



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

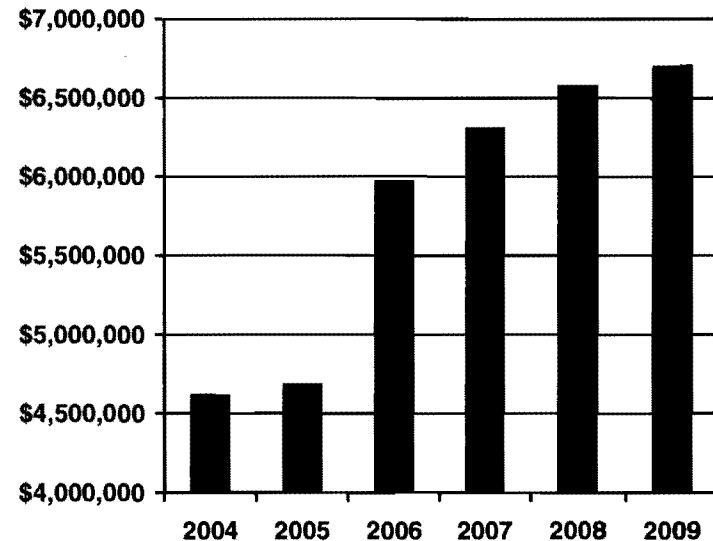
State Statute: 137.073
 MO Constitution: Article 10, Section 22
 City Ordinance: Municipal Code Chapter 9

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>
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	Actual	5,034,815	182,203	1,091,801	6,308,819
2008	Projected	5,281,684	183,000	1,108,292	6,572,976
2009	Budgeted	5,378,773	236,000	1,090,000	6,704,773
Percent of Funds' 2009 Revenues		28%	98%	99%	



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% prior to FY 2006. In FY 2008, the property tax rates decreased significantly due to the increase in the City's overall assessed valuation due to reassessment and the maximum dollar increase allowed by the State. FY 09 property tax rates are at the maximum allowable and slightly less than FY 08. The tax dollars increased due to an increase in assessed value from new construction change in assessment.

Interest on Investments

Legal Authorization

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

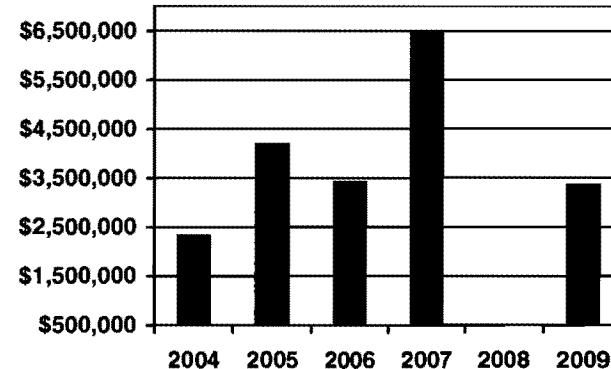
Description

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>
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	Actual	456,115	11,533	483,409	3,886,519	1,327,478	9,958	94,520	77,711	15,235	39,870
2008	Projected	388,739	7,860	406,878	(1,350,000)	(226,924)	5,101	73,331	92,526	12,656	18,303
2009	Budgeted	285,915	5,850	218,250	1,903,000	733,950	4,455	48,375	78,750	9,017	15,750
Percent of Funds' 2009 Total		1.5%	5.7%	11.8%	67.7%	100%	1.8%	9.3%	2.2%	.4%	1.4%

<u>Year</u>		<u>Debt Service</u>	<u>Debt Service Reserve</u>	<u>Debt Service Construction</u>	<u>Total All Funds</u>
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	Actual	0	60,799	0	6,463,147
2008	Projected	38,758	0	49,337	(483,435)
2009	Budgeted	35,280	0	19,035	3,357,627
Percent of Funds' 2009 Total		3.2	N/A	1.9%	



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 (FFR) 20 times in 24 months. In 2008, the trend reversed again as the Federal Reserve cut FFR several times over the course of a few months and interest on investments decreased dramatically. As the City investments are short-term and tied somewhat to the FFR and market value, changes in the two pension funds are significantly down in FY 08 due to the overall market conditions. Interest on investments is projected to increase in FY 09.

City Sales Tax

Legal Authorization

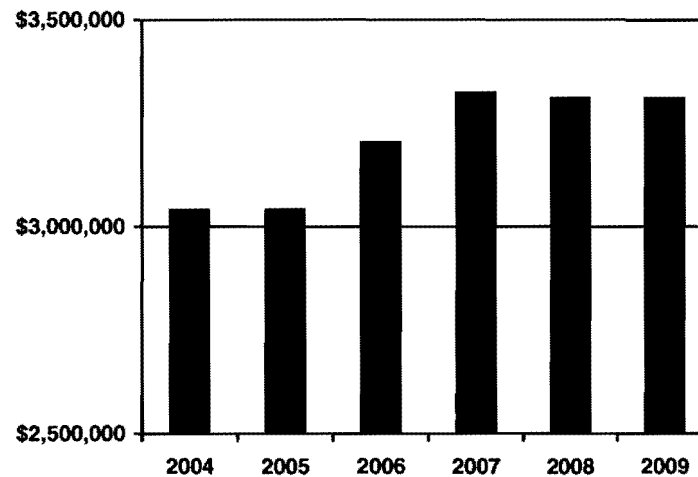
State Statute: 94.578 & 94.579
 City Ordinance: Municipal Code Chapter 9

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>
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	Actual	3,324,634	3,324,634
2008	Projected	3,312,000	3,312,000
2009	Budgeted	3,312,000	3,312,000
Percent of Funds' 2009 Revenues		17.3%	



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 and 2009 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

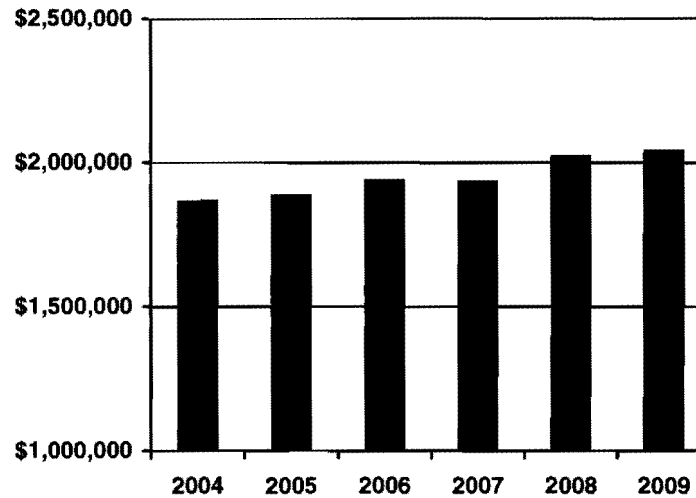
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

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>
2004	Actual	1,633,668	233,381	1,867,049
2005	Actual	1,650,930	235,847	1,866,777
2006	Actual	1,939,060	0	1,939,060
2007	Actual	1,934,229	0	1,934,229
2008	Projected	2,022,500	0	2,022,500
2009	Budgeted	2,042,725	0	2,042,725
Percent of Funds' 2009 Revenues		10.7%	N/A	



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

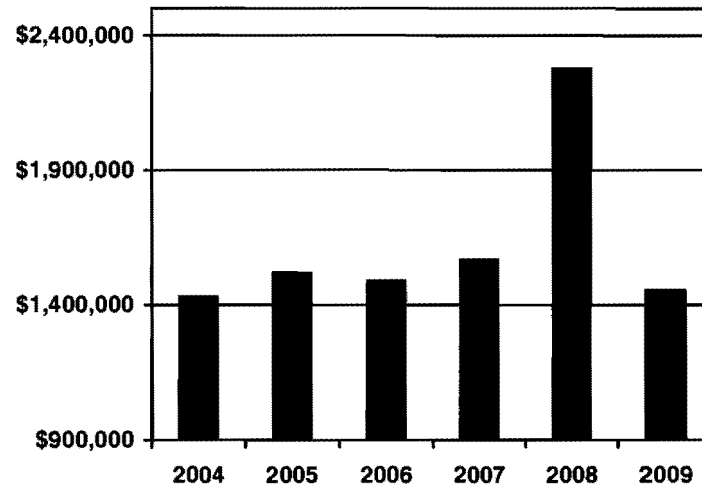
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

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>
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	Actual	1,567,771	0	1,567,771
2008	Projected	2,278,570	0	2,278,570
2009	Budgeted	1,454,800	0	1,454,800
Percent of Funds' 2009 Revenues		7.6%	N/A	



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. In FY 08, one time funds from a legal settlement for taxes from 2003 and prior involving AT&T, Sprint/Nextel and Verizon (\$859,200) were collected and contribute to the significant increase in FY 08 revenue. The City receives telephone utility taxes from approximately twenty-five telephone vendors.

Utility Tax - Gas

Legal Authorization

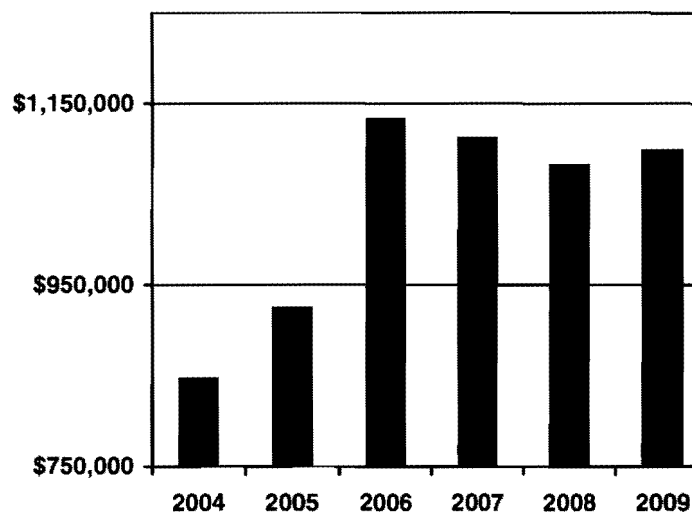
State Statute; 94.270
 City Ordinance: Municipal Code Chapter 9

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>
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	Actual	1,111,946		1,111,946
2008	Projected	1,082,720		1,082,720
2009	Budgeted	1,099,000		1,099,000
Percent of Funds' 2009 Revenues		5.7%	N/A	



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.

Utility Tax - Water

Legal Authorization

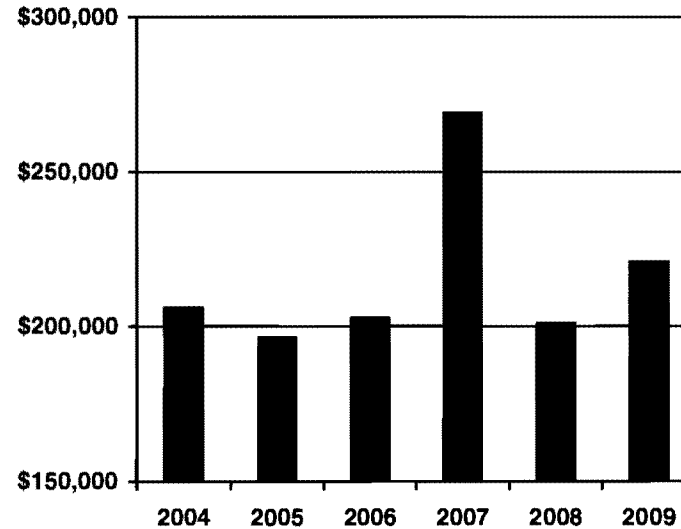
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

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>
2004	Actual	180,302	25,757	206,059
2005	Actual	171,926	24,561	196,487
2006	Actual	202,792	0	202,792
2007	Actual	269,170	0	269,170
2008	Projected	201,000	0	201,000
2009	Budgeted	221,100	0	221,100
Percent of Funds' 2009 Revenues		1.2%	N/A	



Comments

Mainly rate increases by the utility company and usage account for changes in revenue. The consistent wet weather in the spring of 2008 caused a reduction in water usage and associated utility tax revenue.

Half-Cent Sales Tax (Parks and Stormwater)

Legal Authorization

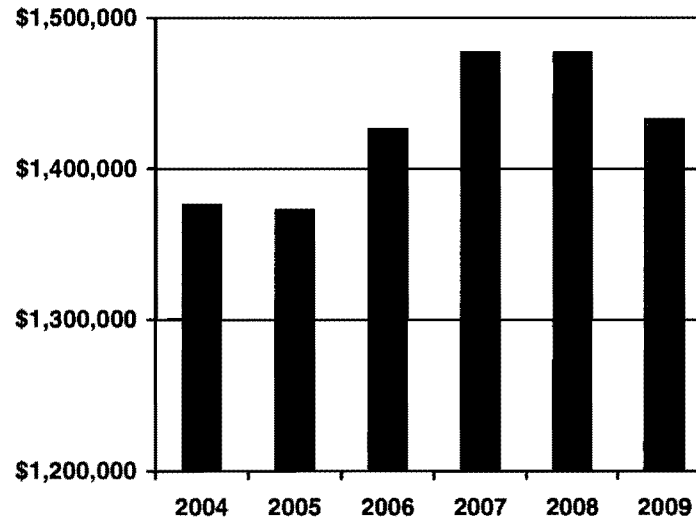
State Statute: 644.032
 City Ordinance: Municipal Code Chapter 9

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>
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	Actual	1,477,249	1,477,249
2008	Projected	1,477,000	1,477,000
2009	Budgeted	1,433,000	1,433,000
Percent of Funds' 2009 Revenues		68%	



Comments

The reduction in revenue in 2008 and 2009 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.

Half-Cent Sales Tax Capital Improvements

Legal Authorization

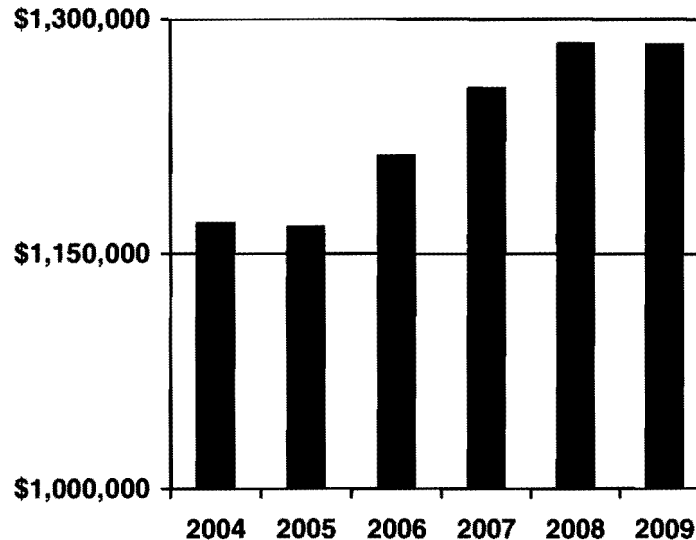
State Statute: 94.577
 City Ordinance: Municipal Code Chapter 9

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>
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	Actual	1,255,804	1,255,804
2008	Projected	1,284,362	1,284,362
2009	Budgeted	1,284,000	1,284,000
Percent of Funds' 2009 Revenues		36%	



Comments

Reduction in revenue in 2008 was anticipated due to the Missouri Department of Transportation reconstruction of Highway 40(I-64), instead revenue increased in 2008 as the City did not see the major decline in sales tax revenue due to the reconstruction of Highway 40. The Highway 40 closures are planned closures of this major highway over a three year period that will affect easy access to Clayton.

St. Louis County Road & Bridge Tax

Legal Authorization

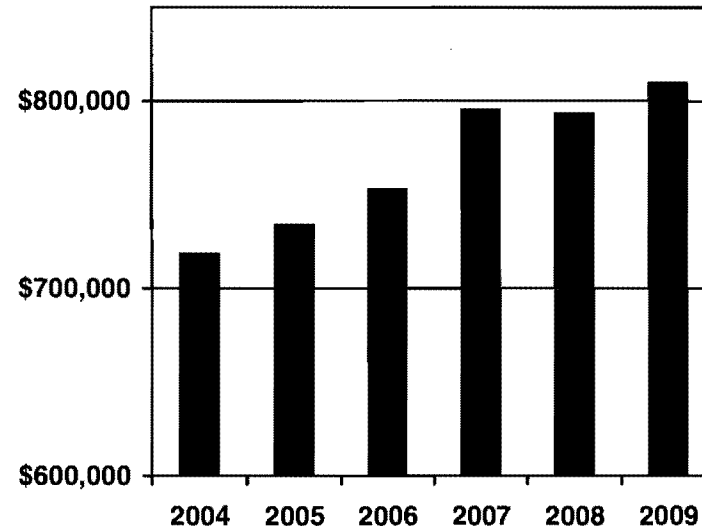
State Statute: N/A
 City Ordinance: N/A

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>
2004	Actual	718,540	0	718,540
2005	Actual	733,980	0	733,980
2006	Actual	0	752,778	752,788
2007	Actual	0	795,708	795,708
2008	Projected	0	793,712	793,712
2009	Budgeted	0	809,586	809,586
Percent of Funds' 2009 Revenues		NA	23%	



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.

Gasoline Tax

Legal Authorization

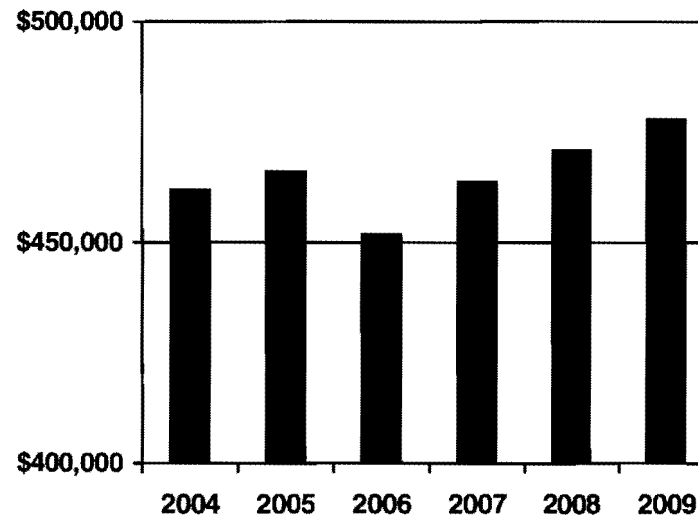
State Statute: 142.345
 City Ordinance: Municipal Code Chapter 9

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>
2004	Actual	461,890	461,890
2005	Actual	466,042	466,042
2006	Actual	451,833	451,883
2007	Actual	463,669	463,669
2008	Projected	470,960	470,960
2009	Budgeted	478,024	478,024
Percent of Funds' 2009 Revenues		2.5%	



Comments

The tax is per gallon used. 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.

Municipal Court Fees & Fines

Legal Authorization

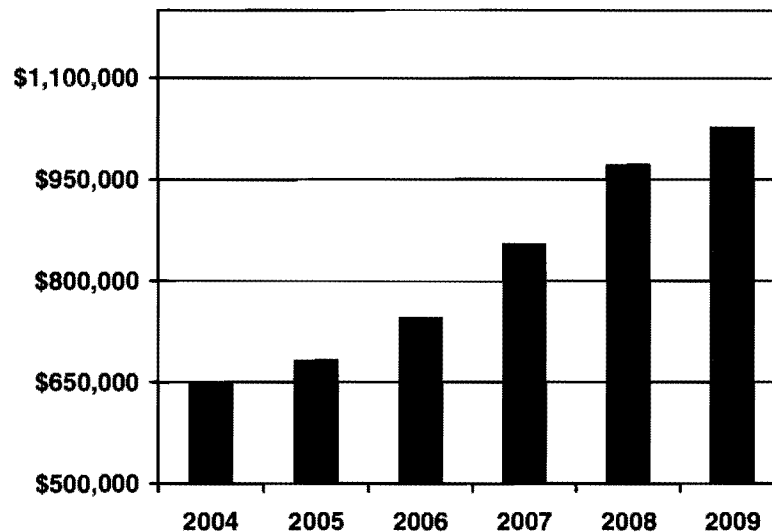
State Statute: 479.050 & 479.260
 City Ordinance: Municipal Code Chapter 7

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>
2004	Actual	646,578	646,578
2005	Actual	681,714	681,714
2006	Actual	744,062	744,062
2007	Actual	854,117	854,117
2008	Projected	971,261	971,261
2009	Budgeted	1,026,076	1,026,076
Percent of Funds' 2009 Revenues		5.4%	



Comments

Municipal Court fees and fines have steadily increased since 2004 and are expected to increase substantially in 2008 and 2009 due to the implementation of a red-light ticketing program, an increase in fine rates and issuing more tickets.

Permits & Fees

Legal Authorization

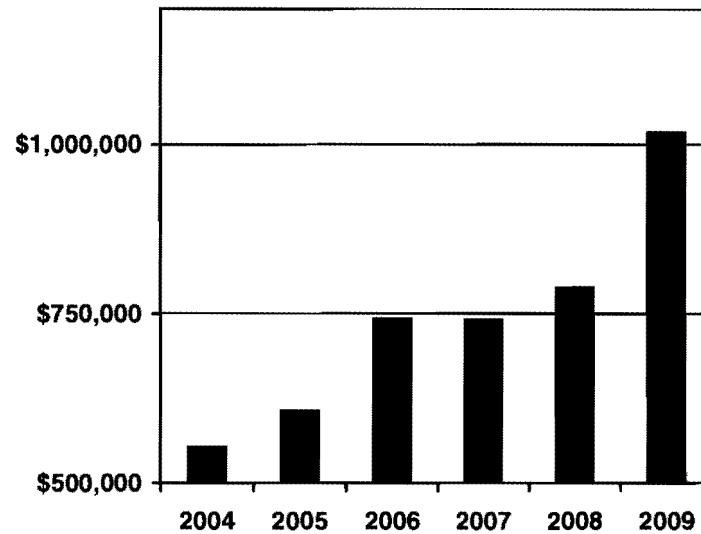
State Statute: 79.450
 City Ordinance: Municipal Code Chapter 5

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>
2004	Actual	553,635	553,635
2005	Actual	606,780	606,780
2006	Actual	742,205	742,205
2007	Actual	740,942	740,942
2008	Projected	788,632	788,632
2009	Budgeted	1,018,125	1,018,125
Percent of Funds' 2009 Revenues		5.3%	



Comments

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

Business & Liquor License Revenue

Legal Authorization

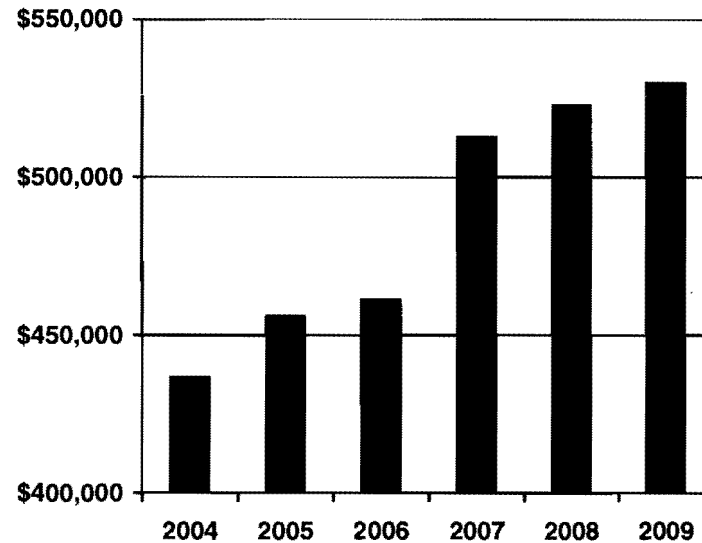
State Statute: 94.270
 City Ordinance: Municipal Code Chapters 3 and 16

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>
2004	Actual	436,613	436,613
2005	Actual	456,009	456,009
2006	Actual	461,236	461,236
2007	Actual	512,692	512,692
2008	Projected	522,965	522,965
2009	Budgeted	530,137	530,137
Percent of Funds' 2009 Revenues		2.8%	



Comments

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

Sewer Lateral Fees

Legal Authorization

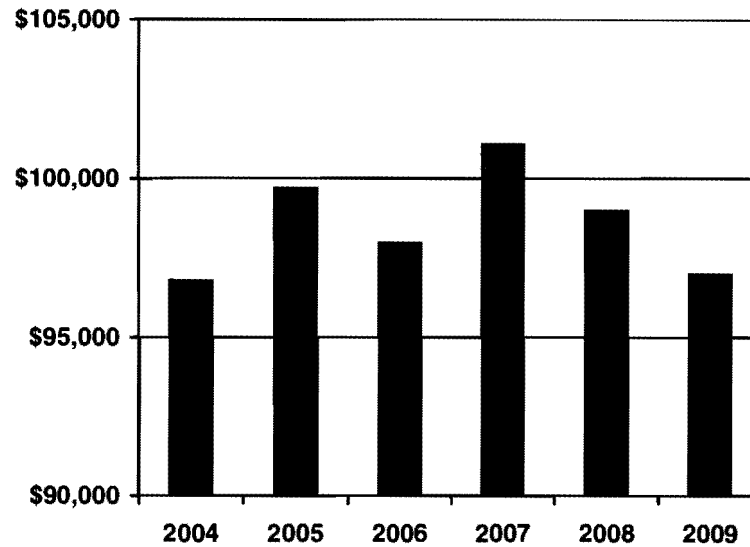
State Statute: 249-422
 City Ordinance: Municipal Code Chapter 5

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>
2004	Actual	96,798	96,798
2005	Actual	99,711	99,711
2006	Actual	97,978	97,978
2007	Actual	101,093	101,093
2008	Projected	99,000	99,000
2009	Budgeted	97,000	97,000
Percent of Funds' 2009 Revenues		94.3%	



Comments

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

Cable Franchise Fees

Legal Authorization

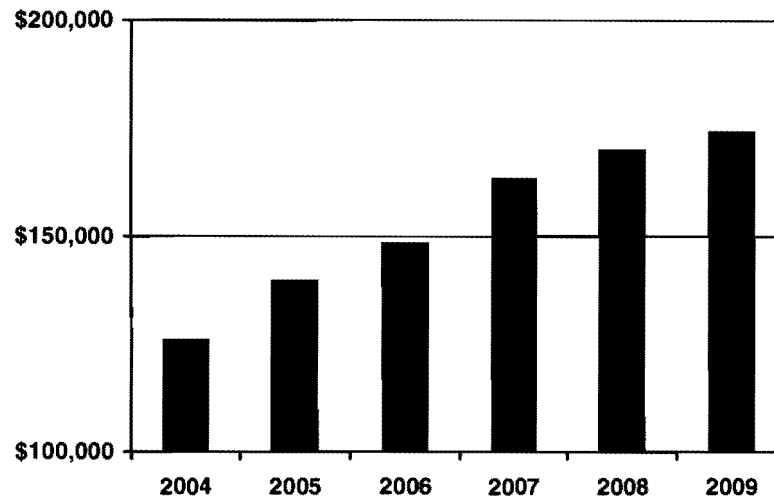
State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

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>
2004	Actual	125,940	125,940
2005	Actual	139,610	139,610
2006	Actual	148,323	148,323
2007	Actual	163,361	163,361
2008	Projected	169,991	169,991
2009	Budgeted	174,241	174,241
Percent of Funds' 2009 Revenues		.91%	



Comments

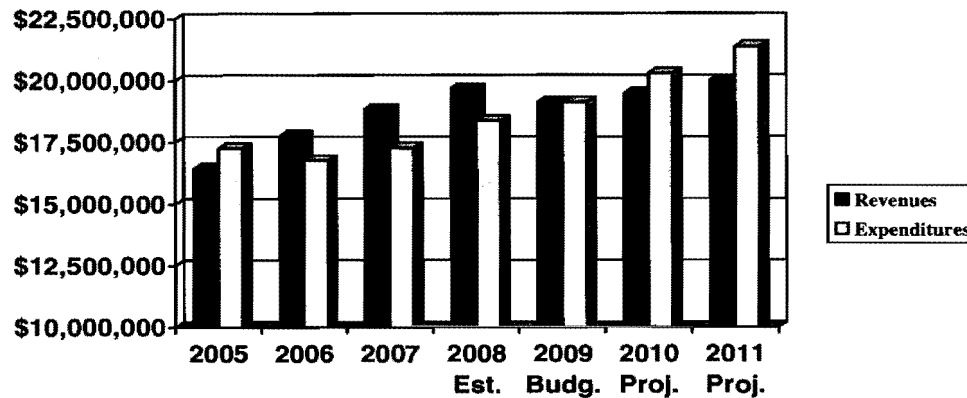
The revenue is dependent on cable television usage and rates. The City's inclusive contract with Charter Communications to provide service to the Community expires per state law but the 5% fee applies to all providers of television.

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.

**General Fund
Summary of Revenues and Expenditures
FY 2005 - FY 2011**

	Actual FY 2005	Actual FY 2006	Actual FY 2007	Estimated Actual FY 2008	Adopted FY 2009	Proposed FY 2010	Proposed FY 2011
Beginning Fund Balance	\$6,335,588	\$5,529,774	\$6,520,000	\$8,084,647	\$9,405,874	\$9,519,126	\$8,824,744
Revenues	16,443,578	17,759,064	18,846,306	\$19,694,853	19,133,571	19,465,292	20,007,208
Expenditures	17,249,392	16,768,838	17,281,658	\$18,373,627	19,020,320	20,159,674	21,224,473
Revenues Over/(Under) Expenditures	(805,815)	990,226	1,564,648	\$1,321,226	113,251	(694,382)	(1,217,265)
Ending Fund Balance	\$5,529,773	\$6,520,000	\$8,084,647	\$9,405,874	\$9,519,126	\$8,824,744	\$7,607,479
% Fund Balance to Expenditures	32.1%	38.9%	46.8%	51.2%	50.0%	43.8%	35.8%



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 2010 and FY 2011 to eliminate the deficits and still remain at or above the preferred fund balance of 33%.

GENERAL FUND SUMMARY

ACCOUNT GROUP - 10

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2008	FY 2008 ESTIMATED	FY 2009	% 2009	FY 2010	FY 2011
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ORIGINAL BUDGET	AMENDED BUDGET	REVENUES/ EXPEND.	ADOPTED BUDGET	to 2008	PROJECTED BUDGET	PROJECTED BUDGET
GENERAL FUND REVENUES											
TOTAL GENERAL PROPERTY TAX	\$4,058,929	\$4,105,409	\$4,823,367	\$5,100,656	\$5,204,684	\$5,204,684	\$5,319,722	\$5,417,046	4.1%	\$5,578,342	\$5,744,463
TOTAL LICENSES, PERMITS & FEES	1,135,051	1,207,725	1,354,514	1,416,994	1,273,387	1,321,812	1,481,587	1,722,503	30.3%	1,592,639	1,651,168
TOTAL UTILITIES	3,806,334	3,961,100	4,765,643	4,883,116	4,810,087	5,679,287	5,584,790	4,817,625	-15.2%	4,889,152	4,962,764
TOTAL SALES TAX	3,039,883	3,041,266	3,205,832	3,324,634	3,050,000	3,050,000	3,312,000	3,212,000	5.3%	3,260,000	3,308,000
TOTAL INTERGOVERNMENTAL REVENUES	1,716,058	1,753,022	918,748	1,070,507	966,315	1,030,065	975,343	921,030	-10.6%	938,543	957,742
TOTAL PARKS & RECREATION REVENUES	548,149	611,191	692,758	739,567	712,656	712,656	745,810	797,577	11.9%	826,449	856,441
TOTAL FINES AND FORFEITURES	674,818	723,218	764,108	881,674	897,557	897,557	997,899	1,047,740	16.7%	1,135,801	1,249,232
TOTAL MISCELLANEOUS REVENUES	590,492	1,040,646	1,234,095	1,429,158	1,327,035	1,327,035	1,277,702	1,198,049	-9.7%	1,244,366	1,277,378
TOTAL GENERAL FUND REVENUES	\$15,569,712	\$16,443,578	\$17,759,064	\$18,846,306	\$18,241,721	\$19,223,097	\$19,694,853	\$19,133,571	-0.5%	\$19,465,292	\$20,007,208
GENERAL FUND EXPENDITURES											
MAYOR, BOARD OF ALDERMEN, AND CITY CLERK	\$122,548	\$124,715	\$73,436	\$82,601	\$70,511	\$70,511	\$77,475	\$74,308	5.4%	\$81,315	\$77,022
CITY MANAGER'S OFFICE	250,323	327,055	331,431	365,091	407,387	404,795	444,652	458,611	13.3%	471,455	495,059
COMMUNICATIONS	0	63,457	70,640	59,001	72,761	72,545	71,544	68,581	-5.5%	70,616	73,237
TASTE OF CLAYTON	0	249,757	260,901	249,770	285,178	285,178	270,989	279,119	-2.1%	287,492	296,117
HUMAN RESOURCES	109,223	145,995	124,416	140,146	153,988	153,568	143,689	150,760	-1.8%	160,472	197,027
CENTURY FOUNDATION	0	0	0	0	0	0	0	30,725	0.0%	33,806	35,943
LEGAL SERVICES	97,780	129,957	88,404	98,747	100,000	273,840	273,840	100,000	-63.5%	100,000	100,000
BOARDS AND COMMISSIONS	3,367	2,599	10,398	9,517	12,450	12,450	12,200	12,450	0.0%	12,450	12,950
PLANNING & DEVELOPMENT	643,000	707,381	669,560	689,573	780,033	772,809	731,317	805,386	4.2%	867,707	908,518
FINANCE ADMINISTRATION	421,970	440,810	512,358	482,033	524,628	519,948	515,995	534,997	2.9%	586,257	607,115
MUNICIPAL COURT & T.V.B.	161,177	165,411	167,229	161,592	180,101	178,409	208,305	197,257	10.6%	211,931	220,272
INFORMATION SYSTEMS - M.I.S.	548,182	518,471	522,556	459,751	590,268	589,428	550,479	686,226	16.4%	763,345	758,480
POLICE DEPARTMENT	4,831,480	5,016,030	4,822,592	4,844,079	5,031,930	4,994,450	4,897,895	5,024,253	0.6%	5,224,568	5,430,233
FIRE DEPARTMENT	3,021,143	3,183,870	3,077,347	3,179,499	3,290,880	3,267,144	3,290,784	3,456,807	5.8%	3,581,614	3,893,212
PUBLIC WORKS	3,409,653	3,749,360	3,762,179	4,083,793	4,197,092	4,225,044	4,200,224	4,441,842	5.1%	4,892,949	5,215,474
PARKS & RECREATION	1,578,952	1,661,114	1,657,286	1,707,371	1,867,209	1,858,329	1,889,426	1,973,023	6.2%	2,091,338	2,167,963
NON-DEPARTMENTAL EXPENSES	91,814	146,526	102,219	99,094	149,164	284,072	279,213	245,475	-13.6%	240,360	241,850
TOTAL CONTINGENCY AND TRANSFERS	521,175	616,885	515,885	570,000	515,600	515,600	515,600	480,500	-6.8%	482,000	494,000
TOTAL GENERAL FUND EXPENDITURES	\$15,811,786	\$17,249,392	\$16,768,838	\$17,281,658	\$18,229,180	\$18,478,120	\$18,373,627	\$19,020,320	2.9%	\$20,159,675	\$21,224,473

**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	348,706	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

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 ORIGINAL BUDGET	FY 2008 AMENDED BUDGET	FY 2008 ESTIMATED REVENUE	FY 2009 ADOPTED BUDGET	% 2009 to 2008	FY 2010 PROJECTED BUDGET	FY 2011 PROJECTED BUDGET
GENERAL PROPERTY TAX											
10R00001010000 REAL PROPERTY TAX - CURRENT	\$3,510,553	\$3,557,810	\$4,334,261	\$4,346,195	\$4,533,375	\$4,533,375	\$4,657,546	\$4,750,697	4.8%	\$4,893,218	\$5,040,014
10R00001020000 REAL PROPERTY TAX - DELINQUENT	34,726	14,595	(136,796)	84,497	15,750	15,750	29,412	15,750	0.0%	15,908	16,067
10R00001030000 PERSONAL PROPERTY TAX - CURRENT	453,988	481,990	583,066	596,895	585,040	585,040	582,646	600,125	2.6%	618,129	636,673
10R00001040000 PERSONAL PROPERTY TAX - DELINQUENT	8,580	16,491	5,063	7,225	6,060	6,060	12,080	12,201	101.3%	12,323	12,446
10R00001050000 FINANCIAL INSTITUTION TAX	14,781	17,291	18,855	38,902	38,784	38,784	15,415	15,569	-59.9%	15,725	15,882
10R00001060000 RAILROAD & OTHER UTILITIES	36,191	17,072	18,390	25,347	25,375	25,375	22,073	22,404	-11.7%	22,740	23,081
10R00001070000 FINANCIAL INSTITUTION TAX/INTEREST	110	161	528	1,592	300	300	550	300	0.0%	300	300
TOTAL GENERAL PROPERTY TAX	\$4,058,929	\$4,105,409	\$4,823,367	\$5,100,656	\$5,204,684	\$5,204,684	\$5,319,722	\$5,417,046	4.1%	\$5,578,342	\$5,744,463
LICENSES, PERMITS & FEES											
10R00002000000 MERCHANTS LICENSE	\$147,486	\$130,155	\$151,361	\$159,850	\$155,935	\$155,935	\$162,248	\$164,681	5.6%	\$167,152	\$169,659
10R00002010000 PEDDLERS/TEMP. MERCHANTS PERMIT	436	455	370	330	420	420	435	435	3.6%	435	435
10R00002020000 RESTAURANT LICENSE	87,044	99,362	79,970	115,546	103,185	103,185	117,279	119,038	15.4%	120,824	122,636
10R00002030000 OCCUPATION LICENSE/GROSS RECEIPTS	162,343	182,991	188,514	192,459	195,540	195,540	195,346	198,276	1.4%	201,250	204,269
10R00002080000 VENDING MACHINE STICKERS	4,995	4,395	3,345	4,300	3,428	3,428	4,300	4,350	26.9%	4,400	4,450
10R00002090000 TAXI/CAB STANDS	3,000	3,000	(300)	2,700	2,700	2,700	2,700	2,700	0.0%	2,700	2,700
10R00002150000 BUSINESS LICENSE PENALTIES	0	0	1,529	2,366	2,250	2,250	2,250	2,250	0.0%	2,250	2,250
10R00002300000 SUNDAY LIQUOR LICENSE	23,525	28,925	30,890	29,813	32,000	32,000	32,000	32,000	0.0%	32,000	32,000
10R00002310000 ALL BUT SUNDAY LIQUOR LICENSE	4,050	3,600	1,725	2,250	2,625	2,625	2,700	2,700	2.9%	2,700	0
10R00002320000 LIQUOR BY THE PACKAGE	1,200	600	1,138	675	1,138	1,138	975	975	-14.3%	975	0
10R00002330000 LIQUOR BY THE PKG. INCLUDING SUNDAY	900	450	900	900	900	900	900	900	0.0%	900	0
10R00002370000 5 % BEER - 14 % WINE - SUNDAY	1,068	1,478	915	1,068	915	915	1,221	1,221	33.4%	1,221	1,221
10R00002380000 5 % BEER - 14 % WINE	263	105	210	210	210	210	210	210	0.0%	210	210
10R00002390000 5 % BEER BY THE PKG. INCLUDING SUNDAY	68	68	0	0	0	0	0	0	0.0%	0	0
10R00002400000 TEMPORARY LIQUOR LICENSE	160	350	669	225	725	725	363	363	-50.0%	363	363
10R00002420000 WINE, MALT BEVERAGE & DISTILLED TASTING	75	75	0	0	75	75	38	38	-49.3%	38	38
10R00002500000 RIGHT OF WAY PERMITS	11,040	10,918	6,537	14,204	11,000	11,000	11,000	22,000	100.0%	24,000	24,000
10R00002510000 PLUMBING PERMITS	49,473	45,938	47,940	46,602	45,000	45,000	45,000	50,000	11.1%	55,000	55,000
10R00002520000 MASTER PLUMBING LICENSE	3,720	3,407	3,969	4,351	3,320	3,320	3,320	3,320	0.0%	3,320	3,320
10R00002540000 MECHANICAL PERMITS	28,796	36,264	31,710	27,424	31,000	31,000	31,000	35,000	12.9%	31,000	35,000
10R00002550000 BID SPECS.	411	440	200	1,080	200	200	186	200	0.0%	200	200
10R00002560000 SIGN PERMITS	4,475	5,339	3,453	3,705	4,100	4,100	6,000	4,500	9.8%	4,500	4,500
10R00002570000 BUILDING PERMITS	379,787	418,336	549,264	524,901	425,000	425,000	550,000	800,000	88.2%	650,000	700,000
10R00002580000 ZONING ORDINANCES & MAPS	493	207	196	169	80	80	190	80	0.0%	80	80
10R00002590000 ZONING APPLICATION FEES	1,281	1,598	1,335	2,396	1,500	1,500	1,500	1,500	0.0%	1,500	1,500
10R00002600000 OCCUPANCY PERMITS	6,610	7,820	8,492	5,650	7,500	7,500	8,000	7,500	0.0%	8,000	8,000
10R00002610000 TENANCY PERMITS	23,850	23,579	35,067	34,805	27,000	27,000	27,000	27,000	0.0%	27,000	25,000
10R00002620001 ELEVATOR PERMIT INSPECT. - MAPLEWOOD	20	100	0	0	100	100	100	100	0.0%	100	100
10R00002630000 FIRE SAFETY PERMITS	16,103	13,549	10,459	15,841	12,000	12,000	15,000	27,500	129.2%	27,500	27,500
10R00002640000 MULCH DELIVERY FEE	4,270	4,905	4,000	4,415	5,000	5,000	5,000	5,000	0.0%	5,000	5,000
10R00002650000 CABLE T.V. FRANCHISE FEES	125,940	139,610	148,323	163,361	164,441	164,441	169,991	174,241	6.0%	178,597	183,061
10R00002660000 FIBER OPTICS FRANCHISE FEE	16,164	1,729	0	0	0	0	811	0	0.0%	0	0
10R00002670000 CONDITIONAL USE	\$2,700	\$3,600	2,750	3,185	\$3,000	3,000	3,000	3,000	0.0%	3,000	3,000
10R00002680000 SITE PLAN REVIEW/ARCHITECT REVIEW BOARD	8,075	8,175	5,425	6,775	8,000	8,000	8,000	8,000	0.0%	8,000	8,000
10R00002690000 PUBLIC HEARING NOTICE FEES	44	48	73	75	100	225	225	225	0.0%	225	225
10R00002700000 OUTDOOR DINING PERMIT	1,915	2,350	2,675	2,850	2,500	2,700	2,700	2,700	1.0%	2,700	2,700
10R00002710000 LANDSCAPE ARCHITECT REVIEW FEES	11,377	10,002	8,956	9,174	10,000	13,000	15,000	10,000	-23.1%	15,000	15,000
10R00002720000 TRAFFIC STUDY FEE	0	12,200	17,800	31,170	8,000	53,100	53,100	8,000	-84.9%	8,000	8,000
10R00002750000 CONDO PLAT/BOUNDARY ADJUSTMENTS	1,895	1,605	4,654	2,170	2,500	2,500	2,500	2,500	0.0%	2,500	1,750
TOTAL LICENSES, PERMITS, & FEES	\$1,135,051	\$1,207,726	\$1,354,514	\$1,416,994	\$1,273,387	\$1,321,812	\$1,481,587	\$1,722,503	30.3%	\$1,592,639	\$1,651,168

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 ORIGINAL BUDGET	FY 2008 AMENDED BUDGET	FY 2008 ESTIMATED REVENUE	FY 2009 ADOPTED BUDGET	% 2009 to 2008	FY 2010 PROJECTED BUDGET	FY 2011 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
UTILITIES											
10R00003010000 ELECTRICAL UTILITIES	\$1,633,668	\$1,650,930	\$1,939,060	\$1,934,229	\$2,022,087	\$2,022,087	\$2,022,500	\$2,042,725	1.0%	\$2,063,152	\$2,083,784
10R00003020000 GAS UTILITIES	740,484	809,038	1,132,695	1,111,946	1,148,000	1,148,000	1,082,720	1,099,000	-4.3%	1,115,000	1,132,000
10R00003030000 WATER UTILITIES	180,302	171,926	202,792	269,170	220,000	220,000	201,000	221,100	0.5%	227,000	233,000
10R10000304/305 TELE/CELLPHONE UTILITIES	1,251,880	1,329,206	1,491,096	1,567,771	1,420,000	2,289,200	2,278,570	1,454,800	-36.4%	1,484,000	1,514,000
TOTAL UTILITIES	\$3,806,334	\$3,961,100	\$4,765,643	\$4,883,116	\$4,810,087	\$5,679,287	\$5,584,790	\$4,817,625	-15.2%	\$4,889,152	\$4,962,784
INTERGOVERNMENTAL REVENUES											
10R00003500000 CITY SALES TAX	\$3,039,883	\$3,041,266	\$3,205,832	\$3,324,634	\$3,050,000	\$3,050,000	\$3,312,000	\$3,212,000	5.3%	\$3,260,000	\$3,308,000
10R00003510000 CITY SALES TAX - AUTOS	117,038	114,258	96,421	129,871	112,000	112,000	96,042	98,042	-12.5%	100,042	102,042
10R00003520000 VEHICLE FEE INCREASE	82,310	84,859	107,189	91,761	91,225	91,225	67,389	69,074	-24.3%	70,801	72,571
10R00003530000 GASOLINE TAX	461,890	466,042	451,833	463,669	487,200	487,200	470,960	478,024	-1.9%	485,195	492,473
10R00003540000 CIGARETTE TAX	100,534	100,613	100,780	100,770	100,488	100,488	100,676	100,488	0.0%	100,488	100,488
10R00003550000 ST. LOUIS COUNTY ROAD & BRIDGE TAX	718,540	733,908	0	0	0	0	0	0	0.0%	0	0
10R00003580000 FEDERAL GRANT	69,265	93,000	24,086	131,566	14,500	14,500	25,000	14,500	0.0%	14,500	14,500
10R00003580001 STATE & LOCAL GRANTS	0	26,363	(144)	(225)	0	63,750	63,750	0	-100.0%	0	0
10R00003590000 SCHOOL DISTRICT REIMB. - SRO	74,806	57,367	58,105	77,013	80,483	80,483	76,942	80,483	0.0%	84,507	88,733
10R00003600000 ST. LOUIS COUNTY REIMB. / POLICE ACADEMY	68,264	71,000	73,046	69,841	75,919	75,919	69,784	75,919	0.0%	78,511	82,436
10R00003610000 MAPLEWOOD CITY REIMB./DISPATCH SERVICE	18,750	0	0	0	0	0	0	0	0.0%	0	0
10R00003620000 RICHMOND HEIGHTS REIMB./PARKING	4,661	5,611	7,432	6,242	4,500	4,500	4,800	4,500	0.0%	4,500	4,500
TOTAL INTERGOVERNMENTAL REVENUES	\$4,755,941	\$4,794,288	\$4,124,580	\$4,395,141	\$4,016,315	\$4,080,065	\$4,287,343	\$4,133,030	1.3%	\$4,198,543	\$4,265,742
SHAW PARK POOL REVENUES											
10R00004010000 SPAC - FAMILY RES SEASON PASS	\$37,901	\$40,107	\$40,552	\$57,084	\$45,500	\$45,500	\$50,050	\$51,000	12.1%	\$53,550	\$56,228
10R00004020000 SPAC - ADULT RES SEASON PASS	7,265	7,341	6,414	8,714	7,875	7,875	7,875	8,100	2.9%	8,505	8,930
10R00004020001 SPAC - CORPORATE RES SEASON PASS	25,425	21,324	33,714	44,352	34,425	34,425	37,866	40,250	16.9%	42,263	44,376
10R00004020002 SPAC - SENIOR RES SEASON PASS	1,990	2,988	2,083	3,411	2,475	2,475	2,475	2,750	11.1%	2,888	3,032
10R00004030000 SPAC - YOUTH RES SEASON PASS	884	451	546	1,708	550	550	550	1,155	110.0%	1,213	1,273
10R00004030010 SPAC - FAMILY NR SEASON PASS	0	0	0	19,060	15,000	15,000	16,500	17,500	16.7%	18,375	19,294
10R00004030020 SPAC - ADULT NR SEASON PASS	0	0	0	8,680	4,500	4,500	5,625	6,600	46.7%	6,930	7,277
10R00004030030 SPAC - SENIOR NR SEASON PASS	0	0	0	1,325	375	375	728	875	133.3%	919	965
10R00004030040 SPAC - YOUTH NR SEASON PASS	0	0	0	1,232	875	875	875	1,000	14.3%	1,050	1,103
10R00004040000 SPAC - ADMISSIONS	45,793	60,508	69,215	51,796	40,400	40,400	44,440	48,200	19.3%	50,610	53,141
10R00004040001 SPAC - RENTALS	16,020	19,673	23,939	23,030	28,080	28,080	28,080	33,580	19.6%	35,259	37,022
10R00004040002 SPAC - PROGRAMS	0	19,164	20,895	22,911	24,308	24,308	28,508	30,508	25.5%	32,033	33,635
10R00004050000 SHAW PARK POOL CONCESSIONS	0	0	0	14	0	0	0	0	0.0%	0	0
10R00004060000 SPAC - LOCKERS & MISC.	591	1,070	616	748	1,000	1,000	1,000	1,000	0.0%	1,050	1,103
TOTAL SHAW PARK POOL REVENUES	\$135,869	\$172,625	\$197,973	\$244,063	\$205,363	\$205,363	\$224,571	\$242,518	18.1%	\$254,644	\$267,376
SHAW PARK ICE RINK REVENUES											
10R00004070000 SPIR - FAMILY RES SEASON PASSES	\$1,636	\$1,593	\$1,278	(\$322)	\$1,300	\$1,300	\$1,300	\$1,562	20.2%	\$1,640	\$1,722
10R00004080000 SPIR - ADULT RES SEASON PASSES	35	35	79	(68)	90	90	90	134	48.5%	140	147
10R00004080001 SPIR - SENIOR RES SEASON PASSES	91	24	24	(12)	35	35	65	96	174.3%	101	106
10R00004090000 SPIR - YOUTH RES SEASON PASSES	0	0	0	0	0	0	0	0	0.0%	0	0
10R00004090010 SPIR - CORPORATE NR SEASON PASSES	0	0	0	0	500	500	479	572	14.3%	600	630
10R00004090020 SPIR - FAMILY NR SEASON PASSES	0	0	0	0	650	650	786	830	27.7%	872	915
10R00004090030 SPIR - ADULT NR SEASON PASSES	0	0	0	0	180	180	62	62	-65.3%	66	69
10R00004090040 SPIR - SENIOR NR SEASON PASSES	0	0	0	0	40	40	116	116	190.0%	122	128
10R00004090050 SPIR - YOUTH NR SEASON PASSES	0	0	0	0	0	0	0	0	0.0%	0	0
10R00004100000 SPIR - ADMISSIONS	9,933	12,079	12,789	0	13,275	13,275	11,657	11,755	-11.5%	12,108	12,471
10R00004100001 SPIR - RINK RENTALS	39,568	22,063	29,553	0	29,113	29,113	22,361	26,460	-9.1%	27,254	28,071
10R00004100002 SPIR - SKATE RENTAL	3,135	3,820	4,277	0	5,600	5,600	5,321	5,600	0.0%	5,880	6,174
10R00004100003 SPIR - SKATING PROGRAMS	0	7,586	7,096	0	7,920	7,920	5,112	6,920	-12.6%	7,128	7,341
10R00004120000 SPIR - MISC.	128	167	82	0	100	100	85	150	50.0%	150	150
TOTAL SHAW PARK ICE RINK REVENUES	\$54,526	\$47,367	\$55,178	(\$402)	\$58,803	\$58,803	\$47,436	\$54,257	-7.7%	\$56,059	\$57,925

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 ORIGINAL BUDGET	FY 2008 AMENDED BUDGET	FY 2008 ESTIMATED REVENUE	FY 2009 ADOPTED BUDGET	% 2009 to 2008	FY 2010 PROJECTED BUDGET	FY 2011 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	REVENUE	BUDGET		BUDGET	BUDGET
TENNIS CENTER REVENUES											
10R00004140000	\$5,182	\$4,578	\$5,336	\$4,306	\$4,160	\$4,160	\$4,232	\$5,172	24.3%	\$5,431	\$5,702
10R00004150000	312	411	414	367	724	724	413	475	-34.4%	499	524
10R00004150001	788	702	236	167	265	265	226	233	-12.1%	245	257
10R00004150002	0	0	0	799	1,590	1,590	866	946	-40.5%	993	1,043
10R00004160000	0	0	0	12	95	95	81	87	-8.4%	91	96
10R00004160010	0	0	0	577	1,234	1,234	872	934	-24.3%	981	1,030
10R00004160020	0	0	0	60	810	810	222	263	-67.5%	276	290
10R00004160030	0	0	0	64	225	225	30	46	-79.6%	48	51
10R00004160040	0	0	0	22	0	0	31	46	0.0%	48	51
10R00004170000	4,718	5,469	4,582	5,089	8,300	8,300	5,960	7,325	-11.7%	7,545	7,771
10R00004170001	4,426	2,614	3,680	2,618	3,190	3,190	3,205	3,330	4.4%	3,430	3,533
10R00004170002	0	49,849	57,140	52,124	43,100	43,100	46,410	48,025	11.4%	49,466	50,950
TOTAL TENNIS CENTER REVENUES	\$15,426	\$63,623	\$71,388	\$66,203	\$63,693	\$63,693	\$62,548	\$66,882	5.0%	\$69,052	\$71,296
MISCELLANEOUS PARKS											
10R00004200000	\$49,739	\$56,524	\$52,843	\$57,282	\$54,000	\$54,000	\$58,000	\$62,500	15.7%	\$64,375	\$66,306
10R00004210000	2,876	2,226	2,169	1,120	2,874	2,874	1,767	1,820	-36.7%	1,875	1,931
10R00004220000	109	148	60	12	0	0	1,016	6,000	0.0%	6,120	6,242
10R00004290000	6,215	5,770	6,595	5,895	7,426	7,426	7,500	9,000	21.2%	9,270	9,548
10R00004300000	0	(45)	6,112	7,165	5,700	5,700	6,020	6,460	13.3%	6,654	6,853
10R00004310000	0	14,659	16,748	20,204	19,310	19,310	23,414	25,120	30.1%	25,874	26,650
10R00004320000	0	710	1,110	190	380	380	170	175	-53.9%	175	175
10R00004330000	0	750	2,594	3,738	2,000	2,000	4,894	0	-100.0%	0	0
10R00004340000	0	375	88	0	0	0	0	0	0.0%	0	0
10R00004350000	0	17,064	15,315	14,436	16,548	16,548	16,420	18,000	8.8%	18,360	18,727
TOTAL MISCELLANEOUS PARKS	\$58,939	\$98,181	\$103,632	\$110,042	\$108,238	\$108,238	\$119,201	\$129,075	19.3%	\$132,702	\$136,433
SPORTS PROGRAMS											
10R00004420000	\$4,826	\$7,374	\$4,514	5,592	\$2,256	\$2,256	\$4,277	\$4,356	93.1%	\$4,487	\$4,621
10R00004440100	16,057	52,779	68,464	90,702	76,828	76,828	91,415	95,500	24.3%	98,365	101,316
10R00004440101	17,163	0	0	5,880	0	0	0	0	0.0%	0	0
10R00004440102	41,907	35,254	40,071	46,710	44,700	44,700	46,149	46,580	4.2%	47,977	49,417
10R00004440103	21,154	0	0	0	0	0	0	0	0.0%	0	0
10R00004440104	7,947	0	0	0	0	0	0	0	0.0%	0	0
10R00004440106	2,715	0	0	0	0	0	0	0	0.0%	0	0
10R00004440107	15,397	0	0	0	0	0	0	0	0.0%	0	0
10R00004440110	98,174	88,780	102,242	114,166	97,425	97,425	104,399	111,330	14.3%	114,670	118,110
10R00004440112	45,686	45,208	49,296	55,880	55,350	55,350	45,814	47,080	-14.9%	48,492	49,947
10R00004450000	595	0	0	32	0	0	0	0	0.0%	0	0
10R00004480000	200	0	0	0	0	0	0	0	0.0%	0	0
10R00004490000	11,570	0	0	700	0	0	0	0	0.0%	0	0
TOTAL SPORTS PROGRAMS	\$283,389	\$229,394	\$264,587	\$319,661	\$276,559	\$276,559	\$292,054	\$304,846	10.2%	\$313,991	\$323,411

GENERAL FUND REVENUES

ACCOUNT GROUP - 10 R

	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008 ORIGINAL BUDGET	FY 2008 AMENDED BUDGET	FY 2008 ESTIMATED REVENUE	FY 2009 ADOPTED BUDGET	% 2009 to 2008	FY 2010 PROJECTED BUDGET	FY 2011 PROJECTED BUDGET
	ACTUAL	ACTUAL	ACTUAL	ACTUAL							
FINES AND FORFEITURES											
10R00005010000 FINES - TRAFFIC VIOLATIONS	\$380,997	\$428,642	\$408,223	\$445,386	\$438,080	\$438,080	\$438,333	\$409,000	-6.6%	\$414,113	\$443,556
10R00005020000 FINES - MUNICIPAL COURT	220,081	208,821	284,407	347,417	388,391	388,391	461,893	547,666	41.0%	629,512	712,381
10R00005050000 C-V-C FEES	2,454	3,119	2,375	6,161	3,000	3,000	8,562	6,000	100.0%	6,000	6,000
10R00005060000 FALSE ALARMS	9,572	195	2,660	4,641	4,100	4,100	4,223	4,100	0.0%	4,100	4,100
10R00005060001 FALSE ALARMS - FIRE DEPARTMENT	6,046	29,760	3,950	9,524	3,000	3,000	9,000	4,000	33.3%	4,000	4,000
10R00005070000 COURT FEES	43,046	41,132	49,057	55,163	50,109	50,109	62,473	63,410	26.5%	64,361	65,327
10R00005080000 LAW ENFORCEMENT TRAINING	7,357	6,800	8,128	8,982	7,377	7,377	9,915	10,064	36.4%	10,215	10,368
10R00005120000 REIMBURSEMENT POLICE COST	5,266	4,750	5,309	4,410	3,500	3,500	3,500	3,500	0.0%	3,500	3,500
TOTAL FINES AND FORFEITURES	\$674,818	\$723,218	\$764,108	\$881,674	\$897,557	\$897,557	\$997,899	\$1,047,740	16.7%	\$1,135,801	\$1,249,232
Miscellaneous Revenue											
10R00004500000 ACCIDENT REPORT CHARGES	\$8,638	\$3,859	\$3,489	\$3,178	\$2,500	\$2,500	2,500	2,500	0.0%	2,500	2,500
10R00004500001 FIRE/EMS - REPORT CHARGES	431	198	350	152	100	100	100	100	0.0%	100	100
10R00004520000 PRIVATE SUBDIVISION FEES	8,908	9,170	14,454	10,286	9,730	9,730	9,452	9,730	0.0%	10,008	10,286
10R00004540000 FONTBONNE FIRE PROTECTION	2,000	12,000	10,000	10,000	10,000	10,000	10,000	10,000	0.0%	10,000	10,000
10R00004560000 CONCORDIA FIRE PROTECTION	12,848	10,928	16,395	65,574	32,787	32,787	16,395	16,395	-50.0%	16,680	17,365
10R00004570000 WASHINGTON UNIV. FIRE PROTECTION	101,847	107,332	113,027	165,000	170,000	170,000	170,000	175,100	3.0%	180,000	185,000
10R00004580000 DATA PROCESSING SERVICES	105	105	35	0	70	70	0	70	0.0%	70	70
10R00004640000 VALET PARKING PERMITS	0	0	0	1,400	0	0	1,400	1,000	0.0%	1,000	1,000
10R00007010000 SALE OF HISTORY BOOKS	0	540	537	407	500	500	110	125	-75.0%	125	125
10R00007030000 INCOME FROM AUCTIONS	0	1,045	0	0	0	0	0	0	0.0%	0	0
10R00007060000 REQUEST FOR PUBLIC RECORDS	415	461	2,237	972	0	0	2,640	2,000	0.0%	2,000	2,000
10R00007070000 OTHER	28,991	62,249	60,926	34,081	28,000	28,000	20,483	30,000	7.1%	58,806	60,943
10R00007070001 JSC - REIMB. RH & CLAYTON	0	0	0	2,590	0	0	0	0	0.0%	0	0
10R00007070002 TRANSIT PASS REIMBURSEMENT	0	0	0	1,020	1,080	1,080	2,790	3,780	250.0%	3,780	3,780
10R00007100000 INTEREST ON INVESTMENTS	108,039	219,010	345,612	456,115	404,275	404,275	388,739	285,915	-29.3%	285,915	285,915
10R00007110000 TREE CALIPER	1,200	13,644	8,160	8,660	3,000	3,000	6,020	3,000	0.0%	3,000	3,000
10R00007180000 RECYCLING PROGRAM	0	0	3,076	4,424	0	0	0	0	0.0%	0	0
10R00007250000 AMBULANCE CHARGES	224,974	294,196	282,142	316,676	275,000	275,000	275,000	275,000	0.0%	275,000	275,000
10R00007260000 TASTE OF CLAYTON	0	245,042	260,901	249,770	285,178	285,178	270,989	279,119	-2.1%	287,492	296,117
10R00007270000 SPECIAL EVENT STANDBY	5,355	2,670	1,960	675	1,200	1,200	600	600	-50.0%	600	600
10R00007280000 FIRE TRAINING	0	0	0	0	0	0	0	0	0.0%	0	0
10R00007330000 VEST PARTNERSHIP	8,265	0	3,423	0	1,100	1,100	750	1,100	0.0%	550	12,400
10R00007340000 RCCEEG REIMB./ POLICE OFFICER	78,476	41,166	87,490	80,179	84,515	84,515	81,734	84,515	0.0%	88,740	93,177
10R00007340100 RCCEEG REIMB./ RENT	0	17,007	17,000	18,000	18,000	18,000	18,000	18,000	0.0%	18,000	18,000
10R00009110000 DONATIONS - POLICE DEPARTMENT	0	25	2,880	0	0	0	0	0	0.0%	0	0
TOTAL MISCELLANEOUS REVENUES	\$590,492	\$1,040,646	\$1,234,095	\$1,429,158	\$1,327,035	\$1,327,035	\$1,277,702	\$1,198,049	-9.7%	\$1,244,366	\$1,277,378
TOTAL GENERAL FUND REVENUE	\$15,569,712	\$16,443,577	\$17,759,064	\$18,846,307	\$18,241,722	\$19,223,097	\$19,694,853	\$19,133,571	-0.5%	\$19,465,292	\$20,007,208