	0	0	0	0	0	0	0.0%	0	0
60X01006250161 PUBLIC WORKS FACILITY	0	0	0	0	32,000	32,000	27,020	30,000	-6.3%	0	0
60X01006250260 CITY HALL/ FIRE STATION IMPROVEMENTS	1,934,824	3,698,615	1,885,619	63	0	0	0	17,000	0.0%	0	0
60X01006250261 COUNCIL CHAMBERS UPGRADE	0	0	0	2,613	11,000	11,000	11,000	10,000	-9.1%	0	0
60X01006250263 CITY HALL SECURITY SYSTEM	0	0	0	8,898	8,000	8,000	8,000	0	-100.0%	0	0
60X01006250264 CITY HALL DOORS	0	0	0	180	0	0	0	0	0.0%	0	0
60X01006250265 POLICE BUILDING	54,005	1,440	6,924	17,991	45,000	45,000	45,000	0	-100.0%	0	0
60X01006250270 PUBLIC SAFETY DISPATCH	64,989	90,341	5,250	0	0	0	0	0	0.0%	0	0
60X01006250360 SALT DOME	0	0	0	0	176,700	176,700	200,000	0	-100.0%	0	0
60X01006250420 TREE INVENTORY	0	0	18,840	0	0	0	0	0	0.0%	0	0
60X01006250701 CITY HALL CUPOLA REPAIR	0	0	0	0	40,689	40,689	44,829	0	-100.0%	0	0
60X01006250702 MIS SERVER ROOM AC SYSTEM	0	0	0	0	15,000	15,000	12,827	0	-100.0%	0	0
60X01006250861 MAINT. BLDG. (ROOF)	0	0	0	0	0	0	0	15,000	0.0%	40,000	0
60X01006260000 MICROSURFACING (GENERAL)	98,087	(5,033)	314,687	445	928,905	928,905	364,000	570,030	-38.6%	0	132,297
60X01006260800 MICROSURFACING - FY08	0	0	0	0	0	0	0	161,320	0.0%	0	0
60X01006260900 MICROSURFACING - FY09	0	0	0	0	0	0	0	3,000	0.0%	421,815	0
60X01006260120 MICROSURFACING (WYDOWN BLVD.)	(2,970)	0	0	0	0	0	0	0	0.0%	0	0
60X01006260201 MICROSURFACING (FORSYTH/ N. MERAMEC)	31	872	244,356	0	0	0	0	0	0.0%	0	0
60X01006270000 INTELLIGENT TRANSPORTATION SYSTEM PROJEC	1,798	166,846	46,197	242,038	0	0	78,277	0	0.0%	0	0
60X01006270001 MESSAGE PANEL	0	13,485	0	13,750	0	0	0	0	0.0%	0	0
60X01006270020 SIGNAL PRE-EMPTION PROJECT (PHASE 1)	0	0	0	0	0	0	0	21,776	0.0%	0	0
60X01006270021 SIGNAL PRE-EMPTION PROJECT (PHASE 2)	0	0	0	0	0	0	0	0	0.0%	0	20,000
60X01006280010 CLAYTON PEDESTRIAN SAFETY PROJECT	0	0	5,770	12,320	1,152,009	1,152,009	500,000	952,009	-17.4%	0	0
60X01006280061 PUBLIC ART	6,733	0	0	0	35,000	35,000	35,000	5,000	-85.7%	0	0
60X01006280701 BIRD RELOCATION PROJECT-FY07	0	0	0	0	23,000	23,000	23,000	0	-100.0%	0	0
60X01006280901 BIRD RELOCATION PROJECT-FY09	0	0	0	0	0	0	0	0	0.0%	19,000	0
60X01006281001 BIRD RELOCATION PROJECT-FY10	0	0	0	0	0	0	0	0	0.0%	0	20,000
60X01006300000 METRO LINK IMPROVEMENTS	2,718	26,203	503,834	943,199	18,720	18,720	18,720	0	-100.0%	0	0
60X01006350000 OAK KNOLL POND RENOVATIONS	3,430	19,062	0	0	0	0	0	0	0.0%	0	0
60X02006250262 PHONE SYSTEM UPGRADE	0	0	0	30,068	0	0	0	0	0.0%	0	0
60X02006250267 FIREARM RANGE RENOVATION	0	0	0	350	109,000	109,000	115,500	0	-100.0%	0	0
60X02006250270 TELEPHONE INTERCONNECT PROJECT	0	0	0	3,364	0	0	0	0	0.0%	0	0
60X02006250272 POLICE IN-CAR COMPUTER UPGRADES	0	0	0	0	0	0	0	72,130	0.0%	0	0
TOTAL REV. PUBLIC IMP. EXPENDITURES	\$4,092,177	\$5,421,212	\$4,684,188	\$3,118,499	\$4,889,732	\$4,889,732	\$3,155,406	\$4,497,097	-8.0%	\$4,659,994	\$2,471,913

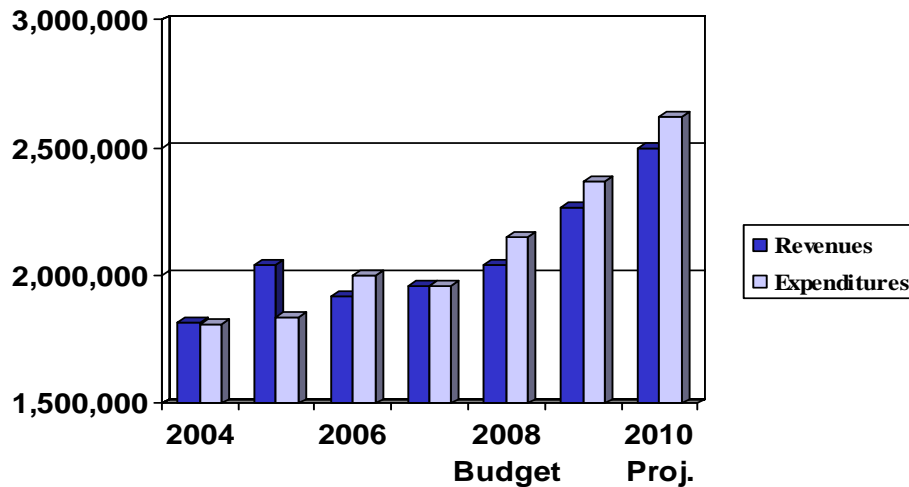
INSURANCE FUND

The Insurance Fund is classified as an internal service fund. These transactions are accounted for in a separate fund primarily due to revenue received from participants in the City's health plan which are to be used specifically for payment for insurance. Any additional funds needed to cover the total cost of the insurance programs are transferred from the General and other operating funds.

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**Fund 68 - Insurance Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$433,740	\$442,765	\$648,309	\$566,463	\$568,312	\$464,336	\$362,793
Revenues	1,818,942	2,042,479	1,921,228	1,963,286	2,045,193	2,266,269	2,499,037
Expenditures	1,809,917	1,836,935	2,003,074	1,961,437	2,149,169	2,367,812	2,621,826
Revenues Over/(Under) Expenditures	9,025	205,544	(81,846)	1,849	(103,976)	(101,543)	(122,789)
Ending Fund Balance	\$442,765	\$648,309	\$566,463	\$568,312	\$464,336	\$362,793	\$240,004



The City has consciously decided to reduce the fund balance in this internal service fund to reflect the change from self-insurance when a higher balance was required for catastrophic losses to fully insured with less financial exposure.

REVENUES

FUND: Insurance

ACCOUNT GROUP - 68 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
MISCELLANEOUS REVENUE											
68R00007000000 EMPLOYEE CONTRIBUTIONS - DEP. MEDICAL	\$130,936	\$136,037	\$178,583	\$174,595	\$253,722	\$253,722	\$204,361	\$211,120	-16.8%	\$211,120	\$211,120
68R00007000001 EMPLOYEE CONTRIBUTIONS - DEP. DENTAL	2,825	4,284	6,042	5,187	4,446	4,446	5,094	5,100	14.7%	5,150	5,200
68R00007070000 MISCELLANEOUS REVENUE	86,613	8,243	75,834	98,463	9,000	9,000	9,500	10,000	11.1%	10,500	11,000
68R00007100000 INTEREST ON INVESTMENTS	6,920	1,354	8,296	14,729	22,500	22,500	13,024	12,750	-43.3%	12,750	12,750
68R00007280000 WORKERS' COMPENSATION RECEIPTS	37,993	7,488	12,549	20,065	0	0	9,680	10,000	0.0%	0	0
68R00007320000 REIMBURSEMENTS - CITY RELATED INS.	0	0	0	1,531	0	0	6,578	0	0.0%	0	0
68R00007330000 REIMBURSEMENTS - EMPLOYEE RELATED INS.	48,276	50,645	56,057	37,466	31,307	31,307	47,884	40,000	27.8%	40,000	40,000
68R00007360000 REIMBURSEMENTS - CITY LOSSES		18,664	16,112	3,398	0	0	5,352	0	0.0%	0	0
68R00007490000 VEHICLE DAMAGE REIMBURSEMENTS	5,703	3,718	0	9,832	0	0	4,008	0	0.0%	0	0
TOTAL MISCELLANEOUS REVENUE	319,266	230,432	353,473	365,267	320,975	320,975	305,481	288,970	-10.0%	279,520	280,070
TRANSFERS											
68R00009400000 HEALTH INSURANCE TRANSFERS	796,107	820,406	839,299	813,642	936,896	936,896	852,018	1,000,544	6.8%	1,185,129	1,399,707
68R00009420000 DENTAL TRANSFERS	119,048	140,408	139,391	138,457	152,603	152,603	139,805	151,579	-0.7%	160,070	168,110
68R00009440000 VISION TRANSFERS	18,645	19,302	0	0	0	0	0	0	0.0%	0	0
68R00009460000 GROUP LIFE INSURANCE TRANSFERS	52,344	55,200	57,182	45,708	46,442	46,442	46,737	47,500	2.3%	48,550	50,150
68R00009480000 TRANSFER FROM GENERAL FUND, PARKING AND SBD	337,620	553,195	653,134	558,154	619,246	619,246	619,245	556,600	-10.1%	593,000	601,000
TOTAL TRANSFERS	1,323,765	1,588,511	1,689,006	1,555,961	1,755,187	1,755,187	1,657,805	1,756,223	0.1%	1,986,749	2,218,967
TOTAL INSURANCE FUND REVENUES	\$1,643,031	\$1,818,942	\$2,042,479	\$1,921,228	\$2,076,162	\$2,076,162	\$1,963,286	\$2,045,193	-1.5%	\$2,266,269	\$2,499,037

EXPENDITURES

DEPARTMENT: Insurance

FUND: Insurance

DIVISION: General Property & Liability and Employee Benefit

ACCOUNT GROUP: 0100-0200

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
GENERAL PROPERTY & LIABILITY											
68X01002200000 FIRE & EXTENDED COVERAGE INS. PREM.	\$58,048	\$62,770	\$69,140	\$99,982	\$104,981	\$104,981	\$99,035	\$104,000	-0.9%	\$109,000	\$114,000
68X01002210000 AUTO & GENERAL LIABILITY INS. PREM.	155,837	162,749	83,656	122,695	130,086	130,086	126,000	130,086	0.0%	136,590	143,419
68X01002210010 GENERAL LIABILITY DEDUCTIBLE	0	0	3,000	2,084	4,000	4,000	4,000	4,000	0.0%	4,000	4,000
68X01002220000 BOILER INSURANCE PREMIUM	4,529	4,709	0	240	300	300	300	300	0.0%	300	300
68X01002230000 SURETY, FORGERY & BURGLARY BOND PREM.	1,420	3,539	3,551	7,917	8,100	8,100	17,600	18,100	123.5%	19,250	19,750
68X01002590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	11,274	9,138	32,415	26,965	27,774	27,774	25,625	26,400	-4.9%	27,200	28,000
68X01002620000 U.S.T. PREMIUM	200	200	350	200	200	200	200	200	0.0%	200	200
68X01002700000 CONTRACTUAL SERVICES	0	0	0	0	10,000	10,000	0	10,000	0.0%	0	0
68X01002750000 INSURANCE LOSSES - AUTO PHYSICAL DAMAGE	20,708	22,502	0	30,299	30,000	30,000	20,000	25,000	-16.7%	25,000	25,000
68X01002760000 INSURANCE LOSSES - GENERAL LIABILITY	0	0	0	755	0	0	0	0	0.0%	0	0
68X01002770000 INSURANCE LOSSES - PROPERTY	0	0	0	34,395	0	0	0	0	0.0%	0	0
68X01002790000 POLICE PROFESSIONAL LIABILITIES INS.	23,495	23,495	0	0	0	0	0	0	0.0%	0	0
TOTAL GEN. PROPERTY & LIABILITY	275,511	289,102	192,112	325,532	315,441	315,441	292,760	318,086	0.8%	321,540	334,669
68X02002240000 LONG-TERM DISABILITY INSURANCE	(3,204)	(1,424)	(561)	(1,119)	0	0	0	0	0.0%	0	0
68X02002260000 GROUP LIFE INSURANCE PREMIUM	51,701	55,206	55,411	44,870	46,442	46,442	46,147	46,442	0.0%	48,214	50,367
68X02002280000 WORKERS' COMPENSATION PREMIUM	0	0	0	0	0	0	0	0	0.0%	0	0
68X02002400000 DENTAL CO-INSURANCE	116,089	109,554	113,927	122,028	151,477	151,477	140,117	151,477	0.0%	159,109	167,063
68X02002440000 ADM. COST HEALTH CO-INSURANCE	0	0	0	0	0	0	0	0	0.0%	0	0
68X02002580000 UNEMPLOYMENT COMPENSATION PREMIUM	14,155	5,311	5,236	5,028	18,700	18,700	17,000	17,000	-9.1%	17,000	17,000
68X02002700000 CONTRACTUAL SERVICES	0	0	0	20,513	27,000	27,000	27,000	30,000	11.1%	30,000	30,000
68X02002800000 EMPLOYEE ASSISTANCE PROGRAM	3,520	4,029	4,042	4,036	4,245	4,245	4,245	4,500	6.0%	4,700	4,900
68X02002830000 EMPLOYEE HEALTHCARE	973,089	1,009,326	1,030,761	1,012,328	1,250,000	1,250,000	1,099,408	1,241,664	-0.7%	1,426,249	1,640,827
68X02002840001 HEALTHCARE/RETIREEES	33,151	31,583	31,419	22,183	33,500	33,500	33,500	35,000	4.5%	38,000	41,000
68X02002860000 WORKERS' COMP., AUDIT, ADDITIONAL PREM.	28,719	25,067	41,490	75	5,000	5,000	5,000	5,000	0.0%	5,000	6,000
68X02002890000 WORKERS' COMPENSATION CITY	0	0	0	5,772	0	0	0	0	0.0%	0	0
68X02002940000 ADMIN. FEES WORKERS COMPENSATION	18,978	19,088	1,500	4,733	0	0	0	0	0.0%	0	0
68X02002950000 SECURITY BONDS WORKERS COMPENSATION	3,225	3,225	3,225	0	0	0	0	0	0.0%	0	0
68X02002960000 EXCESS INS. WORKERS COMPENSATION	89,747	114,407	263,794	321,219	308,000	308,000	295,500	300,000	-2.6%	318,000	330,000
68X02004100000 WORKERS COMP CLAIMS	506,182	145,443	94,579	115,876	10,000	10,000	760	0	-100.0%	0	0
TOTAL EMPLOYEE BENEFIT INSURANCE	1,835,352	1,520,815	1,644,823	1,677,542	1,854,364	1,854,364	1,668,677	1,831,083	-1.3%	2,046,272	2,287,157
TOTAL INSURANCE FUND	\$2,110,863	\$1,809,917	\$1,836,935	\$2,003,074	\$2,169,805	\$2,169,805	\$1,961,437	\$2,149,169	-1.0%	\$2,367,812	\$2,621,826

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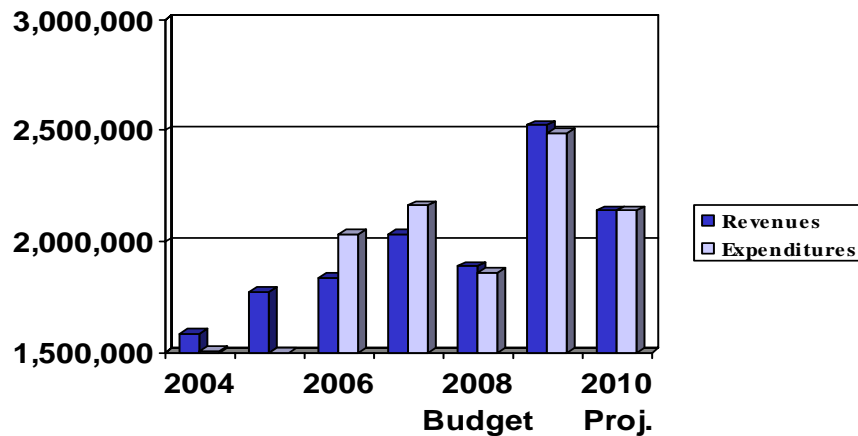
RECREATION AND STORMWATER FUND

In April 1997, voters approved a one-half cent sales tax for recreation and stormwater improvements. Revenues are used to pay for the recreation portion of the debt service of the 2005A bonds that refunded the 1997 and 1998A bond issue as well as ongoing recreation and storm-water capital needs.

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**Fund 70 - Recreation and Stormwater Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	(\$17,487)	\$62,554	\$521,042	\$323,409	\$193,211	\$217,264	\$253,872
Revenues	1,587,817	1,776,999	1,838,562	2,032,331	1,888,000	2,525,000	2,139,000
Expenditures	1,507,775	1,318,512	2,036,195	2,162,529	1,863,948	2,488,392	2,141,140
Revenues Over/(Under) Expenditures	80,042	458,487	(197,633)	(130,198)	24,052	36,608	(2,140)
Ending Fund Balance	\$62,554	\$521,042	\$323,409	\$193,211	\$217,264	\$253,872	\$251,732
% Fund Balance to Expenditures	4.1%	39.5%	15.9%	8.9%	11.7%	10.2%	11.8%



The majority of this fund pays for debt related to mainly recreation and some storm water projects through inter-fund transfers and a half-cent sales tax, which has reduced projections due to highway 40 (I-64) construction impact.

REVENUES

FUND: Recreation & Stormwater

ACCOUNT GROUP - 70 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
REVENUES											
70R00003500001 SALES TAX RECEIPTS	\$1,409,420	\$1,376,000	\$1,372,890	\$1,426,360	\$1,375,400	\$1,375,400	\$1,402,908	\$1,305,000	-5.1%	\$1,214,000	\$1,244,000
70R00003580000 GRANTS	8,550	45,000	10,000	63,318	92,500	92,500	131,250	10,000	-89.2%	210,000	10,000
70R00007070000 MISCELLANEOUS INCOME	10,239	2,000	2,000	2,000	127,000	127,000	4,140	34,000	-73.2%	1,000	0
70R00007100000 INTEREST ON INVESTMENTS	9,049	7,017	6,609	10,883	0	0	10,033	0	0.0%	0	0
70R00009260000 TRANSFER FROM PARKING FUND 20	0	14,000	385,500	336,000	484,000	484,000	484,000	539,000	11.4%	1,100,000	885,000
70R00009300000 TRANSFER FROM CONST. FUND 78	5,770,310	143,799	0	0	0	0	0	0	0.0%	0	0
TOTAL REVENUES	\$7,207,568	\$1,587,817	\$1,776,999	\$1,838,562	\$2,078,900	\$2,078,900	\$2,032,331	\$1,888,000	-9.2%	\$2,525,000	\$2,139,000

EXPENDITURES

FUND: RECEPTION & STORMWATER

ACCOUNT GROUP - 70X

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2007	FY 2007	FY 2008	%	FY	FY
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED EXPEND.	ADOPTED BUDGET	to 2007	PROJECTED BUDGET	PROJECTED BUDGET
EXPENDITURES											
70X00005020000 ICE RINK & TENNIS CENTER	\$951	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	-100.0%	\$80,000	\$0
70X00006400000 WYDOWN PARK RENOVATION	19,966	0	0	1,699	3,500	3,500	3,500	0	-100.0%	0	0
70X00006410000 OAK KNOLL POND	51,945	90,087	0	0	0	0	0	0	0.0%	0	0
70X00006440000 TAYLOR PARK	0	0	0	5,098	0	0	0	9,000	0.0%	0	120,000
70X00006450000 ICE RINK REPAIRS	4,292	0	5,307	0	0	152,500	52,500	183,000	20.0%	0	0
70X00006460000 ICE RINK DASHER BOARD REPAIRS	0	0	11,180	0	0	0	0	0	0.0%	0	0
70X00006460001 ICE RINK - OIL SEPARATOR	0	0	0	0	0	0	0	0	0.0%	0	0
70X00006460002 ICE RINK - COMPRESSOR	0	7,929	6,000	6,271	0	0	0	0	0.0%	0	0
70X00006480000 COMPUTER HARDWARE/SOFTWARE	0	453	29,226	0	3,500	3,500	3,500	7,500	114.3%	0	0
70X00006500000 CORPORATE TENT	0	8,998	20,025	3,373	7,500	7,500	7,500	7,500	0.0%	407,500	7,500
70X00006510000 FIELDS 1 & 2 & UPPER GAY	0	0	0	0	0	0	0	0	0.0%	0	320,000
70X00006511000 SIDEWALK REPAIRS-ALL PARKS	0	0	10,000	20,184	10,000	10,000	11,891	15,000	50.0%	15,000	15,000
70X00006520000 CONCRETE ENCASEMENT HVL - SHAW PARK	0	0	0	0	0	0	0	0	0.0%	0	0
70X00006520001 SHAW PARK LOWER SURFACE ROAD	9,795	33,190	0	0	0	0	0	0	0.0%	0	0
70X00006530000 SHAW PARK VOLLEYBALL COURT	0	0	0	0	0	0	0	0	0.0%	16,000	0
70X00006540000 OAK KNOLL STORAGE	0	32,582	29,314	9,813	0	0	0	13,000	0.0%	0	0
70X00006550000 HUT HVAC/ ICE INSULATION BLANKET	0	0	0	0	0	0	0	0	0.0%	0	0
70X00006560000 SHAW PARK SWIM POOL RECONSTRUCTION	5,680,206	175,227	31,582	0	20,000	20,000	20,000	45,500	127.5%	0	0
70X00006560001 SHAW PARK SWIM POOL- MISC.	0	0	9,600	9,650	74,550	74,550	65,395	23,250	-68.8%	22,000	10,250
70X00006570000 SHAW PARK BALLFIELDS	0	0	8,161	84,475	161,000	161,000	163,989	0	-100.0%	0	0
70X00006580000 NORTH SHELTER/ ROOF/ GUTTER/ FASCIA	0	0	0	0	0	0	6,330	0	0.0%	3,000	0
70X00006590000 ICE RINK BUILDING GUTTERING / FASCIA	2,565	0	0	0	0	0	0	0	0.0%	0	0
70X00006600000 HANLEY HOUSE FENCE REPLACEMENT	0	7,022	0	0	0	0	0	0	0.0%	0	0
70X00006610000 HANLEY HOUSE HVAC REPLACEMENT	0	0	0	0	0	0	0	0	0.0%	0	0
70X00006620000 HANLEY HOUSE	0	0	423	15,640	75,000	75,000	74,541	75,000	0.0%	75,000	75,000
70X00006700000 MISCELLANEOUS PROJECTS	19,054	0	0	30,147	82,000	82,000	91,494	7,500	-90.9%	7,500	7,500
70X00006750000 TREE MANAGEMENT	9,600	3,200	27,650	34,465	35,000	35,000	46,000	35,000	0.0%	35,000	35,000
70X00006760000 SHAW PARK TOPOGRAPHICAL SURVEY	0	0	710	28,639	0	0	7,661	0	0.0%	0	0
70X00006770000 PARK SIGNAGE	0	0	0	29,347	50,000	50,000	35,000	45,000	-10.0%	0	0
70X00006780000 INCLUSION PLAYGROUND	0	0	0	193,215	100,000	100,000	15,000	15,000	-85.0%	300,000	0
70X00008070000 TRANSFER TO FUND 79 - DEBT SERVICE 2002 BOND	112,062	183,493	263,172	396,726	483,458	483,458	483,458	291,438	-39.7%	495,808	518,970
70X00009300000 TRANSFER TO FUND 57 - DEBT SERVICE 2005A BOND	919,420	917,763	(17,010)	1,003,397	909,264	909,264	909,264	920,000	1.2%	920,000	920,000
70X00009320000 TRANSFER TO FUND 86	0	0	515,612	0	0	0	0	0	0.0%	0	0
70X00009350000 TRANSFER TO FUND 87	0	0	271,661	0	0	0	0	0	0.0%	0	0
70X00009420000 TRANSFER TO CRSWC	37,500	35,747	82,763	75,000	100,000	100,000	108,000	100,000	0.0%	100,000	100,000
TOTAL RECREATION PROJECTS	6,867,356	1,495,691	1,305,375	1,947,137	2,114,772	2,302,272	2,140,023	1,792,688	-22.1%	2,476,808	2,129,220
STORMWATER PROJECTS											
70X01006300000 CRANDON DRIVE - STORMWATER	0	12,085	13,136	0	123,750	123,750	1,105	0	-100.0%	0	0
70X01006300010 DAVIS PLACE - STORMWATER INLET PROJECT	0	0	0	0	0	0	4,000	60,000	0.0%	0	0
70X01006310000 COMPREHENSIVE CITY-WIDE STORMWATER STUDY	0	0	0	80,000	0	0	0	0	0.0%	0	0
TOTAL STORMWATER PROJECTS	0	12,085	13,136	80,000	123,750	123,750	5,105	60,000	-51.5%	0	0

EXPENDITURES

FUND: RECREATION & STORMWATER

ACCOUNT GROUP - 70X

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
HANLEY HOUSE											
PERSONNEL SERVICES											
70X16061030000 PART-TIME	0	0	0	980	0	0	7,380	0	0.0%	0	0
70X16061140000 FICA - EMPLOYER PORTION	0	0	0	75	0	0	420	0	0.0%	0	0
TOTAL PERSONNEL SERVICES	0	0	0	1,055	0	0	7,800	0	0.0%	0	0
CONTRACTUAL SERVICES											
70X16062300000 NATURAL GAS	0	0	0	4,063	5,721	5,721	5,721	6,007	5.0%	6,187	6,373
70X16062310000 WATER	0	0	0	1,884	1,802	1,802	1,803	1,893	5.1%	1,969	2,048
70X16062320000 ELECTRICITY	0	0	0	910	727	727	727	756	4.0%	779	802
70X16062340000 SEWER SERVICE CHARGE	0	0	0	172	182	182	182	200	10.1%	210	221
70X16062370000 EQUIPMENT MAINTENANCE	0	0	0	60	216	216	201	207	-4.3%	213	220
70X16062700000 CONTRACTUAL SERVICES	0	0	0	314	323	323	349	359	11.1%	370	381
TOTAL CONTRACTUAL SERVICES	0	0	0	7,403	8,971	8,971	8,983	9,423	5.0%	9,729	10,044
COMMODITIES											
70X16063070000 OPERATING SUPPLIES & EQUIPMENT	0	0	0	189	0	0	0	1,200	0.0%	1,200	1,200
70X16063360000 BUILDING MAINTENANCE SUPPLIES	0	0	0	410	618	618	618	637	3.0%	656	675
TOTAL COMMODITIES	0	0	0	599	618	618	618	1,837	197.2%	1,856	1,875
TOTAL HANLEY HOUSE	0	0	0	9,057	9,589	9,589	17,401	11,260	17.4%	11,584	11,920
TOTAL FUND 70 EXPENDITURES	\$6,867,356	\$1,507,775	\$1,318,512	\$2,036,195	\$2,248,111	\$2,435,611	\$2,162,529	\$1,863,948	-23.5%	\$2,488,392	\$2,141,140

DEBT SERVICE FUND

1993, 1994, 1999 GENERAL OBLIGATION BOND ISSUE

On November 2, 1993, the City submitted to the voters of Clayton, and the voters subsequently passed, four propositions on two separate general obligation bond issues totaling \$14 million dollars.

The 1993 Bond Issue for \$9,500,000 sold on December 15, 1993 and 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 Neighborhood, and construction of a new sound wall to resolve sound and safety problems affecting the Clayshire neighborhood.
3. \$450,000 to bring buildings into compliance with the American Disabilities Act.

The 1994 Bond Issue for \$4,500,000 sold on February 1, 1994 and was used as follows:

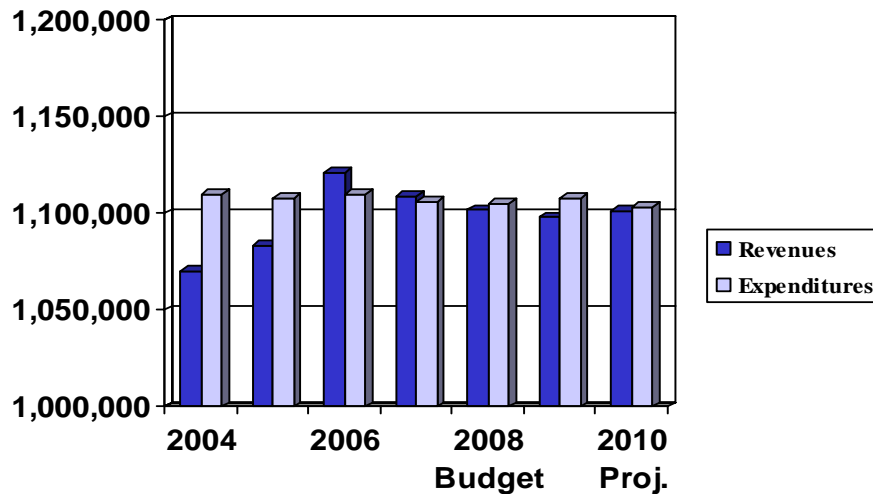
1. \$3,300,000 for improvements to the Central Business District including new curbs, sidewalks and traffic signals.
2. \$1,000,000 for improvements to the City's recreational facilities including Shaw Park Pool, Ice Rink and Hanley House.
3. \$200,000 to replace underground tanks at the City's Municipal Garage.

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

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Fund 93 - 1999 G.O. Bond Debt Service Fund
Summary of Revenues and Expenditures
FY 2004 - FY 2010

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Projected FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$793,238	\$753,802	\$729,761	\$741,124	\$744,466	\$740,885	\$730,925
Revenues	1,070,441	1,083,710	1,121,268	1,109,261	1,101,750	1,098,000	1,101,250
Expenditures	1,109,878	1,107,750	1,109,905	1,105,918	1,105,332	1,107,961	1,103,558
Revenues Over/(Under) Expenditures	(39,436)	(24,041)	11,363	3,343	(3,581)	(9,960)	(2,307)
Ending Fund Balance	\$753,802	\$729,761	\$741,124	\$744,466	\$740,885	\$730,925	\$728,618



This fund is for the 1999 bond that refinanced the original 1993/1994 bonds which funded improvements for parks, streets, Streetscape improvements in the Central Business District and compliance with Americans with Disabilities Act (ADA) requirements. This fund receives 100% of its revenue from property tax. This bond issue has level debt payments until June 1, 2013 when it will be paid in full.

REVENUES

Debt Service '99 Bond Issue

ACCOUNT GROUP - 93R

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
DEBT SERVICE REVENUES											
93R00001010000 REAL PROPERTY TAX - CURRENT	\$443,263	\$427,053	\$429,684	\$968,747	\$957,000	\$957,000	\$953,759	\$957,000	0.0%	\$957,000	\$957,000
93R00001030000 PERSONAL PROPERTY TAX - CURRENT	62,094	58,397	59,845	106,660	113,000	113,000	117,896	115,000	1.8%	111,000	111,000
93R00007100000 INTEREST ON INVESTMENTS	14,933	14,660	24,181	45,860	35,000	35,000	37,605	29,750	-15.0%	30,000	33,250
93R00009290000 TRANSFER FROM REVOLVING PUBLIC IMP. FUND	0	0	0	0	0	0	0	0	0.0%	0	0
93R00009430000 TRANSFER FROM FUND 63	0	330	0	0	0	0	0	0	0.0%	0	0
93R00009440000 TRANSFER FROM 1/2 CENT SALES TAX	570,000	570,000	570,000	0	0	0	0	0	0.0%	0	0
TOTAL DEBT SERVICE REVENUES	\$1,090,290	\$1,070,441	\$1,083,710	\$1,121,268	\$1,105,000	\$1,105,000	\$1,109,261	\$1,101,750	-0.3%	\$1,098,000	\$1,101,250

EXPENDITURES

Debt Service '99 Bond Issue

ACCOUNT GROUP - 93X

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
DEBT SERVICE EXPENDITURES											
93X00002010000 PROFESSIONAL SERVICES	\$1,431	\$495	\$400	\$250	\$500	\$500	\$500	\$500	0.0%	\$500	\$500
93X00008080000 LOAN PRINCIPAL PAYMENT	710,000	745,000	775,000	810,000	840,000	840,000	840,000	875,000	4.2%	915,000	950,000
93X00008090000 LOAN INTEREST EXPENSE	395,420	364,383	332,350	299,655	265,418	265,418	265,418	229,832	-13.4%	192,461	153,058
93X00009600000 TRANSFER TO RPIF-60	0	0	0	0	0	0	0	0	0.0%	0	0
TOTAL DEBT SERVICE EXPENDITURES	\$1,106,851	\$1,109,878	\$1,107,750	\$1,109,905	\$1,105,918	\$1,105,918	\$1,105,918	\$1,105,332	-0.1%	\$1,107,961	\$1,103,558

**CITY OF CLAYTON
DEBT SERVICE OUTSTANDING AS OF 9-30-07**

1999 - \$8,410,000
Initial Redemption provision is December 1, 2009
Interest rate range 3.40% to 4.50%

		Principal	Interest	Total	Total Interest
	12/01/2007	875,000.00	123,993.75		
FY 2008	06/01/2008		105,837.50	1,104,831.25	229,831.25
	12/01/2008	915,000.00	105,837.50		
FY 2009	06/01/2009		86,622.50	1,107,460.00	192,460.00
	12/01/2009	950,000.00	86,622.50		
FY 2010	06/01/2010		66,435.00	1,103,057.50	153,057.50
	12/01/2010	995,000.00	66,435.00		
FY 2011	06/01/2011		45,042.50	1,106,477.50	111,477.50
	12/01/2011	1,040,000.00	45,042.50		
FY 2012	06/01/2012		22,162.50	1,107,205.00	67,205.00
	12/01/2012	985,000.00	22,162.50		
FY 2013	06/01/2013			1,007,162.50	22,162.50
Original Principal		8,410,000.00			
Princ/Int Balance at 9-30-07		5,760,000.00	776,193.75		

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DEBT SERVICE FUND

1997, 1998A, 1998B, 2005A, 2005B BOND ISSUES

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

The 1997 series dated December 1, 1997 for \$9,175,000 was used for construction of a multipurpose recreation center in cooperation with the Clayton School District and reconstruction of the Shaw Park Ice Rink and Shaw Park Tennis Courts.

The 1998A Series dated February 1, 1998 for \$5,875,000 was used for the following:

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

The 1998B Series dated February 1, 1998 for \$3,315,000 was used for the construction of a 530-space parking garage located on Bonhomme Boulevard.

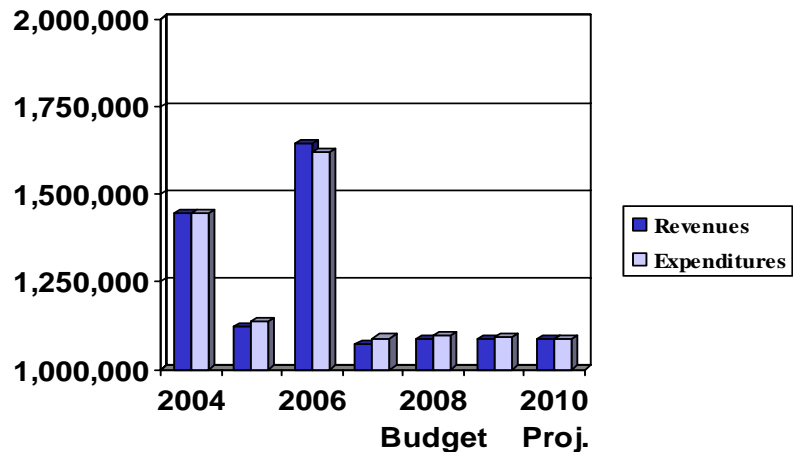
The 2005A Series dated April 26, 2005 for \$12,165,000 was used to refinance the 1997 and 1998A Bond Issues.

The 2005B Series dated April 26, 2005 for \$2,655,000 was used to refinance the 1998B Bond Issue.

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**Fund 72 - Debt Service 97, 98A & 98B Fund and
Fund 57 and 58 - Debt Service - 2005 A and 2005 B
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$51,515	\$51,515	\$35,723	\$60,952	\$45,849	\$36,382	\$31,988
Revenues	1,446,426	1,122,291	1,645,755	1,073,799	1,088,587	1,087,134	1,087,029
Expenditures	1,446,426	1,138,083	1,620,526	1,088,903	1,098,053	1,091,528	1,087,615
Revenues Over/(Under) Expenditures	0	(15,792)	25,229	(15,104)	(9,466)	(4,394)	(586)
Ending Fund Balance	\$51,515	\$35,723	\$60,952	\$45,849	\$36,382	\$31,988	\$31,403



The 2005A & B bonds refunded the 1997 and 1998 bonds issued for a joint use recreation center (Center of Clayton), street improvements, neighborhood improvements and a parking garage. The remaining debt in this fund does not include any parking related debt which has been reallocated to the Parking Fund. This debt will be retired December 1, 2017 and is paid through the Revolving Public Improvement Fund, the Recreation & Stormwater Fund, the Parking Fund and special assessments.

Debt Service '97,'98 A&B Bond Issues
Debt Service 2005 A & B Bond Issues

ACCOUNT GROUP - 86R,87R,88R
57R, 58R

	FY 2004	FY 2,005.00	FY 2006	FY 2007	FY 2007	FY 2007	FY 2008	% 2008	FY 2009	FY 2010
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED REVENUE	ADOPTED BUDGET	to 2007	PROJECTED BUDGET	PROJECTED BUDGET
DEBT SERVICE REVENUES										
57R00007100000 INTEREST ON INVESTMENTS	\$2,532	0	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
57R00009230000 TRANSFER FROM FUND 70	917,763	770,263	1,003,397	909,264	909,264	909,264	920,000	1.2%	920,000	920,000
57R00007220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	16,609	16,599	2,502	4,170	4,170	0	4,170	0.0%	4,170	4,170
57R00007220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	10,308	11,009	35,000	10,000	10,000	9,107	9,110	-8.9%	9,110	9,110
57R00007230010 ASSESS. INC. INTEREST SOUTHMOOR	3,936	3,487	1,728	2,490	2,490	1,728	1,607	-35.5%	1,495	1,390
57R00007230020 ASSESS. INC. INTEREST WYDOWN TERRACE	7,483	8,300	12,023	3,700	3,700	3,700	3,700	0.0%	3,700	3,700
57R00009260000 TRANSFER FROM PARKING FUND	427,824	263,508	546,646	545,272	545,272	100,000	100,000	-81.7%	100,000	100,000
57R00009280000 TRANSFER FROM DEBT SERVICE RESERVE	59,972	64,917	44,460	68,765	68,765	50,000	50,000	-27.3%	48,660	48,660
TOTAL DEBT SERVICE REVENUES	\$1,446,426	1,138,083	\$1,645,755	\$1,543,660	\$1,543,660	\$1,073,799	\$1,088,587	-29.5%	\$1,087,134	\$1,087,029

EXPENDITURES

Debt Service '97,'98 A&B Bond Issues
Debt Service 2005 A & B Bond Issues

ACCOUNT GROUP - 86X,87X,88X
57X, 58X

	FY 2004	FY 2,005.00	FY 2006	FY 2007	FY 2007	FY 2007	FY 2008	% 2008	FY 2009	FY 2010
	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	ESTIMATED EXPEND.	ADOPTED BUDGET	to 2007	PROJECTED BUDGET	PROJECTED BUDGET
DEBT SERVICE EXPENDITURES										
86X00008080000 PRINCIPAL -1997	\$355,000	370,000	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
86X00008090000 INTEREST -1997	362,775	177,394	0	0	0	0	0	0.0%	0	0
86X00009270010 TRANSFER TO FUND 57	0	0	0	0	0	0	0	0.0%	0	0
87X00008080000 PRINCIPAL -1998A	175,000	185,000	0	0	0	0	0	0.0%	0	0
87X00008090000 INTEREST -1998A	237,913	116,988	0	0	0	0	0	0.0%	0	0
88X00008080000 PRINCIPAL -1998B	135,000	145,000	0	0	0	0	0	0.0%	0	0
88X00008090000 INTEREST -1998B	180,581	88,181	0	0	0	0	0	0.0%	0	0
57X00008080000 PRINCIPAL -2005 A	0	0	840,000	680,000	680,000	680,000	710,000	0.0%	725,000	745,000
57X00008090000 INTEREST - 2005 A	0	43,002	429,703	406,903	406,903	406,903	386,053	0.0%	364,528	340,615
58X00008080000 PRINCIPAL - 2005 B	0	0	225,000	190,000	190,000	0	0	0.0%	0	0
58X00008090000 INTEREST - 2005 B	0	12,519	123,311	113,248	113,248	0	0	0.0%	0	0
57X00002700000 PROFESSIONAL FEES	157	0	2,512	2,000	2,000	2,000	2,000	0.0%	2,000	2,000
TOTAL DEBT SERVICE EXPENDITURES	\$1,446,426	1,138,083	\$1,620,526	\$1,392,151	\$1,392,151	\$1,088,903	\$1,098,053	-21.1%	\$1,091,528	\$1,087,615

**CITY OF CLAYTON
DEBT SERVICE OUTSTANDING AS OF 9-30-07**

Recreation Projects; NID & Center of Clayton

2005 A - \$12,165,000

Refunded 1998 A

Interest rate range 3.0% to 4.10%

		Principal	Interest	Total
	12/01/2007	710,000.00	198,351.25	
FY 2008	06/01/2008	-	187,701.25	1,096,052.50
	12/01/2008	725,000.00	187,701.25	
FY 2009	06/01/2009	-	176,826.25	1,089,527.50
	12/01/2009	745,000.00	176,826.25	
FY 2010	06/01/2010	-	163,788.75	1,085,615.00
	12/01/2010	770,000.00	163,788.75	
FY 2011	06/01/2011	-	150,313.75	1,084,102.50
	12/01/2011	805,000.00	150,313.75	
FY 2012	06/01/2012	-	136,226.25	1,091,540.00
	12/01/2012	830,000.00	136,226.25	
FY 2013	06/01/2013	-	121,182.50	1,087,408.75
	12/01/2013	860,000.00	121,182.50	
FY 2014	06/01/2014	-	105,057.50	1,086,240.00
	12/01/2014	900,000.00	105,057.50	
FY 2015	06/01/2015	-	87,057.50	1,092,115.00
	12/01/2015	935,000.00	87,057.50	
FY 2016	06/01/2016	-	68,357.50	1,090,415.00
	12/01/2016	1,250,000.00	68,357.50	
FY 2017	06/01/2017	-	43,357.50	1,361,715.00
	12/01/2017	2,115,000.00	43,357.50	2,158,357.50
FY 2018				
Original Principal		12,165,000.00		
Princ/Int Balance at 9-30-07		10,645,000.00	2,678,088.75	

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DEBT SERVICE RESERVE FUND

1997, 1998A, 1998B, 2005A, 2005B BOND ISSUES

This fund accounts for all reserve requirements of the 1997, 1998A, 1998B, 2005A and 2005B Bond Issues.

Interest earnings from this fund are used to service the debt of the related bond issues.

The 1997 and 1998A Bond Issues were refinanced by the 2005A Bond Issue.

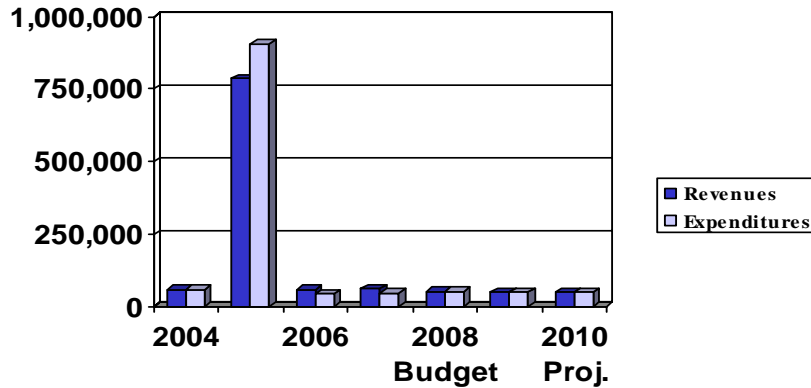
The 1998B Bond Issue was refinanced by the 2005B Bond Issue. In FY '07, the Debt Service Reserve 98-B (Fund 77) was closed to the Parking Fund for reserve requirements for the 2005B Bond Issue.

The refinancing of the 1997, 1998 A and 1998 B bonds reduced the reserve requirement from \$1,572,293 to \$1,482,000. In FY '06, the Debt Service Reserve (Fund 74) was closed out to Debt Service Reserve 98-A (Fund 76) for reserve requirements for 2005A Bond Issue.

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**Fund 74,76,77 - Debt Service Reserve Fund 97, 98A & 98B
modified by the 2005 A and 20005 B Reserve
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Estimated Actual FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$1,572,293	\$1,572,293	\$1,454,371	\$1,202,568	\$1,216,500	\$1,216,500	\$1,216,500
Revenues	59,972	786,994	58,157	62,518	55,000	51,700	51,000
Expenditures	59,972	904,916	44,460	48,586	55,000	51,700	51,000
Revenues Over/(Under) Expenditures	0	(117,922)	13,697	13,932	0	0	0
Transfer to Parking Fund			<u>(265,500)</u>				
Ending Fund Balance	\$1,572,293	\$1,454,371	\$1,202,568	\$1,216,500	\$1,216,500	\$1,216,500	\$1,216,500



Until 2006 this fund was the reserve for 1997 and 1998 debt. After the refinance in FY 06 only the 2005A reserve is included here and the reserve related to parking was moved to the Parking Fund.

REVENUES AND EXPENDITURES

Debt Service Reserve '97,'98 A&B Bond Issues- FY 2004 and prior; 2005 A & B FY 05 and 06

FUNDS 76

	FY 2003 ACTUAL	FY 2004 ACTUAL	FY 2005 ACTUAL	FY 2006 ACTUAL	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUE/ EXPEND.	FY 2008 ADOPTED BUDGET	% 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
DEBT SERVICE REVENUES											
74R00007100000 INTEREST INCOME	\$23,009	\$28,068	\$17,231	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
76R00007100000 INTEREST INCOME	16,115	19,318	19,318	48,646	60,800	60,800	62,518	55,000	-9.5%	51,700	51,000
76R00009280000 TRANSFER TO DEBT SERVICE FUND	0	0	738,299	0	0	0	0	0	0.0%	0	0
77R00007100000 INTEREST INCOME	10,484	12,586	12,146	9,511	13,300	13,300	0	0	-100.0%	0	0
TOTAL DEBT SERVICE REVENUES	\$49,608	\$59,972	\$786,994	\$58,157	\$74,100	\$74,100	\$62,518	\$55,000	-25.8%	\$51,700	\$51,000
DEBT SERVICE EXPENDITURES											
74X00009300000 TRANSFER TO DEBT SERVICE FUND	\$32,958	\$28,068	\$52,194	\$0	\$0	\$0	\$0	\$0	0.0%	\$0	\$0
74X00009320000 TRANSFER TO DEBT SERVICE RESERVE FUND	0	0	738,299	0	0	0	0	0	0.0%	0	0
76X00009300000 TRANSFER TO DEBT SERVICE FUND	16,480	19,318	25,913	36,495	60,800	60,800	48,586	55,000	-9.5%	51,700	51,000
77X00009300000 TRANSFER TO DEBT SERVICE FUND	16,479	12,586	88,510	7,965	13,300	13,300	0	0	-100.0%	0	0
TOTAL DEBT SERVICE EXPENDITURES	\$65,917	\$59,972	\$904,916	\$44,460	\$74,100	\$74,100	\$48,586	\$55,000	-25.8%	\$51,700	\$51,000

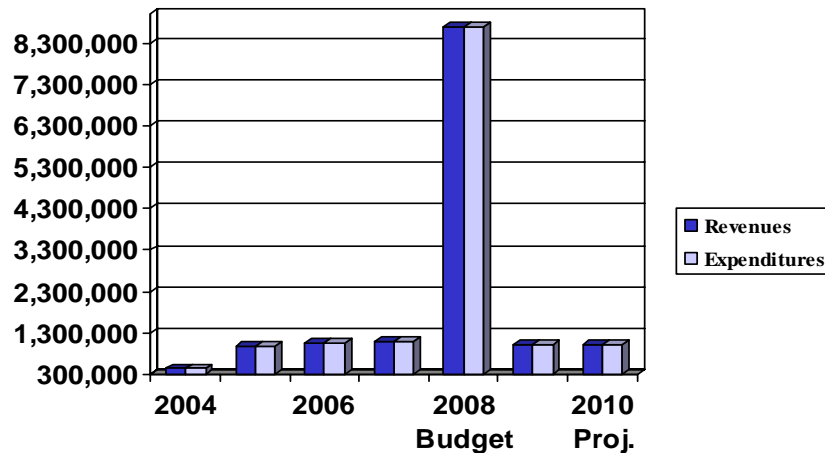
DEBT SERVICE FUND
CONSTR. POOL/CITY HALL/ FIRE STATION

This fund services debt for the Special Obligation Bonds (issued in December, 2002) to pay for the majority of the construction costs associated with the Shaw Park Pool, City Hall and the Fire Station. Transfers from the Revolving Public Improvement Fund (60) and the Recreation and Stormwater Fund (70) will repay the debt. The bond issue matures in FY 2008. Additional bonds will be issued to repay the balance coming due.

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**Fund 79 - Debt Service - Constr. Pool/C.H./Fire
Summary of Revenues and Expenditures
FY 2004 - FY 2010**

	Actual FY 2004	Actual FY 2005	Actual FY 2006	Projected FY 2007	Adopted FY 2008	Proposed FY 2009	Proposed FY 2010
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Revenues	440,712	963,123	1,047,640	1,084,332	8,665,746	1,002,145	1,026,433
Expenditures	440,712	963,123	1,047,640	1,084,332	8,665,746	1,002,145	1,026,433
Revenues Over/(Under) Expenditures	0	0	0	0	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%



This bond was issued in December, 2002 for \$9.5 million with a balloon payment due December 1, 2007 (FY 2008). The 2007 bond issue will pay off the balance of the 2002 bond issue and be a traditional bond issue now due in 2019. Revolving Public Improvement and Recreation & Stormwater funds pay this debt. The debt was issued for a new Fire Station and significant renovation to City Hall and the Shaw Park Pool complex.

REVENUES

FUND: 79 2002 Bond Issue - Debt Service Shaw Park Pool/City Hall/Fire Station

ACCOUNT GROUP - 79 R

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED REVENUES	FY 2008 ADOPTED BUDGET	%	FY 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUES	BUDGET				
REVENUES												
79R00009230000 TRANSFER FROM FUND 70	\$0	\$183,493	\$263,172	\$396,726	\$483,458	\$483,458	\$483,458	\$291,438	-39.7%	\$496,008	\$518,970	
79R00009260000 BOND PROCEEDS	0	0	0	0	0	0	0	8,135,000	0.0%	0	0	
79R00007100000 INTEREST INCOME	0	0	0	0	0	0	0	24,282	0.0%	0	0	
79R00009290000 TRANSFER FROM FUND 60	112,062	257,219	699,951	650,914	600,874	600,874	600,874	215,026	-64.2%	506,137	507,463	
TOTAL REVENUES	\$112,062	\$440,712	\$963,123	\$1,047,640	\$1,084,332	\$1,084,332	\$1,084,332	\$8,665,746	699.2%	\$1,002,145	\$1,026,433	

EXPENDITURES

FUND: 79 2002 Bond Issue - Debt Service Shaw Park Pool/City Hall/Fire Station

ACCOUNT GROUP - 79 X

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007 ORIGINAL BUDGET	FY 2007 AMENDED BUDGET	FY 2007 ESTIMATED EXPEND.	FY 2008 ADOPTED BUDGET	%	FY 2008 to 2007	FY 2009 PROJECTED BUDGET	FY 2010 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	EXPEND.	BUDGET				
EXPENDITURES												
79X00008080000 PRINCIPAL PAYMENT	\$0	\$175,000	\$710,000	\$815,000	\$875,000	\$875,000	\$875,000	\$7,375,000	742.9%	\$655,000	\$710,000	
79X00008090000 INTEREST PAYMENT	112,062	265,712	253,123	232,640	209,332	209,332	209,332	370,760	-52.8%	347,145	316,433	
79X00008100000 TRF. TO DEBT RESERVE 2007	0	0	0	0	0	0	0	813,500	0.0%	0	0	
79X00008110000 ISSUANCE COSTS	0	0	0	0	0	0	0	106,486	0.0%	0	0	
TOTAL EXPENDITURES	\$112,062	\$440,712	\$963,123	\$1,047,640	\$1,084,332	\$1,084,332	\$1,084,332	\$8,665,746	699.2%	\$1,002,145	\$1,026,433	

**CITY OF CLAYTON
DEBT SERVICE OUTSTANDING AS OF 9-30-07**

**2002
December 2002 - \$9,950,000
2.65%**

		Principal	Interest	Total
	12/01/2007	7,375,000.00	99,347.40	
FY 2008	06/01/2008			7,474,347.40

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STRATEGIC ISSUES COMMITTEE CITY OF CLAYTON

Mission Statement

The Mission of Clayton City Government is to foster a vital, balanced community comprised of outstanding neighborhoods, quality business and commercial centers, premier educational institutions, and a healthy natural environment through an open, accessible and fiscally responsible government.

Strategic Objectives

1. Create a strong and vital combination of residential, business, and institutional interests to assure Clayton's ongoing livability and financial integrity.
2. Operate City Government in a fiscally sound manner consistent with available resources and prudent financial planning.
3. Provide the quality services necessary to assure a safe, clean, environmentally responsible community in which to live, play, learn, work and conduct business.
4. Provide leadership in defining and strengthening Clayton's mutual interests with the Clayton School District, local institutions, close-in municipalities, St. Louis County, and St. Louis City.
5. Encourage open, accessible and responsive city government based on effective communications between the City of Clayton and its constituencies.
6. Plan and facilitate public and private investment in the development and growth of Clayton's retail, office and cultural activities.

Belief Statements

The members of the Strategic Issues Committee of the City of Clayton have identified underlying basic values which reflect our community.

We believe that:

- The City must be run in a fiscally sound manner, consistent with available resources and prudent financial planning.
- The community of Clayton must support to the fullest extent a premier public school district.
- The community of Clayton is characterized by a special “livability” based on a unique combination of neighborhood, educational, recreational, commercial, cultural and convenience factors which must be protected and nurtured.
- City government must encourage and maintain high quality, diverse and accessible business and retail districts including the Central Business District and neighborhood business districts, which complement the “livability” of our community.
- The community of Clayton must remain a safe place to live and work.
- The City of Clayton must assure the maintenance and improvement of its residential areas.
- City government must control its own destiny by assuming a leadership role in forging partnerships and relationships which enhance our quality of life.
- City government and the community of Clayton must be environmentally aware and responsible.
- City government must provide quality service to its constituencies.
- The future of the City of St. Louis and other inner suburbs is important to the success of the community of Clayton.
- The community must maintain and enhance its recreational facilities and programs.
- City government must communicate effectively and regularly with its constituencies.
- Clayton’s citizens should be encouraged to actively participate in local government.
- It is important that Clayton remain the seat of the county government.

RESOLUTION

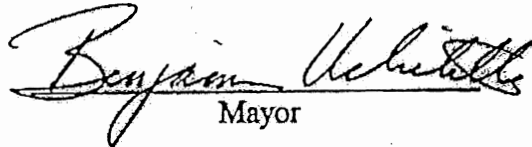
WHEREAS, the City Manager has prepared and submitted to the Board of Aldermen Fiscal Management Policies and Budget Administration Policies for the Board's review; and

WHEREAS, the City Manager desires the Board of Aldermen to approve said policies; and

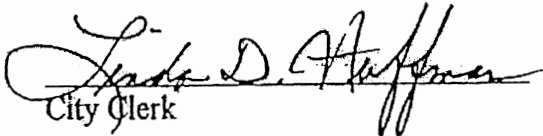
WHEREAS, the Board of Aldermen, after review of said policies, desires to approve said policies;

NOW THEREFORE, BE IT RESOLVED that the Board of Aldermen hereby approves the City Manager's Fiscal Management Policies and Budget Administration Policies, and further orders said policies to be established and implemented by the City Manager.

Passed this 14th day of July, 1992.


Mayor

ATTEST:


City Clerk

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FISCAL MANAGEMENT POLICIES

Current and long-range financial stability is essential to enable the City to maintain a position of integrity and to meet the goals identified in this budget. The Finance Department, in conjunction with the City Manager's Office, will work to maintain these fiscal policies by careful and frequent monitoring of expenditures and revenue sources. New revenue sources will be examined, and existing revenue sources will be periodically reviewed to determine the need for adjustment to cover the costs of providing services. In order to continue to provide a high level of municipal services to residents and businesses and to maintain the desired level of financial stability, the following financial policies shall guide fiscal decision making:

- The City will work toward achieving the goal of establishing a fund balance (working cash balance) that is equivalent to not less than 120 working days or 33% of the current fiscal year's projected general fund operating expenses in the General Fund. At a minimum, the City will maintain a fund balance (working cash balance) equivalent to 90 working days or 25% of projected annual expenditures in the General Fund. It is our goal to maintain an undesignated portion of general fund balance for the purpose of providing for emergency expenditures and revenue shortfalls that may occur during a fiscal year.
 - Cash reserves that are established are based on historical and projected stability and predictability of the underlying revenues and expenditures. Reserves are to be used for the following:
 - Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature.
 - Permit orderly budgetary adjustments in the event of unanticipated revenue shortfalls.
 - Meet unexpected increases in service delivery costs.
 - Fund planned capital projects, thereby avoiding debt.
 - Assist in paying-down debt on outstanding obligations.
- The City will limit long-term debt to only those capital improvements or projects that cannot be financed from current revenues. The maturity date for any debt will not exceed the reasonably expected useful life of the project to be financed. Except where determined by specific redevelopment projects, debt will be structured to provide for the retirement of a minimum of 60% of the amount of the outstanding principle within a ten-year period.

- The City will estimate its annual revenue by an objective, analytical process. All major revenue sources will be reviewed by the Finance Department on at least a quarterly basis and revision will be reported to the Board of Aldermen. Each year the Finance Department will project revenues for the next three years. Each existing and potential revenue source will be reexamined annually.
- The City will establish all user charges and fees at a level related to the cost of providing the services, as well as the benefit of the service, to the user and the public as defined by the User Fee Policy. Increases in user charges and fees will be implemented in compliance with existing law.
- The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing essential expenditures or relying on uncertain revenues from future years. Both revenues and expenses will be recognized as they occur.
- Planning and budgeting of major expenditures will be based upon a priority setting process that is designed to narrow the range from a list of desirable expenditures to financially feasible expenditures.
- Each year the Finance Department will update expenditure projections for the next five years. Projections will include estimated operating costs, capital outlays, debt service, and capital improvement program expenditures.
- As the City conducts its long-range financial planning; special emphasis will be placed on maintaining and improving the physical assets of the City, including public facilities and equipment.
- The City will maintain a broad-based, well-diversified portfolio of revenues, with a continued diminishing reliance on property taxes. Whenever appropriate, the revenue burden shall be focused on sales tax, utility fees, or user fees.
- In an effort to reduce the cost of capital expenditures, Federal, State and other intergovernmental and private funding sources shall be applied for and used as available. A concerted effort in applying for matching grants is strongly encouraged.

BUDGET ADMINISTRATION POLICIES

The City of Clayton places a major emphasis on administering its Annual Budget in a professional and competent manner. The City Code stipulates that the City Manager is the Budget Officer for the City with responsibility for preparing a Proposed Budget for the consideration of and approval by the Board of Aldermen.

In developing and administering the Annual Budget, the following policies shall be followed:

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

- Transfers from the contingency account into a departmental budget will require a written budget adjustment and the prior approval of the Board of Aldermen.
 - For budget adjustments not requiring Board of Aldermen action, forms will be maintained in the Finance Department and must be signed by the Department Head and Finance Director prior to being submitted to the City Manager for his approval. Similarly, transfers requiring approval by the Board of Aldermen shall be reviewed and approved first by the Finance Director and the City Manager.
- In authorizing or approving expenditures from the adopted Budget, the City's Purchasing Policy is to be followed in all respects.
 - With respect to personnel matters, the City Manager shall have authority to grant salary adjustments within established pay grades based on merit and to reclassify positions to other pay grades if there are changes within the positions' scope of responsibility, provided that such changes will not result in an increase in the total budget authorized by the Board of Aldermen for that department or division. The City Manager may also authorize the employment of part-time or temporary employees to meet specific workload needs; however, no new permanent, full-time positions may be authorized without the prior approval of the Board of Aldermen.
 - The City Manager shall on at least a quarterly basis provide the Board of Aldermen with a written financial report summarizing the current financial condition of the City and relating current year-to-date summaries of revenues and expenditures as compared with budget projections. Unusual variances that could significantly affect the adopted budget shall be reported to the Board promptly.
 - Within thirty days of the close of the fiscal year, the City Manager shall submit a report to the Board of Aldermen summarizing the accomplishments of the past year with respect to the goals and objectives outlined in the Budget. This report shall be in addition to the Annual Financial Report compiled by Certified Public Accountants retained by the Board of Aldermen.

ORGANIZATIONAL PRINCIPLES

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 to 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 are in 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.

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INVESTMENT POLICY

It is the policy of the City of Clayton to invest public funds in a manner which will provide maximum security and the highest investment return, while meeting the daily cash flow demands of the City and conforming to all state, federal, and local laws governing the investment of public funds.

Scope

This investment policy applies to all financial assets of the City of Clayton, except retirement funds, which are administered by pension boards.

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard which states: "investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would use in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income derived." The prudent person standard shall be used in the context of managing the overall portfolio.

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

Objectives

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

Legality: Every investment shall be made in accordance with applicable federal, state and local statutory provisions.

Safety: Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital.

Liquidity: The City's investment portfolio must remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.

Return on Investment: The City's investment portfolio shall be managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

Delegation of Authority

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

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions. Employees and investment officials shall disclose to the City Manager any financial interests in financial institutions that conduct business with the City of Clayton, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall in no way whatsoever commingle personal and City funds or in any way participate in activities that could result in the appearance of a conflict of interest.

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

Authorized Financial Dealers and Institutions

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

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

Authorized and Suitable Investments

The City may invest in the following types of securities:

- A. Bonds, bills or notes of the United States or an agency of the United States;
- B. Negotiable or non-negotiable certificates of deposit, savings accounts, and other interest-earning deposit accounts of financial institutions as defined in this policy;
- C. Repurchase Agreements--against eligible collateral, the market value of which must be maintained during the life of the agreements at a level greater than the amount advanced, plus the accrued interest. An undivided interest in the instruments pledged for such agreements must be granted to the City. If repurchase agreements are authorized, a *Master Repurchase Agreement* must be signed with the bank or dealer.

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

Collateralization

All investments which exceed the financial institution's insurance limits shall be secured through eligible collateral. The market value of the collateral must be equal to or greater than the value of the investment instrument plus accrued interest, less the amount of insurance coverage. Eligible collateral shall mean securities otherwise qualified for purchase under this policy, preferably U.S. Government securities, and shall also include the State Treasurer's list of Securities Acceptable as Collateral to Secure State Deposits. (The City will maintain an updated version of this list.)

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

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

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

Safekeeping and Custody

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

Diversification

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

Maximum Maturities

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

Internal Control

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

Investment Policy Adoption

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



LEGAL DEBT LIMITS

Under Article VI, Sections 26(b) and 26(c) of the Missouri constitution, the City by vote of 2/3 of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable intangible property within the City as asserted by the last completed assessment for state or county purposes.

Under Section 26(d) of said Article VI the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10% of the aforesaid assessed valuation for the purposes of acquiring rights-of-way, constructing and improving sanitary or storm sewer systems; and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric, or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation.



BASIS OF BUDGETING

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.

The budgets of governmental funds (for example, the General Fund, special revenue funds, debt service funds and capital funds) are prepared on a modified cash accrual basis. Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are available and measurable.

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 way the City prepares its budget. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources which are accrued as earned by employees (GAAP), as opposed to being expended when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts, and are excluded from the budgeting system.

BILL NO. 6096

ORDINANCE NO. 5987

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR 2008 COMMENCING ON OCTOBER 1, 2007 AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2008 commencing on October 1, 2007; and

WHEREAS, a public hearing on the budget has been conducted on August 14, 2007 pursuant to notice as provided by law at which hearing interested persons were given an opportunity to be heard;

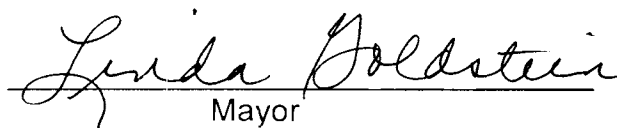
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF CLAYTON, MISSOURI, AS FOLLOWS:

Section 1. The annual budget for the City of Clayton, Missouri, for the Fiscal Year 2008 commencing on October 1, 2007, a copy of which is attached hereto and made a part hereof as if fully set forth herein, having been heretofore submitted by the City Manager, is hereby adopted.

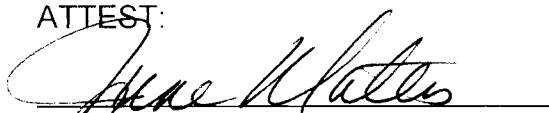
Section 2. Funds are hereby appropriated for the objects and purposes of expenditures set forth in said budget. The expenditures of the funds so appropriated shall be subject to the control of the City Manager.

Section 3. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen.

Passed this 28th day of August, 2007.


Mayor

ATTEST:


City Clerk

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BILL NO. 6097

ORDINANCE NO. 5988

AN ORDINANCE LEVYING AND ESTABLISHING THE RATE OF ANNUAL TAXES FOR GENERAL MUNICIPAL PURPOSES; DEBT LEVY FOR GENERAL OBLIGATION BOND PURPOSES; AND, SPECIAL BUSINESS DISTRICT PURPOSES TO BE COLLECTED BY THE CITY OF CLAYTON, MISSOURI, FOR THE YEAR 2007.

WHEREAS, the City of Clayton tax rate levy for General Purposes and Debt is established at the maximum rate allowable, and

WHEREAS, the City of Clayton's current rate ceiling for the Special Taxing District is higher than the rate established below, and

WHEREAS, the Board of Aldermen is able to reduce the tax burden on its taxpayers due to prudent fiscal management and conservative budgeting and, therefore, is voluntarily reducing its tax rate for the Special Taxing District hereinafter provided, and

WHEREAS, all things required by law with respect to the establishment of annual tax rates having been done, including a public hearing on the tax rate having been conducted on August 14, 2007 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. Tax Levy for General Purposes

A. There is hereby levied upon all residential property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.566 to be collected for general municipal purposes for the year 2007.

B. There is hereby levied upon all commercial property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.636 to be collected for general municipal purposes for the year 2007.

C. There is hereby levied upon all personal property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.707 to be collected for general municipal purposes for the year 2007

Section 2. Tax Levy for the Debt Levy for General Obligation Bond Purposes

A. There is hereby levied upon all residential property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.125 to be collected for general obligation bond purposes for the year 2007.

B. There is hereby levied upon all agricultural property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.125 to be collected for general obligation bond purposes for the year 2007.

C. There is hereby levied upon all commercial property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.125 to be collected for general obligation bond purposes for the year 2007.

D. There is hereby levied upon all personal property subject to taxation in the City of Clayton, Missouri, an ad valorem tax levy of \$0.125 to be collected for general obligation bond purposes for the year 2007.

Section 3. Tax Levy for the Debt Levy for Purpose of a Special Business District

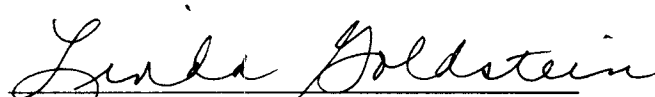
A. The limits of the Special Business District in the City of Clayton, Missouri, are all commercially zoned properties designated C-1, C-2, C-3 and C-4, on the zoning map of the City of Clayton, as of August 11, 1981, lying north of the Forest Park Expressway in the City of Clayton, Missouri.

B. There is hereby levied upon all residential property subject to taxation in the City of Clayton, Missouri, Special Business District an ad valorem tax levy of \$0.060 to be collected for Special Business District purposes for the year 2007.


C. There is hereby levied upon all commercial property subject to taxation in the City of Clayton, Missouri, Special Business District an ad valorem tax levy of \$0.060 to be collected for Special Business District purposes for the year 2007.

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

Passed this 28th day of August 2007.



Mayor

ATTEST:


City Clerk

**CITY OF CLAYTON
PROPERTY TAX CONSIDERATION**

ASSESSED VALUATION	January 1, 2006	
	Actual FY 2007	% Chge from Prior Year
City - Wide		
Real Property		
Residential	343,900,000	2.00%
Commercial	310,400,000	2.01%
Total Real Property	654,300,000	2.00%
Personal Property	85,300,000	0.00%
Grand Total City-Wide	739,600,000	1.77%
Special Taxing District		
Residential	16,461,763	23.90%
Commercial	253,475,842	-1.67%
Total SBD	269,937,605	-0.42%

	January 1, 2007	
	Proposed FY 2008	% Chge from Prior Year
Reassessed value	423,190,930	
New Construction	14,184,070	
Total Residential	437,375,000	27.18%
Reassessed value	331,107,820	
New Construction	1,885,180	
Total Commercial	332,993,000	7.28%
Total Real Property	770,368,000	17.74%
Personal Property		
Reassessed value	81,147,000	-4.87%
	851,515,000	15.13%
Reassessed value	19,333,430	
New Construction	9,427,570	
Total Residential	28,761,000	74.71%
Reassessed value	274,825,770	
New Construction	1,410,230	
Total Commercial	276,236,000	8.98%
	304,997,000	12.99%

Proposed tax rates and gross revenue based on above assessed values.

CITY-WIDE PROPERTY TAXES	Actual 2006 for FY 07	
	Tax Rate	Revenue
General		4,937,573
- Residential Tax Rate	0.634	2,180,326
- Commercial Tax Rate	0.694	2,154,176
- Personal Property Tax Rate	0.707	603,071
Debt	0.145	1,072,420
Total Tax Dollars		6,009,993
Total change in Tax Dollars from Prior Year		174,394
	Tax Rate	% Rate Chge.
Total Residential Tax Rate	0.779	-1.70%
Total Commercial Tax Rate	0.839	-0.50%
Total Personal Property Tax Rate	0.852	-1.80%
SPECIAL TAX DISTRICT		
General Operations	0.067	180,787
Total Residential Tax Rate	0.067	10,992
Total Commercial Tax Rate	0.067	169,795
		180,787

	Proposed 2007 for FY 08	
	Tax Rate	Revenue
		\$ 5,186,608
	0.566	\$ 2,475,760
	0.636	\$ 2,137,422
	0.707	\$ 573,426
	0.125	\$ 1,070,411
		\$ 6,257,019
		\$ 247,026
New State of MO law enacted in 2007		4.11%
% change due to		\$ change due to
Reassessment	85.6416%	\$ 211,557
New Construction	14.35844%	\$ 35,469
	100.00%	\$ 247,026
	Tax Rate	% Rate Chge.
	0.691	-8.80%
	0.761	-7.80%
	0.832	-2.00%
	0.06	\$ 181,967
	0.060	\$ 17,000
	0.060	\$ 166,000
		\$ 183,000
New State of MO law enacted in 2007		1.22%
% change due to		\$ change due to
Reassessment	69.1%	\$ 1,529
New Construction	30.9%	\$ 684
	100.00%	\$ 2,213

Assessed Value by St. Louis County.

Revenue is net of 1.5% St. Louis County collection fee.

City of Clayton
Organizational Table
Full-Time Positions

	2006	2007	2007	2008
Personnel	Actual	Budgeted	Actual	Approved
Administrative Services				
City Manager	4	5(a)	5	5
Human Resources	2	2	2	2
Finance				
Finance	7	7	7	7
Municipal Court/TVB	3	3	3	3
Fire				
	36	36	36	36
Legislative				
City Clerk	1	0(a)	0	0
MIS				
	3	3	3	3
Parks and Recreation				
Administration/Recreation	14(b)	15(b)	15	15
Parks Maintenance	9	9	9	9
Planning and Development Services				
	10	10	10	11 (c)
Police				
Police	55	55	55	56(d)
Parking Control	5	5	5	4(e)
Public Works				
Engineering/Maintenance	21	21	21	21
Building Maintenance	3	3	3	2(f)
Equipment Services	5	5	5	5
Parking Operations and Maintenance	1	1	1	1
Total	179	180	180	180

- (a) Transfer of City Clerk position to City Manger's Office from Legislative.
- (b) Prior to 2007, 6.25 positions funded by City, remainder funded by CRSWC; CRSWC added a FT membership secretarial position in FY 2005; City added a FT Community Recreation Supervisor in FY 2007, bringing City total to 7.25 positions.
- (c) Property Maintenance Inspector.
- (d) Conversion of PT Data Analyst position to FT.
- (e) Elimination of a Parking Controller position through attrition.
- (f) Elimination of a Maintenance Worker I position through privatization.

GLOSSARY

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

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

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

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

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

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

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

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

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

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 – Unreserved, undesignated fund balances representing expendable available financial resources.

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 specific fund’s expenditures (including outgoing operating transfers) exceed revenues in a given year.

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

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

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

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

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

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

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

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).

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

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

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

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

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

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

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

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

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

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

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

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