

School District of Clayton

St. Louis County, Missouri 63105

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2024-2025 Budget

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SCHOOL DISTRICT OF CLAYTON

2024-2025 Budget

Introduction

The School District of Clayton (District) is one of the top performing school districts in Missouri, serving approximately 2,400 students with highly qualified staff, smaller class sizes and expanded educational opportunities.

The District is grateful for strong community support, which is key to providing a quality education for District students. The District values the respect and trust the community places in the District's stewardship of tax resources. The District's academic success is due in part to its strong financial position and stable fund balances.

The Board of Education, together with staff, parents and patrons of the District are united in our commitment to student learning. Our mission, vision and core values embody why we are here, what we want our students to become, and the principles that guide our work. The District's mission to inspire each student to love learning and embrace challenge within a rich and rigorous academic culture, and the vision to develop leaders who shape the world through independence, creativity and critical thinking set the standard for the education we provide.

The *Profile of the Clayton Graduate* describes the attributes we hope for every Clayton graduate. The *profile* envisions graduates who are self-actualized, intellectually curious, culturally competent, empathetic, creative thinkers and collaborative. The *profile* influences our approach to learning.

The District is governed by a seven-member elected Board of Education. Board governance is primarily by establishing District policy and hiring a Superintendent to oversee the District on a day-to-day basis. The budget is a vital policy document, and establishes financial accountability for District operations.

Board of Education

Ms. Stacy Siwak	Board President
Ms. Kim Hurst	Board Vice-President
Ms. Chris Win	Board Secretary
Mr. Jason Growe	Board Treasurer
Mr. Gary Pierson	Director
Mr. D. Leo Human	Director
Dr. Pamela Lyss-Lerman	Director

The Superintendent is the Chief Executive Officer of the District, supported by an administrative team.

District Administration

Nisha Patel, Ed.D	Superintendent
Milena Garganigo, Ed.D	Assistant Supt – Teaching & Learning
Robyn Wiens, Ed.D	Assistant Supt – Student Services
Kelly Sollberger, Ed.D	Assistant Supt – Human Resources
Cameron Poole, Ed.D	Chief Equity & Inclusion Officer
John Brazeal	Chief Financial Officer
Jeff Puls, CETL	Chief Technology Officer
Luke Heitert	Chief Communications Officer

This budget represents the financial plan for the District for the 2024-2025 fiscal year. Its primary purpose is to provide the reader useful information regarding the past, present and projected future financial status of the District.

The spending plan set forth in the budget is designed to support the mission, strategic plan, goals and objectives of the District as adopted by the Board of Education while ensuring fiscal responsibility to the community. The District's strategic plan is developed around three goals:

- **Goal #1 – A place for everyone...** We will ensure all learners, regardless of their identity, feel safe and valued.
- **Goal #2 - ...to grow as learners...** We will commit to the educational growth of our learners through an equitable, personalized and individualized learning experience.
- **Goal #3 - ...in head and heart.** We will be dedicated to the personal growth of our learners in their social, emotional and physical well-being.

Financial resources are allocated in accordance with the goals and objectives outlined within the strategic plan. Preparation of the budget involved input from staff, administrators and instructional leaders throughout the District.

The best evidence of fiscal responsibility and financial stability is that the District is one of four Missouri school district to maintain a "AAA" bond rating by S&P. This rating is the result of ongoing prudent fiscal practices, including balanced budgets, proper financial policies/procedures, vigorous internal controls, sufficient fund balance reserves, upkeep of facilities, low levels of debt, and long-term perspectives.

In the pages that follow, the 2024-2025 budget is presented in summary form and in detail form to enable insight and transparency into District finances. District administration is confident the 2024-2025 budget continues to guide the District in a fiscally responsible direction.

Questions concerning any of the information provided in this report should be addressed to the Chief Financial Officer at School District of Clayton, #2 Mark Twain Circle, Clayton, Missouri 63105.

SCHOOL DISTRICT OF CLAYTON

2024-2025 Budget Summary

A school district budget is a forward looking document that is based upon the best available information at the time of its development. Following its adoption, there is always the intent to continuously monitor revenue inflow and expenditure outflows during the year and adjust the budget if needed.

The following sections are intended to provide an overview of the 2024-2025 budget. Detailed budget information is provided later in this document.

Budget Highlights

1. The 2024-2025 budget is balanced. Legally, the district is required to adopt a balanced budget, meaning that planned expenditures do not exceed the combination of anticipated revenue collections plus any beginning fund balances. During 2024-2025, Operating Fund balances (Funds 1 & 2 combined) are anticipated to increase by fiscal year end.
2. Projected operating revenue has been reasonably estimated.
3. Property tax revenue is not anticipated to grow. Tax year 2024 is not a reassessment year. Allowable CPI growth, along with growth in assessed valuations due to new construction is expected to be minimal.
4. Projected operating expenditures have been reasonably estimated and are programmed in accordance with goals set forth in the district's strategic plan. Many estimates rely upon budget requests from school buildings and district departments or programs.
5. Fund 3 General Obligation Bond debt is scheduled to pay down \$6,110,000 to end the year at \$28,642,000. All Fund 3 debt is currently scheduled to be paid off by March 1, 2029.
6. Fund 4 Lease/Purchase debt is scheduled to pay down \$525,000 to end the year at \$2,235,000. All Fund 4 debt is also currently scheduled to be paid off by March 1, 2029.
7. Various capital improvement projects are programmed in Fund 4 and do not require borrowing to reach completion. No major construction projects are planned.
8. Overall, the budget continues to support the excellent staff, facilities and operations of the District at the level expected by students, parents and patrons.
9. The information contained in this report complies with the requirements of Board Policy DB Annual Budget.

Strategic Plan Alignment

In accordance with goals set forth in the district's strategic plan, expenditures are focused on instruction, human resources, capital improvement, programs and financial sustainability. Significant strategic plan connections include:

- **Goal #1 – A place for everyone...** The 2024-2025 budget expands funding for safety and security services, systems and supplies to help ensure all learners feel safe and valued.
- **Goal #2 - ...to grow as learners...** The 2024-2025 budget includes investments for curriculum and technology purchases to support the educational growth of our learners.
- **Goal #3 - ...in head and heart.** The 2024-2025 budget includes funding for social and emotional staff and supports to enable the well-being of our learners.

Strategic plan goal connections are noted for the Capital Improvement spending plan. Most operating expenditures connect to the strategic plan as well.

Budget Structure

The District operates on a July 1 – June 30 fiscal year. The budget is prepared across 4 different funds as required by the Missouri Department of Elementary and Secondary Education (DESE) regulations.

1. Fund 1: General (Incidental) Fund – this fund accounts for compensation and benefits for non-certified employees, consumable educational supplies and services, facility operations, food service, and any other expenditure not required/permitted to be accounted for in other funds.
2. Fund 2: Special (Teachers) Fund – this fund accounts for compensation and benefits for certified staff involved in student instruction and District administration.
3. Fund 3: Debt Service Fund – this fund is restricted for the accumulation of resources to repay General Obligation Bond principal, interest and related charges.
4. Fund 4: Capital Improvement Fund – this fund is restricted and accounts for investments relating to the acquisition or construction of assets with estimated useful life greater than 12 months. This fund also accounts for lease/purchase debt transactions.

For analytical and/or discussion purposes, the District generally refers to Funds 1 & 2 as the “Operating Funds” as these funds generally account for the expenditures necessary to operate the current fiscal year. Fund 3 and Fund 4 generally account for transactions having a life expectancy greater than 12 months.

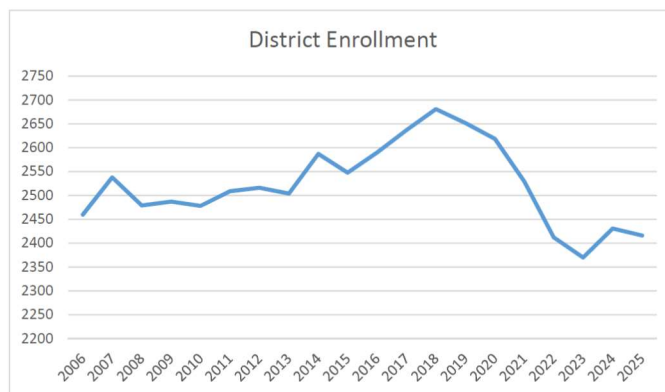
Assumptions

Preparation of the budget requires making various assumptions in order to forecast revenue and expenditures. As a result, final actual results will vary from projected results. Significant assumptions include:

- Enrollment and Average Daily Attendance (ADA) which fluctuate throughout the school year.
- Assessed Valuation (AV) which will be determined by St Louis County in August of the fiscal year.
- Property Tax Rate which will be determined in September of the fiscal year.
- Rate of property tax collections which varies year to year.
- Employee benefit rates which renew in January of the fiscal year.
- Anticipated rate of inflation and its impact on District costs.
- Anticipated rates of return on District cash reserves.
- Beginning-of-year fund balances.

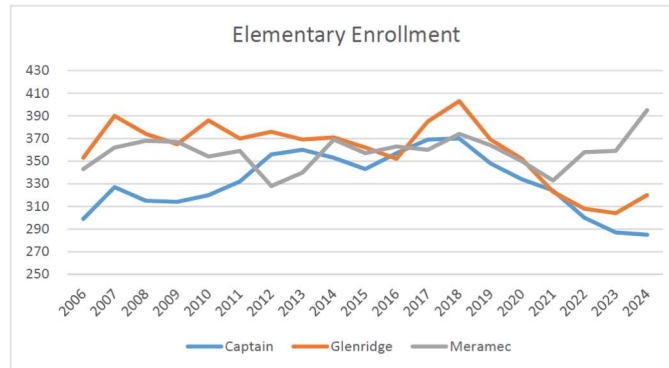
Enrollment

Accurately forecasting enrollment is important for determining staffing levels, supply purchases and facility needs. District enrollment (along with corresponding average daily attendance) peaked in 2018 and has been declining since.



Enrollment has been declining in the St. Louis region for more than a decade due primarily to lower birth rates. District enrollment is near its 30-year low and is likely to slowly decline further. This projected decline has minimal effect upon District revenue projections.

Meanwhile, enrollment at Meramec Elementary has trended upward of late.



For purposes of the 2024-2025 budget, enrollment is considered stable, and unlikely to experience significant change from the 2023-2024 enrollment levels.

Revenue Summary

The revenue budget for 2024-2025 is forecast at \$77.32M, a decrease of \$0.93M over prior year 2023-2024 revenue projections. The decrease is typical in non-reassessment years. Other revenue sources remain stable.

Expenditure Summary

The expenditure budget for 2024-2025 is set at \$76.41M, an increase of \$1.02M over prior year 2023-2024 spending estimates. Significant expenditure components of the 2024-2025 budget are:

- Staff compensation is projected to increase due to revised pay schedules as the District seeks to retain staff and respond to the effects of inflation upon compensation.
- The increased cost of services and supplies due to inflation has been accounted for within the budget.

Budget Data Views

The various budget views later in this document provide several perspectives of budget numbers.

1. View #1 is a snapshot of the 2024-2025 budget by Fund. Revenue and expenditures are presented in summary form by Object.
2. View #2 is a snapshot of the 2024-2025 budget by Fund. Revenue and expenditures are presented in summary form by Function.
3. View #3 expands View #2 to provide detail of each expenditure Function.
4. View #4 displays 2024-2025 revenue projections by source by Fund.
5. View #5 compares 2024-2025 total revenue projections to 2023-2024 prior year revenue projections and actual revenue collections for 2022-2023, 2021-2022 and 2020-2021. Multi-year trends are easily discernable. Please be aware the pandemic years of 2021-2022 and 2020-2021 include data that appears skewed from normal trends.
6. View #6 displays proposed expenditures by Function and by Object. This view provides clarity on how expenditures are planned for 2024-2025.

7. View #7 compares 2024-2025 planned expenditures to the 2023-2024 prior year expenditure plan, as well as actual expenditures for 2022-2023, 2021-2022 and 2020-2021. Multi-year trends are easily discernable. Please be aware the pandemic years of 2021-2022 and 2020-2021 include data that appears skewed from normal trends.

Revenue for 2024-2025 is summarized in Views #1, #2 & #3. Readers can drill down to greater revenue detail in View #4, and then further in View #5. Expenditures for 2024-2025 are summarized in Views #1 & #2. Readers can drill down to greater expenditure detail in View #3, then further in View #6, and then further in View #7. Fund balance information is presented in Views #1, #2 & #3.

Budget Summary View #1 – by Fund by Object

Revenue is categorized by Local, County, State, Federal and Other. Expenditures are categorized by Salaries, Employee Benefits, Purchased Services, Supplies, Capital Outlay, Principal and Interest payments. The cost of personnel (salaries, wages and benefits) comprise the largest share of District spending, which is typical and necessary for school systems.

View #1

School District of Clayton
For Year Ending June 30, 2025
Proposed Budget

	Operating Funds				
Descriptions	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
REVENUE					
Local - Property Taxes	16,244,000	34,531,500	7,607,100	2,975,000	61,357,600
Local - Other	7,632,630	3,767,000	100,000	666,500	12,166,130
Local Revenue	23,876,630	38,298,500	7,707,100	3,641,500	73,523,730
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	305,990	2,007,980	-	-	2,313,970
Federal Revenue	550,260	86,630	176,330	-	813,220
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	24,866,380	40,698,910	8,063,430	3,693,200	77,321,920
EXPENDITURES					
Salaries/Wages	9,781,290	31,403,460	-	-	41,184,750
Employee Benefits	3,546,990	9,093,810	-	-	12,640,800
Purchased Services	6,553,855	-	-	-	6,553,855
Supplies	4,874,164	-	-	-	4,874,164
Capital Outlay	-	-	-	3,177,360	3,177,360
Debt Service	-	-	7,394,340	591,610	7,985,950
TOTAL EXPENDITURES	24,756,299	40,497,270	7,394,340	3,768,970	76,416,879
Fund Transfers	-	-	-	-	-
Change In Fund Balance	110,081	201,640	669,090	(75,770)	905,041
Beg Fund Bal-June 30, 2024	25,000,000	10,000,000	5,500,000	4,000,000	44,500,000
End Fund Bal-June 30, 2025	25,110,081	10,201,640	6,169,090	3,924,230	45,405,041

Budget Summary View #2 – by Fund by Function

Revenue is categorized by Local, County, State, Federal and Other. Expenditures are categorized by Instructional, Support Services, Community Services, Principal and Interest payments. Instructional costs constitute the largest share of District spending, which is proper and is why schools exist.

View #2

School District of Clayton
For Year Ending June 30, 2025
Proposed Budget

	Operating Funds				
Descriptions	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
REVENUE					
Local - Property Taxes	16,244,000	34,531,500	7,607,100	2,975,000	61,357,600
Local - Other	7,632,630	3,767,000	100,000	666,500	12,166,130
Local Revenue	23,876,630	38,298,500	7,707,100	3,641,500	73,523,730
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	305,990	2,007,980	-	-	2,313,970
Federal Revenue	550,260	86,630	176,330	-	813,220
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	24,866,380	40,698,910	8,063,430	3,693,200	77,321,920
EXPENDITURES					
Total Instructional Expenditu	3,153,654	33,247,660	-	828,760	37,230,074
Total Support Services Experi	19,283,455	7,215,230	-	2,341,100	28,839,785
Total Non-Instruction/Suppc	2,319,190	34,380	-	7,500	2,361,070
Debt Service-Principal	-	-	6,110,000	525,000	6,635,000
Debt Service-Interest	-	-	1,284,340	66,610	1,350,950
TOTAL EXPENDITURES	24,756,299	40,497,270	7,394,340	3,768,970	76,416,879
Fund Transfers	-	-	-	-	
Change In Fund Balance	110,081	201,640	669,090	(75,770)	905,041
Beg Fund Bal-June 30, 2024	25,000,000	10,000,000	5,500,000	4,000,000	44,500,000
End Fund Bal-June 30, 2025	25,110,081	10,201,640	6,169,090	3,924,230	45,405,041

Budget View #3 (View #2 Expanded) – by Fund by Function

Revenue is categorized by Local, County, State, Federal and Other. Expenditures are categorized by Function, expanded to display data by Function codes as used in state reporting.

View #3

School District of Clayton
For Year Ending June 30, 2025
Proposed Budget

	Operating Funds				
Descriptions	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
REVENUE					
Local - Property Taxes	16,244,000	34,531,500	7,607,100	2,975,000	61,357,600
Local - Other	7,632,630	3,767,000	100,000	666,500	12,166,130
Local Revenue	23,876,630	38,298,500	7,707,100	3,641,500	73,523,730
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	305,990	2,007,980	-	-	2,313,970
Federal Revenue	550,260	86,630	176,330	-	813,220
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	24,866,380	40,698,910	8,063,430	3,693,200	77,321,920
EXPENDITURES					
Elementary Schools	321,270	12,212,240	-	320,200	12,853,710
Middle School	193,925	7,583,270	-	160,050	7,937,245
High School	847,699	10,117,520	-	333,110	11,298,329
Summer School	64,360	186,750	-	-	251,110
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	10,770	763,490	-	-	774,260
Supplemental Instr	6,000	75,630	-	-	81,630
Bilingual	410	-	-	-	410
Early Childhood SPED	68,030	371,740	-	-	439,770
Business Ed	2,900	92,240	-	-	95,140
FACS Ed	15,800	216,810	-	3,400	236,010
Marketing/Coop Ed	12,860	120,790	-	-	133,650
PLTW	21,730	236,840	-	-	258,570
Student Activities	1,106,060	519,950	-	-	1,626,010
Athletics	415,340	750,390	-	12,000	1,177,730
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	30,300	-	-	-	30,300
Tuition - Agencies	200	-	-	-	200
Contracted Ed	36,000	-	-	-	36,000
Total Instruction	3,153,654	33,247,660	-	828,760	37,230,074

School District of Clayton
For Year Ending June 30, 2025

Proposed Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
Support Services					
Social Work Services	522,595	-	-	-	522,595
Counseling Services	375,405	1,509,410	-	5,000	1,889,815
Appraisal Services	108,500	69,900	-	-	178,400
Record Maintenance	63,370	-	-	-	63,370
Other Guidance Services	10,410	-	-	-	10,410
Nursing Services	633,880	-	-	-	633,880
Other Health Services	-	-	-	-	-
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	-	149,480	-	-	149,480
Occupational Therapy	20,000	-	-	-	20,000
Physical Therapy	8,100	-	-	-	8,100
Other Support Services	181,350	-	-	-	181,350
Improvement of Instruction	13,650	-	-	-	13,650
Curriculum Development	217,305	1,234,280	-	-	1,451,585
Instructional Staff Training	367,330	351,260	-	-	718,590
Professional Development	-	-	-	-	-
Educational Media Services	55,015	-	-	-	55,015
School Library Services	410,990	656,120	-	-	1,067,110
Other Educational Media	15,300	-	-	-	15,300
Board of Education	305,360	-	-	135,000	440,360
Executive Administration	366,590	808,740	-	-	1,175,330
Staff Relations	419,540	219,360	-	-	638,900
Other Admin Services	82,430	197,170	-	-	279,600
Admin Technology	1,127,610	208,240	-	14,000	1,349,850
Building Administration	1,249,740	1,774,290	-	5,000	3,029,030
Building Admin Support	36,020	-	-	-	36,020
Budgeting Servs (Contingenc	(60,000)	(138,000)	-	30,000	
Financial Services	1,056,690	-	-	-	1,056,690
Facilities Operation/Maint	507,250	-	-	-	507,250
Facilities Care/Upkeep	8,079,600	-	-	1,932,100	10,011,700
Grounds Care/Upkeep	409,700	-	-	70,000	479,700
Equipment Care/Upkeep	5,600	-	-	68,000	73,600
Vehicle Maintenance	50,150	-	-	50,000	100,150
Security Services	424,240	-	-	10,000	434,240
Facilities - Other	6,000	-	-	-	6,000
Title I Transportation	3,000	-	-	-	
Student Transportation	388,270	-	-	-	388,270
ECSE Transportation	2,700	-	-	-	2,700
Food Services	1,240,960	-	-	18,500	1,259,460
Printing Services	63,860	-	-	2,500	66,360

School District of Clayton
For Year Ending June 30, 2025

Proposed Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
Evaluation Services	-	1,160	-	-	1,160
Other Plan/Eval Services	14,500	-	-	-	14,500
Information Services	272,945	173,820	-	1,000	447,765
Non-Instruct. Staff Training	8,500	-	-	-	8,500
Other Staff Services	69,000	-	-	-	69,000
Other Support Services	150,000	-	-	-	150,000
Total Support Services	19,283,455	7,215,230	-	2,341,100	29,004,785
Non-Instruction Expenditures					
Civic Services	-	-	-	-	-
Early Childhood Program	171,740	-	-	-	171,740
Early Childhood Instruction	1,020,270	-	-	-	1,020,270
Welfare Activities Services	3,580	-	-	-	3,580
Non-Public Student Services	5,420	-	-	-	5,420
Afterschool Program	914,670	-	-	-	914,670
Other Community Services	191,550	3,480	-	7,500	202,530
Parental Involvement	6,750	-	-	-	6,750
Service-Learning	5,210	30,900	-	-	36,110
Facilities Acquisition/Constr	-	-	-	-	-
Building Construction	-	-	-	-	-
Bond Debt-Principal Pmts	-	-	6,110,000	-	6,110,000
Lease Purchase-Principal	-	-	-	525,000	525,000
Bond Debt-Interest	-	-	1,277,340	-	1,277,340
Lease Purchase-Interest	-	-	-	66,610	66,610
Bond Debt-Fees	-	-	7,000	-	7,000
Total Non-Instruction/Support	2,319,190	34,380	7,394,340	599,110	10,347,020
TOTAL EXPENDITURES	24,756,299	40,497,270	7,394,340	3,768,970	76,581,879
Fund Transfers	-	-	-	-	-
Change In Fund Balance	110,081	201,640	669,090	(75,770)	905,041
Beg Fund Bal-June 30, 2024	25,000,000	10,000,000	5,500,000	4,000,000	44,500,000
End Fund Bal-June 30, 2025	25,110,081	10,201,640	6,169,090	3,924,230	45,405,041

Budget View #4 (Revenue Detail) – by Fund by Object

Revenue is categorized by source of funds.

View #4

School District of Clayton
For Year Ending June 30, 2025
Proposed Revenue Budget

	Operating Funds				
Descriptions	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
LOCAL REVENUE					
Pers Prop Tax - Current	1,452,000	3,084,000	632,600	264,000	5,432,600
Real Estate Tax - Current	15,064,500	31,996,500	7,110,500	2,739,000	56,910,500
Real Estate Taxes - Delq	(300,000)	(600,000)	(150,000)	(36,000)	(1,086,000)
Pers Prop Taxes - Delq	27,500	51,000	14,000	8,000	100,500
Sales Tax Prop C	1,680,000	997,500			2,677,500
Fin Institution Taxes	125,000	240,000		25,000	390,000
M & M Surtax - Delinq	(19,000)	(35,500)		(5,500)	(60,000)
M & M Surtax - Current	407,000	784,000		87,000	1,278,000
Non-Resident Tuition		470,000			470,000
Investment Gain	800,000	800,000	100,000	80,000	1,780,000
Cafeteria Receipts	525,000				525,000
Cafeteria Adult Meal Sales	15,000				15,000
Cafeteria Non Program	100,000				100,000
Cafeteria Catering	50,000				50,000
Ath - Gate Receipts	10,000				10,000
Student Activities Budget	1,000,000				1,000,000
FC - Open Times	10,000				10,000
ESA/Kidzone - Revenue	14,000				14,000
Driver Ed - Revenue	5,000	56,000			61,000
ECE/Kidzone - Revenue	50,000				50,000
RMC/Kidzone - Revenue	175,000				175,000
GLE/Kidzone - Revenue	200,000				200,000
MER/Kidzone - Revenue	225,000				225,000
FC/ECE - 5 Am Day	30,000				30,000
FC/ECE - 2 Morning	40,000				40,000
FC/ECE - 3 Morning	80,000				80,000
FC/ECE - 4 Morning	135,000				135,000
FC/ECE - Full Day	500,000				500,000
COC - Reimbursements	1,208,130				1,208,130
Gay Field/Rental	500				500
WMS/Theater Rental	15,000				15,000
Adzick Field/Rental	15,000				15,000

School District of Clayton
For Year Ending June 30, 2025
Proposed Revenue Budget

	Operating Funds				
Descriptions	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
LOCAL REVENUE-continued					
CHS/Theater Rental	35,000			15,000	50,000
Facility Rental	125,000				125,000
Gifts	45,000			10,000	55,000
Miscellaneous Revenue	10,000				10,000
Visa Rebates	22,000				22,000
VT Tuition		455,000		455,000	910,000
TOTAL LOCAL REVENUE	23,876,630	38,298,500	7,707,100	3,641,500	73,523,730
COUNTY REVENUE					
Fines		21,000			21,000
State RR & Util Tax	133,500	284,800	180,000	26,700	625,000
TOTAL COUNTY REVENUE	133,500	305,800	180,000	26,700	646,000
STATE REVENUE					
Basic Formula	183,000	545,000			728,000
ECSE State	91,930	492,980			584,910
Classroom Trust Fund		925,000			925,000
PAT Entitlement	21,000	45,000			66,000
CTE Base Grant	3,060				3,060
State Food Services	7,000				7,000
TOTAL STATE REVENUE	305,990	2,007,980	-	-	2,313,970
-					
FEDERAL REVENUE					
Teacher Retention ESSER III	10,050				10,050
Perkins	4,860				4,860
ECSE/619 IDEA Funds		11,000			11,000
School Lunch Program	190,000				190,000
School Breakfast Program	36,000				36,000
Title I - District	48,090				48,090
Title I - RMC		27,740			27,740
Title I - GLE		44,140			44,140
Title IV	12,200				12,200
Title III	410	3,750			4,160
Title IIA	62,120				62,120
Other Fed - All In Grant	186,530				186,530
US Treasury Int Subsidy			176,330		176,330
TOTAL FEDERAL REVENUE	550,260	86,630	176,330	-	813,220

View #4

School District of Clayton
For Year Ending June 30, 2025
Proposed Revenue Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
MISCELLANEOUS REVENUE					
Sale of Surplus Property				25,000	25,000
TOTAL MISC REVENUE	-	-	-	25,000	25,000
REVENUE TOTALS	24,866,380	40,698,910	8,063,430	3,693,200	77,321,920

Budget View #5 – by Fund by Object

Revenue is categorized by source with prior year comparisons.

View #5

School District of Clayton
For Year Ending June 30, 2025
Revenue Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget Original	2022/23 Actual	2021/22 Actual	2020/21 Actual
LOCAL REVENUE					
Pers Prop Tax - Current	5,432,600	5,140,360	5,282,632	4,559,428	4,393,282
Real Estate Tax - Current	56,910,500	58,701,640	53,358,971	54,673,278	52,076,509
Real Estate Taxes - Delq	(1,086,000)	(725,000)	35,647	(1,441,271)	(400,930)
Pers Prop Taxes - Delq	100,500	100,500	173,629	127,023	140,618
Sales Tax Prop C	2,677,500	2,550,000	2,941,313	2,777,271	2,390,098
Fin Institution Taxes	390,000	537,000	593,873	1,243,853	518,657
M & M Surtax - Delinq	(60,000)	(60,000)	8,106	109,077	(34,586)
M & M Surtax - Current	1,278,000	1,279,000	1,220,754	1,080,408	1,239,129
Non-Resident Tuition	470,000	406,000	514,361	314,301	413,061
Investment Gain	1,780,000	1,480,000	1,379,450	122,653	143,303
Cafeteria Receipts	525,000	525,000	486,604	-	-
Cafeteria Adult Meal Sales	15,000	10,000	32,100	11,156	367
Cafeteria Commissions	-	500	-	-	-
Cafeteria Non Program	100,000	10,000	130,531	14,254	21,679
Cafeteria Catering	50,000	50,000	73,814	46,589	1,671
Ath - Gate Receipts	10,000	10,000	8,978	10,338	210
Student Activities Budget	1,000,000	1,000,000	975,315	547,489	271,821
FC - Open Times	10,000	10,000	12,826	2,744	3,133
ESA/Kidzone - Revenue	14,000	12,000	11,940	8,573	10,080
Driver Ed - Revenue	61,000	51,500	24,150	59,725	15,400
ECE/Kidzone - Revenue	50,000	45,000	49,806	33,358	15,319
RMC/Kidzone - Revenue	175,000	175,000	183,521	135,729	43,811
GLE/Kidzone - Revenue	200,000	185,000	195,751	150,603	59,891
MER/Kidzone - Revenue	225,000	200,000	214,985	168,854	64,553
FC/ECE - 5 Am Day	30,000	20,000	25,027	73,843	61,142
FC/ECE - 2 Morning	40,000	40,000	42,859	38,737	27,784
FC/ECE - 3 Morning	80,000	75,000	75,621	76,255	47,471
FC/ECE - 4 Morning	135,000	135,000	144,358	119,740	87,554
FC/ECE - Full Day	500,000	475,000	457,400	379,013	214,253
COC - Reimbursements	1,208,130	875,000	1,028,563	831,614	759,071
Gay Field/Rental	500	500	994	1,538	750
WMS/Theater Rental	15,000	6,000	17,670	8,440	-
Adzick Field/Rental	15,000	27,000	26,357	21,927	1,250

School District of Clayton
For Year Ending June 30, 2025
Revenue Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget Original	2022/23 Actual	2021/22 Actual	2020/21 Actual
LOCAL REVENUE-continued					
CHS/Theater Rental	50,000	50,000	59,093	48,355	5,152
Facility Rental	125,000	50,000	74,853	41,506	500
Gifts	55,000	55,000	85,699	133,520	50,088
Miscellaneous Revenue	10,000	17,500	146,575	44,175	173,221
Visa Rebates	22,000	22,000	24,900	23,976	22,856
VT Tuition	910,000	765,000	1,060,130	1,177,664	1,332,562
TOTAL LOCAL REVENUE	73,523,730	74,306,500	71,179,156	67,775,737	64,170,729
COUNTY REVENUE					
Fines	21,000	21,000	23,873	9,692	19,637
State RR & Util Tax	625,000	625,000	652,323	624,066	594,179
TOTAL COUNTY REVENUE	646,000	646,000	676,196	633,758	613,816
STATE REVENUE					
Basic Formula	728,000	728,000	794,125	641,926	219,756
ECSE State	584,910	584,910	516,319	501,920	477,944
Classroom Trust Fund	925,000	925,000	964,197	974,286	939,044
PAT Entitlement	66,000	66,000	72,672	64,776	63,654
CTE Base Grant	3,060	2,810	2,730	5,903	4,054
State Food Services	7,000	7,000	4,985	9,771	5,689
State - Other	-	-	8,903	-	-
TOTAL STATE REVENUE	2,313,970	2,313,720	2,363,932	2,198,582	1,710,141
FEDERAL REVENUE					
IRSG Revenue	-	43,910	-	-	-
Teacher Retention ESSER III	10,050	66,740	-	458,585	-
ARP - ESSER III	-	52,740	201,236	405,649	297,837
Perkins	4,860	3,960	3,462	2,400	2,706
ECSE/619 IDEA Funds	11,000	11,000	18,883	10,970	10,604
School Lunch Program	190,000	190,000	428,976	1,028,844	389,455
School Breakfast Program	36,000	36,000	36,776	104,280	115,179
Title I - District	48,090	13,500	88,106	75,609	121,947
Title I - RMC	27,740	20,870	-	-	-
Title I - GLE	44,140	23,850	-	-	-
Title I - MER	-	39,210	-	-	-
Title IV	12,200	16,000	13,006	7,468	8,441
Title III	4,160	8,940	1,812	13,435	4,745
Title IIA	62,120	57,120	13,562	22,278	23,899
ARP-HCY II	-	6,950	4,633	-	-
Afghan Refugee Grant	-	3,370	-	-	-

School District of Clayton
For Year Ending June 30, 2025
Revenue Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget Original	2022/23 Actual	2021/22 Actual	2020/21 Actual
FEDERAL REVENUE-continued					
Other Fed - All In Grant	186,530	186,530	165,600	316,100	334,989
US Treasury Int Subsidy	176,330	176,330	176,332	-	-
TOTAL FEDERAL REVENUE	813,220	957,020	1,152,383	2,445,617	1,309,803
MISCELLANEOUS REVENUE					
Sale of Surplus Property	25,000	25,000	25,757	65,097	41,667
Transportation Reimbursen	-	-	26,742	-	-
TOTAL MISC REVENUE	25,000	25,000	52,499	65,097	41,667
REVENUE TOTALS	77,321,920	78,248,240	75,424,165	73,118,790	67,846,156

Budget View #6 – by Fund by Function by Object

Expenditures are categorized by expanded Function within Instructional, Support Services, Community Services, and Debt; as well as by Object (Salaries, Benefits, Services, Supplies and Capital Improvements).

View #6

School District of Clayton
For Year Ending June 30, 2025
Proposed Expenditure Budget

Descriptions	Operating Funds				
	2024/25 Salaries & Wages	2024/25 Employee Benefits	2024/25 Purchased Services	2024/25 Supplies & Materials	2024/25 Capital Impr. & Debt Serv.

EXPENDITURES**Instruction**

Captain Elementary	3,031,410	914,940	9,470	93,620	98,100
Glenridge Elementary	3,122,350	926,660	9,100	97,940	98,950
Meramec Elementary	3,271,620	945,260	9,000	102,140	123,150
Wydown Middle	5,829,970	1,753,300	41,950	151,975	160,050
Clayton High School	7,936,070	2,431,640	48,390	549,119	333,110
Summer School	196,710	35,020	11,410	7,970	-
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	592,890	170,600	-	10,770	-
Supplemental Instr	58,600	17,030	-	6,000	-
Bilingual	-	-	-	410	-
Early Childhood SPED	331,840	103,930	1,000	3,000	-
Business Ed	67,030	25,210	-	2,900	-
FACS Ed	159,820	56,990	-	15,800	3,400
Marketing/Coop Ed	93,670	27,120	9,860	3,000	-
PLTW	178,020	58,820	-	21,730	-
Student Activities	526,830	105,320	785,860	208,000	-
Athletics	691,870	148,410	195,200	130,250	12,000
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	-	-	30,300	-	-
Tuition - Agencies	-	-	200	-	-
Contracted Ed	-	-	36,000	-	-
Total Instruction	26,088,700	7,720,250	1,187,740	1,404,624	828,760

Support Services

Social Work Services	383,530	116,230	16,075	6,760	-
Counseling Services	1,389,750	419,010	56,300	19,755	5,000
Appraisal Services	55,000	14,900	26,500	82,000	-
Record Maintenance	35,670	10,850	-	16,850	-
Other Guidance Services	-	-	10,410	-	-
Nursing Services	474,290	141,590	1,500	16,500	-
Other Health Services	-	-	-	-	-

School District of Clayton
For Year Ending June 30, 2025
Proposed Expenditure Budget

Descriptions	Operating Funds				
	2024/25 Salaries & Wages	2024/25 Employee Benefits	2024/25 Purchased Services	2024/25 Supplies & Materials	2024/25 Capital Impr. & Debt Serv.
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	118,380	31,100	-	-	-
Occupational Therapy	-	-	20,000	-	-
Physical Therapy	-	-	8,100	-	-
Other Support Services	75,350	26,080	68,510	11,410	-
Improvement of Instruction	-	-	-	13,650	-
Curriculum Development	995,330	238,950	140,160	77,145	-
Instructional Staff Training	301,600	49,660	294,300	73,030	-
Professional Development	-	-	-	-	-
Educational Media Services	-	-	53,270	1,745	-
School Library Services	716,560	238,920	1,130	110,500	-
Other Educational Media	-	-	-	15,300	-
Board of Education	28,290	7,850	256,950	12,270	-
Executive Administration	890,070	219,730	50,430	15,100	-
Staff Relations	401,440	109,100	47,170	81,190	-
Other Admin Services	169,120	45,530	54,950	10,000	-
Admin Technology	719,830	208,160	145,070	262,790	149,000
Building Administration	2,287,890	667,470	35,120	33,550	5,000
Building Admin Support	-	-	24,000	12,020	-
Budgeting Services	(270,000)	22,000	-	50,000	30,000
Financial Services	709,630	172,880	103,880	70,300	-
Facilities Operation/Maint	364,200	103,130	22,550	17,370	-
Facilities Care/Upkeep	2,935,380	1,302,370	1,752,050	2,089,800	1,932,100
Grounds Care/Upkeep	220,910	79,690	50,500	58,600	70,000
Equipment Care/Upkeep	-	-	5,600	-	68,000
Vehicle Maintenance	-	-	3,650	46,500	50,000
Security Services	48,420	7,020	353,300	15,500	10,000
Facilities - Other	-	-	6,000	-	-
Title I Transportation	-	-	3,000	-	-
Student Transportation	99,390	42,880	194,300	51,700	-
ECSE Transportation	-	-	2,700	-	-
Food Services	-	-	1,220,000	20,960	18,500
Printing Services	46,890	20,500	9,470	(13,000)	2,500
Evaluation Services	1,000	160	-	-	-
Other Plan/Eval Services	-	-	14,500	-	-
Information Services	238,390	69,410	88,250	50,715	1,000
Non-Instruct. Staff Training	-	-	8,000	500	-
Other Staff Services	-	61,000	8,000	-	-
Other Support Services	-	-	100,000	50,000	-
Total Support Services	13,436,310	4,426,170	5,255,695	3,380,510	2,341,100

School District of Clayton
For Year Ending June 30, 2025
Proposed Expenditure Budget

Descriptions	Operating Funds				2024/25 Capital Impr. & Debt Serv.
	2024/25 Salaries & Wages	2024/25 Employee Benefits	2024/25 Purchased Services	2024/25 Supplies & Materials	
Non-Instruction Expenditures					
Civic Services	-	-	-	-	-
Early Childhood Program	142,660	25,080	4,000	-	-
Early Childhood Instruction	727,190	244,830	30,250	18,000	-
Welfare Activities Services	-	-	-	3,580	-
Non-Public Student Services	-	-	5,420	-	-
Afterschool Program	628,210	194,660	49,400	42,400	-
Other Community Services	132,430	26,150	16,050	20,400	7,500
Parental Involvement	-	-	5,100	1,650	-
Service-Learning	29,250	3,660	200	3,000	-
Facilities Acquisition/Constr					-
Building Construction					-
Bond Debt-Principal Pmts					6,110,000
Lease Purchase-Principal					525,000
Bond Debt-Interest					1,277,340
Lease Purchase-Interest					66,610
Bond Debt-Fees					7,000
Total Non-Instruction	1,659,740	494,380	110,420	89,030	7,993,450
TOTAL EXPENDITURES	41,184,750	12,640,800	6,553,855	4,874,164	11,163,310

Budget View #7 – by Fund by Function (Expanded view)

Expenditures are categorized by expanded Function within Instructional, Support Services, Community Services, and Debt; as well as by Object (Salaries, Benefits, Services, Supplies and Capital Improvements). Prior year comparisons are provided.

View #7

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
INSTRUCTIONAL EXPENDITURES					
Captain Elementary					
Salaries & Wages	3,031,410	2,852,220	2,680,976	2,571,438	2,171,263
Employee Benefits	914,940	855,960	811,019	759,624	631,960
Purchased Services	9,470	9,390	8,504	6,129	1,649
Supplies & Materials	93,620	83,360	81,654	85,179	109,921
Capital Improvements	98,100	100,000	142,601	96,548	87,125
Glenridge Elementary					
Salaries & Wages	3,122,350	2,922,210	2,778,980	2,830,128	2,279,950
Employee Benefits	926,660	845,130	820,071	842,542	667,215
Purchased Services	9,100	8,420	4,893	5,419	3,185
Supplies & Materials	97,940	93,760	87,029	80,831	116,780
Capital Improvements	98,950	95,350	139,653	173,263	81,554
Meramec Elementary					
Salaries & Wages	3,271,620	3,013,080	2,802,370	2,717,319	2,512,914
Employee Benefits	945,260	885,760	822,475	788,398	717,161
Purchased Services	9,000	11,320	9,078	5,811	2,074
Supplies & Materials	102,140	90,160	88,741	90,158	108,663
Capital Improvements	123,150	108,250	162,934	101,418	76,698
Wydown Middle					
Salaries & Wages	5,829,970	5,755,100	5,201,213	5,022,019	5,075,375
Employee Benefits	1,753,300	1,719,780	1,567,971	1,541,930	1,529,693
Purchased Services	41,950	40,890	33,224	28,033	19,971
Supplies & Materials	151,975	159,410	142,151	133,656	132,339
Capital Improvements	160,050	146,200	132,598	113,952	214,727
Clayton High School					
Salaries & Wages	7,936,070	7,869,750	7,029,460	6,715,507	6,754,276
Employee Benefits	2,431,640	2,406,100	2,138,618	2,059,013	2,017,065
Purchased Services	48,390	38,100	19,577	18,641	13,357
Supplies & Materials	549,119	640,237	221,574	177,112	248,126
Capital Improvements	333,110	343,000	251,187	382,614	406,265

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Summer School					
Salaries & Wages	196,710	198,980	179,458	196,966	130,705
Employee Benefits	35,020	35,230	31,574	34,048	23,288
Purchased Services	11,410	11,410	9,247	9,055	1,856
Supplies & Materials	7,970	7,970	5,727	2,162	18
Alternative Programs					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	-	117,042	100,637
Supplies & Materials	-	-	-	-	-
Virtual Instruction					
Salaries & Wages	-	-	7,401	2,070	951,463
Employee Benefits	-	-	1,180	334	283,603
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Gifted Instruction					
Salaries & Wages	592,890	508,500	489,768	487,363	412,350
Employee Benefits	170,600	143,980	139,811	145,576	122,211
Purchased Services	-	-	-	-	-
Supplies & Materials	10,770	10,770	10,240	8,042	8,055
Supplemental Instruction					
Salaries & Wages	58,600	63,900	66,895	39,563	68,263
Employee Benefits	17,030	20,020	19,459	11,212	22,240
Purchased Services	-	-	-	-	-
Supplies & Materials	6,000	3,000	6,561	3,993	1,727
Bilingual					
Salaries & Wages	-	-	805	-	-
Employee Benefits	-	-	128	-	-
Purchased Services	-	-	-	-	-
Supplies & Materials	410	-	868	4,173	4,349
Capital Improvements	-	-	-	6,145	-
Early Childhood SPED					
Salaries & Wages	331,840	305,980	219,303	206,464	195,895
Employee Benefits	103,930	98,780	70,941	70,830	67,043
Purchased Services	1,000	1,000	297	287	211
Supplies & Materials	3,000	3,000	668	525	1,269
Business Ed					
Salaries & Wages	67,030	-	58,924	81,396	77,818
Employee Benefits	25,210	-	21,825	13,500	17,684
Purchased Services	-	-	-	-	-
Supplies & Materials	2,900	2,900	25	83	2,643

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
FACS Ed					
Salaries & Wages	159,820	-	137,108	144,892	125,334
Employee Benefits	56,990	-	48,498	49,719	46,118
Purchased Services	-	500	-	-	860
Supplies & Materials	15,800	14,000	13,541	14,927	8,761
Capital Improvements	3,400	3,310	1,300	-	2,369
Marketing/Coop Ed					
Salaries & Wages	93,670	-	81,899	79,129	76,453
Employee Benefits	27,120	-	24,604	23,907	23,145
Purchased Services	9,860	5,960	44,055	4,062	4,500
Supplies & Materials	3,000	3,000	3,771	2,816	2,861
PLTW					
Salaries & Wages	178,020	-	153,348	167,468	163,211
Employee Benefits	58,820	-	49,821	54,058	51,112
Purchased Services	-	-	2,400	2,400	2,400
Supplies & Materials	21,730	27,920	22,468	19,211	23,774
Capital Improvements	-	-	4,480	13,224	1,999
Student Activities					
Salaries & Wages	526,830	503,220	441,551	404,770	296,525
Employee Benefits	105,320	90,760	102,120	95,117	65,803
Purchased Services	785,860	755,145	493,093	226,928	115,055
Supplies & Materials	208,000	188,700	119,810	96,130	44,569
Athletics					
Salaries & Wages	691,870	653,680	544,565	537,012	533,791
Employee Benefits	148,410	146,740	99,393	99,522	110,565
Purchased Services	195,200	186,760	229,966	184,789	136,186
Supplies & Materials	130,250	142,800	159,321	119,950	110,286
Capital Improvements	12,000	7,000	6,470	12,404	89,970
Other Student Activities					
Purchased Services	-	-	44,182	24,326	11,731
Supplies & Materials	-	-	22,455	7,623	11,289
Tuition - Other Districts					
Purchased Services	30,300	26,500	42,630	66,657	25,641
Tuition - Agencies					
Purchased Services	200	200	-	-	5,930
Contracted Education					
Purchased Services	36,000	36,000	35,587	28,270	29,134
Total Instruction	37,230,074	35,300,552	32,448,093	31,266,823	30,592,002

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
SUPPORT SERVICES EXPENDITURES					
Social Work Services					
Salaries & Wages	383,530	370,520	273,511	267,205	263,572
Employee Benefits	116,230	107,470	76,028	75,372	72,524
Purchased Services	16,075	5,360	4,321	1,589	1,302
Supplies & Materials	6,760	1,510	1,572	1,514	1,161
Counseling Services					
Salaries & Wages	1,389,750	1,307,910	1,256,881	1,301,505	1,279,678
Employee Benefits	419,010	395,980	369,655	376,450	373,567
Purchased Services	56,300	75,600	43,286	31,635	3,236
Supplies & Materials	19,755	16,300	26,130	15,446	14,198
Capital Improvements	5,000	2,000	-	-	-
Appraisal Services					
Salaries & Wages	55,000	73,600	-	-	-
Employee Benefits	14,900	23,850	-	-	-
Purchased Services	26,500	25,400	10,928	11,408	20,062
Supplies & Materials	82,000	85,000	67,971	62,710	32,162
Record Maintenance					
Salaries & Wages	35,670	32,850	30,691	29,797	28,929
Employee Benefits	10,850	10,400	9,811	9,622	9,257
Purchased Services	-	-	-	-	-
Supplies & Materials	16,850	16,400	33,597	16,815	16,815
Nursing Services					
Salaries & Wages	474,290	438,800	411,641	394,443	373,946
Employee Benefits	141,590	122,830	116,028	109,540	104,277
Purchased Services	1,500	3,500	1,673	913	1,847
Supplies & Materials	16,500	17,000	15,013	12,054	14,439
Capital Improvements	-	-	-	7,980	13,606
Psychological Testing					
Salaries & Wages	-	-	46,733	41,661	34,982
Employee Benefits	-	-	12,571	11,399	9,538
Speech Pathology/Audiology					
Salaries & Wages	118,380	112,430	70,181	81,838	84,997
Employee Benefits	31,100	28,920	19,534	22,986	23,742
Occupational Therapy					
Purchased Services	20,000	20,000	23,503	17,476	10,897
Physical Therapy					
Purchased Services	8,100	8,100	8,600	7,140	683

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Other Support Services					
Salaries & Wages	75,350	75,350	102,390	112,466	102,742
Employee Benefits	26,080	26,080	32,096	36,813	35,314
Purchased Services	68,510	80,920	50,646	48,211	41,452
Supplies & Materials	11,410	10,580	13,507	7,188	6,289
Improvement of Instruction					
Supplies & Materials	13,650	13,150	12,460	11,830	11,422
Other Guidance Services					
Purchased Services	10,410	-	-	-	-
Curriculum Development					
Salaries & Wages	995,330	917,670	783,057	706,898	719,871
Employee Benefits	238,950	222,290	206,714	185,450	188,452
Purchased Services	140,160	110,375	38,758	33,941	26,991
Supplies & Materials	77,145	19,420	42,203	18,671	8,072
Instructional Staff Training					
Salaries & Wages	301,600	236,770	217,575	218,759	193,598
Employee Benefits	49,660	32,280	31,850	33,924	31,506
Purchased Services	294,300	350,260	285,770	206,545	101,528
Supplies & Materials	73,030	60,710	20,283	23,213	26,088
Professional Development					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	2,085	1,939	2,603
Supplies & Materials	-	-	-	-	-
Educational Media Services					
Salaries & Wages	-	-	9,400	9,400	9,400
Employee Benefits	-	-	1,590	1,590	1,585
Purchased Services	53,270	26,990	9,502	1,019	826
Supplies & Materials	1,745	250	325	-	218
School Library Services					
Salaries & Wages	716,560	679,810	630,734	568,594	626,346
Employee Benefits	238,920	291,570	227,784	209,327	216,083
Purchased Services	1,130	1,130	467	729	219
Supplies & Materials	110,500	141,925	137,880	99,948	107,504
Capital Improvements	-	-	-	1,422	6,177
Other Educational Media					
Supplies & Materials	15,300	14,300	10,012	9,493	9,487

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Board of Education					
Salaries & Wages	28,290	27,380	26,818	23,226	21,230
Employee Benefits	7,850	7,720	7,481	6,903	6,188
Purchased Services	256,950	238,950	205,294	187,072	151,312
Supplies & Materials	12,270	11,680	11,145	11,079	10,265
Capital Improvements	-	-	1,280	-	-
Executive Administration					
Salaries & Wages	890,070	837,410	922,338	788,645	860,115
Employee Benefits	219,730	206,140	229,000	187,379	212,287
Purchased Services	50,430	42,550	41,572	30,738	9,490
Supplies & Materials	15,100	12,850	13,123	9,348	5,334
Capital Improvements	-	-	-	1,519	-
Staff Relations					
Salaries & Wages	401,440	431,270	409,197	403,308	391,522
Employee Benefits	109,100	123,770	109,657	116,976	112,526
Purchased Services	47,170	85,480	74,694	25,923	52,050
Supplies & Materials	81,190	100,460	99,519	66,323	54,703
Other Admin Services					
Salaries & Wages	169,120	164,930	27,298	153,421	19,677
Employee Benefits	45,530	41,930	8,769	41,082	5,365
Purchased Services	54,950	37,600	14,420	4,105	36
Supplies & Materials	10,000	1,900	942	1,155	2,831
Admin Technology					
Salaries & Wages	719,830	698,960	648,219	625,817	612,067
Employee Benefits	208,160	204,090	189,363	183,098	178,728
Purchased Services	145,070	137,800	138,699	115,346	110,884
Supplies & Materials	262,790	207,140	211,385	143,447	160,003
Capital Improvements	149,000	140,000	92,846	40,917	121,205
Building Administration					
Salaries & Wages	2,287,890	2,214,240	2,175,648	2,100,698	2,024,784
Employee Benefits	667,470	642,780	608,413	585,935	559,102
Purchased Services	35,120	30,470	22,932	19,225	18,978
Supplies & Materials	33,550	29,400	30,408	16,339	14,842
Capital Improvements	5,000	5,000	60,000	2,556	18,040
Building Admin Support					
Purchased Services	24,000	23,500	13,943	12,904	23,821
Supplies & Materials	12,020	12,270	12,274	7,561	15,842

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Budgeting Services (Contingencies)					
Salaries & Wages	(270,000)				
Employee Benefits	22,000				
Purchased Services	-				
Supplies & Materials	50,000				
Capital Improvements	30,000				
Financial Services					
Salaries & Wages	709,630	304,670	607,883	586,565	578,430
Employee Benefits	172,880	193,800	155,946	138,896	137,266
Purchased Services	103,880	101,860	59,235	50,033	49,106
Supplies & Materials	70,300	115,710	62,598	57,968	56,889
Capital Improvements	-	30,000	-	-	9,812
Facilities Operation/Maint					
Salaries & Wages	364,200	-	328,486	329,577	377,373
Employee Benefits	103,130	-	93,841	83,355	96,848
Purchased Services	22,550	17,300	8,800	6,227	14,773
Supplies & Materials	17,370	26,700	23,319	47,007	24,146
Facilities Care/Upkeep					
Salaries & Wages	2,935,380	3,388,330	2,521,125	2,487,956	2,366,693
Employee Benefits	1,302,370	1,405,980	1,110,076	1,110,076	1,051,758
Purchased Services	1,752,050	1,691,350	1,371,940	1,499,293	1,693,818
Supplies & Materials	2,089,800	2,070,550	1,842,663	1,609,859	1,402,950
Capital Improvements	1,932,100	170,000	1,289,938	655,295	1,684,337
Grounds Care/Upkeep					
Salaries & Wages	220,910	-	229,836	252,817	237,846
Employee Benefits	79,690	-	74,646	88,153	78,512
Purchased Services	50,500	39,000	8,396	40,384	31,490
Supplies & Materials	58,600	60,250	40,400	42,265	43,611
Capital Improvements	70,000	670,000	461,233	257,958	304,978
Equipment Care/Upkeep					
Purchased Services	5,600	5,600	849	3,361	988
Supplies & Materials	-	-	-	-	-
Capital Improvements	68,000	68,000	794,084	183,136	54,610
Vehicle Maintenance					
Purchased Services	3,650	3,650	1,875	1,864	1,514
Supplies & Materials	46,500	39,000	31,051	28,142	17,485
Capital Improvements	50,000	50,000	-	49,880	44,666

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Security Services					
Salaries & Wages	48,420	49,110	-	-	-
Employee Benefits	7,020	7,130	-	-	-
Purchased Services	353,300	418,300	282,894	177,115	183,961
Supplies & Materials	15,500	19,070	8,202	30,811	5,617
Capital Improvements	10,000	10,000	2,811,464	2,156,505	179,409
Facilities - Other					
Purchased Services	6,000	6,000	3,480	3,138	4,492
Title I Transportation					
Purchased Services	3,000	-	-	-	-
Student Transportation					
Salaries & Wages	99,390	93,540	79,736	55,701	49,131
Employee Benefits	42,880	40,930	33,198	23,229	21,442
Purchased Services	194,300	221,320	175,157	62,761	30,192
Supplies & Materials	51,700	51,700	26,007	18,276	11,180
ECSE Transportation					
Purchased Services	2,700	2,700	-	-	-
Food Services					
Purchased Services	1,220,000	1,209,800	635,627	700,291	335,097
Supplies & Materials	20,960	20,820	379,297	304,682	177,836
Capital Improvements	18,500	12,500	20,365	-	1,574
Printing Services					
Salaries & Wages	46,890	43,270	40,474	36,789	35,019
Employee Benefits	20,500	17,550	16,753	15,990	15,286
Purchased Services	9,470	9,470	-	-	190
Supplies & Materials	(13,000)	(13,000)	-	-	-
Capital Improvements	2,500	2,500	-	-	-
Evaluation Services					
Salaries & Wages	1,000	750	500	429	
Employee Benefits	160	120	89	76	
Other Plan/Eval Services					
Purchased Services	14,500	15,600	12,440	6,040	6,200
Information Services					
Salaries & Wages	238,390	233,110	238,729	263,668	272,006
Employee Benefits	69,410	61,100	58,473	75,265	69,296
Purchased Services	88,250	64,860	65,485	63,423	29,470
Supplies & Materials	50,715	53,200	52,919	39,667	38,588
Capital Improvements	1,000	-	2,110	-	1,371
Non-Instruct. Staff Training					
Purchased Services	8,000	5,000	3,673	1,925	1,824
Supplies & Materials	500	500	-	720	-

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Other Staff Services					
Salaries & Wages	-	-	-	-	-
Employee Benefits	61,000	61,000	51,268	35,860	56,923
Purchased Services	8,000	8,000	1,125	740	997
Supplies & Materials	-	-	-	360	-
Other Support Services					
Purchased Services	100,000	100,000	125,373	14,884	80,603
Supplies & Materials	50,000	50,000	9,072	18,684	10,422
Total Support Services	28,839,785	26,658,930	28,455,754	25,085,009	23,014,444
NON-INSTRUCTION EXPENDITURES					
Civic Services					
Purchased Services	-	-	16,258	59,501	14,378
Supplies & Materials	-	-	77,546	63,783	24,597
Early Childhood Program					
Salaries & Wages	142,660	137,080	86,380	76,752	81,806
Employee Benefits	25,080	11,490	20,683	19,720	16,109
Purchased Services	4,000	4,000	2,485	3,023	2,447
Supplies & Materials	-	800	203	926	126
Early Childhood Instruction					
Salaries & Wages	727,190	633,520	602,480	592,917	564,184
Employee Benefits	244,830	248,600	222,675	241,195	230,684
Purchased Services	30,250	30,000	17,780	11,240	12,614
Supplies & Materials	18,000	18,000	7,203	11,002	14,942
Capital Improvements	-	15,000	36,351	9,084	21,395
Welfare Activities Services					
Purchased Services	-	3,010	3,001	-	-
Supplies & Materials	3,580	1,000	1,000	-	-
Non-Public Student Services					
Purchased Services	5,420	-	-	22,311	10,473
Supplies & Materials	-	980	-	1,444	9,454
Afterschool Program					
Salaries & Wages	628,210	487,450	357,206	310,108	251,149
Employee Benefits	194,660	117,720	99,486	92,876	81,466
Purchased Services	49,400	48,500	23,474	8,757	3,560
Supplies & Materials	42,400	43,780	40,050	24,907	17,159

School District of Clayton
For Year Ending June 30, 2025
Expenditure Budget with Prior Year Comparisons

Descriptions	2024/25 Budget Proposed	2023/24 Budget	2022/23 Actual	2021/22 Actual	2020/21 Actual
Other Community Services					
Salaries & Wages	132,430	107,850	102,203	85,423	67,062
Employee Benefits	26,150	22,070	20,715	17,230	15,370
Purchased Services	16,050	12,050	11,708	14,019	9,290
Supplies & Materials	20,400	20,400	6,549	13,360	13,874
Capital Improvements	7,500	7,500	21,737	4,465	23,925
Parental Involvement					
Purchased Services	5,100	3,670	1,386	850	1,259
Supplies & Materials	1,650	870	339	97	204
Service-Learning					
Salaries & Wages	29,250	29,250	25,190	21,927	11,060
Employee Benefits	3,660	3,660	3,522	3,101	1,472
Purchased Services	200	200	24	48	-
Supplies & Materials	3,000	3,000	1,169	1,587	213
Facilities Acquisition/Constr					
Capital Improvements	-	-	-	-	245,338
Building Construction					
Capital Improvements	-	-	54,380	53,292	832,815
Debt Payments					
Bond Debt-Principal Pmts	6,110,000	9,410,000	4,920,000	6,720,000	6,915,000
Lease Purchase-Principal	525,000	515,010	445,620	436,708	427,795
Bond Debt-Interest	1,277,340	1,409,930	1,593,024	1,819,024	2,055,786
Lease Purchase-Interest	66,610	79,250	91,093	102,917	114,499
Bond Debt-Fees	7,000	7,000	2,460	2,478	2,825
Total Non-Instruction	10,347,020	13,432,640	8,915,379	10,846,070	12,094,331
TOTAL EXPENDITURES	76,416,879	75,392,122	69,819,226	67,197,901	65,700,777

School District of Clayton
For Year Ending June 30, 2025
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Captain Elementary		
Chair lift replacements	98,800	Goal 1
Technology TIP	83,000	Goal 2
Roofing- Replace section of roof at Mechanical Penthouse	60,000	Goal 1
Replacement TVs; doc cameras and air tames	10,000	Goal 2
Fencing - Playground areas	7,500	Goal 1
Tables, stools and musical instruments	5,100	Goal 2
Furniture replacement	3,500	
Glenridge Elementary		
Technology TIP	83,000	Goal 2
Gym Wall Pads	20,000	Goal 1
Ed/Tech Equipment	10,000	Goal 2
Rebuild street entrance planter boxes	10,000	
Instructional equipment replacement	5,950	Goal 2
Furniture replacement	3,500	
GLE PLAYGROUND 23/24 rollover of \$600,000	-	Goal 3
Meramec Elementary		
Classroom renovations	295,000	Goal 2
Roofing Repairs - Cafeteria, slate areas, flashings, gym rolled roof	85,000	Goal 1
Technology TIP	83,000	Goal 2
Plumbing repairs	60,000	Goal 1
Ed/Tech Equipment	33,400	Goal 2
Roof work re HVAC upgrades, plus 23/24 rollover of \$49,000	30,000	Goal 1
Instructional equipment replacement	6,750	Goal 2
Furniture replacement	5,000	
Gym floor replacement 23/24 rollover of \$110,000	-	Goal 1
Wydown Middle		
Technology TIP	135,000	Goal 2
Silbonit siding-replace damaged panels on roof screens	45,000	Goal 1
5 Cleartouch boards	21,750	Goal 2
Replace walk off carpet in main entry vestibule	20,000	Goal 1
Furniture replacement	3,500	
Room dividers for Fit and Flex Zone in the WMS Atrium	3,300	Goal 3
Electronic baby	1,400	Goal 2
Clayton High		
Roofing repairs - Little Theater, Lobby, Music Wing, Metal Roof	245,000	Goal 1
Technology TIP	156,000	Goal 2
CHS bleacher replacements plus 23/24 rollover of \$200,000	125,000	Goal 1
Replacement cycle instruments & drumline	53,110	Goal 2
Two classroom desk sets, standing desks for English Dept	45,000	
Additional choir risers, 2 acoustic shells, bass stools	25,000	
7 cleartouch TVs & Stands for the Math rooms	24,500	Goal 2
Cabinets, shelving, airbrush, compressor, kiln equipment	20,000	Goal 2

School District of Clayton
For Year Ending June 30, 2025
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Gutters and downspouts repairs - Little Theater, Library, Math wing	20,000	Goal 1
Baseball pitching equipment	12,000	Goal 3
Theater equipment replacement	7,500	Goal 2
Carpet replacement	5,000	
Furniture replacement	5,000	
Camera replacements	5,000	Goal 2
Limestone Facing - inspect, clean, seal, repair as needed.	5,000	Goal 1
Concrete sidewalk repairs	5,000	Goal 1
Furniture replacement	3,500	
Replacement of calculators	3,000	Goal 2
Replacement of pots and pans for culinary courses	2,000	Goal 2
New whiteboard in 106, replacement DVD's	1,500	Goal 2
CHS gym floor refinish, 23/24 rollover of \$60,000	-	Goal 1
CHS cafeteria floor replacement, 23/24 rollover of \$36,000	-	Goal 1
Family Center		
Fire Alarm panel upgrade	20,000	Goal 1
Intercom system replacement	25,000	Goal 1
HVAC - ceiling mounted unit ventilator replacements	20,000	Goal 1
HVAC - condensing unit replacements	20,000	Goal 1
Rebuild Tie wall around A/C units	5,000	Goal 1
Furniture replacement	2,000	
Maintenance		
Maintenance vehicle replacement	50,000	
Concrete Apron at bay door	15,000	
Technology TIP	5,000	
Administraton		
Technology TIP	130,000	Goal 2
Contingency funds for building repairs	30,000	
Cafeteria POS equipment replacement	11,000	
Admin building equipment	10,000	
For emergency use and unanticipated needs	10,000	
Cafeteria equipment	7,500	Goal 1
Additional exterior wireless access points	4,000	Goal 2
Print shop equipment	2,500	
Furniture replacement	2,000	
Communication equipment replacement	1,000	
District wide		
Long Range Facility Master Plan	264,000	Goals 1/2/3
District wide Contingency	150,000	
Centegix Crisis Alert System	126,800	Goal 1
Security camera upgrades	75,000	Goal 1
Wayfinding Signage plus 23/24 rollover of \$75,000	45,000	Goal 1
District wide furniture replacements	35,000	

School District of Clayton
For Year Ending June 30, 2025
Proposed Capital Improvement Expenditures

Capital Improvement Investments	Strategic Plan Alignment
Misc site improvements	15,000
District wide security equipment replacements	10,000 Goal 1
Athletic Fields	
Site improvements	50,000
Electrical branch circuit panel replacements	10,000 Goal 1
Electrical - main switch gear panel maintenance	10,000 Goal 1
Plumbing repairs-drains in Field House locker room	10,000 Goal 1
Building renovations	5,000
HVAC upgrades, 23/24 rollover of \$185,000	- Goal 1
Other	
COC site improvements	5,000
Total Capital Improvement Investments	<u><u>3,177,360</u></u>

Assessed Valuation, Tax Rate & Collection Rates

Accurately forecasting these factors is important for determining property tax collections, the primary source of District revenue. Reassessment is scheduled for odd-numbered years, and will not take place during calendar 2024. Tax rates will be determined during September of the fiscal year. Tax rate setting is impacted by changes in assessed valuations as determined by the St. Louis County Assessor's Office, as well as changes in the Consumer Price Index (CPI) as determined by the Missouri State Auditor's Office.

Preliminary 2024 AV data indicates property tax revenue for 2024-2025 will not increase or decrease significantly; nevertheless, there is concern in regards to assessment data and the increased level of taxpayer challenges to assessed valuations.

For example, in tax year 2023 preliminary commercial real estate valuations released in March 2023 showed an increase in valuations of 35.7% (which seems unrealistic at face value) over 2022 valuations. When revised commercial real estate valuations were released in September 2023, the increase had declined to a more realistic 6.33% over 2022 valuations. Wild swings in valuations lessen confidence in the assessment process.

Meanwhile, commercial property taxpayers have appealed assessed valuations at unprecedented rates. For tax year 2023, the assessed valuation of protested commercial parcels has reached 64.73% of total commercial AV. As these challenges to commercial valuations are resolved over the next couple years, it is likely the school district will be required to return tax collections. Ultimately, the increasing magnitude of these factors create uncertainty for projecting property tax revenue.

Current property tax collections during 2023-2024 (calendar year 2023 taxes) have experienced a greater level of protested payments than observed in previous years. As these cases are resolved in the coming months/years, some repayments of tax collections are probable.

Delinquent property tax collections during 2023-2024 have been negative, meaning the district has had to return tax collections from prior years. During 2023-2024, returned collections for tax year 2022 totaling approximately \$1.49M, along with returned collections for tax year 2021 totaling approximately \$1.35M, for a combined refund of \$2.84M.

As a result, net tax collections (current and delinquent) for 2023-2024 have only achieved a collection rate less than 96%, as compared to more normal 99% collection rates. As a cautionary measure, the 2024-2025 net property tax collection rate is estimated at a restrained 97.24%.

Historical and projected AV data, tax rates and tax collection information are presented in greater detail on the following page.

School District of Clayton
Tax Base, Tax Rates & Tax Revenue

Fiscal Year	Assessed Valuation (Tax Base)			
	Residential	Commercial	Personal	Total
2020/21	698,200,780	520,632,810	99,990,120	1,318,823,710
2021/22	742,804,390	517,601,920	105,164,680	1,365,570,990
2022/23	750,248,380	517,869,390	124,044,130	1,392,161,900
2023/24	811,113,020	584,084,110	123,071,700	1,518,268,830
2024/25	811,701,110	579,789,600	123,796,410	1,515,287,120
NOTE: Assessed Valuation data for 2024/25 has not been published.				

Fiscal Year	Tax Rates			
	Residential	Commercial	Personal	Blended
2020/21	4.1527	4.7354	4.5567	4.4134
2021/22	4.0373	4.7658	4.5567	4.3534
2022/23	4.0584	4.7643	4.5567	4.3654
2023/24	3.8516	4.6025	4.4447	4.1885
2024/25	3.8516	4.6025	4.4447	4.1885
NOTE: Tax Rates are preliminary and subject to change.				

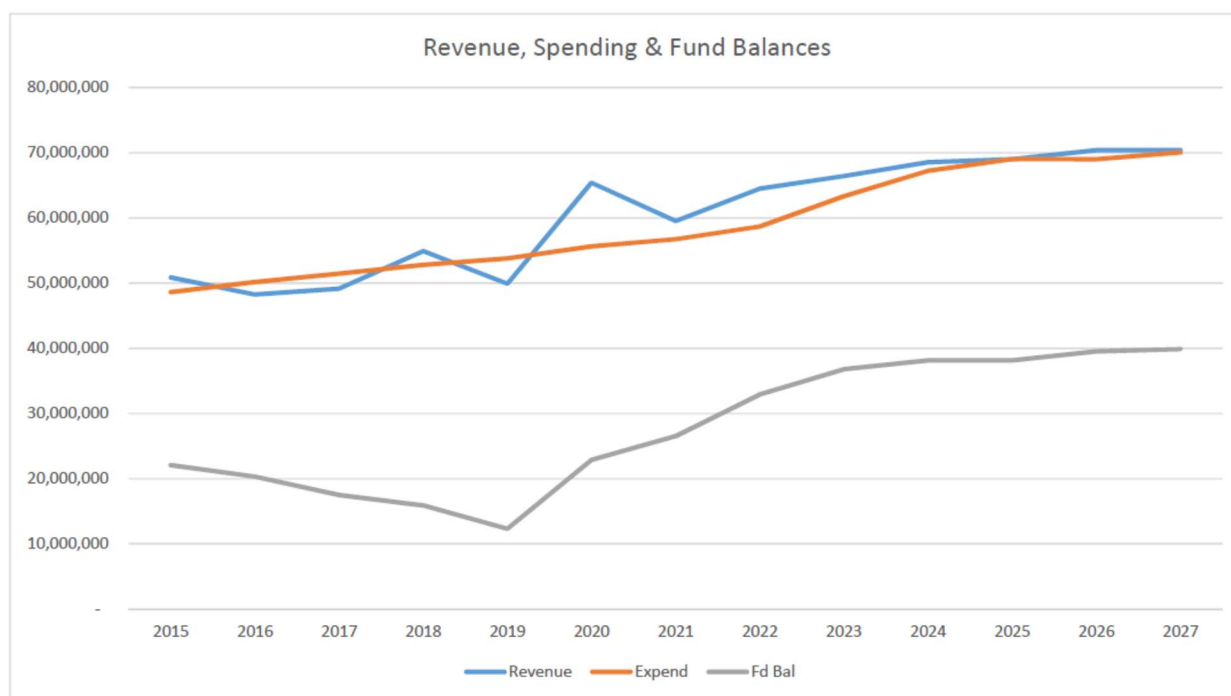
Fiscal Year	Estimated Tax Yield (Revenue)			
	Residential	Commercial	Personal	Total
2020/21	28,269,329	24,037,695	4,442,344	56,749,368
2021/22	29,239,511	24,051,175	4,672,238	57,962,924
2022/23	29,686,878	24,056,030	5,511,011	59,253,919
2023/24	30,459,808	26,210,409	5,333,414	62,003,631
2024/25	31,091,531	26,538,050	5,472,116	63,101,697
NOTE: 2024/25 Est. revenue is subject to change w/ change in AV & rates				

Fiscal Year	Property Tax Collections			
	Current	Delinquent	Total	Collection Rate
2020/21	56,469,791	(260,313)	56,209,478	99.05%
2021/22	59,245,361	(1,314,248)	57,931,114	99.95%
2022/23	58,641,604	209,276	58,850,880	99.32%
2023/24	61,564,000	(2,312,918)	59,251,082	95.56%
2024/25	62,343,100	(985,500)	61,357,600	97.24%
NOTE: Collection data for 2023/24 and 2024/25 represent budget projections.				

Trends

As a general rule, expenditures typically trend with inflation. Revenue typically demonstrates a growth rate less than the rate of inflation, which eventually requires a boost in tax revenue to keep pace with expenditures. Fund balances typically rise in the years after a tax rate increase, but later flatten and eventually decline as expenditure growth exceeds revenue growth. This is the financial plight of school districts in Missouri.

The following graph demonstrates these trends. Data for years 2015 through 2023 is actual, while data for years 2024 through 2027 is estimated. Fund balance is in a strong position. Expenditures will be managed with the intent to improve upon initial estimates.



Account Code Structure & Definition of Budget Terms

The District uses an account code structure that complies with the Missouri Account Manual. The account code structure has the following components:

Fund	Function	Object	Location	Source	Project	Misc-1	Misc-2
XXX	XXXX	XXXX	XXXX	X	XXXXX	XXX	XX

A brief explanation of each segment of the account code structure is:

- The District maintains four Funds: General, Teachers, Debt Service and Capital Improvement.
- Function refers to the action or purpose of the expenditure, such as elementary instruction, or social work, or facility maintenance. See “Expenditures by Function” below for descriptions.
- Object describes the type of expenditure, such as salaries, employee benefits, services, or supplies. See “Expenditures by Object” below for expanded descriptions.
- Location can refer to either a building or a department
- Source of Funds is used to identify an expenditures paid from a specific revenue source.
- Misc-1 and Misc-2 are used to add further coding for additional tracking purposes.

Financial Reporting

Every Missouri school district is required to file a yearly financial summary report with DESE by August 15 of each year entitled the Annual Secretary of the Board Report (ASBR). The District submits this report for all governmental funds on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles (GAAP). The cash basis is used to enable the District to more accurately compare itself to other districts since the majority of the districts within the state of Missouri report on the cash basis of accounting.

In accordance with RSMo 165.121 and Board Policy DIE, every district within the state of Missouri is required to file audited financial statements with DESE by December 31 of each year. The auditor's management letter and a copy of the Board minutes indicating approval of the audit report must also be submitted to DESE. The District's audited financial statements are prepared and audited in accordance with GAAP.