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# 2022-2023

## Budget

June 1, 2022

Educate. Inspire. Empower.



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## **BUDGET MESSAGE**

As a community, the students, staff, parents and patrons of the School District of Clayton 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.

In addition to the mission, vision and core values, the District also uses our Profile of the Clayton Graduate that describes the attributes we want for every Clayton graduate. We envision graduates who are self-actualized, intellectually curious, culturally competent, empathetic, creative and collaborative. We use this profile to influence our approach to learning and challenge the mental models of what our schools should look like for our students.

The Board approved the District's strategic plan on November 11, 2020. Varied stakeholders developed the strategic plan keeping the end in mind – the students, using the profile as the foundation of the work. The goals of the strategic plan are meant to be aspirational and bold:

- We will ensure all learners, regardless of their identity, feel safe and valued.
- We will commit to the educational growth of our learners through an equitable, personalized and individualized learning experience.
- We will be dedicated to the personal growth of our learners in their social, emotional and physical well-being.

Under each of these goals are objectives that are concrete and measurable. While our District's strategic plan has served as a guide for the past few years, we have been purposeful about being reflective and have made adjustments along the way. We are taking an evergreen approach to our strategic plan. This means we evaluate it more often and make changes as needed based on evidence we gather. We have action steps that are aspirational, attainable, and aligned to our resources. The strategic plan's data dashboard, which is an interactive tool on the District website, allows all District stakeholders to monitor our progress and hold us accountable to making growth in our goals and objectives.

The District optimizes and aligns resources to ensure we meet stated goals and objectives. To ensure we have both the fiscal and human capital needed, we use an organizational planning model that causes us to annually review our alignment of strategic goals and finances. We build our annual budget based on an organizational structure focused on instruction, human resources, capital improvement, programs and financial sustainability. We use our growth data to determine if the way we are allocating resources is having the impact we expect. The District's instructional and departmental operating budgets are prepared through a Zero-Based Budgeting (ZBB) approach. This approach helps ensure that the budget is developed to align with priorities for instructional practices and organizational needs. The ZBB approach is built on needs and priorities rather than on historical spending trends. The ZBB process is about creating accountability for what the District spends and transparency of the decisions for where the District spends.



Proposed 2022-2023 total expenditures including normal debt service payments, business-type activities, and extraordinary items total \$72.6 million. Projected total revenues, inclusive of business-type, debt service, and extraordinary items of \$71.9 million will result in the District strategically spending down reserves \$700,700 for an overall fund balance of \$38.2 million. Because many of the revenues and expenditures included in the total budget are restricted for specific purposes, the operating budget more clearly reflects the District's expected results of operations.

The operating revenue budget is projected to remain relatively flat for a total budget of \$62.3 million. Real estate taxes are projected to remain flat. The decrease in federal revenue is due to the cessation of the Free & Reduced meal program for all students regardless of eligibility. Other income's increase is primarily due to fee-based student activities with significant fluctuations in revenue closer to pre-pandemic levels. Projected revenue is based upon the best information available at this time as well as historical trends.

The operating expenditure budget is projected to increase by \$1.1 million or 1.88 percent to a total of \$59.7 million. 2022-2023 is the final year of a two year certified salary agreement. For the 2022-2023 school year, a 1.8 percent increase for certified staff has been budgeted per the salary agreement. Staffing changes based on enrollment projections and student needs have been budgeted. The staffing changes resulted in a decrease in the salary budget primarily due to the reduction of a full-time teacher at Glenridge as well as Wydown due to shifts in enrollment. In addition, the operating budget will support maintenance of our facilities and grounds, recommended technology improvements, textbook, musical instrument and athletic uniform replacement, and curriculum implementation plans. The District continues to work to control costs and align resources with priorities while also looking at other strategies to achieve financial balance with minimal impact on students and classrooms.

Extraordinary items are not included in the operating expenditure budget but will reduce fund balances. Extraordinary items include capital requests for copier replacement, technology improvements, and two capital projects approved by the Board of Education. Phase Two of safety and security improvements were approved by the Board on February 9, 2022. Approximately \$2.5 million of proceeds from the sale of the Maryland Building is available to fund this project. An additional \$1.3 million in costs in excess of these designated funds will come from fund balance reserves to fully fund the \$3.8 million project. In addition, the Board approved the renovation of the Clayton High School library on April 20, 2022. The \$1.5 million cost for the library project will be funded from fund balance reserves.

While there are many unknowns in the educational world concerning the COVID-19 pandemic, the District has been responsive to the needs of families to ensure every student receives an equitable education regardless of the learning environment. The District has been allocated approximately \$1.6 million in federal COVID relief funds because of numerous fiscal recovery acts passed by Congress that provide a substantial infusion of resources to help address the costs of operating during a pandemic, the resulting economic fallout and lay the foundation for a strong and equitable recovery. The District utilized these funds to install a needlepoint bi-polar ionization system that is integrated into each building's HVAC system to provide pathogen removal remediation. Further, a Contract Tracing Investigator position was added to assist in compliance with St. Louis County mandates related to the coronavirus pandemic. Personal protective equipment (PPE) including facemasks, face shields, hand sanitizer, touchless paper towel dispensers, spray bottles/microfiber towels, desk partitions/dividers, and signage were purchased to provide a safe environment. Technology enhancements were added to improve/assist with online learning. Finally, additional instructional support positions were added to assist in monitoring students' progress. The 2022-2023 budget continues to be impacted by the effects of the COVID-19 closures that took place beginning in March of 2020. The economy is still impacted by many changes from supply chain issues, rising inflation, and increases in the federal fund's target rate. The lasting effects of COVID-19 on the District revenues and expenditures remain undetermined. The District will continue to

work to control costs and align resources with priorities while also looking at other strategies to maintain financial balance with minimal impact on students and classrooms.

Operating revenues will fall short of operating expenses and extraordinary items causing a reduction in the operating fund balance of \$2.8 million primarily due to one-time capital projects. The 2022-2023 year-end operating fund balances inclusive of business-type activities and extraordinary items are projected at \$30.4 million or 46 percent. However, \$520,000 has been formally committed by the Board for future capital expenditures related to the Center of CLayton. This leaves a net operating fund balance of \$29.9 million or 45 percent of budgeted operating expenditures which exceeds the Board's fund balance goal of 18 percent.

As part of the normal budgeting process, long-range projections are developed and continually updated. This process allows the District to determine how much of available resources can be used for ongoing projects, such as new programs or initiatives, versus one-time projects, such as facility repairs. Current long-range projections include new revenue from six developments where construction plans have been approved or are pending approval by the Board of Alderman.

- Resident Inn by Marriot – 8125 Forsyth Boulevard, Clayton
- Clarendale of Clayton – 7651 & 7601 Clayton Road, Clayton
- Forsyth Point – 8049 Forsyth Boulevard, Clayton
- AC Marriot Hotel – 227 South Central, Clayton
- Bemiston Place – 9 North Bemiston Avenue, Clayton
- Luxury condominium development - 8250 Forsyth Boulevard, Clayton

There are several other potential new developments that are currently in the conceptual phase and have either not been submitted to the City for review or are waiting on approval from the Planning Commission and/or Architectural Review Board. Estimated revenue from these developments will be included in projections when approved. This conservative and prudent approach to planning by Boards of Education has been a historical trademark of the District. Long-range financial planning will continue to be relied upon with administration prepared to react to unanticipated changes to planned revenue and expenses.

Preparation of the 2022-2023 budget began in December 2021. It is our deep commitment to all students' education that drives our thoughtful conversations and guides our budgetary decisions. Input was sought from staff, administrators and instructional leaders throughout the District. Specific information on developing the budget was provided to the Board on January 14, 2022 and the draft budget was discussed with the Board as a study item on May 18, 2022.

The 2022-2023 School District of Clayton budget is recommended to the Board of Education for adoption.





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# INTRODUCTORY SECTION



## **DISTRICT ENTITY**

The District, established under the Statutes of the State of Missouri, is governed by an elected seven-member board as described in RSMo Chapter 162. The Board of Education (Board) is the basic level of government that has financial accountability and control over all activities related to public school education in the District. The District, just west of the City of St. Louis, covers approximately 3.25 square miles and is located in the City of Clayton and includes a portion of the City of Richmond Heights. Combining a bustling downtown with quiet, secure residential neighborhoods, Clayton is the hub of the St. Louis area and the seat of St. Louis County. With a population of around 17,000 residents, it is also home to Forbes and Fortune 500 company headquarters.

The District provides education for a stable enrollment of approximately 2,400 students in kindergarten (K) through 12<sup>th</sup> grade. The District's facilities include an early childhood center, three elementary school (K-5), one middle school (6-8), and one high school (9-12). In addition to these school buildings, the District owns and maintains a maintenance facility and administrative center.

## **GOVERNANCE**

### **Board of Education**

Ms. Amy Rubin	President	Mr. Jason Wilson	Director
Mr. Gary Pierson	Vice President	Ms. Chris Win	Director
Ms. Stacy Siwak	Secretary	Mr. Jason Growe	Director
Ms. Kim Hurst	Treasurer		

The School District of Clayton Board of Education has seven members; two elected annually for three-year terms, and three elected every third year for three-year terms. An annual school board election is held in April each year. School board members are volunteers that receive no compensation for serving on the Board.

### **The Role of the Board**

The Board of Education is elected to represent the School District of Clayton community in the governance of its public schools. The Board's chief responsibility is to evaluate and hire the superintendent of schools. Additionally, the Board adopts policies and direct procedures for the governance of the District, with responsibility for implementing Board policy and day-to-day operations of the District delegated to the superintendent. The Board is also responsible for other fiduciary responsibilities as outlined in Board Policy DA including adopting an annual budget to enable the District to carry out its educational programs. All Board actions are governed by state and federal laws and Missouri Department of Elementary and Secondary Education (DESE) guidelines.

### **Decision Making**

A minimum of four Board members must be present to conduct official Board business. Prior to each meeting, Board members receive relevant background information on each agenda item. They may contact the administration to clarify any item. The Board votes on each action item after Board discussion.

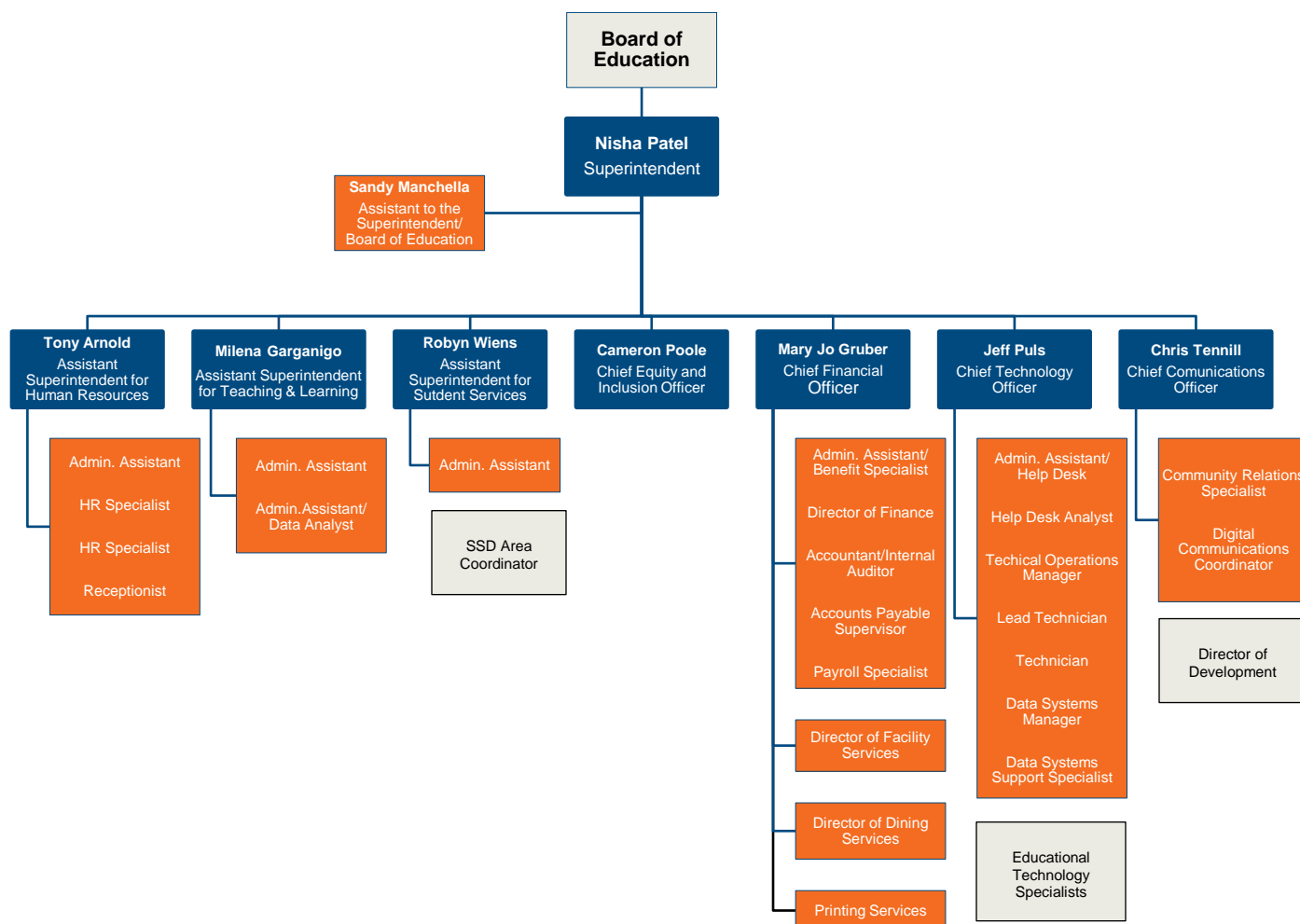
The superintendent is the chief executive officer of the District and is employed by the Board. The superintendent and, when appropriate, other members of the executive administrative team, meet with the Board to make recommendations and answer questions.

## Executive Administration

Nisha Patel, Ed.D.  
Tony Arnold, Ed.D.  
Milena Garganigo, Ed.D.  
Robyn Wiens, Ed.D.  
Cameron Poole, Ed.D.  
Mary Jo Gruber, CPA, CGMA, SFO  
Jeff Puls, CETL  
Chris Tennill, APR

Superintendent  
Assistant Superintendent of Human Resources  
Assistant Superintendent of Teaching and Learning  
Assistant Superintendent of Student Services  
Chief Equity and Inclusion Officer  
Chief Financial Officer  
Chief Technology Officer  
Chief Communications Officer

## DISTRICT ORGANIZATIONAL CHART







## DISTRICT MISSION AND GOALS

As a community, the students, staff, parents and patrons of the School District of Clayton 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.

### **Mission Statement**

We inspire each student to love learning and embrace challenge within a rich and rigorous academic culture.

### **Vision Statement**

We develop leaders who shape the world through independence, creativity and critical thinking.

### **Core Values**

We model and promote

- **excellence** by challenging our students and ourselves to meet the highest expectations of our community.
- **trust** by building relationships based on integrity, mutual respect and open communication.
- **inclusiveness** by valuing individual differences and the contributions of a diverse student body and staff.
- **innovation** by encouraging ideas and practices that foster adaptability.
- **accountability** by aligning our actions and resources with our stated objectives and taking responsibility for the outcomes.

To achieve this mission, Clayton maintains a student to teaching-staff-member ratio of about 12:1 at the elementary level, 10:1 at the middle school level and 11:1 at the high school level, which includes grade level/core and special area teachers. Individualized instruction is stressed at each grade level. The District employs 287 certified staff, including teachers, counselors and librarians.

Most classroom teachers have nearly 18 years of experience and 93.5 percent hold a master's degree or higher. Their work is complemented by resource teachers, interns and general education staff. Each school has a library exceeding national standards and a full-time librarian. All schools also have at least one counselor, and basic instruction is augmented by regular instruction in art, music, physical education and technology.

CHS offers a strong academic program with a wide range of opportunities and high-level programs in all curricular areas. More than 95 percent of our students take four years of English, math, science and social studies. Co-curricular programs allow our students to gain the essential tools for their next steps in the world and the skills needed to be lifelong learners. Honors and Advanced Placement courses are offered in nearly every discipline. Our students apply to and are well prepared to attend some of the most competitive colleges and universities throughout the nation.

The District offers a full range of extracurricular activities and special programs. Before and after school care is available in each of the District's elementary schools. Activity programs, intramural sports and city-sponsored athletic leagues provide other afternoon, evening and weekend options. Approximately 90 percent of CHS students participate in one or more extra-curricular activity, and we follow a philosophy of participation and inclusion in our sports and athletics.

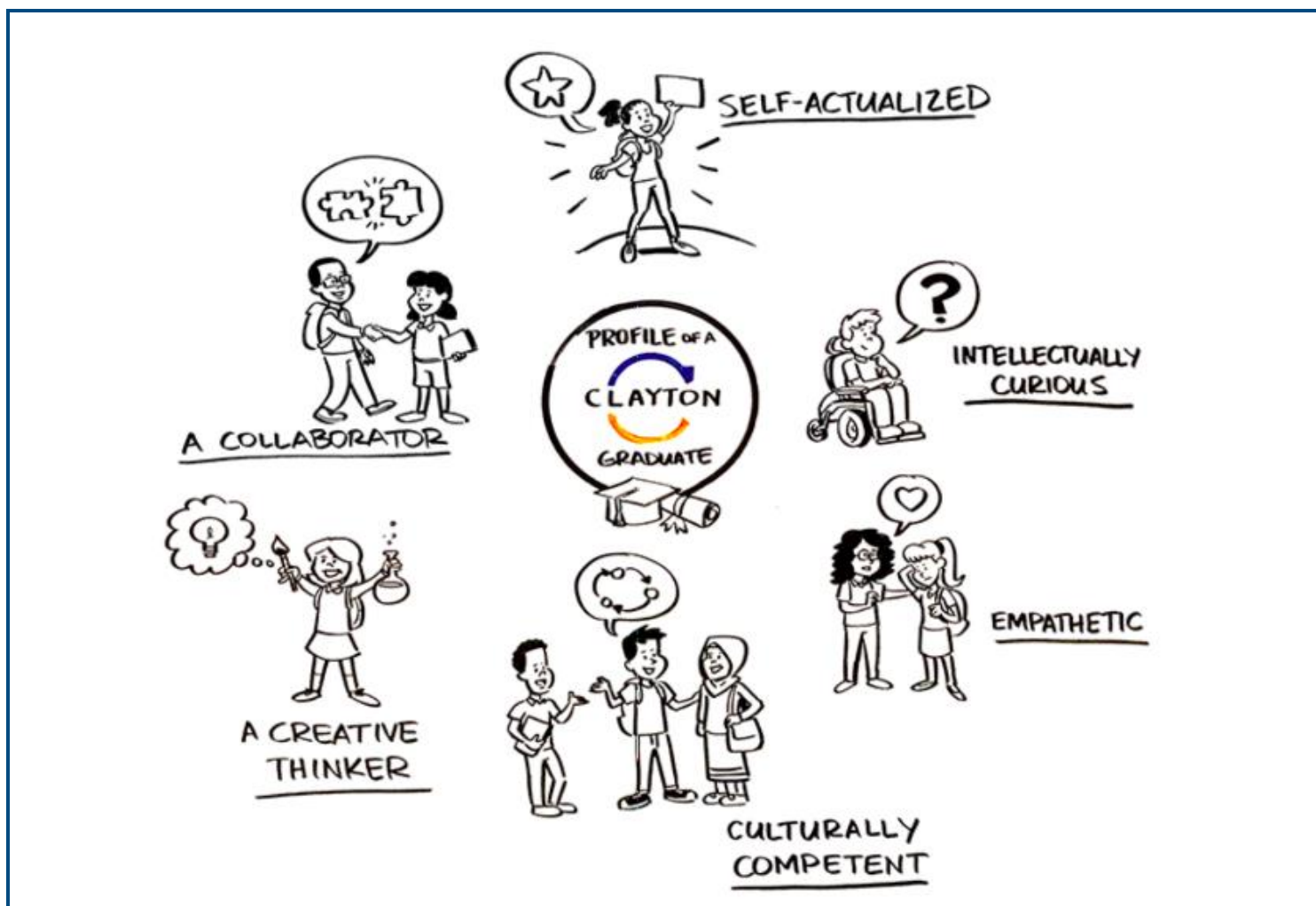
Every year a large number of students are recognized as National Merit and Commended Scholars. Clayton's K-12 students compare favorably in ability and achievement with students from independent schools and select suburban districts nationally, including schools on the eastern seaboard and west coast.

Additionally, the District provides a wide range of opportunities for its residents and students, including adult continuing education programs and summer programs. Since 1981, the District has participated in a voluntary desegregation program with the City of St. Louis. Approximately 7 percent of the District's students are enrolled through participation in the desegregation program.

## Strategic Plan

The Board approved the District's strategic plan on November 11, 2020. Varied stakeholders developed the strategic plan keeping the end in mind – the students, using the Profile of the Clayton Graduate as the foundation of the work. The Profile of the Clayton Graduate describes the attributes we want for every Clayton graduate. We use this profile to influence our approach to learning and challenge the mental models of what our schools should look like for our students.

## PROFILE OF THE CLAYTON GRADUATE



The Clayton Graduate is...

***Self-Actualized***

- engages in healthy practices and relationships to promote overall mental and physical well-being
- demonstrates belief in self and engages in self-improvement, advocacy and resilience
- lives life with authenticity, purpose and happiness

***Intellectually Curious***

- sees risks and mistakes as opportunities to fail forward
- asks questions that lead to effective problem-solving
- makes learning a constant

***Culturally Competent***

- embraces diversity of opinion and is aware of one's own world view
- demonstrates positive attitude and interactions toward cultural differences
- challenges prejudices, discovers commonalities and values differences

***Empathetic***

- demonstrates compassion and understanding of others
- demonstrates kindness and respect of others

***A Creative Thinker***

- designs and implements solutions to complex problems
- explores multiple possibilities and challenges the status quo
- expresses thoughts, ideas and emotions in varied ways – design, arts, writing and speaking

***A Collaborator***

- respects divergent thinking to engage others in meaningful discussion
- uses active listening strategies to advance understanding and values the contributions of others
- works to be an agent of change through strong communication skills

The strategic plan is a guide for the future direction of the District. The structure of the strategic plan has the following components:

- **Strategic Goals – Our Why** – Strategic Goals are broad, overarching key areas of focus identified as priorities to achieve our mission and vision. The Goals represent the aspirations that the District intends to realize under a specific strategic direction. Strategic Goals reflect our “big picture” thinking and are bold, yet attainable.
- **Objectives – Our What** – Objectives are what would be true (milestones) if we are moving towards attaining our goals. Objectives are concrete, measurable and indicate if we are achieving our goals. Achievement of all objectives related to a goal does not necessarily mean achievement of that goal; it often represents completion of one phase of work that will continue with the formulation of additional objectives and action plans (evergreen model). The objectives provide clear direction and are reasonable in respect to timeline and scope. District personnel are responsible for developing and implementing specific and coherent action steps to reach the objectives.

- **Measures of Success** – Measures of Success are the targets and measures that will be used to determine if the District is successful in achieving its objectives. A data dashboard will indicate movement towards the objectives and inform the refinement of the strategic plan if needed. They will also be used for monitoring and reporting progress toward the achievement of objectives.

The goals of the strategic plan are meant to be aspirational and bold. They represent the Mission, Vision and Profile of the Graduate:

- We will ensure all learners, regardless of their identity, feel safe and valued.
- We will commit to the educational growth of our learners through an equitable, personalized and individualized learning experience.
- We will be dedicated to the personal growth of our learners in their social, emotional and physical well-being.

Under each of these goals are objectives that are concrete and measurable. While our District's strategic plan will serve as a guide for where we are going over the next three to five years, we will also be purposeful about being reflective and make adjustments along the way. We are taking an evergreen approach to our strategic plan. This means we will evaluate it more often and make changes as needed based on evidence we gather. We will have action steps that are aspirational, attainable, and aligned to our resources. The strategic plan's data dashboard, which is an interactive tool on the District website, allows all District stakeholders to monitor our progress and hold us accountable to making growth in our goals and objectives.

The District will optimize and align resources to ensure we meet stated goals and objectives. To ensure we have both the fiscal and human capital needed, we will use an organizational planning model that causes us to annually review our alignment of strategic goals and finances. We will build our annual budget based on an organizational structure focused on instruction, human resources, capital improvement, programs and financial sustainability. We will use our growth data to determine if the way we are allocating resources is having the impact we expect.



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

claytonschools.net

## OUR SCHOOLS

OUR SCHOOLS						
Location	Enrollment		Certified FTE 2021-2022	Support Staff FTE 2021-2022	Admin FTE 2021-2022	Student/Teacher Ratio 2021-2022
	Actual 2021-2022	Projected 2022-2023				
<b>The Family Center</b> 301 North Gay Ave. 314.854.6900 Debbie Reilly Director	Early Childhood Center					
<b>Ralph M. Captain Elementary</b> 6345 Northwood Ave. 314.854.6100 Jennifer Martin, Ed.D. Principal	300	303	37.33	8	1	12:1
<b>Glenridge Elementary</b> 7447 Wellington Way 314.854.6200 Beth Scott Principal	308	292	39.20	8	1	12:1
<b>Meramec Elementary</b> 400 South Meramec Ave. 314.854.6300 Patrick Fisher, Ed.D Principal	358	344	37.71	8	1	15:1
<b>Wydown Middle School</b> 6500 Wydown Blvd. 314.854.6400 Jamie Jordan, Ed.D. Principal	565	588	75.16	13	3	10:1
<b>Clayton High School</b> #1 Mark Twain Circle 314.854.6600 Dan Gutchewsky, Ed.D. Principal	881	860	101.48	31	3	11:1
TOTALS	2,412	2,387	290.88	68	9	12:1





## ENROLLMENT

The total enrollment projection for the 2022-2023 school year is 2,385 students, which is a 1.1 percent decrease when compared to the September 2021 count day enrollment of 2,412. Projections are beginning to trend at a decreasing overall enrollment primarily due to declining resident and voluntary transfer student enrollment. District administration continue to monitor both resident enrollment trends and the impact of the declining non-resident enrollment. Historical information for the past 10-years and five-years of projected enrollment is presented in the chart below.

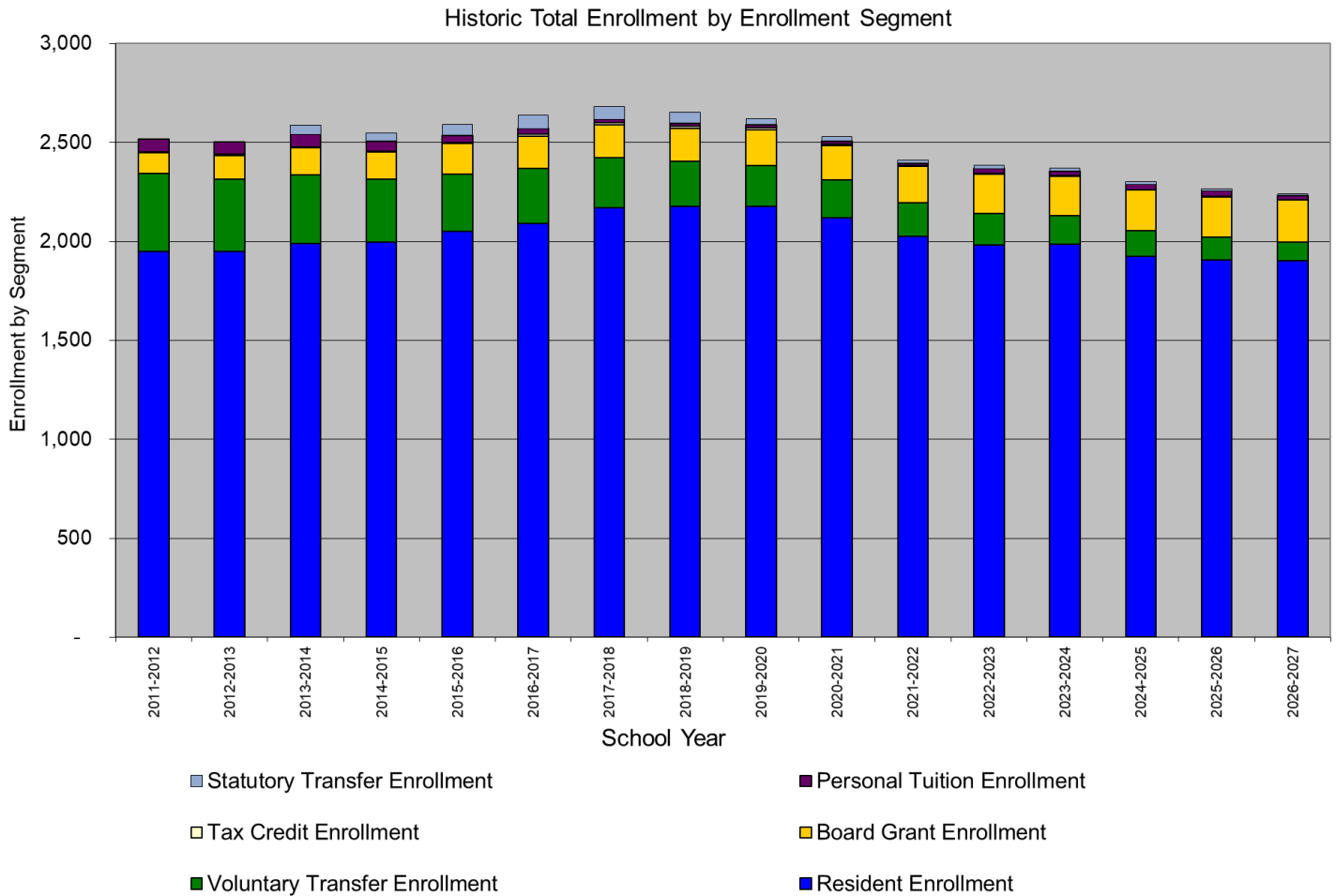
**Total Enrollment**

School Year	Grades													Total	Enrollment Change
	K	1	2	3	4	5	6	7	8	9	10	11	12		
2011-2012	159	158	191	190	188	174	195	204	209	201	200	212	235	2516	
2012-2013	162	165	169	193	188	192	183	205	203	221	205	207	211	2504	-0.5%
2013-2014	157	173	178	182	201	202	202	197	224	220	225	220	206	2587	3.3%
2014-2015	151	173	174	185	176	203	205	209	197	217	218	226	214	2548	-1.5%
2015-2016	162	169	177	180	193	191	216	221	211	211	221	216	222	2590	1.6%
2016-2017	178	169	183	180	198	206	205	229	219	222	210	224	214	2637	1.8%
2017-2018	168	198	187	196	188	210	221	201	235	232	222	206	217	2681	1.7%
2018-2019	153	164	190	192	188	194	219	242	210	226	237	227	210	2652	-1.1%
2019-2020	139	160	167	201	177	192	200	226	251	214	223	240	229	2619	-1.2%
2020-2021	143	143	157	167	196	174	205	202	221	249	212	220	240	2529	-3.4%
2021-2022	146	150	159	160	163	188	171	206	188	215	242	207	217	2412	-4.6%
2022-2023	131	157	161	165	157	168	200	174	212	196	212	246	206	2385	-1.1%
2023-2024	148	140	164	169	164	159	179	205	176	214	195	213	246	2372	-1.7%
2024-2025	129	158	147	173	168	166	170	183	207	178	213	197	213	2302	-3.5%
2025-2026	129	138	166	154	173	172	178	174	185	209	177	215	197	2267	-4.4%
2026-2027	131	137	144	174	153	176	183	182	175	187	207	178	215	2242	-2.6%

	Historical information provided by the district directly from the district's enrollment database
	Projected enrollment.

Enrollment projections are based on live-birth records and an analysis of historic enrollment information. Resident attrition rates are calculated using the cohort survival ratio methodology over a five-year period. Board grant and Voluntary Transfer Student (VTS) attrition rates are calculated using the cohort survival ratio methodology over a ten-year period. The cohort survival ratio is the rate of change when one group of students transitions from one given grade to the next. When calculating Kindergarten cohort survival ratios, a given Kindergarten class is compared against the number of live births that occurred in pertinent months five and six years prior to that Kindergarten class. All other enrollment segments are stepped forward according to grade progression. A graphical depiction of historical total enrollment by enrollment segment is provided on the next page.

District administration continues to monitor shifts in resident enrollment, current residential developments, as well as potential future developments. Administration also monitors class size standards and available classroom space in existing buildings to accommodate projected increases in resident enrollment. This information is used to determine available classroom space when accepting and placing nonresident students.



## Resident Enrollment

### Resident Projection

The total resident enrollment projection for the 2022-2023 school year is 1,984 students which is a 2.0 percent decrease compared to the September 2021 count day resident total student enrollment of 2,024.

**Students from New Residential Developments** – The District has been tracking enrollment of students residing in residential high-rise or downtown Clayton apartments since 2012-2013. During the 2017-2018 school year, there was a spike in residential new construction with 600 units and 42 townhomes constructed. Enrollment records indicate students residing in high-rise or downtown Clayton apartments is a transient population. Approximately one-fourth of students residing in these developments continue to reside in them after two years. The District enrollment from these developments decreased overall by three students during the 2021-2022 school year. A five-year history of students in these developments is included below. The District continues to closely monitor and annually evaluate the impact of these types of developments on its residential enrollment.

Address (Name of Development)	Year Built	Units	Condo/Rental	Advertised Avg. Monthly Rent 2 BD	Number of Unique Units	Enrolled Students				
						2021- 2022	2020- 2021	2019- 2020	2018- 2019	2017- 2018
25 North Central (Ceylon)	2018	121	Rental	\$3,500	0	2	5	5	2	0
8500 Maryland (The Barton)	2018	229	Rental	\$2,500	14	6	6	8	5	0
212 South Meramec (Two Twelve Clayton)	2017	250	Rental	\$3,000	10	5	7	7	2	1
155 Carondelet Plaza (The Crescent)	2007	73	Condo	\$6,250	2	0	0	0	2	1
8025 Maryland (Maryland Walk)	2006	103	Condo	\$3,500	3	0	1	2	1	0
2 The Boulevard (Allegro - Richmond Heights)	2005	74	Rental	\$2,000	0	1	2	5	5	4
150 Carondelet Plaza (The Plaza in Clayton)	2003	81	Condo	NA	0	0	1	1	0	1
8025 Bonhomme (Clayton on the Park)	2000	208	Rental	\$3,700	11	9	9	10	7	12
800 S Hanley (The Residence)	1997	39	Condo	NA	0	0	0	0	0	0
750 S Hanley (Claytonian)	1991	68	Condo	\$1,995	0	2	2	0	0	0
250 S Brentwood (Shaw Park Place)	1986	29	Condo	\$1,892	4	9	5	6	7	7
816 S Hanley (816 Club)	1974	56	Condo	\$2,225	0	0	0	1	3	2
200 S Brentwood (Park Tower)	1966	104	Condo	\$3,000	2	2	2	3	2	2
710 S Hanley (Whitehall)	1966	64	Condo	\$4,500	2	2	3	4	3	3
900 S Hanley (Hanley Towers)	1964	71	Condo	\$1,995	5	10	8	4	7	7
230 S Brentwood (Bethesda Barclay)	1962	84	Rental	NA	0	0	0	0	0	0
<b>Total</b>		<b>1654</b>			<b>53</b>	<b>48</b>	<b>51</b>	<b>56</b>	<b>46</b>	<b>40</b>

Grade	Enrolled Students				
	2021- 2022	2020- 2021	2019- 2020	2018- 2019	2017- 2018
K	1	1	3	1	4
1	1	2	3	4	2
2	2	2	4	2	2
3	2	3	2	3	4
4	2	3	2	3	8
5	3	2	7	6	1
6	3	10	6	0	3
7	6	5	1	4	3
8	4	1	5	5	1
9	4	5	5	4	1
10	8	4	5	3	4
11	4	7	4	7	4
12	8	6	9	4	3
	<b>48</b>	<b>51</b>	<b>56</b>	<b>46</b>	<b>40</b>

#### Notes:

- The following percentages of students are still residing in these buildings after:

Two years - 25%  
Three years - 12%  
Four years - 15%  
Five+ years - 14%

- The District is averaging 4 students per 100 high rise units.

## Non-Resident Enrollment

**Board Grant** – The District allows the children of employees to enroll as students in the District. This enrollment is projected to increase next school year to 197 students, which is a 6.5 percent increase when compared to the September 2021 count day total of 185.

**Statutory Transfer Tuition Students** – Pursuant to Missouri Revised Statutes Section 167.131, the District has enrolled students from unaccredited school districts in the same or adjoining county since the 2013-2014 school year. The Normandy School Collaborative gained provisional accreditation and the Board agreed to phase out students per an approved memorandum of understanding's (MOU) student transition plan. Statutory tuition enrollment is projected to remain flat since there were no statutory tuition students in the senior class.



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

[claytonschools.net](http://claytonschools.net)

**Voluntary Transfer Student Program (VTS)** – The Voluntary Transfer Student Program (VTS) is a program administered by the Voluntary Interdistrict Choice Corporation, a non-profit entity formed to collect and administer state funds to support the voluntary transfer students who choose to attend a district other than the student’s district of residence (the City of St. Louis School District). The voluntary transfer enrollment is projected to fall to 158 students, which is a 7.6 percent decrease when compared to the September 2021 count day enrollment of 171 students.

**Personal Tuition and Tax-Credit Tuition Students** – According to RSMo 167.151 the School Board, in its discretion, may admit to the school pupils not entitled to free instruction and prescribe the tuition fee to be paid by them. Personal tuition and tax credit enrollment are projected to increase 14 students or 127.3 percent due to available space.

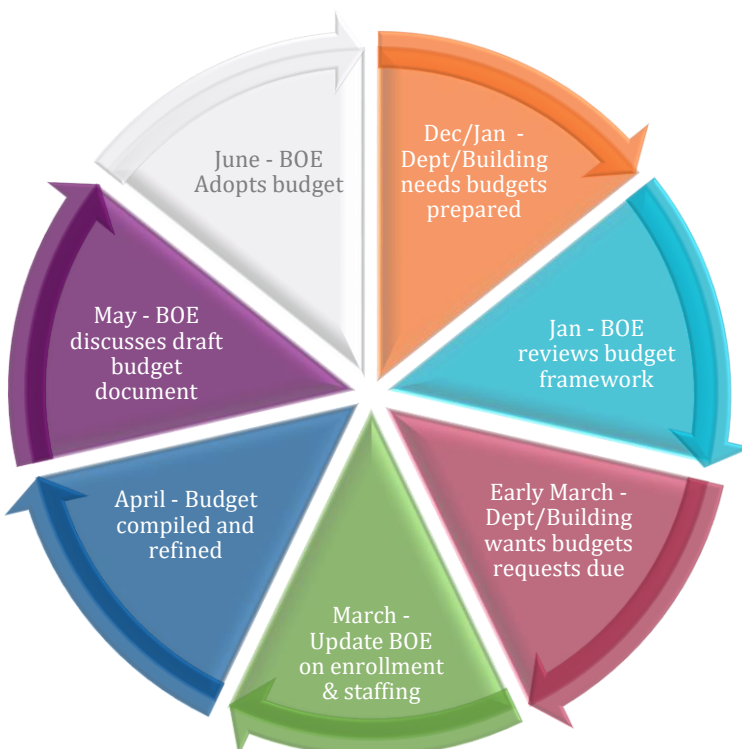
## **BUDGETS AND BUDGETARY ACCOUNTING**

### **Budget Management**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- In accordance with RSMo Chapter 67 and Board Policy DB, the District adopts a budget for each fund.
- Prior to July, the Superintendent, who serves as the budget officer, submits to the Board of Education a proposed budget for the fiscal year beginning on the following July 1. The proposed budget includes estimated revenues and proposed expenditures for all District funds. Budgeted expenditures cannot exceed beginning available monies plus estimated revenues for the year.
- A public hearing is conducted to obtain taxpayer comments. Prior to its approval by the Board of Education, the budget document is available for public inspection.
- Prior to July 1, the budget is legally enacted by a vote of the Board of Education.
- Subsequent to its formal approval of the budget, the Board of Education has the authority to make necessary adjustments to the budget by a formal vote of the Board. For each fund, total fund expenditures may not legally exceed final amended budgeted expenditures. Expenditure appropriations lapse at the end of the fiscal year.
- Budgets are adopted on the cash basis of accounting for all governmental funds. The cash basis is used to enable the District to more accurately budget revenue and expenses as the resources are expended or received.

### **Budget Cycle**



Teacher Salaries are negotiated in odd-numbered years beginning in January and receive Board approval by the end of March.

The health insurance plan year is a calendar year, not fiscal, and is negotiated in the summer months each year.



## **Budget Development Process**

### **Zero-Based Budgeting – An Overview**

Each year, the Superintendent and the Chief Financial Officer present a proposed budget to the Board of Education that includes estimates of the total expenditures required to operate the District. Before this can happen, staff across the District must work through a number of components to develop these cost estimates. This process requires active involvement from teachers, building leaders, coordinators and all support staff in setting the stage. District administrators are committed to fostering inclusive budget discussions centered on student achievement and the goals that are leading the Superintendent's work.

The District's instructional and departmental operating budgets were prepared through a Zero-Based Budgeting (ZBB) approach. This approach helps ensure that the budget is developed to align with priorities for instructional practices and organizational needs. The ZBB approach is built on needs and priorities rather than on historical spending trends. The ZBB process is about creating accountability for what the District spends and transparency of the decisions for where the District spends.

### **Building the Budget to Align with Budget Priorities**

Since there is no wrong way to prepare a budget or a standard budget process for ZBB, each administrator built the process around the building's/department's culture to ensure what they do, who they do it for, why they do it and how well they do it are all maintained. By developing their own approach to this process, the building/department owns each decision provides input to each decision and is accountable for its results and how the results are defined.

Each administrative leader was tasked to identify the "Needs" of the building or department by using decision units. Needs are defined as resources required to provide only the most fundamental services essential to execute the written curriculum, ensure adequate support services and operate the building. A decision unit is a decision-making group of staff that can be comprised of representatives from grade levels, subject areas, programs and departments that develop and prioritize budget requests. The Need's recommendations are analytically reviewed by the Chief Financial Officer and significant fluctuations are discussed with the administrative leader who submitted the request.

Next, each administrative leader was tasked to identify "Wants" and "Enhancements" of the building or department again by using decision units. Wants are defined as resources essential to provide educational services, which expand the written curriculum and achieve the level of excellence provided by the District. Enhancements are defined as resources that will expand educational services and opportunities for students in alignment with the Strategic Plan. Each administrative leader was asked to work with their decision unit(s) to prioritize the list of Wants and Enhancements in order from most important to least important.

### **Collaborating to Balance**

A zero-based budget starts from a "zero base" and every function within an organization is analyzed for its needs and wants – all expenses must be justified. Budgets are then built for the upcoming year based upon these District-wide prioritized requests. The final ZBB budget is then balanced given funding constraints approved by the Board. All members of the District Leadership Council share in the experience of analyzing budget trade-offs and making tough decisions between building and department requested wants and enhancements.



### **Stakeholder Involvement**

Stakeholder feedback is essential to a transparent, forward-thinking budget. There are several tools the Board and administration use to communicate with the public.

- Committees – There are several committees in the District that help guide the direction of schools, curriculum and the budget.
- Public Survey – On a bi-annual basis, the District will conduct an outsourced public survey through a marketing research firm to provide an unbiased view of public opinion. This gives all residents a chance to have their voices heard.
- Social Media – The District maintains a Facebook page and Twitter feed to provide a two-way dialog with citizens. Several individual programs in the District also maintain an active and vibrant social media presence.

### **Budget Monitoring**

Throughout the fiscal year, two-way communication is maintained between the Office of Business and Finance and the various budget administrators. Since events change throughout the year, budget administrators will periodically need to revise a budget item. What results is a “give and take” approach to the request for revisions in budget amounts. First, the administrator’s entire function is reviewed for areas that might have excess budget amounts. If it is determined that there are excess budget amounts, then a budget transfer is completed to move the excess budget amount needed to fill the request. If it is determined that the administrator’s function has no excess budget amount, then other functions are reviewed for excess budget amounts. Finally, if these reviews reveal no excess budget amounts, then a budget modification request is submitted to the Board for approval. Monthly financial reports are provided to the Board indicating actual performance compared to budget. In addition, the Director of Finance reviews actual performance compared to budget on a continuing basis. As the year progresses, this review increases in focus to the extent that over the last few months of the fiscal year the budget is reviewed on a line item by line item basis.



## **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Fund Accounting**

Missouri law and Board Policy DI require that school districts account for their budget using fund accounting. All revenue received and expenditures made by the District are allocated to separate funds. Missouri law also requires that separate accounts are established for each fund and that expenditures from any fund may not exceed estimated expenditures for that fund for the fiscal year.

#### **Governmental Funds**

##### **General Fund**

The General Fund is the primary operating fund of the District and is used to account for all financial resources except those required to be accounted for in another fund. This includes salaries and employee benefits for non-certificated personnel (such as office or maintenance personnel), District paid retirement contributions for all personnel, instructional materials, and school operational costs, such as utilities and facility repairs. All textbooks are purchased through this fund.

##### **Special Revenue Fund**

The Special Revenue Fund is used to account for specific revenue sources that are restricted or committed for the payment of salaries and certain employee benefits for certified personnel including teachers, counselors, librarians and certified administrators.

##### **Debt Service Fund**

Money in this fund is used for the retirement of bonds issued to finance school renovation or new construction. Bond issues must be approved by four-sevenths of the voters at primary or general elections, or by two-thirds of the citizens at all other elections. When the voters approve a bond issue, they authorize the Board to set a tax rate in the Debt Service Fund that will meet the principle and interest payments due each fiscal year.

##### **Capital Projects Fund**

Capital expenditures such as building renovation and construction, equipment, and furniture are paid from this Fund.

#### **Proprietary Funds**

##### **Enterprise Fund (Business-Type Activities)**

Enterprise funds are used to account for business-type activities financed primarily by user charges. This includes programs such as Kids Zone, driver's education, and facility rentals.

##### **Internal Service Fund**

The internal service fund accounts for the activities of the District's medical self-insurance fund. This includes the collection of premiums from employees and the payment of claims, direct insurance payments and administrative fees.

The District's budgeted revenues, expenditures and fund balances as of June 30, 2023 are presented on the next page.



	General Fund	Special Revenue Fund	Capital Projects Fund	Subtotal Operating Funds	Debt Service Fund	Subtotal District Funds	Business-Type Activities	Grand Total
<b>Estimated Balance 7/01/22</b>	\$13,188,737	\$15,715,776	\$4,217,307	\$33,121,820	\$5,797,073	\$38,918,893	-	\$38,918,893
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$201,180)	(\$373,050)	(\$57,720)	(\$631,950)	(\$102,750)	(\$734,700)		(\$734,700)
Current Tax Collections	\$15,916,790	\$29,515,040	\$4,566,670	\$49,998,500	\$8,295,210	\$58,293,710		\$58,293,710
	\$15,715,610	\$29,141,990	\$4,508,950	\$49,366,550	\$8,192,460	\$57,559,010	-	\$57,559,010
<b>Other Sources</b>	\$6,745,820	\$5,402,510	\$737,200	\$12,885,530	\$375,330	\$13,260,860	\$839,490	\$14,100,350
<b>Total Revenues</b>	\$22,461,430	\$34,544,500	\$5,246,150	\$62,252,080	\$8,567,790	\$70,819,870	\$839,490	\$71,659,360
<b>Expenditures</b>	\$21,231,840	\$36,009,080	\$2,420,460	\$59,661,380	\$6,520,030	\$66,181,410	\$727,910	\$66,909,320
<b>Excess (Deficit) Revenues Over Expenditures</b>	\$1,229,590	(\$1,464,580)	\$2,825,690	\$2,590,700	\$2,047,760	\$4,638,460	\$111,580	\$4,750,040
<b>Other Financing Sources (Uses)</b>								
COVID Grant Revenue	\$190,380	\$89,400		\$279,780		\$279,780		\$279,780
COVID Grant Expenditures	(\$142,180)	(\$137,600)		(\$279,780)		(\$279,780)		(\$279,780)
Center of Clayton Operating Loss/Capital	(\$310,000)			(\$310,000)		(\$310,000)		(\$310,000)
Capital Purchases			(\$400,000)	(\$400,000)		(\$400,000)		(\$400,000)
Capital Projects			(\$4,740,740)	(\$4,740,740)		(\$4,740,740)		(\$4,740,740)
Business-Type Activities Transfers In/(Out)	\$120,230	\$1,350	(\$10,000)	\$111,580		\$111,580	(\$111,580)	\$0
<b>Excess (Deficit) Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)</b>	\$1,088,020	(\$1,511,430)	(\$2,325,050)	(\$2,748,460)	\$2,047,760	\$4,440,040	\$0	(\$700,700)
<b>Budgeted Balance 6/30/23</b>	\$14,276,757	\$14,204,346	\$1,892,257	\$30,373,360	\$7,844,833	\$38,218,193	-	\$38,218,193

## REVENUE

### Sources of Revenue

Approximately 79 percent of the School District of Clayton's operating tax revenue is derived from *local* taxes consisting of real estate and personal property taxes. An additional 4 percent of the District's operating revenue comes from Proposition C funds and less than 2 percent from voluntary transfer program funds. Lesser amounts of money are received from the *county* (<1 percent) and the *state* (3 percent), and the *federal* government contributes approximately 1 percent to the District's operating budget.

#### 5100 - Local Revenue

**Current Taxes** – Taxes on real and personal property within the District for the current year.

- *Real Estate.* Homes, office buildings, land.
- *Personal Property.* Automobiles, boats, commercial office furnishings, including business machines and leased equipment.



Property is placed on the County Assessor's rolls at market rate. For taxing purposes, the assessed value of property is placed at a much lower rate. According to state law, residential property in St. Louis County is assessed at 19 percent of market value by the Assessor's Office and commercial property is assessed at 32 percent of market value. Personal Property is assessed at 33 percent of market value. An appeals process to the Board of Equalization may reduce assessments if it appears that the property value has been over-assessed.

Taxes are based upon the assessed valuation of the items listed above. The St. Louis County Assessor's Office determines the assessed valuation. Each \$100 of assessed valuation is multiplied by a school district's tax rate in order to determine the property taxes due each year. To illustrate: the District's blended tax rate for 2021-2022 is \$4.3534. If a taxpayer's property is worth \$800,000 and is assessed at 19 percent of fair market value, or \$152,000 for taxing purposes, the real estate tax dedicated to the school district is:

$$\$152,000 \div \$100 = \$1,520 \times \$4.3534 = \$6,617 \text{ tax}$$

A small portion of the tax collected is retained by the county collector's office to support its operation. Historically, each year a certain amount of taxes is uncollected. This is anticipated in projected local revenue calculations.

The tax rate, set each year in September, is levied on each \$100 of assessed valuation. To the extent that the District's assessed values, excluding increases from personal property and new construction, exceed the lesser of the Consumer Price Index (CPI) or 5 percent, the District is required, based upon calculations made in accordance with the rules and regulations of the State Auditor's office and the Hancock amendment, to adjust its operating tax levy from the prior year's rate. In a year when the assessed valuation declines, the District is allowed to roll up the operating tax levy. Additionally, the State Tax Commission has reduced the property tax valuations for various parcels for previous tax years. Protested assessed values continue to remain a challenge for all of St. Louis County. Outstanding protested tax appeals crowd the State Tax Commissions dockets resulting in continuous fluctuations in assessed valuation data and tax payments that cause significant fluctuations in revenue trends. These reductions in valuation resulted in a loss of tax revenue to the District. The law allows the District to recoup this loss over a three-year period. The District has recouped taxes due to reductions in assessed valuation of real property for most of the past 10 years.

In April 2019, 64.2 percent of Clayton voters voted yes and successfully passed Proposition E, an operating levy increase of 56 cents per \$100 of assessed valuation and an eight-cent waiver of Proposition C sales tax revenues. The net effect of both measures provided the District with an additional 64 cents per \$100 of assessed valuation. The additional revenue will be used to maintain and strengthen the District's academic excellence and fiscal stability by eliminating the gap between revenues and expenses, addressing facility and maintenance needs and rebuilding reserves.

The District receives approximately 79 percent of our operational funding from local property taxes. Because such a large percentage of our revenue is derived from local taxes, we are typically not as affected by fluctuations in State funding. New construction is our primary means to increase our tax revenue. Current long-range projections include revenue from six developments where construction plans have been approved or are pending approval.

- Resident Inn by Marriot – 8125 Forsyth Boulevard, Clayton
- Clarendale of Clayton – 7651 & 7601 Clayton Road, Clayton
- Forsyth Point – 8049 Forsyth Boulevard, Clayton
- AC Marriot Hotel – 227 South Central, Clayton
- Bemiston Place – 9 North Bemiston Avenue, Clayton
- Luxury condominium development - 8250 Forsyth Boulevard, Clayton



There are several other potential new developments that are currently in the conceptual phase and have either not been submitted to the City of Clayton or the City of Richmond Heights for review or are waiting on approval from the Planning Commission and/or Architectural Review Board.

**Delinquent Taxes** – this revenue is derived from the collection of delinquent taxes from prior years'. This can also result in negative income due to the payback of settled protested property taxes in favor of the property owner.

**Proposition C** – Considered a local source, Proposition C is a one-cent sales tax for education approved by voters in 1982 and distributed to school districts on a per-pupil basis. Under its provisions, one-half of the money received by a local district is used to roll back local property taxes. The other half is used for instruction: 75 percent for teachers' salaries, the remaining 25 percent for other district operating expenses. Through a special ballot issue, voters may approve removal of the rollback provision. The successful passing of Proposition E in April 2019 waived the provision to rollback local property taxes. As a result, the District now receives 100 percent of this funding source instead of 50 percent prior to the waiver. The amount of money distributed by the state is dependent upon the state's economy. Therefore, the amount to be received by all of the school districts in the state is determined annually.

**Merchants and Manufacturers** – A flat surcharge tax rate per \$100 of assessed valuation of real property is collected from all St. Louis County Merchants and Manufacturers and distributed by the St. Louis County Collector to county school districts.

**Voluntary Transfer Student Program (VTS)** – Another significant amount of revenue the District receives from local sources is for the support of students attending the District as part of VTS administered by the Voluntary Interdistrict Choice Council (VICC). Revenues are distributed from a fund established as a result of a Settlement Agreement. Funds are received based on the number of students participating in our District through a predetermined cost of educating a student. In 2022-2023, the District will receive \$7,000 per participant's average daily attendance. This amount is expected to remain at this level for future years. Local taxes are not collected to support this program

**Statutory Tuition Students** – Pursuant to Missouri Revised Statutes Section 167.131, the District has enrolled students from unaccredited school districts in the same or adjoining county since the 2013-2014 school year. By statute, the rate of tuition to be charged by the district attended and paid by the unaccredited district is the per-pupil cost of maintaining the district's grade level grouping at the school attended. During the 2017-2018 school year, the Normandy School Collaborative gained provisional accreditation and the Board entered into a separate MOU to reduce their tuition to \$7,000 per pupil and provided for the exit of transfer students when they reached a "natural shift." The following year, both Normandy and Clayton school district boards agreed that it would be desirable, for purposes of educational continuity, that transfer students enrolled complete their education in the School District of Clayton. As a result, an Extended Transition Plan was created which permitted transfer students to remain in Clayton in exchange for professional development services and collaborative partnerships with the Normandy School Collaborative. 2020-2021 marks the final year of receiving tuition payments for transfer students.

**Personal Tuition Students** – According to RSMo 167.151 (1) the School Board, in its discretion, may admit to the school pupils not entitled to free instruction and prescribe the tuition fee to be paid by them. The introduction of a personal tuition program for non-resident students in 2004-2005 caused the Board to evaluate the tuition rates and set rates at levels deemed to be "market competitive." Historically, the recommended elementary and secondary rates have been set strictly by considering the Consumer Price Index, the increase to the District's overall budget, and the rates of other private schools in the county. Tuition rates for 2022-2023 are \$18,300 for elementary and \$24,400 for secondary. Revenue is projected at \$567,300.



**Tax-Credit Tuition Students** - According to RSMo 167.151 (3), any person who owns property in the District but resides outside the District are entitled to be enrolled as a resident student but must pay the tuition rate set for Personal Tuition students reduced by the amount of school real estate taxes that they pay to St. Louis County. Revenue is projected at \$66,500.

**Interest** – Interest revenues are from earnings on all temporary deposits and investments plus interest received on taxes. State statute allows the school board in the district to invest the funds in either open time deposits or certificates of deposit secured under the provisions of RSMo 110.010 and 110.020, or in bonds, redeemable at maturity at par, of the state of Missouri, of the United States, or of any wholly-owned corporation of the United States; or in other short term obligations of the United States, or in any instrument permitted by law for the investment of state moneys. As fund balances increase or decrease over time and as interest rates change, these revenues will fluctuate.

### **5200 - County Revenue**

**Fines & Escheats** – Revenue from fines, foreclosures, or unclaimed taxes.

**State-Assessed Utilities** – Levy revenue on the assessed valuation of railroad and utility properties as assessed by the state.

### **5300 - State Revenue**

**Basic Formula** – The State School Foundation Program provides more than 40 percent of the operating budgets in most of the school districts in the state but provides less than 3 percent of the District's budget. The foundation program's goal is to provide revenue to school districts whose tax base of assessed value is inadequate to fund their expenditures and to achieve greater equity in per-pupil expenditures among districts. State Foundation money is granted in larger amounts to districts with low local revenues per pupil (and therefore lower assessed valuation per student).

The District, along with other communities that have high assessed valuations per student, has been "grandfathered" under this program. This means that the District receives a "minimum guaranteed" amount of revenue per student rather than a larger amount determined by a state formula. Through the Foundation Formula, the District currently receives approximately \$514 per weighted average daily attendance (WADA). Because local revenues from real estate taxes and personal property taxes are relatively larger than in other districts, the District's ability to more fully finance its own schools is considered in the formula, which causes the District to be "grandfathered" at a relatively small amount.

**Classroom Trust Fund** - These revenues are generated from casinos and are part of the Foundation Formula as described above. The Classroom Trust Fund portion of the formula is deducted "off the top" and may be spent for any expenditure at the discretion of the Board. This represents approximately \$430 per weighted average daily attendance (WADA) of the total \$514 of Foundation Formula.

**Parents as Teachers (PAT)** – Revenue received for early childhood screening.

### **5400 - Federal Revenue**

**School Lunch Program** – Revenue received directly through DESE for the National School Lunch Program.

**School Breakfast Program** – Revenue received directly through DESE for the National School Breakfast Program.

**Title I** – Revenue received to help educationally disadvantaged students meet high academic standards. These revenues are appropriated from the U.S. Congress for Elementary and Secondary Education Amendments of 1965 for special programs. A portion of the VTS revenue is received through the Federal Title I program as a pass through.

**Interest Subsidy** – The majority of federal revenue is derived from subsidized interest on tax credit bonds issued through the American Recovery and Reinvestment Act of 2009.

**COVID Relief Funds** – The COVID-19 public health crisis and resulting economic crisis put state, local, and Tribal governments under unprecedented strain. As a result, Congress passed numerous fiscal recovery acts to provide a substantial infusion of resources to help address the costs of operating during a pandemic, the resulting economic fallout and lay the foundation for a strong and equitable recovery.

- The Coronavirus Aid, Relief, and Economic Security Act (CARES Act) is a \$2.2 trillion economic stimulus bill signed into law on March 27, 2020, in response to the economic fallout of the COVID-19 pandemic. Four grant programs were created through the CARES Act:
  - Education Stabilization Fund Discretionary Grants;
  - Governor’s Emergency Education Relief Fund (GEER);
  - Elementary and Secondary School Emergency Relief Fund (ESSER); and
  - Higher Education Emergency Relief Fund (HEERF).

Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to these four grant programs to ESSER funds which directly impact K-12 public education.

- The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) was signed into law on December 27, 2020. The CRRSAA authorizes \$81.9 billion in support for education and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II Fund).
- The American Rescue Plan (ARP) Act is a \$1.9 trillion package of assistance measures signed into law on March 11, 2021, which includes \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ARP ESSER) Fund. Funds are provided to State educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation’s students. Schools must reserve at least 20% of the funding they receive to address learning loss.

The District budgeted appropriations and related expenditures provided through these fiscal recovery acts are described in more detail below.

- Installation of a needlepoint bi-polar ionization system to provide pathogen removal remediation that is integrated into each building’s HVAC system.
- Contract Tracing Investigator position was added to assist in compliance with St. Louis County mandates related to the coronavirus pandemic.
- Personal protective equipment (PPE) including facemasks, face shields, hand sanitizer, touchless paper towel dispensers, spray bottles/microfiber towels, desk partitions/dividers, and signage were purchased to provide a safe environment.
- Technology enhancements were added to improve/assist with online learning.
- Additional instructional support positions were added to assist in monitoring students’ progress.

COVID Relief Funds Summary		
Grant	Purpose	Estimated Amount
Elementary & Secondary School Emergency Relief (ESSER I)	COVID Response	District \$92,190 Non Public \$32,070
Missouri Student Connectivity – Connections (ESSER I & Governor’s Emergency Education Relief (GEER I))	Student Devices/Internet Connectivity	\$8,800
Governor’s Emergency Education Relief II (GEER II)	CTE Programs	\$4,290
Elementary & Secondary School Emergency Relief II (ESSER II)	COVID Response	\$373,580
State Coronavirus Aid, Relief and Economic Security Act (CARES) – K-12 Support	COVID Response	\$181,670
County Coronavirus Aid, Relief, and Economic Security Act (CARES) – Supply & Equipment Reimbursement Grant	COVID Response	\$77,400
County Coronavirus Aid, Relief, and Economic Security Act (CARES) – Child Care Relief Fund Grant	Reimburse District for a portion of salaries paid when services could not be provided	\$24,000
County Health and Human Services Coronavirus Aid, Relief and Economic Securities Act (CARES) – After Care Services Reimbursement Grant	COVID Response	\$7,870
Elementary & Secondary School Emergency Relief III (ESSER III)	COVID Response	\$840,540
<b>COVID Relief Funds Total</b>		<b>\$1,642,410</b>

## Estimating Revenue

How much revenue is likely to be generated from local, county, state, and federal sources? As indicated earlier, 79 percent of the District’s revenue is collected through local property taxes. Therefore, in preparing the District budget, careful estimates of *local tax revenue* must be made.

As the Board works on a budget for the *following* school year, its estimates of revenue are based upon the actual amount of assessed valuation upon which taxes were paid for December 31<sup>st</sup> of the *preceding year* (e.g. December 31, 2021 figures are used for the 2022-2023 budget). These figures are received from the County Assessor’s Office and are utilized by District administrators as information becomes available. Estimated increases or decreases in the current year’s assessed valuation are based upon such facts as protested properties, the number of local building permits issued or the projected completion dates of new commercial buildings.

Although December 31<sup>st</sup> figures are used as basic data in estimating the District’s annual revenue, the District’s budget is based upon the *June 30* assessed valuation. This poses difficulties for several reasons:

- (1) June 30 assessed valuation figures are not received until *September 15*, by which time major budget decisions for the following year have already been made by the Board. For example, teachers' contracts are issued in May as required by state law.
- (2) The June 30 figures are usually not completely accurate because they reflect assessed valuation amounts that may be challenged by property owners and later adjusted by the Board of Equalization. Further, these figures cannot predict delinquent tax payments or property that will be removed from the tax rolls for various reasons. For example, an old building may be torn down to make way for a new structure. The old building is removed from the tax rolls, but the new building is not normally added until its completion.
- (3) Other factors that significantly challenge the ability to accurately project revenues are property tax abatement programs including Chapter 100, Chapter 353 or Tax Increments Finance Districts (TIFs), new construction estimates, and inflation.

Property tax abatements may be granted through special state laws that allow for the development or redevelopment of an otherwise undevelopable property. Recent history has allowed this funding mechanism to relieve developers of infrastructure costs of developing properties such as shopping malls and office buildings, as well as residential developments. If a property is abated, the value of the property is fixed at that time. Any revenues generated from the increased property value due to the new development are used to pay off a part of the debt issued to build the project. Once the abatement expires, the revenues then go to the school district. Terms of abatements vary anywhere from 20 to 23 years. Predicting the nature and timing of new construction coming in to the tax rolls is also difficult. Delays in construction schedules, the timing of occupancy, and determination of the exact value all are constraints to consider. For these reasons, many adjustments must be considered in projecting local tax revenues.

Estimates of revenue from other sources must also be made. Some local revenue is fairly predictable, such as rental fees paid by outside agencies for the use of District facilities. Less predictable are the revenues derived from Proposition C State sales tax.

Thus, in creating a budget for the following year, the Board must estimate expenditures and necessary revenues for each of the required funds; general, special revenue, capital and debt. It must also plan for contingencies. A real challenge in planning District expenditures 12 months in advance is projecting what the District's revenue will be.

## Establishing a Tax Rate

By September 30<sup>th</sup> each year, the Board must establish a tax rate within a framework of state law and Board Policies DEA and DC-1. The Board may set an operating tax levy (a levy excluding the Debt Service Fund) to provide revenue to each fund. An operating tax levy beyond the authorized ceiling requires a majority vote on a tax levy ballot issue. The Board may reduce the tax rate without voter approval.

School districts may revise the tax rate ceiling to compensate for reductions in assessed value that occurred after the prior year levy had been calculated. One reason this can occur is as a result of general reassessment. Because of this reason, the Board waits to establish the annual levy until the County Board of Equalization completes its work and the St. Louis County Assessor produces assessed valuation figures that include adjustments.



Another reason school districts may revise the tax rate ceiling to compensate for reductions in assessed value is because of decisions made by the local Board of Equalization or the State Tax Commission. The District may be permitted to levy an additional tax for up to three years to recoup the revenues it was entitled to receive for the preceding one to three year period affected by the decisions.

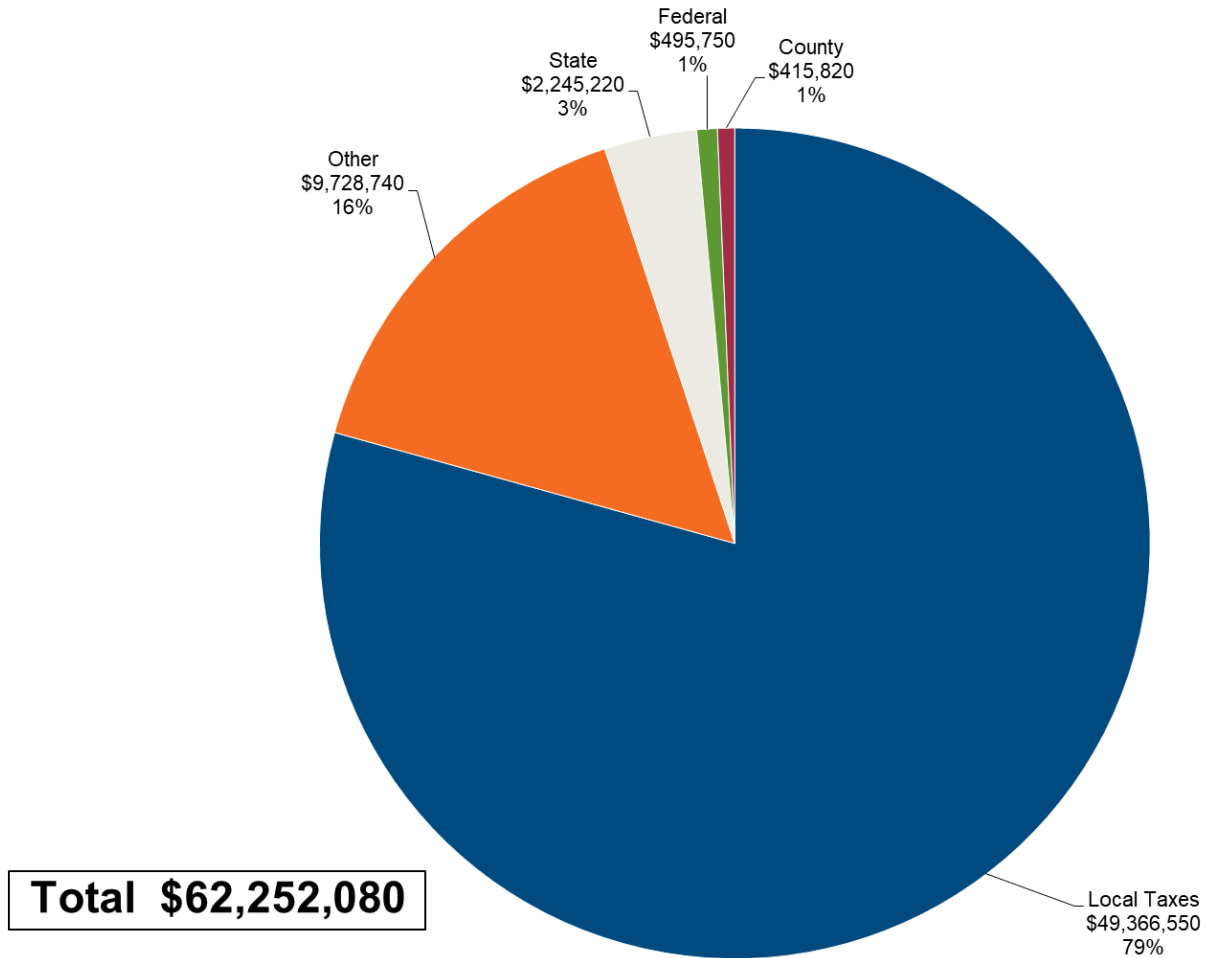
## 2022-2023 Total Revenue Budget by Fund



Fund	2021-2022 Revised Budget	2022-2023 Proposed Revenue	Variance
General	\$22,830,530	\$23,455,560	\$625,030
Special Revenue	\$36,939,490	\$34,669,640	(\$2,269,850)
Capital Projects	\$4,167,170	\$5,246,150	\$1,078,980
Debt Service	\$8,632,820	\$8,567,790	(\$65,010)
<b>Total</b>	<b>\$72,569,990</b>	<b>\$71,939,140</b>	<b>(\$630,850)</b>

The 2022-2023 revenue budget includes a reduction of approximately \$1.0 million in federal grant revenues received for COVID relief due to the cessation of the Free & Reduced meal program for all students regardless of eligibility. In addition, financial institution taxes (FIT) were \$706,500 higher in 2021-2022 than 2022-2023. Projections do not include this level of FIT revenue due the significant fluctuation in this revenue source. Further, \$2.8 million of construction projects will strategically spend down reserves in the capital projects fund. Therefore, additional tax revenue is being placed in the capital projects fund to offset these board approved expenses.

## 2022-2023 Operating Revenue Budget by Object



	2021-2022 Revised Operating Revenue	2022-2023 Proposed Operating Revenue	Variance \$	Variance %
Local Taxes	\$49,520,670	\$49,366,550	(\$154,120)	(0.31%)
County	\$451,980	\$415,820	(\$36,160)	(8.00%)
State	\$2,253,780	\$2,245,220	(\$8,560)	(0.38%)
Federal	\$1,498,860	\$495,750	(\$1,003,110)	(66.92%)
Other	\$9,256,530	\$9,728,740	\$472,210	5.10%
<b>Total Operating</b>	<b>\$62,981,820</b>	<b>\$62,252,080</b>	<b>(\$729,740)</b>	<b>(1.16%)</b>

Real estate taxes are projected to remain flat. The decrease in federal revenue is due to the cessation of the Free & Reduced meal program for all students regardless of eligibility. Other income's increase is primarily due to fee-based student activities with significant fluctuations in revenue closer to pre-pandemic levels.



## EXPENDITURES

### Expenditures by Function

The expenditure function code describes the action, purpose, or program for which activities are performed. DESE requires the District to report by functions based on five main categories: Instruction, Support Services, Community Services, Facilities Acquisition and Construction, and Debt. These functions are further classified into sub-functions based on schools, programs, services, and areas of responsibilities.

**1000-1999 Instruction** – Activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, or in another learning situation. Activities of aides or assistants are included in this function when they assist in the instructional process.

**2000-2999 Support Services** – Services that provide administrative, guidance, health, and logistical support to facilitate and enhance instruction. Supporting services exist as adjuncts for the fulfillment of the objectives of instruction.

**3000-3999 Community Services** – Activities that do not directly relate to providing education of pupils in the District. These include services provided by the District for the whole or segments of the community.

**4000-4999 Facilities Acquisition and Construction Services** – Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings, additions to buildings, the initial installation of service systems, the extension of service systems, and any other project meant to improve a site.

**5000-5999 Short and Long-Term Debt** – Activities servicing the debt of the District.

### Expenditures by Object

The expenditure object code identifies the service or commodity obtained. The major expenditures by object categories are:

**6100-6199 Salaries** – Amounts paid to employees of the District who are considered to be in a position of permanent or temporary employment, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the District.

**6200-6200 Benefits** – Amounts paid by the District for benefits on behalf of the employee. These amounts are not included in the gross salary. Such expenditures include fringe benefits. While these payments are not paid directly to the employee, they are considered part of the cost of employment.

**6300-6399 Purchased Services** – Amounts paid for services rendered by personnel who are not on the payroll of the District and for other services which the District may purchase. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

**6400-6499 Supplies** – Amounts paid for material items of an expendable nature that are consumed, deteriorate in use, or lose separate identity through fabrication or incorporation into different or more complex units or substances.

**6500-6599 Capital Outlay** – Expenditures for the acquisition of fixed assets or additions to fixed assets. Examples include expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and equipment.

**6600-6699 Short and Long-Term Debt** – Expenditures for the retirement of debt, the payment of interest on debt, and the payment fees.

### 2022-2023 Total Expenditures by Fund

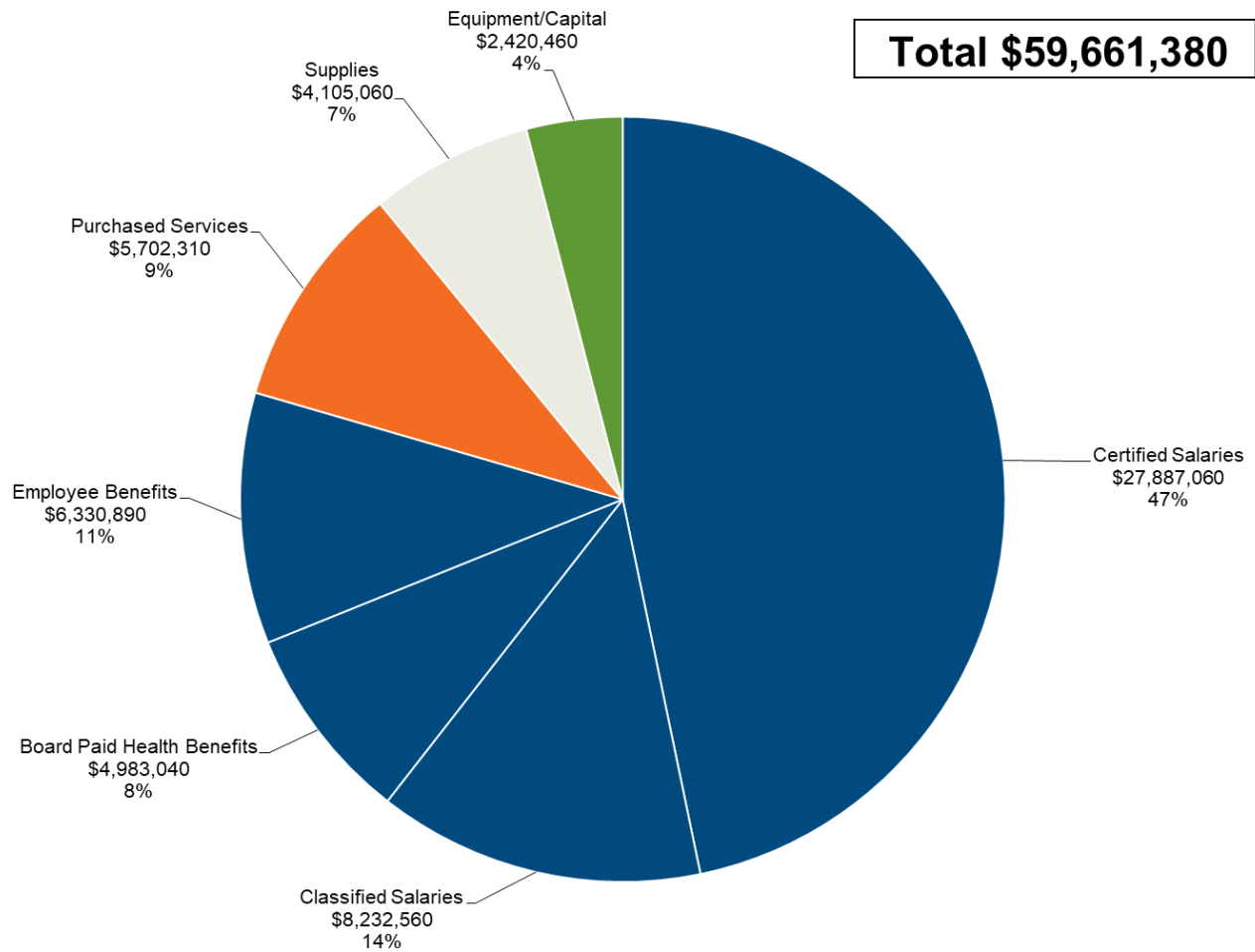


Fund	2021-2022 Original Expenses	2022-2023 Proposed Expenses	Variance
General	\$21,940,690	\$22,367,540	\$426,850
Special Revenue	\$35,464,040	\$36,181,070	\$717,030
Capital Projects	\$3,737,650	\$7,571,200	\$3,833,550
Debt Service	\$8,546,030	\$6,520,030	(\$2,026,000)
<b>Total</b>	<b>\$69,688,410</b>	<b>\$72,639,840</b>	<b>\$2,951,430</b>

The increase in General and Special Revenue funds is primarily due to salary (1.7 percent budgetary impact for certified and 2 percent for classified with an average increase of 2.8 percent due to turnover) and benefit (5 percent) increases (see **Salary and Benefit** section). Capital projects increased due to phase 2 of safety and security improvements and the CHS library renovation (see **Capital Projects** Section). The decrease in Debt Service fund is due to debt refinancing that lowered future debt payments based on the revised debt payment schedule (see **Debt Service** section).



## 2022-2023 Operating Expenditure Budget by Object



	2021-2022 Original <u>Operating Expenses</u>	2022-2023 Proposed <u>Operating Expenses</u>	Variance \$	Variance %
Certified Salaries	\$27,438,270	\$27,887,060	\$448,790	1.64%
Classified Salaries	\$8,261,030	\$8,232,560	(\$28,470)	(0.34%)
Board Paid Health Benefits	\$4,798,890	\$4,983,040	\$184,150	3.84%
Employee Benefits	\$6,627,490	\$6,330,890	\$63,400	1.01%
Purchased Services	\$5,556,810	\$5,702,310	\$145,500	2.62%
Supplies	\$3,827,780	\$4,105,060	\$277,280	7.24%
Equipment/Capital	\$2,410,130	\$2,420,460	\$10,330	0.43%
<b>Total Operating</b>	<b>\$58,560,400</b>	<b>\$59,661,380</b>	<b>\$1,100,980</b>	<b>1.88%</b>

Explanations of the fluctuations in the various categories are described in more detail on the following pages.

## Staffing

The vision for staffing in the School District of Clayton as framed by the District's mission, vision and core values is to have the best teacher possible in every classroom and the best staff member possible in every non-teaching position. With this purpose in mind, elements critical to staffing recommendations for budget development include:

- Enrollment
- Class Size Policy
- District's Curricular and Program Expectations
- Missouri School Improvement Program Standards
- Fund Balance Guidelines

Administrators discuss staffing on an ongoing basis and make recommendations that keep the district within fund balance goals. Staffing may be adjusted at any time between the presentation of the budget and the start of the school year based upon a periodic review of the enrollment/registration process or program enrollments at the secondary level. The staffing contingency budget may be used when actual enrollment exceeds projected enrollment. Before a recommendation to replace current staffing or a recommendation for contingency staffing, administrators will make every effort to accommodate any unforeseen need with existing resources. An annual contingency account equivalent to one teacher at the average teacher compensation is maintained to offset fluctuations due to differences between projected enrollment and actual enrollment.

## Salary and Benefits

**Certified Staff** – The District is very fortunate to have the most experienced and highly educated teaching staff in the area. During 2020-2021, our average teacher had 18.0 years of experience with 97.1% holding a Master's Degree or higher. The Missouri average for that year was 12.7 years of experience with 59.6% holding Master's Degrees or higher.

2022-2023 is the second year of a two-year salary agreement. For the 2022-2023 budget, a 1.7% overall budget impact has been included in the current projections as per the salary agreement. This represents an average salary increase of 2.8% for a teacher due to staff turnover. Staffing changes based on enrollment projections and student needs have been budgeted. The staffing changes resulted in a decrease in the salary budget primarily due to the reduction of a full-time teacher at Glenridge as well as Wydown due to shifts in enrollment.

**Non-Certified Staff** – Non-certified staff include the following categories of support staff: nurses, office personnel, maintenance personnel, before and after school personnel, personnel at the Family Center, and miscellaneous part-time non-teaching positions. A 2% budgetary increase for non-certified staff has been included in the current budget and projections. Due to inflation and significant increases to minimum starting salaries across St. Louis County, higher increases to some staffing classifications were given to ensure competitive starting salaries. This increase was absorbed by a large turnover in tenured support staff resulting in a decrease to the overall non-certified budget.

**Employee Benefits** – Employee benefits include medical, dental, vision, long-term disability, and life insurance. Also included in this category is the Employee Assistance Program. The employee benefit plans are administered on a calendar year basis. 2017 and 2019 plan years experienced significant medical claims that exceed premiums. 2020 and 2022 saw a reduction in medical claims. Due to the unusual circumstances caused by the COVID-19 pandemic, a 5% increase is reasonable for the 2022-2023 budget projections.



Administration will continue to work with a representative group of staff to identify ways to adjust the plan design, negotiate discounts, and incorporate wellness activities such as free membership and low-cost fitness classes for staff through the Center of Clayton that will maintain a competitive benefits package.

**Retirement Contributions** - Retirement contributions for PSRS members and employer matching have been approved by the retirement system at the same percentage as 2021-2022 which is 14.50 percent of retirement compensation. Retirement contributions for PEERS members and employer matching have also been approved by the retirement system at the same percentage as 2021-2022 which is 6.86 percent of retirement compensation. Retirement compensation includes salary, extra pay, and medical, dental, and vision insurance contributions. PSRS participants are not eligible for social security benefits and neither the District nor the participants contribute to social security on their behalf. PEERS participants and the District both contribute to social security and participants are eligible for full benefits.

## School Building and Department Budgets

For 2022-2023, school building and department budgets will be established through the ZBB approach as previously described. This represents approximately \$5.0 million of the overall operating budget. All members of the District Leadership Council will share in the experience of analyzing budget trade-offs and making tough decisions between building and department requested wants and enhancements. This overall budget area is budgeted with a 2 percent increase. However, through the ZBB approach, District leaders will ensure the District's resources are allocated to programs that support its mission, vision and core values as well as to secure the District's ability to continue to provide our students with a rich and rigorous educational experience.

## Capital Expenditures

The District defines capital expenditures and projects as follows:

- **Capital Expenditures** – Any purchase of furniture, equipment, vehicles, or permanent improvement having per unit cost of \$1,000 or more and useful life of more than one year is classified as a capital asset. Purchases of \$3,500 or more will be competitively bid, and sealed bids will be required for purchases that may exceed \$50,000 as stated in District Policy DJF -2 – Purchasing.
- **Capital Project** – An activity that does not occur routinely or annually, has a scheduled and definitive beginning and ending, and results in a capital improvement or acquisition. Funding for this activity is from local revenue sources.
- **Capital Projects Bond Program** – Major technology infrastructure and facility needs such as new construction, or upgrading existing facilities are funded through the sale of bonds. As part of a bond elections process, the District develops a framework of the projects to be addressed. These projects are determined through internal staff analysis and input from the community. Once the projects are identified, specific project budgets are established on a project basis.

**Facility Services** – The Director of Facility Services and key stakeholders work to develop a five-year capital projects budget each January and February. General building maintenance needs are considered as well as educational needs. The needs throughout the District are analyzed and prioritized. This list is continuously updated as the needs of the District and its students change. Each spring the District asks the Board to approve the top priority projects that fit within budget parameters that need to be completed at that time. As a result, many projects get deferred over a period of years. Some of these projects include:

- Infrastructure improvements that were identified in the District's Facilities Master Plan but were not pressing enough to be included as part of the 2009 bond issue.
- Updates to learning spaces/libraries to meet the evolving needs of today's learners.
- Improvements to athletic facilities including a press box and restroom for Adzick Field and a renovated press box, new scoreboard and improved fencing for Gay Field.

Total proposed maintenance Capital Improvement Plan (CIP) expenditures will increase 2%. \$35,000 will be included for classroom furniture purchases for a total budget of \$958,360. A contingency fund of \$35,000 has historically been maintained to handle unanticipated maintenance needs and emergency repairs. Water main breaks, unanticipated roof leaks, funding insurance damage claims, and dealing with environmental health issues are examples of potential uses of contingency funds. Many of Maintenance's projects are completed during the summer months and therefore projects that are not completed prior to the end of the fiscal year will continue to be carried over into the following year's budget.

**Technology** – Technology serves as a powerful learning tool in a dynamic community where all children and adults work and learn together. It enables learners to build and share understandings and facilitates the mastery of specific content learning outcomes. It supports generalized learning outcomes by promoting an increase in interest and motivation, by strengthening process and thinking skills, by providing a format for helping students make connections and apply knowledge, by providing opportunities to solve problems and engage in simulations, by strengthening the development of the inquiry process and skills, and by allowing students to communicate, synthesize, and create. It empowers learners by expanding resources, improving communication, and providing greater versatility in the curriculum. Technology connects home, school, and the world and supports learning as a continuous, lifelong process.

The budget supports District-level Technology Improvement Plan (TIP) funds are utilized to provide for a replacement cycle of technology capital items including staff and student devices, and beginning in Fiscal Year 2017, larger-scale technology infrastructure improvements such as the District's wireless network, phone system, and more. The shift to an infrastructure-inclusive TIP funding model has allowed the District to systematically move forward with planned replacements and enhancements without adjusting the budget each time a new step of the plan is implemented.

The District has taken great care to make responsible decisions, react to unexpected needs, and support progressive thinking, all while staying in budget. To date, approximately 60 percent of TIP funds have been directly used to provide students with access to technology with the remaining 40 percent used for infrastructure, general operations, and staff access. The District has also implemented a number of cost-savings measures including a reduction in physical datacenter hardware, a data-based device life cycle analysis, and the deliberate pursuit of alternative funding sources such as E-Rate.

Based upon the TIP cost projection model over the next six years, the current level of capital funding is not sufficient to accomplish the goals outlined in the self-study presented to the Board of Education on April 13, 2022. Specifically, the objectives for Goal 3 related to cybersecurity, data privacy, and risk management will require additional funds. A one-time increase of \$200,000 in the TIP budget is requested to continue the infrastructure-inclusive funding model and in support of the Goal areas presented to the Board. It is expected that the requested TIP budget will return to the previous funding level with an annual 2% increase thereafter to help offset inflation and to provide flexibility and responsiveness to changes in District needs.

As a result, the 2022-2023 TIP budget will be increased 2% to \$649,460 with a one-time increase of \$200,000 for a total funding of \$849,460. A contingency fund of \$10,000 is maintained to handle unanticipated needs. Because many of Technology's projects are completed during the summer months, projects that are not completed prior to the end of the fiscal year will continue to be carried into the next fiscal year.



## Clayton Recreation Sports and Wellness Commission

The Clayton Recreation, Sports and Wellness Commission, Inc. (CRSWC) is a not-for-profit organization, which provides a shared use facility called the Center of Clayton (Center) to address the athletic and educational needs of the District and the community. The goal of the Center is to cover operating costs; however, feasibility studies conducted prior to the opening of the Center recommended establishing a funding mechanism for capital and equipment replacement costs. These expenditures had not been factored into the original projections and unexpected capital costs would be difficult if not impossible for the Center's budget to fund. Historically, expenditures in the capital and equipment replacement fund have been provided through a total annual capital contribution of \$100,000 to \$200,000 by each parent organization (the City of Clayton and the District).

Due to the significant loss of memberships from the COVID-19 pandemic, the Center of Clayton operations are projecting a loss of approximately \$400,000 for the fiscal year 2023 that the District is responsible for 50 percent and the City of Clayton for the other 50 percent. In addition, annual contributions from the parent organizations to the Center of Clayton have been budgeted at \$300,000 each with \$150,000 each budgeted for the Operating Fund, \$50,000 each for the replacement of fitness equipment and \$100,000 each for building maintenance and improvements. The Center of Clayton administration will continue to review staffing and revenue projections to minimize operational losses. Decreasing operating losses have been included in the projections over the next five years. Adjustments to projections will be made when more information becomes available.

It is recommended that the Board continue to commit to placing in reserve \$100,000 a year to cover the costs of potential major capital repairs to the building and grounds. This reserve would accumulate up to, and be maintained at, a \$500,000 fund balance. The CRSWC recently approved \$220,000 in repairs to the roof over the competition pool that will be completed during the summer of 2022. The District's portion of \$110,000 will be charged against these reserves. After this expense, the reserve balance is projected at \$410,000 as of June 30, 2023 and will be replenished at an amount up to \$100,000 annually until accumulated up to \$500,000. The funds are recorded as committed on the balance sheet for the governmental fund financial statements as well as not included in fund balance projections.

## Family Center

The Family Center budget has historically been developed through a ZBB approach. Funding is allocated based on operational needs. District administration will continue to review the Family Center's fee structure to ensure tuition maintains competitiveness with market programs and covers the historical percentage of operating costs. Historic funding levels and District support are provided in the following chart and gap analysis:

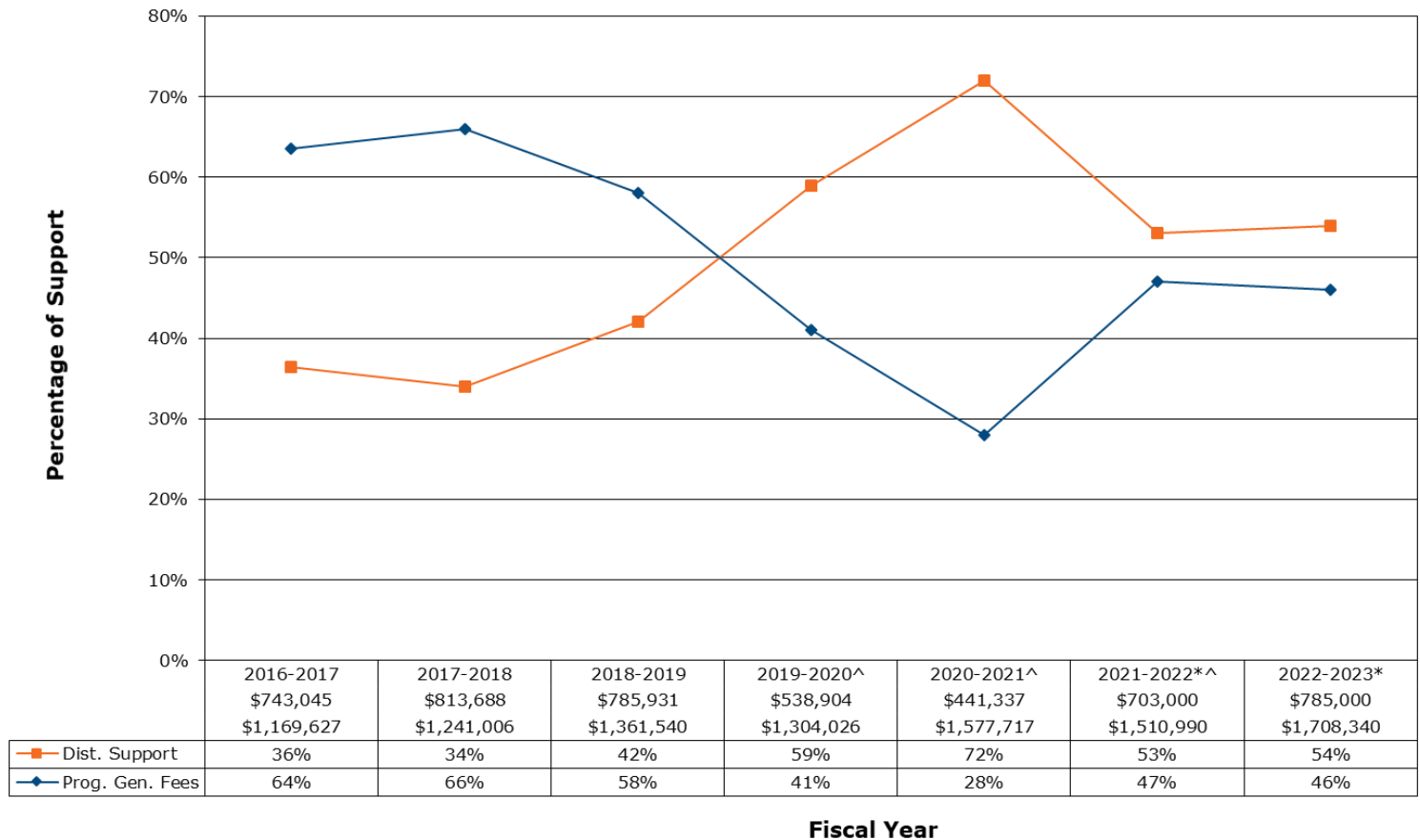
	2016- 2017	2017- 2018	2018- 2019	2019- 2020	2020- 2021^	2021- 2022*^	2022- 2023*
Program Revenues	\$743,045	\$813,688	\$785,931	\$538,904	\$433,000	\$703,000	\$785,000
Operational Costs~	\$406,795	\$441,623	\$548,526	\$478,712	\$753,312	\$529,720	\$690,570
Program Costs	\$762,832	\$799,383	\$813,014	\$825,314	\$824,405	\$981,270	\$1,017,770
Total Expenses	\$1,169,627	\$1,241,006	\$1,361,540	\$1,304,026	\$1,577,717	\$1,510,990	\$1,708,340
District Support \$	\$426,582	\$427,318	\$575,609	\$765,122	\$1,136,380	\$807,990	\$923,340
District Support %	36.47%	34.43%	42.28%	58.67%	72.06%	53.47%	54.05%
Program Generated	63.53%	65.57%	57.72%	41.33%	27.97%	46.53%	45.95%

\*Budgeted

^Loss of revenue due to COVID-19

~Operational costs include building and grounds capital improvements (i.e. HVAC, roof replacement, parking lot repairs, etc.)

## Support of Family Center Expenditures



## Parents as Teachers

State funding for the Parents as Teachers (PAT) program has been reduced in recent years. The \$54,000 funding level projected for 2022-2023 is approximately \$53,000 lower than the historic high of \$106,854 received during the 2007-2008 school year. Historic funding levels and District support are:

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022*	2022-2023*
State Funding	\$63,820	\$64,191	\$54,190	\$55,900	\$63,654	\$54,000	\$54,000
District Support	\$26,284	\$23,053	\$26,598	\$20,049	\$63,654	\$53,120	\$30,750
Total Cost of Program	\$90,104	\$87,245	\$80,788	\$75,949	\$0	\$107,120	\$84,750
Children Served	305	287	241	229	213	N/A	N/A
Families Served	211	198	166	160	144	N/A	N/A

\*Budgeted

^Loss of revenue due to COVID-19

With no significant fluctuations in State funding and mandatory affiliation, training and other fees required by the State, continuous monitoring will be required taking into consideration the program's value to the community and financial realities created by the state funding fluctuations.

## Early Childhood Special Education

The Early Childhood Special Education (ECSE) program, including all staffing, is funded through a grant from the Department of Elementary and Secondary Education (DESE). ECSE is approximately 95% state funded and 5% federally funded. Over the past several years, DESE has advised the District that the ECSE funding exceeds DESE guidelines. In 2013, DESE stated that it would only fund the ECSE grant for less than half of the submitted FTEs. The District successfully appealed DESE's decision. (Note: The grant approval takes place in arrears only after the funding has been provided the year prior.). While DESE approved the 2013 grant at the higher FTE level, it advised that it would no longer provide staffing levels as requested by the District. The District, with the assistance of an outside consultant and state officials with the ECSE program, completed a study of its ECSE program to determine appropriate staffing levels for the future. It was determined that projected staffing levels needed to serve students in the ECSE program at the Family Center were acceptable and it is anticipated that ECSE staffing should be covered by the DESE grant and District support should not be necessary. During the review of the 2015-2016, 2016-2017, and 2019-2020 final expenditure reports, DESE determined staffing levels were again too high and despite appeals by District administration, grant funding was reduced at a cost to the District of approximately \$18,000, \$46,600, and \$16,700 respectively. District staff will continue to monitor staffing levels and be proactive with working with state officials with the ECSE program to ensure staffing is maintained at the proper levels.

## Summer Programs

It is recommended that the District maintain an overall investment in academic summer programs of \$250,000. For the summer of 2022, in-person instruction is currently planned for academic summer programs at all grade levels.

## Capital Projects

Phase Two of safety and security improvements were approved by the Board on February 9, 2022. Approximately \$2.5 million of proceeds from the sale of the Maryland Building is available to fund this project. An additional \$1.3 million in costs in excess of these designated funds will come from fund balance reserves to fully fund the \$3.8 million project.

In addition, the Board approved the renovation of the Clayton High School library on April 20, 2022. The \$1.5 million cost of the library project will be funded from fund balance reserves.

## COVID-19 (Coronavirus) Impact

The 2022-2023 budget continues to be impacted by the effects of the COVID-19 closures that took place beginning in March of 2020. The economy is still impacted by many changes from supply chain issues, rising inflation, and increases in the federal fund's target rate. The lasting effects of COVID-19 on the District revenues and expenditures remain undetermined. The District will continue to work to control costs and align resources with priorities while also looking at other strategies to maintain financial balance with minimal impact on students and classrooms.

The information presented about sales tax revenues, state foundation formula support, etc., are still a best estimate by the District. District fee-based programs, such as child nutrition, Kidzone and early childhood education, have been significantly impacted. The District has prepared the 2022-2023 budget based on the most current information available.

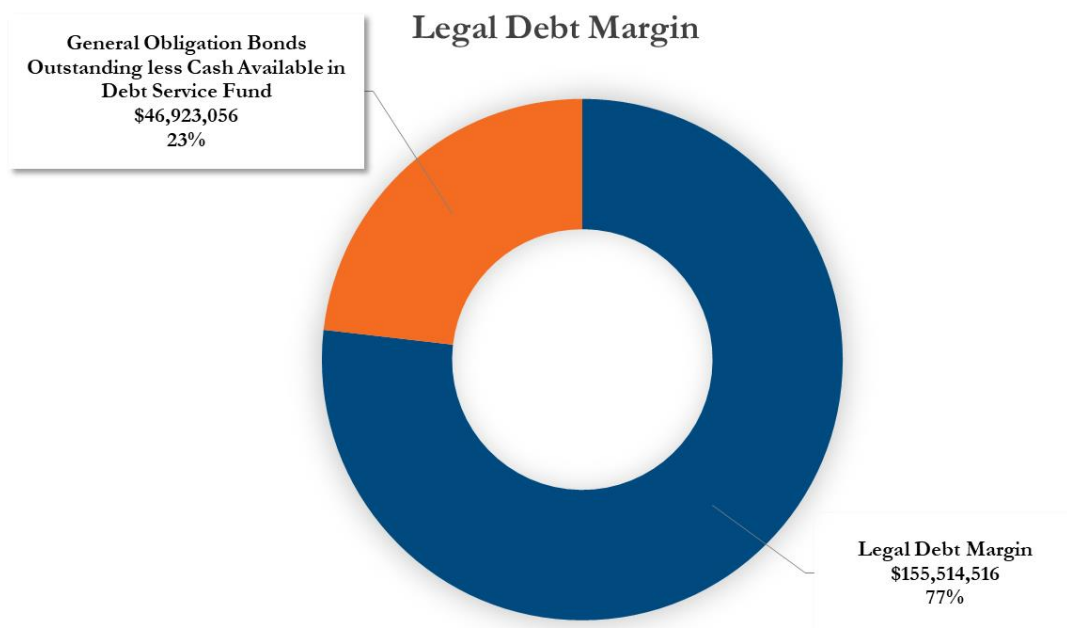
## DEBT SERVICE

As of June 30, 2022, the District has bonds outstanding of approximately \$49.1 million. In 2022-2023, the District will pay \$6.72 million in principal and interest payments and is budgeting the receipt of \$176,330 in subsidy income direct from the federal government on federally subsidized debt for the Series 2010A Qualified School Construction Bonds that have a 96 percent interest rate subsidy.

### General Obligation Bonds Outstanding

Issue Date	Maturity Date	Rate of Interest	Original Issue Amount	Balance as of June 30, 2022
10/14/09	03/01/24	1.37%	\$9,185,000	\$9,185,000
09/08/10	03/01/27	4.70%	3,987,000	3,987,000
12/27/17	03/01/29	4.00%-5.00%	23,465,000	15,575,000
12/05/19	03/01/29	2.00%-3.00%	31,075,000	20,335,000
				<b>\$49,082,000</b>

Article VI, Section 26(b), of the Constitution of Missouri, limits the outstanding amount of authorized General Obligation Bonds of the District to 15 percent of the assessed valuation of a district. The approximate assessed value of taxable properties within the District boundaries is \$1.349 billion. This results in the District's constitutional debt limit being approximately \$202 million. After deducting the amount of outstanding debt and adding back the cash available in the Debt Service Fund, this results in a \$156 million legal debt margin.







## FUND BALANCE

The fiscal year, as determined by Board Policy DBB, is inconsistent with the school year. Both are inconsistent with the tax year.

Fiscal Year:	July through June
School Year:	August through June
Tax Year:	January through December

Essentially, the District receives one large paycheck per year. Although tax revenues in smaller amounts are received by the District throughout the year, the bulk of the revenue arrives in late December and early January. These revenues are generated by local property taxes, which are collected in the fall and distributed to school districts by the County Collector. The Board of Education must set aside money to pay District bills for the balance of the fiscal year (January-June) and for the first six months of the next fiscal year (July-December). As a budget for the following year is being created in the winter months, the Board must work with the actual amount of tax revenue received in January and estimate the amount that will be collected some 11-12 months later.

The Board must, therefore, project its expenses far into the future. For example, when an official tax levy is established in September of one year, the taxes are not actually received by the District for six months, but must support the District until taxes are distributed again some 18 months later! Put graphically, here are the ABC's of school taxes:

A	B	C	D
July 2021	December 2021	January 2022	January 2022-December 2022
Begin Fiscal Year September 2021 tax levy set	Taxes collected by County Collector	District receives local taxes (81% of total income)	District operates on taxes collected and fund balances
18 Months ----->			

If tax receipts in January are lower than estimated, it will be more difficult for the District to pay all of its operating expenses for the next 12 months. If new families move into Clayton over the summer months and additional children appear at school in September, additional faculty may have to be hired. If unexpected building repairs are needed, scheduled maintenance may have to be delayed.

In setting a tax levy that will provide the money to support the budget, the District takes several steps.

- *First*, financial planning is of prime importance. Annual costs for teachers' salaries, building operations, and instructional materials are carefully analyzed. The District's Chief Financial Officer carefully monitors projected increases in assessed valuation, the rate of tax collection, and political actions that may have an impact upon the District's financial future.
- *Second*, in building the budget, the Board sets aside contingency monies in each of the three operational funds: Special Revenue, General, and Capital Projects. (As stated earlier, the Debt Service Fund is predictable.) For example, the District could experience unpredicted increases in enrollment that would make it necessary to hire additional teaching staff and purchase additional instructional supplies. Contingency money could be used to meet these unanticipated expenditures.

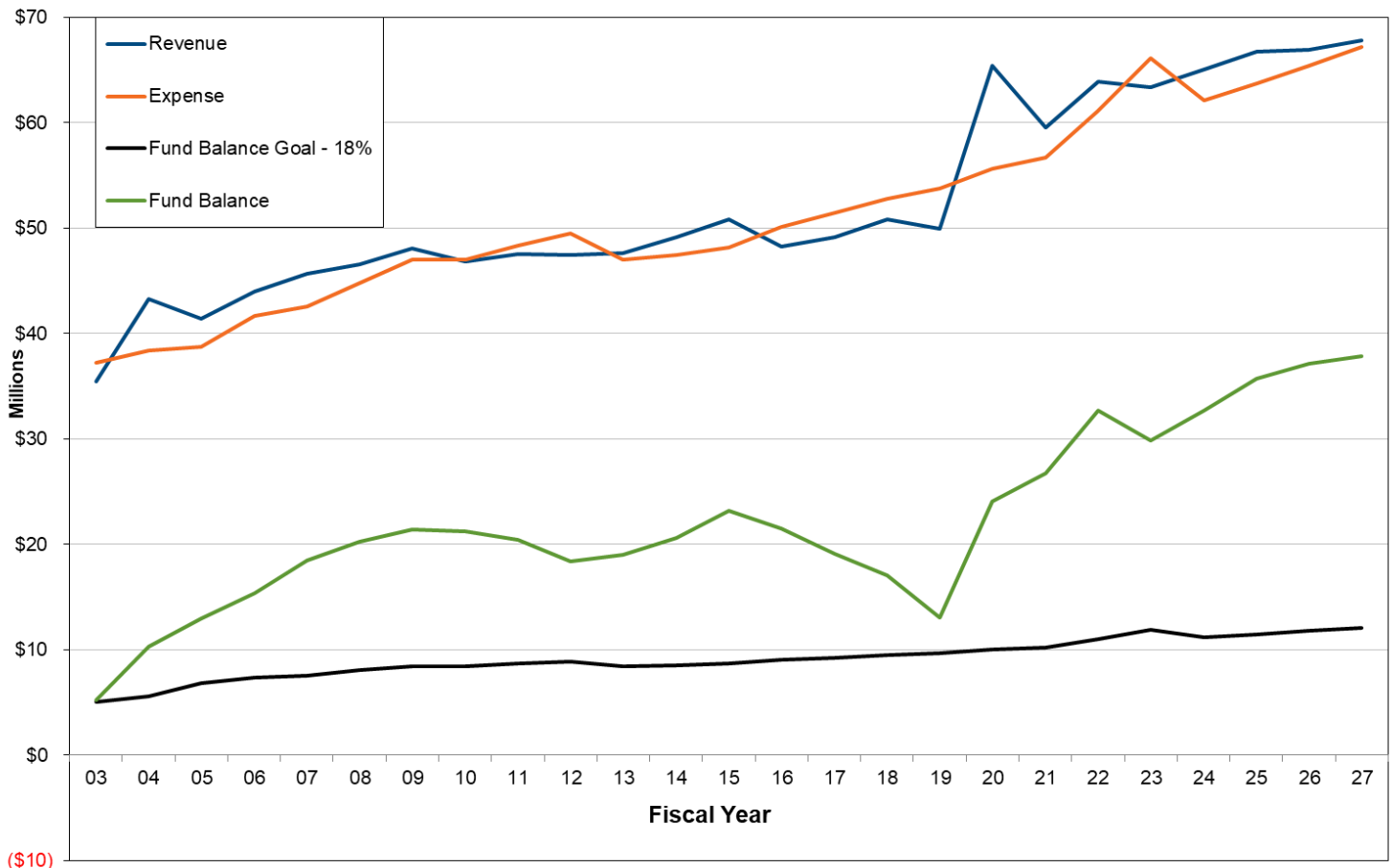
- *Third*, fund balances—money from each fund not spent during a budget year—is placed in a reserve fund. The Board may draw upon this fund—just as a citizen will draw upon a savings account—if the need arises. Because this revenue has been collected through a voter-approved tax levy or represents other revenue, such as interest income derived from invested tax revenue, no additional vote of the people need be taken in order to use it.

For Clayton, fund balances serve another important purpose. Since the District receives most of its tax revenue in late December and early January, but the fiscal year ends June 30, money must be set aside in the reserve fund to meet District expenses—such as payroll—from July through December. Experience has shown that a minimum fund balance of 18 percent of the expenditure budget must be maintained to prevent the necessity of borrowing money to meet District expenses during the fall months.

Historical revenues, expenses and fund balance from the last tax levy (2003) and projected for the next five years are presented below.



## School District of Clayton Projected Revenues, Expenses, & Fund Balance



(\$10)



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

claytonschools.net

## **REPORTING**

Every district within the state of Missouri 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.



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# FINANCIAL SECTION



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# **Actual Revenues, Expenditures and Balances 2020-2021**

**SCHOOL DISTRICT OF CLAYTON  
ACTUAL REVENUES, EXPENDITURES AND BALANCES TO JUNE 30, 2021**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Subtotal Operating Funds</u>	<u>Debt Service Fund</u>	<u>Subtotal District Funds</u>	<u>Business-Type Activities</u>	<u>Grand Total</u>
<b>Tax Rate</b>	<u>1.2499</u>	<u>\$2.3530</u>	<u>\$0.1875</u>	<u>\$3.7904</u>	<u>\$0.6230</u>	<u>\$4.4134</u>		<u>\$4.4134</u>
<b>Balance 7/01/20</b>	\$9,187,040	\$13,697,302	\$4,661,800	\$27,546,142	\$6,345,792	\$33,891,934	-	\$33,891,934
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$73,723)	(\$138,786)	(\$11,058)	(\$223,567)	(\$36,746)	(\$260,313)		(\$260,313)
Current Tax Collections	<u>\$15,992,809</u>	<u>\$30,106,869</u>	<u>\$2,398,837</u>	<u>\$48,498,515</u>	<u>\$7,971,276</u>	<u>\$56,469,791</u>		<u>\$56,469,791</u>
	<u>\$15,919,086</u>	<u>\$29,968,083</u>	<u>\$2,387,779</u>	<u>\$48,274,948</u>	<u>\$7,934,530</u>	<u>\$56,209,478</u>	-	<u>\$56,209,478</u>
<b>Other Sources</b>	<u>\$4,720,970</u>	<u>\$4,346,430</u>	<u>\$1,511,525</u>	<u>\$10,578,925</u>	<u>\$403,592</u>	<u>\$10,982,517</u>	<u>\$219,554</u>	<u>\$11,202,071</u>
<b>Total Revenues</b>	<u>\$20,640,056</u>	<u>\$34,314,513</u>	<u>\$3,899,304</u>	<u>\$58,853,873</u>	<u>\$8,338,122</u>	<u>\$67,191,995</u>	<u>\$219,554</u>	<u>\$67,411,549</u>
<b>Expenditures</b>	<u>\$16,598,988</u>	<u>\$33,350,419</u>	<u>\$3,302,169</u>	<u>\$53,251,576</u>	<u>\$8,973,611</u>	<u>\$62,225,187</u>	<u>\$387,564</u>	<u>\$62,612,751</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<u>\$4,041,068</u>	<u>\$964,094</u>	<u>\$597,135</u>	<u>\$5,602,297</u>	<u>(\$635,489)</u>	<u>\$4,966,808</u>	<u>(\$168,010)</u>	<u>\$4,798,798</u>
<b>Other Financing Sources (Uses)</b>								
COVID Grant Revenue	\$154,435		\$280,172	\$434,607		\$434,607		\$434,607
COVID Grant Expenditures	(\$603,827)	(\$425,106)	(\$282,547)	(\$1,311,480)		(\$1,311,480)		(\$1,311,480)
Center of Clayton Operating Loss	(\$318,928)			(\$318,928)		(\$318,928)		(\$318,928)
Capital Projects			(\$1,457,618)	(\$1,457,618)		(\$1,457,618)		(\$1,457,618)
Transfers In		\$4,036		\$4,036		\$4,036	(\$4,036)	\$0
Transfers Out	<u>(\$160,891)</u>		<u>(\$11,155)</u>	<u>(\$172,046)</u>		<u>(\$172,046)</u>	<u>\$172,046</u>	<u>\$0</u>
<b>Excess (Deficit) Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)</b>	<u>\$3,111,857</u>	<u>\$543,024</u>	<u>(\$874,013)</u>	<u>\$2,780,868</u>	<u>(\$635,489)</u>	<u>\$2,145,379</u>	<u>\$0</u>	<u>\$2,145,379</u>
<b>Actual Balance 6/30/21</b>	<u>\$12,298,897</u>	<u>\$14,240,326</u>	<u>\$3,787,787</u>	<u>\$30,327,010</u>	<u>\$5,710,303</u>	<u>\$36,037,313</u>	<u>-</u>	<u>\$36,037,313</u>





#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# **Estimated Revenues, Expenditures and Balances 2021-2022**

**SCHOOL DISTRICT OF CLAYTON  
ESTIMATED REVENUES, EXPENDITURES AND BALANCES TO JUNE 30, 2022**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Subtotal Operating Funds</u>	<u>Debt Service Fund</u>	<u>Subtotal District Funds</u>	<u>Business-Type Activities</u>	<u>Grand Total</u>
<b>Tax Rate</b>	<u>1.1483</u>	<u>\$2.3321</u>	<u>\$0.2500</u>	<u>\$3.7304</u>	<u>\$0.6230</u>	<u>\$4.3534</u>		<u>\$4.3534</u>
<b>Balance 7/01/21</b>	\$12,298,897	\$14,240,326	\$3,787,787	\$30,327,010	\$5,710,303	\$36,037,313	-	\$36,037,313
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$362,870)	(\$736,950)	(\$79,000)	(\$1,178,820)	(\$196,870)	(\$1,375,690)		(\$1,375,690)
Current Tax Collections	<u>\$15,606,430</u>	<u>\$31,695,330</u>	<u>\$3,397,730</u>	<u>\$50,699,490</u>	<u>\$8,467,130</u>	<u>\$59,166,620</u>		<u>\$59,166,620</u>
	<u>\$15,243,560</u>	<u>\$30,958,380</u>	<u>\$3,318,730</u>	<u>\$49,520,670</u>	<u>\$8,270,260</u>	<u>\$57,790,930</u>	-	<u>\$57,790,930</u>
<b>Other Sources</b>	<u>\$6,504,050</u>	<u>\$5,528,080</u>	<u>\$848,440</u>	<u>\$12,880,570</u>	<u>\$362,540</u>	<u>\$13,243,110</u>	<u>\$580,580</u>	<u>\$13,823,690</u>
<b>Total Revenues</b>	<u>\$21,747,610</u>	<u>\$36,486,460</u>	<u>\$4,167,170</u>	<u>\$62,401,240</u>	<u>\$8,632,800</u>	<u>\$71,034,040</u>	<u>\$580,580</u>	<u>\$71,614,620</u>
<b>Expenditures</b>	<u>\$20,717,510</u>	<u>\$35,432,760</u>	<u>\$2,410,130</u>	<u>\$58,560,400</u>	<u>\$8,546,030</u>	<u>\$67,106,430</u>	<u>\$695,990</u>	<u>\$67,802,420</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<u>\$1,030,100</u>	<u>\$1,053,700</u>	<u>\$1,757,040</u>	<u>\$3,840,840</u>	<u>\$86,770</u>	<u>\$3,927,610</u>	<u>(\$115,410)</u>	<u>\$3,812,200</u>
<b>Other Financing Sources (Uses)</b>								
COVID Grant Revenue	\$530,140	\$425,230		\$955,370		\$955,370		\$955,370
COVID Grant Expenditures	(\$258,470)			(\$258,470)		(\$258,470)		(\$258,470)
Center of Clayton Operating Loss	(\$300,000)			(\$300,000)		(\$300,000)		(\$300,000)
Capital Projects			(\$1,327,520)	(\$1,327,520)		(\$1,327,520)		(\$1,327,520)
Business-Type Activities Transfers Out	<u>(\$111,930)</u>	<u>(\$3,480)</u>		<u>(\$115,410)</u>		<u>(\$115,410)</u>	<u>\$115,410</u>	<u>\$0</u>
<b>Excess (Deficit) Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)</b>	<u>\$889,840</u>	<u>\$1,475,450</u>	<u>\$429,520</u>	<u>\$2,794,810</u>	<u>\$86,770</u>	<u>\$2,881,580</u>	<u>\$0</u>	<u>\$2,881,580</u>
<b>Estimated Balance 6/30/22</b>	<u>\$13,188,737</u>	<u>\$15,715,776</u>	<u>\$4,217,307</u>	<u>\$33,121,820</u>	<u>\$5,797,073</u>	<u>\$38,918,893</u>	<u>-</u>	<u>\$38,918,893</u>



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

[claytonschoools.net](http://claytonschoools.net)

# **Budgeted Revenues, Expenditures And Balances 2022-2023**

**SCHOOL DISTRICT OF CLAYTON  
BUDGETED REVENUES, EXPENDITURES AND BALANCES TO JUNE 30, 2023**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Subtotal Operating Funds</u>	<u>Debt Service Fund</u>	<u>Subtotal District Funds</u>	<u>Business-Type Activities</u>	<u>Grand Total</u>
<b>Estimated Balance 7/01/22</b>	\$13,188,737	\$15,715,776	\$4,217,307	\$33,121,820	\$5,797,073	\$38,918,893	-	\$38,918,893
<b>Local Tax Revenues</b>								
Delinquent Tax Collections	(\$201,180)	(\$373,050)	(\$57,720)	(\$631,950)	(\$102,750)	(\$734,700)		(\$734,700)
Current Tax Collections	\$15,916,790	\$29,515,040	\$4,566,670	\$49,998,500	\$8,295,210	\$58,293,710		\$58,293,710
	\$15,715,610	\$29,141,990	\$4,508,950	\$49,366,550	\$8,192,460	\$57,559,010	-	\$57,559,010
<b>Other Sources</b>	\$6,745,820	\$5,402,510	\$737,200	\$12,885,530	\$375,330	\$13,260,860	\$839,490	\$14,100,350
<b>Total Revenues</b>	\$22,461,430	\$34,544,500	\$5,246,150	\$62,252,080	\$8,567,790	\$70,819,870	\$839,490	\$71,659,360
<b>Expenditures</b>	\$21,231,840	\$36,009,080	\$2,420,460	\$59,661,380	\$6,520,030	\$66,181,410	\$727,910	\$66,909,320
<b>Excess (Deficit) Revenues Over Expenditures</b>	\$1,229,590	(\$1,464,580)	\$2,825,690	\$2,590,700	\$2,047,760	\$4,638,460	\$111,580	\$4,750,040
<b>Other Financing Sources (Uses)</b>								
COVID Grant Revenue	\$190,380	\$89,400		\$279,780		\$279,780		\$279,780
COVID Grant Expenditures	(\$142,180)	(\$137,600)		(\$279,780)		(\$279,780)		(\$279,780)
Center of Clayton Operating Loss/Capital	(\$310,000)			(\$310,000)		(\$310,000)		(\$310,000)
Capital Purchases			(\$400,000)	(\$400,000)		(\$400,000)		(\$400,000)
Capital Projects			(\$4,740,740)	(\$4,740,740)		(\$4,740,740)		(\$4,740,740)
Business-Type Activities Transfers In/(Out)	\$120,230	\$1,350	(\$10,000)	\$111,580		\$111,580	(\$111,580)	\$0
<b>Excess (Deficit) Revenues and Other Financing Sources over Expenditures and Other Financing (Uses)</b>	\$1,088,020	(\$1,511,430)	(\$2,325,050)	(\$2,748,460)	\$2,047,760	\$4,440,040	\$0	(\$700,700)
<b>Budgeted Balance 6/30/23</b>	\$14,276,757	\$14,204,346	\$1,892,257	\$30,373,360	\$7,844,833	\$38,218,193	-	\$38,218,193



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F: 314.854.6095

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# **2022-2023 Revenue Budget and Four-Year Comparison**

**School District of Clayton  
2022-2023 Revenue Budget**

<b>Purpose</b>	<b>Actual Revenues 2019-2020</b>	<b>Actual Revenues 2020-2021</b>	<b>Estimated Revenues 2021-2022</b>	<b>Budgeted Revenues 2022-2023</b>	<b>Prior Year Comparison</b>	<b>Percent Change</b>
<b><u>Assessed Valuation</u></b>						
Real Estate - Residential	\$699,831,200	\$698,200,780	\$742,804,390			
Real Estate - Commercial	\$514,198,690	\$520,632,810	\$517,601,920			
Personal Property	\$98,094,910	\$99,990,120	\$105,164,680			
<b>TOTALS</b>	<b>\$1,312,124,800</b>	<b>\$1,318,823,710</b>	<b>\$1,365,570,990</b>			
Tax Rate per \$100 (Blended)	\$4.4992	\$4.4134	\$4.3534			
\$0.01 = Current Receipts	\$128,650	\$127,951	\$135,909			
<b><u>Tax Revenue - Current</u></b>						
Real Estate	\$53,578,150	\$52,076,509	\$54,617,510	\$53,693,710		
Personal Property	\$4,303,914	\$4,393,282	\$4,549,110	\$4,600,000		
<b>TOTAL - NET REVENUE</b>	<b>\$57,882,064</b>	<b>\$56,469,791</b>	<b>\$59,166,620</b>	<b>\$58,293,710</b>	<b>(\$872,910)</b>	<b>-1.48%</b>
Collection Rate	98.05%	97.02%	99.53%	98.50%		
Plus Reassessment Fee	\$23,153	\$22,588	\$23,667	\$23,317		
Plus Collection Fee	\$578,821	\$564,698	\$591,666	\$582,937		
Plus Proposition C Fee	\$28,941	\$28,235	\$29,583	\$29,147		
Taxes Protested - and/or Not Collected	\$821,070	\$246,101	(\$1,254,116)	\$726,519		
<b>TOTAL - 100% COLLECTION</b>	<b>\$59,334,048</b>	<b>\$57,331,413</b>	<b>\$58,557,420</b>	<b>\$59,655,630</b>		
<b><u>Tax Revenue - Delinquent</u></b>						
Real Estate	\$540,751	(\$400,930)	(\$1,500,000)	(\$834,700)		
Personal Property	\$94,603	\$140,617	\$124,310	\$100,000		
Local Rail Road & Utility						
<b>TOTALS-DELINQUENT TAXES</b>	<b>\$635,354</b>	<b>(\$260,313)</b>	<b>(\$1,375,690)</b>	<b>(\$734,700)</b>	<b>\$640,990</b>	<b>-46.59%</b>
<b>TOTAL - CURRENT &amp; DELINQUENT</b>	<b>\$58,517,418</b>	<b>\$56,209,478</b>	<b>\$57,790,930</b>	<b>\$57,559,010</b>	<b>(\$231,920)</b>	<b>-0.40%</b>
<b><u>Local Revenue</u></b>						
Proposition C	\$2,308,475	\$2,390,098	\$2,389,990	\$2,513,500	\$123,510	5.17%
Financial Institution Tax	\$1,464,577	\$518,657	\$1,243,000	\$536,520	(\$706,480)	-56.84%
Tuition	\$396,730	\$413,061	\$307,450	\$633,800	\$326,350	106.15%
Investment Gain	\$628,820	\$143,303	\$95,000	\$150,000	\$55,000	57.89%
Cafeteria Receipts	\$616,141	\$12,442	\$15,000	\$780,000	\$765,000	5100.00%
Catering/Miscellaneous	\$36,104	\$11,276	\$37,000	\$40,000	\$3,000	8.11%
Breakfast Program	\$15,343	\$0	\$0	\$20,000	\$20,000	#DIV/0!
Student Organizations	\$653,930	\$363,835	\$500,000	\$1,000,000	\$500,000	100.00%
Fines, Fees, & Refunds	\$9,029	\$210	\$10,000	\$10,000	\$0	0.00%
Other Miscellaneous Revenues	\$141,184	\$148,483	\$92,500	\$55,100	(\$37,400)	-40.43%
Facility Use	\$63,685	\$12,770	\$79,200	\$105,500	\$26,300	33.21%
Center of Clayton	\$852,174	\$759,071	\$900,000	\$951,820	\$51,820	5.76%
School Age Child Care Fees	\$304,870	\$193,654	\$457,480	\$681,750	\$224,270	49.02%
Surcharge Tax	\$1,182,701	\$1,239,129	\$1,258,170	\$1,278,170	\$20,000	1.59%
Surcharge Tax-Delinquent	\$84,402	(\$34,587)	(\$59,100)	(\$60,000)	(\$900)	1.52%
Family Center Fees	\$538,904	\$441,337	\$703,000	\$785,000	\$82,000	11.66%
Community Service/Summer Programs	\$62,433	\$13,131	\$43,900	\$52,240	\$8,340	19.00%
Summer School	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Contributions	\$1,773,449	\$50,088	\$51,000	\$50,000	(\$1,000)	-1.96%
VT Tuition	\$1,367,251	\$1,192,928	\$1,102,310	\$1,022,610	(\$79,700)	-7.23%
<b>TOTAL - LOCAL REVENUE</b>	<b>\$12,500,202</b>	<b>\$7,868,886</b>	<b>\$9,225,900</b>	<b>\$10,606,010</b>	<b>\$1,380,110</b>	<b>14.96%</b>



**School District of Clayton  
2022-2023 Revenue Budget**

<u>Purpose</u>	<u>Actual Revenues 2019-2020</u>	<u>Actual Revenues 2020-2021</u>	<u>Estimated Revenues 2021-2022</u>	<u>Budgeted Revenues 2022-2023</u>	<u>Prior Year Comparison</u>	<u>Percent Change</u>
<b><u>County Revenue</u></b>						
Fines, Forfeitures, etc.	\$39,204	\$19,637	\$9,700	\$22,300	\$12,600	129.90%
Rail Road & Utilities	\$571,795	\$594,179	\$622,280	\$573,520	(\$48,760)	-7.84%
<b>TOTAL - COUNTY REVENUE</b>	<b>\$610,999</b>	<b>\$613,816</b>	<b>\$631,980</b>	<b>\$595,820</b>	<b>(\$36,160)</b>	<b>-5.72%</b>
<b><u>State Revenue</u></b>						
Basic Formula	\$397,912	\$219,756	\$194,100	\$194,100	\$0	0.00%
Basic Formula - Financial Institution Tax	\$0	\$0	\$447,790	\$447,790	\$0	0.00%
Classroom Trust Fund	\$740,394	\$939,044	\$974,000	\$970,000	(\$4,000)	-0.41%
Food Service	\$6,370	\$5,689	\$0	\$5,600	\$5,600	#DIV/0!
ECDA-SB 658	\$55,900	\$63,654	\$54,000	\$54,000	\$0	0.00%
Early Childhood Special Education-PL 94-142	\$515,715	\$477,944	\$576,950	\$572,650	(\$4,300)	-0.75%
Vocational Aid/CTE	\$0	\$1,079	\$1,080	\$1,080	\$0	0.00%
Other State	\$0	\$2,975	\$5,860	\$0	(\$5,860)	-100.00%
<b>TOTAL - STATE REVENUE</b>	<b>\$1,716,291</b>	<b>\$1,710,141</b>	<b>\$2,253,780</b>	<b>\$2,245,220</b>	<b>(\$8,560)</b>	<b>-0.38%</b>
<b><u>Federal Revenue</u></b>						
School Lunch	\$119,787	\$358,379	\$1,000,000	\$100,000	(\$900,000)	-90.00%
Breakfast Program	\$21,245	\$98,762	\$111,190	\$20,000	(\$91,190)	-82.01%
Early Childhood Special Education-PL 94-142	\$10,577	\$10,604	\$11,000	\$11,000	\$0	0.00%
Title I	\$162,592	\$121,947	\$116,800	\$87,560	(\$29,240)	-25.03%
Title II	\$10,000	\$23,899	\$53,350	\$53,350	\$0	0.00%
Title III	\$1,252	\$4,745	\$20,250	\$20,250	\$0	0.00%
Title IV	\$13,089	\$8,441	\$22,550	\$22,550	\$0	0.00%
All In Coalition	\$100,971	\$42,176	\$161,320	\$124,800	(\$36,520)	-22.64%
CARES - School Lunch	\$0	\$31,075	\$18,500	\$0	(\$18,500)	-100.00%
CARES - School Breakfast	\$0	\$16,417	\$0	\$0	\$0	#DIV/0!
CARES - K-12 Support	\$0	\$181,674	\$0	\$0	\$0	#DIV/0!
CARES - Misc Federal Grants	\$0	\$113,247	\$0	\$0	\$0	#DIV/0!
CARES - ESSER I	\$0	\$92,194	\$32,070	\$0	(\$32,070)	-100.00%
CARES - ESSER II	\$0	\$0	\$373,580	\$0	(\$373,580)	-100.00%
Teacher Retention Grant - ESSER I	\$0	\$0	\$13,110	\$17,590	\$4,480	34.17%
Teacher Retention Grant - ESSER II	\$0	\$0	\$0	\$35,190	\$35,190	#DIV/0!
ESSER III	\$0	\$0	\$518,110	\$227,000	(\$291,110)	-56.19%
Interest Subsidy	\$785,436	\$203,436	\$176,330	\$176,330	\$0	0.00%
Other Federal	\$1,875	\$2,806	\$2,400	\$3,460	\$1,060	44.17%
<b>TOTAL - FEDERAL REVENUE</b>	<b>\$1,226,824</b>	<b>\$1,309,802</b>	<b>\$2,630,560</b>	<b>\$899,080</b>	<b>(\$1,731,480)</b>	<b>-65.82%</b>
<b><u>Other Revenue</u></b>						
Property Sales	\$5,378	\$41,667	\$34,000	\$30,000	(\$4,000)	-11.76%
Tuition - Other Districts	\$131,658	\$89,787	\$2,840	\$2,000	(\$840)	-29.58%
Premium on Bonds Sold	\$1,741,862	\$0	\$0	\$0	\$0	#DIV/0!
Refunding Bonds	\$31,075,000	\$0	\$0	\$0	\$0	#DIV/0!
Other Receipts	\$0	\$2,579	\$0	\$2,000	\$2,000	#DIV/0!
<b>TOTAL - OTHER REVENUE</b>	<b>\$32,953,898</b>	<b>\$134,033</b>	<b>\$36,840</b>	<b>\$34,000</b>	<b>(\$2,840)</b>	<b>-7.71%</b>
<b>TOTAL - OTHER SOURCES</b>	<b>\$49,008,214</b>	<b>\$11,636,678</b>	<b>\$14,779,060</b>	<b>\$14,380,130</b>	<b>(\$398,930)</b>	<b>-2.70%</b>
<b>GRAND TOTAL - ALL REVENUE</b>	<b>\$107,525,632</b>	<b>\$67,846,156</b>	<b>\$72,569,990</b>	<b>\$71,939,140</b>	<b>(\$630,850)</b>	<b>-0.87%</b>



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# **Estimated Other Revenues by Fund 2022-2023**

**School District of Clayton**  
**Estimated Other Revenues by Fund**  
**2022-2023**

<b><u>Purpose</u></b>	<b><u>Budgeted Revenues</u></b>	<b><u>General Fund</u></b>	<b><u>Special Rev. Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Capital Proj. Fund</u></b>
<b><u>Local Revenue</u></b>					
Proposition C	\$2,513,500	\$1,570,940	\$942,560		
Financial Institution Tax	\$536,520	\$170,800	\$316,720		\$49,000
Tuition	\$633,800		\$633,800		
Investment Gain	\$150,000	\$50,000	\$75,000	\$19,000	\$6,000
Cafeteria Receipts	\$780,000	\$780,000			
Catering/Miscellaneous	\$40,000	\$40,000			
Student Organizations	\$1,000,000	\$1,000,000			
Fines, Fees, & Refunds	\$10,000	\$10,000			
Other Miscellaneous Revenues	\$55,100	\$55,100			
Facility Use	\$105,500	\$105,500			
Center of Clayton	\$951,820	\$946,820			\$5,000
Daycare Fees	\$681,750	\$681,750			
Surcharge Tax	\$1,278,170	\$406,900	\$754,530		\$116,740
Surcharge Tax-Delinquent	(\$60,000)	(\$19,090)	(\$35,430)		(\$5,480)
Family Center Fees	\$785,000	\$785,000			
Community Service/Summer Recreation	\$52,240	\$16,500	\$35,740		
Contributions	\$50,000	\$50,000			
VT Tuition	\$1,022,610		\$522,610		\$500,000
<b>TOTAL - LOCAL REVENUE</b>	<b>\$10,606,010</b>	<b>\$6,670,220</b>	<b>\$3,245,530</b>	<b>\$19,000</b>	<b>\$671,260</b>
<b><u>County Revenue</u></b>					
Fines, Forfeitures, etc.	\$22,300		\$22,300		
Rail Road & Utilities	\$573,520	\$125,280	\$232,300	\$180,000	\$35,940
<b>TOTAL - COUNTY REVENUE</b>	<b>\$595,820</b>	<b>\$125,280</b>	<b>\$254,600</b>	<b>\$180,000</b>	<b>\$35,940</b>
<b><u>State Revenue</u></b>					
Basic Formula	\$194,100	\$48,520	\$145,580		
Basic Formula - Financial Institution Tax	\$447,790	\$111,950	\$335,840		
Classroom Trust Fund	\$970,000		\$970,000		
Food Service	\$5,600	\$5,600			
ECDA-SB 658	\$54,000	\$19,000	\$35,000		
Early Childhood Special Education-PL 94-142	\$572,650	\$190,880	\$381,770		
Vocational Aid	\$1,080	\$1,080			
<b>TOTAL - STATE REVENUE</b>	<b>\$2,245,220</b>	<b>\$377,030</b>	<b>\$1,868,190</b>	<b>\$0</b>	<b>\$0</b>

**School District of Clayton**  
**Estimated Other Revenues by Fund**  
**2022-2023**

<b><u>Purpose</u></b>	<b><u>Budgeted Revenues</u></b>	<b><u>General Fund</u></b>	<b><u>Special Rev. Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Capital Proj. Fund</u></b>
<b><u>Federal Revenue</u></b>					
School Lunch	\$100,000	\$100,000			
Breakfast Program	\$20,000	\$20,000			
Early Childhood Special Education-PL 94-142	\$11,000		\$11,000		
Title I	\$87,560	\$34,630	\$52,930		
Title II	\$53,350	\$53,350			
Title III	\$20,250	\$20,250			
Title IV	\$22,550	\$18,550	\$4,000		
All In Coalition	\$124,800	\$124,800			
Interest Subsidy	\$176,330			\$176,330	
ESSER III	\$227,000	\$137,600	\$89,400		
Teacher Retention Grant - ESSER I	\$17,590	\$17,590			
Teacher Retention Grant - ESSER II	\$35,190	\$35,190			
Other Federal	\$3,460	\$3,460			
<b>TOTAL - FEDERAL REVENUE</b>	<b>\$899,080</b>	<b>\$565,420</b>	<b>\$157,330</b>	<b>\$176,330</b>	<b>\$0</b>
<b><u>Other Revenue</u></b>					
Property Sales	\$30,000				\$30,000
Other Receipts	\$4,000	\$2,000	\$2,000		
<b>TOTAL - OTHER REVENUE</b>	<b>\$34,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>\$30,000</b>
<b>TOTAL - OTHER SOURCES</b>	<b>\$14,380,130</b>	<b>\$7,739,950</b>	<b>\$5,527,650</b>	<b>\$375,330</b>	<b>\$737,200</b>



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# **Revised Estimated Prior Year Other Revenues by Fund 2021-2022**

**School District of Clayton**  
**Revised Estimated Prior Year Other Revenues By Fund**  
**2021-2022**

<b><u>Purpose</u></b>	<b><u>Budgeted Revenues</u></b>	<b><u>General Fund</u></b>	<b><u>Special Rev. Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Capital Proj. Fund</u></b>
<b><u>Local Revenue</u></b>					
Proposition C	\$2,389,990	\$1,493,740	\$896,250		
Financial Institution Tax	\$1,243,000	\$382,620	\$777,080		\$83,300
Tuition	\$307,450		\$307,450		
Investment Gain	\$95,000	\$42,520	\$43,560	\$6,210	\$2,710
Cafeteria Receipts	\$15,000	\$15,000			
Catering/Miscellaneous	\$37,000	\$37,000			
Breakfast Program	\$0	\$0			
Student Organizations	\$500,000	\$500,000			
Fines, Fees, & Refunds	\$10,000	\$10,000			
Other Miscellaneous Revenues	\$92,500	\$87,500	\$5,000		
Facility Use	\$79,200	\$79,200			
Center of Clayton	\$900,000	\$900,000			
Daycare Fees	\$457,480	\$457,480			
Surcharge Tax	\$1,258,170	\$387,290	\$786,560		\$84,320
Surcharge Tax-Delinquent	(\$59,100)	(\$18,190)	(\$36,950)		(\$3,960)
Family Center Fees	\$703,000	\$703,000			
Community Service/Summer Recreation	\$43,900	\$16,100	\$27,800		
Capital Contributions	\$51,000	\$45,000			\$6,000
VT Tuition	\$1,102,310		\$552,310		\$550,000
<b>TOTAL - LOCAL REVENUE</b>	<b>\$9,225,900</b>	<b>\$5,138,260</b>	<b>\$3,359,060</b>	<b>\$6,210</b>	<b>\$722,370</b>
<b><u>County Revenue</u></b>					
Fines, Forfeitures, etc.	\$9,700		\$9,700		
Rail Road & Utilities	\$622,280	\$117,820	\$239,290	\$180,000	\$85,170
<b>TOTAL - COUNTY REVENUE</b>	<b>\$631,980</b>	<b>\$117,820</b>	<b>\$248,990</b>	<b>\$180,000</b>	<b>\$85,170</b>
<b><u>State Revenue</u></b>					
Basic Formula	\$194,100	\$48,520	\$145,580		
Basic Formula - Financial Institution Tax	\$447,790	\$111,950	\$335,840		
Classroom Trust Fund	\$974,000		\$974,000		
ECDA-SB 658	\$54,000	\$19,000	\$35,000		
Early Childhood Special Education-PL 94-142	\$576,950	\$194,490	\$382,460		
Vocational Aid/CTE	\$1,080	\$1,080			
Other State Receipts	\$5,860	\$2,950	\$2,910		
<b>TOTAL - STATE REVENUE</b>	<b>\$2,253,780</b>	<b>\$377,990</b>	<b>\$1,875,790</b>	<b>\$0</b>	<b>\$0</b>



**School District of Clayton**  
**Revised Estimated Prior Year Other Revenues By Fund**  
**2021-2022**

<b><u>Purpose</u></b>	<b><u>Budgeted Revenues</u></b>	<b><u>General Fund</u></b>	<b><u>Special Rev. Fund</u></b>	<b><u>Debt Service Fund</u></b>	<b><u>Capital Proj. Fund</u></b>
<b><u>Federal Revenue</u></b>					
School Lunch	\$1,000,000	\$1,000,000			
Breakfast Program	\$111,190	\$111,190			
Early Childhood Special Education-PL 94-142	\$11,000		\$11,000		
Title I	\$116,800	\$62,600	\$54,200		
Title II	\$53,350	\$53,350			
Title III	\$20,250	\$13,350			\$6,900
Title IV	\$22,550	\$18,550	\$4,000		
All In Coalition	\$161,320	\$161,320			
Interest Subsidy	\$176,330			\$176,330	
ESSER/CARES	\$955,370	\$530,140	\$425,230		
Other Federal	\$2,400	\$2,400			
<b>TOTAL - FEDERAL REVENUE</b>	<b>\$2,630,560</b>	<b>\$1,952,900</b>	<b>\$494,430</b>	<b>\$176,330</b>	<b>\$6,900</b>
<b><u>Other Revenue</u></b>					
Property Sales	\$34,000				\$34,000
Tuition - Other Districts	\$2,840		\$2,840		
Other Receipts	\$0	\$0			
<b>TOTAL - OTHER REVENUE</b>	<b>\$36,840</b>	<b>\$0</b>	<b>\$2,840</b>	<b>\$0</b>	<b>\$34,000</b>
<b>TOTAL - OTHER SOURCES</b>	<b>\$14,779,060</b>	<b>\$7,586,970</b>	<b>\$5,981,110</b>	<b>\$362,540</b>	<b>\$848,440</b>



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# Total Expenditures Function/Fund

SCHOOL DISTRICT OF CLAYTON  
BUDGETED EXPENDITURES FUNCTION/FUND  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Incidental Fund	Teachers' Fund	Debt Service	Capital Projects Fund	Total
-1111 ELEMENTARY	\$ 252,470	\$ 10,755,430		\$ 252,790	\$ 11,260,690
-1131 MIDDLE/JUNIOR HIGH	\$ 182,770	\$ 7,040,030	\$ 0	\$ 141,800	\$ 7,364,600
-1151 HIGH SCHOOL	\$ 707,900	\$ 9,514,520	\$ 0	\$ 207,950	\$ 10,430,370
-1191 SUMMER SCHOOL	\$ 81,980	\$ 267,340	\$ 0	\$ 0	\$ 349,320
-1195 VIRTUAL INSTRUCTION	\$ 0	\$ 6,440	\$ 0	\$ 0	\$ 6,440
-1211 GIFTED AND TALENTED	\$ 10,160	\$ 662,380	\$ 0	\$ 0	\$ 672,540
-1251 SUPPLEMENTAL INSTRUCTION	\$ 4,130	\$ 52,930	\$ 0	\$ 0	\$ 57,060
-1271 BILINGUAL	\$ 15,250	\$ 0	\$ 0	\$ 0	\$ 15,250
-1281 EARLY CHILDHOOD SPECIAL EDUCATION	\$ 74,340	\$ 322,920	\$ 0	\$ 0	\$ 397,260
-1321 BUSINESS EDUCATION	\$ 650	\$ 0	\$ 0	\$ 0	\$ 650
-1331 FAMILY AND CONSUMER SCIENCES EDUCATION	\$ 15,120	\$ 0	\$ 0	\$ 1,220	\$ 16,340
-1351 MARKETING AND COOPERATIVE EDUCATION	\$ 58,060	\$ 0	\$ 0	\$ 0	\$ 58,060
-1371 TECHNOLOGY AND ENGINEERING EDUCATION	\$ 15,510	\$ 0	\$ 0	\$ 4,480	\$ 19,990
-1411 STUDENT ACTIVITIES	\$ 923,900	\$ 459,000	\$ 0	\$ 0	\$ 1,382,900
-1421 SCHOOL-SPONSORED ATHLETICS	\$ 357,090	\$ 672,660	\$ 0	\$ 5,800	\$ 1,035,550
-1911 TUITION TO OTHER DISTRICTS WITHIN THE ST	\$ 19,060	\$ 0	\$ 0	\$ 0	\$ 19,060
-1941 CONTRACTED EDUCATIONAL SERVICES	\$ 29,880	\$ 0	\$ 0	\$ 0	\$ 29,880
-2113 SOCIAL WORK SERVICES	\$ 358,190	\$ 0	\$ 0	\$ 0	\$ 358,190
-2122 COUNSELING SERVICES	\$ 408,920	\$ 1,394,310	\$ 0	\$ 0	\$ 1,803,230
-2123 APPRAISAL SERVICES	\$ 102,750	\$ 91,500	\$ 0	\$ 0	\$ 194,250
-2125 RECORD MAINTENANCE SERVICES	\$ 57,260	\$ 0	\$ 0	\$ 0	\$ 57,260
-2134 NURSING SERVICES	\$ 543,470	\$ 0	\$ 0	\$ 0	\$ 543,470
-2152 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	\$ 0	\$ 133,890	\$ 0	\$ 0	\$ 133,890
-2162 OCCUPATIONAL THERAPY-RELATED SERVICE	\$ 14,000	\$ 0	\$ 0	\$ 0	\$ 14,000
-2172 PHYSICAL THERAPY-RELATED SERVICES	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2191 OTHER SUPPORT SERVICES - STUDENTS	\$ 201,850	\$ 0	\$ 0	\$ 0	\$ 201,850
-2211 IMPROVEMENT OF INSTRUCTION SERVICES AREA	\$ 12,480	\$ 0	\$ 0	\$ 0	\$ 12,480
-2212 INSTRUCTION AND CURRICULUM DEVELOPMENT S	\$ 105,140	\$ 963,380	\$ 0	\$ 0	\$ 1,068,520
-2213 INSTRUCTIONAL STAFF TRAINING SERVICES	\$ 441,320	\$ 222,570	\$ 0	\$ 0	\$ 663,890
-2221 EDUCATIONAL MEDIA SERVICES AREA DIRECTIO	\$ 22,050	\$ 0	\$ 0	\$ 0	\$ 22,050
-2222 SCHOOL LIBRARY SERVICES	\$ 429,390	\$ 554,920	\$ 0	\$ 0	\$ 984,310
-2229 OTHER EDUCATIONAL MEDIA SERVICES	\$ 10,230	\$ 0	\$ 0	\$ 0	\$ 10,230
-2311 BOARD OF EDUCATION SERVICES	\$ 286,020	\$ 0	\$ 0	\$ 0	\$ 286,020
-2321 OFFICE OF THE SUPERINTENDENT SERVICES	\$ 319,130	\$ 687,740	\$ 0	\$ 1,500	\$ 1,008,370
-2323 STAFF RELATIONS AND NEGOTIATIONS SERVICE	\$ 514,440	\$ 204,800	\$ 0	\$ 0	\$ 719,240
-2329 OTHER EXECUTIVE ADMINISTRATION SERVICES	\$ 26,310	\$ 190,770	\$ 0	\$ 0	\$ 217,080
-2331 ADMINISTRATIVE TECHNOLOGY SERVICES	\$ 1,003,970	\$ 187,990	\$ 0	\$ 345,730	\$ 1,537,690
-2411 OFFICE OF THE PRINCIPAL SERVICES	\$ 1,089,400	\$ 1,646,060	\$ 0	\$ 50,000	\$ 2,785,460
-2491 OTHER SUPPORT SERVICES - SCHOOL ADMINIST	\$ 32,900	\$ 0	\$ 0	\$ 0	\$ 32,900
-2522 BUDGETING SERVICES	\$ 90,000	\$ 111,040	\$ 0	\$ 30,000	\$ 231,040
-2525 FINANCIAL ACCOUNTING SERVICES	\$ 955,110	\$ 0	\$ 0	\$ 10,000	\$ 965,110
-2541 OPERATION AND MAINTENANCE OF PLANT SERVI	\$ 46,520	\$ 0	\$ 0	\$ 0	\$ 46,520
-2542 CARE AND UPKEEP OF BUILDING SERVICES	\$ 7,912,610	\$ 0	\$ 0	\$ 472,000	\$ 8,384,610
-2543 CARE AND UPKEEP OF GROUNDS SERVICES	\$ 109,250	\$ 0	\$ 0	\$ 474,860	\$ 584,110

SCHOOL DISTRICT OF CLAYTON  
BUDGETED EXPENDITURES FUNCTION/FUND  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Incidental Fund	Teachers' Fund	Debt Service	Capital Projects Fund	Total
-2544 CARE AND UPKEEP OF EQUIPMENT SERVICES	\$ 6,100	\$ 0	\$ 0	\$ 55,000	\$ 61,100
-2545 VEHICLE SERVICING AND MAINTENANCE SERVIC	\$ 32,150	\$ 0	\$ 0	\$ 0	\$ 32,150
-2546 SECURITY SERVICES	\$ 266,760	\$ 0	\$ 0	\$ 10,000	\$ 276,760
-2549 OTHER OPERATION AND MAINTENANCE OF PLANT	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 5,000
-2558 NON-ALLOWABLE TRANSPORTATION EXPENSES	\$ 227,760	\$ 0	\$ 0	\$ 0	\$ 227,760
-2559 EARLY CHILDHOOD SPECIAL EDUCATION TRANSP	\$ 2,750	\$ 0	\$ 0	\$ 0	\$ 2,750
-2562 FOOD PREPARATION AND DISPENSING SERVICES	\$ 1,225,180	\$ 0	\$ 0	\$ 10,000	\$ 1,235,180
-2574 PRINTING, PUBLISHING AND DUPLICATING SER	\$ 50,560	\$ 0	\$ 0	\$ 142,500	\$ 193,060
-2623 EVALUATION SERVICES	\$ 0	\$ 580	\$ 0	\$ 0	\$ 580
-2629 OTHER PLANNING, RESEARCH, DEVELOPMENT, A	\$ 6,200	\$ 0	\$ 0	\$ 0	\$ 6,200
-2631 INFORMATION SERVICES AREA DIRECTION	\$ 449,120	\$ 0	\$ 0	\$ 0	\$ 449,120
-2644 PROFESSIONAL DEVELOPMENT FOR NON-INSTRUC	\$ 4,200	\$ 0	\$ 0	\$ 0	\$ 4,200
-2649 OTHER STAFF SERVICES	\$ 79,000	\$ 0	\$ 0	\$ 0	\$ 79,000
-2911 OTHER SUPPORTING SERVICES	\$ 255,000	\$ 0	\$ 0	\$ 0	\$ 255,000
-3511 EARLY CHILDHOOD PROGRAM	\$ 144,190	\$ 0	\$ 0	\$ 0	\$ 144,190
-3512 EARLY CHILDHOOD INSTRUCTION	\$ 946,310	\$ 0	\$ 0	\$ 13,730	\$ 960,040
-3611 HOMELESS AND OTHER DISADVANTAGE STUDENT	\$ 8,000	\$ 0	\$ 0	\$ 0	\$ 8,000
-3711 NON-PUBLIC SCHOOL STUDENTS' SERVICES	\$ 8,920	\$ 0	\$ 0	\$ 0	\$ 8,920
-3812 AFTERSCHOOL PROGRAM	\$ 646,000	\$ 0	\$ 0	\$ 0	\$ 646,000
-3911 OTHER COMMUNITY SERVICES	\$ 139,200	\$ 3,480	\$ 0	\$ 10,000	\$ 152,680
-3912 PARENTAL INVOLVEMENT	\$ 12,300	\$ 0	\$ 0	\$ 0	\$ 12,300
-3913 SERVICE-LEARNING	\$ 4,860	\$ 34,390	\$ 0	\$ 0	\$ 39,250
-4051 BUILDING ACQUISITION, CONSTRUCTION AND I	\$ 0	\$ 0	\$ 0	\$ 54,380	\$ 54,380
-5111 PRINCIPAL - BONDED INDEBTEDNESS	\$ 0	\$ 0	\$ 4,920,000	\$ 0	\$ 4,920,000
-5131 PRINCIPAL - LEASE PURCHASE AGREEMENT	\$ 0	\$ 0	\$ 0	\$ 445,620	\$ 445,620
-5211 INTEREST - BONDED INDEBTEDNESS	\$ 0	\$ 0	\$ 1,593,030	\$ 0	\$ 1,593,030
-5231 INTEREST - LEASE PURCHASE AGREEMENTS	\$ 0	\$ 0	\$ 0	\$ 91,100	\$ 91,100
-5311 FEES - BONDED INDEBTEDNESS	\$ 0	\$ 0	\$ 7,000	\$ 0	\$ 7,000
Total	\$ 22,367,540	\$ 36,181,070	\$ 6,520,030	\$ 2,830,460	\$ 67,899,100
	=====	=====	=====	=====	=====



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

[claytonschoools.net](http://claytonschoools.net)

# Total Expenditures

## Location/Fund

SCHOOL DISTRICT OF CLAYTON  
EXPENDITURES LOCATION/FUND  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-0020 MAINTENANCE	\$ 2,831,670			\$ 115,500	\$ 2,947,170
-0030 GAY FIELD	\$ 41,900	\$ 0	\$ 0	\$ 214,850	\$ 256,750
-0031 ADZICK FIELD	\$ 21,900	\$ 0	\$ 0	\$ 5,000	\$ 26,900
-0040 CENTER OF CLAYTON	\$ 1,680,010	\$ 0	\$ 0	\$ 531,810	\$ 2,211,820
-1000 CENTRAL OFFICE	\$ 6,294,080	\$ 1,361,650	\$ 6,520,030	\$ 661,230	\$ 14,836,990
-1050 CLAYTON HIGH	\$ 4,808,150	\$ 12,734,570	\$ 0	\$ 357,260	\$ 17,899,980
-3000 WYDOWN MIDDLE	\$ 1,795,540	\$ 8,395,430	\$ 0	\$ 163,000	\$ 10,353,970
-4020 RALPH M. CAPTAIN ELEM.	\$ 1,073,700	\$ 4,257,430	\$ 0	\$ 166,690	\$ 5,497,820
-4040 GLENRIDGE ELEM.	\$ 1,168,050	\$ 4,484,580	\$ 0	\$ 183,000	\$ 5,835,630
-5000 MERAMEC ELEM.	\$ 1,093,080	\$ 4,300,530	\$ 0	\$ 196,390	\$ 5,590,000
-7500 FAMILY CTR.	\$ 1,559,460	\$ 646,880	\$ 0	\$ 235,730	\$ 2,442,070
Total	\$ 22,367,540	\$ 36,181,070	\$ 6,520,030	\$ 2,830,460	\$ 67,899,100





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F: 314.854.6095

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# Total Expenditures

## Function/Object

SCHOOL DISTRICT OF CLAYTON  
BUDGETED EXENDITURES BY FUNCTION/OBJECT  
Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-1111 ELEMENTARY	\$ 8,266,380		\$ 1,082,030	\$ 1,407,020	\$26,850	\$ 225,620	\$ 252,790		\$ 11,260,690
-1131 MIDDLE/JUNIOR HIGH	\$ 5,356,290	\$ 0	\$ 751,350	\$ 932,390	\$35,130	\$ 147,640	\$ 141,800	\$ 0	\$ 7,364,600
-1151 HIGH SCHOOL	\$ 7,303,740	\$ 155,870	\$ 1,011,280	\$ 1,303,950	\$35,510	\$ 412,070	\$ 207,950	\$ 0	\$ 10,430,370
-1191 SUMMER SCHOOL	\$ 230,550	\$ 49,550	\$ 3,150	\$ 43,830	\$16,690	\$ 5,550	\$ 0	\$ 0	\$ 349,320
-1195 VIRTUAL INSTRUCTION	\$ 5,500	\$ 0	\$ 0	\$ 940	\$0	\$ 0	\$ 0	\$ 0	\$ 6,440
-1211 GIFTED AND TALENTED	\$ 506,830	\$ 0	\$ 64,590	\$ 90,960	\$0	\$ 10,160	\$ 0	\$ 0	\$ 672,540
-1251 SUPPLEMENTAL INSTRUCTION	\$ 40,110	\$ 0	\$ 5,650	\$ 7,170	\$0	\$ 4,130	\$ 0	\$ 0	\$ 57,060
-1271 BILINGUAL	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 15,250	\$ 0	\$ 0	\$ 15,250
-1281 EARLY CHILDHOOD SPECIAL EDU	\$ 246,500	\$ 49,500	\$ 43,330	\$ 53,830	\$1,100	\$ 3,000	\$ 0	\$ 0	\$ 397,260
-1321 BUSINESS EDUCATION	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 650	\$ 0	\$ 0	\$ 650
-1331 FAMILY AND CONSUMER SCIENCE	\$ 0	\$ 0	\$ 0	\$ 0	\$800	\$ 14,320	\$ 1,220	\$ 0	\$ 16,340
-1351 MARKETING AND COOPERATIVE E	\$ 0	\$ 0	\$ 0	\$ 0	\$53,460	\$ 4,600	\$ 0	\$ 0	\$ 58,060
-1371 TECHNOLOGY AND ENGINEERING	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 15,510	\$ 4,480	\$ 0	\$ 19,990
-1411 STUDENT ACTIVITIES	\$ 390,080	\$ 76,330	\$ 16,460	\$ 68,830	\$643,620	\$ 187,580	\$ 0	\$ 0	\$ 1,382,900
-1421 SCHOOL-SPONSORED ATHLETICS	\$ 554,830	\$ 54,320	\$ 29,190	\$ 109,540	\$175,610	\$ 106,260	\$ 5,800	\$ 0	\$ 1,035,550
-1911 TUITION TO OTHER DISTRICTS	\$ 0	\$ 0	\$ 0	\$ 0	\$19,060	\$ 0	\$ 0	\$ 0	\$ 19,060
-1941 CONTRACTED EDUCATIONAL SERV	\$ 0	\$ 0	\$ 0	\$ 0	\$29,880	\$ 0	\$ 0	\$ 0	\$ 29,880
-2113 SOCIAL WORK SERVICES	\$ 0	\$ 273,530	\$ 32,980	\$ 44,810	\$5,360	\$ 1,510	\$ 0	\$ 0	\$ 358,190
-2122 COUNSELING SERVICES	\$ 1,081,720	\$ 179,280	\$ 156,280	\$ 219,320	\$144,650	\$ 21,980	\$ 0	\$ 0	\$ 1,803,230
-2123 APPRAISAL SERVICES	\$ 68,550	\$ 0	\$ 10,500	\$ 12,450	\$24,750	\$ 78,000	\$ 0	\$ 0	\$ 194,250
-2125 RECORD MAINTENANCE SERVICES	\$ 0	\$ 30,400	\$ 5,260	\$ 4,780	\$0	\$ 16,820	\$ 0	\$ 0	\$ 57,260
-2134 NURSING SERVICES	\$ 0	\$ 405,270	\$ 57,160	\$ 60,440	\$5,350	\$ 15,250	\$ 0	\$ 0	\$ 543,470
-2152 SPEECH PATHOLOGY AND AUDIOL	\$ 106,100	\$ 0	\$ 10,570	\$ 17,220	\$0	\$ 0	\$ 0	\$ 0	\$ 133,890
-2162 OCCUPATIONAL THERAPY-RELATE	\$ 0	\$ 0	\$ 0	\$ 0	\$14,000	\$ 0	\$ 0	\$ 0	\$ 14,000
-2172 PHYSICAL THERAPY-RELATED SE	\$ 0	\$ 0	\$ 0	\$ 0	\$7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2191 OTHER SUPPORT SERVICES - ST	\$ 0	\$ 65,090	\$ 11,720	\$ 12,100	\$84,580	\$ 28,360	\$ 0	\$ 0	\$ 201,850
-2211 IMPROVEMENT OF INSTRUCTION	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 12,480	\$ 0	\$ 0	\$ 12,480
-2212 INSTRUCTION AND CURRICULUM	\$ 776,320	\$ 0	\$ 69,470	\$ 117,590	\$80,670	\$ 24,470	\$ 0	\$ 0	\$ 1,068,520
-2213 INSTRUCTIONAL STAFF TRAININ	\$ 196,670	\$ 0	\$ 0	\$ 25,900	\$374,220	\$ 67,100	\$ 0	\$ 0	\$ 663,890
-2221 EDUCATIONAL MEDIA SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$22,050	\$ 0	\$ 0	\$ 0	\$ 22,050
-2222 SCHOOL LIBRARY SERVICES	\$ 417,480	\$ 175,510	\$ 113,280	\$ 147,570	\$1,130	\$ 129,340	\$ 0	\$ 0	\$ 984,310
-2229 OTHER EDUCATIONAL MEDIA SER	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 10,230	\$ 0	\$ 0	\$ 10,230
-2311 BOARD OF EDUCATION SERVICES	\$ 0	\$ 23,690	\$ 3,470	\$ 3,670	\$243,800	\$ 11,390	\$ 0	\$ 0	\$ 286,020
-2321 OFFICE OF THE SUPERINTENDEN	\$ 557,510	\$ 201,270	\$ 68,450	\$ 126,110	\$39,180	\$ 14,350	\$ 1,500	\$ 0	\$ 1,008,370
-2323 STAFF RELATIONS AND NEGOTIA	\$ 165,000	\$ 255,130	\$ 55,300	\$ 67,660	\$97,750	\$ 78,400	\$ 0	\$ 0	\$ 719,240
-2329 OTHER EXECUTIVE ADMINISTRAT	\$ 150,960	\$ 11,790	\$ 16,960	\$ 27,720	\$7,750	\$ 1,900	\$ 0	\$ 0	\$ 217,080
-2331 ADMINISTRATIVE TECHNOLOGY S	\$ 149,780	\$ 497,140	\$ 90,360	\$ 102,490	\$133,050	\$ 219,140	\$ 345,730	\$ 0	\$ 1,537,690

SCHOOL DISTRICT OF CLAYTON  
BUDGETED EXENDITURES BY FUNCTION/OBJECT  
Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-2411 OFFICE OF THE PRINCIPAL SER	\$ 1,321,220	\$ 779,680	\$ 241,340	\$ 345,600	\$25,020	\$ 22,600	\$ 50,000	\$ 0	\$ 2,785,460
-2491 OTHER SUPPORT SERVICES - SC	\$ 0	\$ 0	\$ 0	\$ 0	\$22,100	\$ 10,800	\$ 0	\$ 0	\$ 32,900
-2522 BUDGETING SERVICES	\$ 90,000	\$ 40,000	\$ 21,040	\$ 0	\$0	\$ 50,000	\$ 30,000	\$ 0	\$ 231,040
-2525 FINANCIAL ACCOUNTING SERVIC	\$ 0	\$ 637,250	\$ 67,750	\$ 96,720	\$98,490	\$ 54,900	\$ 10,000	\$ 0	\$ 965,110
-2541 OPERATION AND MAINTENANCE O	\$ 0	\$ 0	\$ 0	\$ 0	\$17,300	\$ 29,220	\$ 0	\$ 0	\$ 46,520
-2542 CARE AND UPKEEP OF BUILDING	\$ 0	\$ 3,138,930	\$ 700,440	\$ 699,220	\$1,613,020	\$ 1,761,000	\$ 472,000	\$ 0	\$ 8,384,610
-2543 CARE AND UPKEEP OF GROUNDS	\$ 0	\$ 0	\$ 0	\$ 0	\$53,000	\$ 56,250	\$ 474,860	\$ 0	\$ 584,110
-2544 CARE AND UPKEEP OF EQUIPMEN	\$ 0	\$ 0	\$ 0	\$ 0	\$6,100	\$ 0	\$ 55,000	\$ 0	\$ 61,100
-2545 VEHICLE SERVICING AND MAINT	\$ 0	\$ 0	\$ 0	\$ 0	\$4,150	\$ 28,000	\$ 0	\$ 0	\$ 32,150
-2546 SECURITY SERVICES	\$ 0	\$ 46,820	\$ 0	\$ 6,790	\$195,550	\$ 17,600	\$ 10,000	\$ 0	\$ 276,760
-2549 OTHER OPERATION AND MAINTEN	\$ 0	\$ 0	\$ 0	\$ 0	\$5,000	\$ 0	\$ 0	\$ 0	\$ 5,000
-2558 NON-ALLOWABLE TRANSPORTATIO	\$ 0	\$ 53,330	\$ 13,450	\$ 10,620	\$120,950	\$ 29,410	\$ 0	\$ 0	\$ 227,760
-2559 EARLY CHILDHOOD SPECIAL EDU	\$ 0	\$ 0	\$ 0	\$ 0	\$2,750	\$ 0	\$ 0	\$ 0	\$ 2,750
-2562 FOOD PREPARATION AND DISPEN	\$ 0	\$ 0	\$ 0	\$ 0	\$1,204,800	\$ 20,380	\$ 10,000	\$ 0	\$ 1,235,180
-2574 PRINTING, PUBLISHING AND DU	\$ 0	\$ 37,490	\$ 10,460	\$ 6,140	\$9,470	\$<13,000>	\$ 142,500	\$ 0	\$ 193,060
-2623 EVALUATION SERVICES	\$ 500	\$ 0	\$ 0	\$ 80	\$0	\$ 0	\$ 0	\$ 0	\$ 580
-2629 OTHER PLANNING, RESEARCH, D	\$ 0	\$ 0	\$ 0	\$ 0	\$6,200	\$ 0	\$ 0	\$ 0	\$ 6,200
-2631 INFORMATION SERVICES AREA D	\$ 0	\$ 264,130	\$ 36,780	\$ 40,630	\$60,510	\$ 47,070	\$ 0	\$ 0	\$ 449,120
-2644 PROFESSIONAL DEVELOPMENT FO	\$ 0	\$ 0	\$ 0	\$ 0	\$3,700	\$ 500	\$ 0	\$ 0	\$ 4,200
-2649 OTHER STAFF SERVICES	\$ 0	\$ 0	\$ 51,000	\$ 20,000	\$8,000	\$ 0	\$ 0	\$ 0	\$ 79,000
-2911 OTHER SUPPORTING SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$175,000	\$ 80,000	\$ 0	\$ 0	\$ 255,000
-3511 EARLY CHILDHOOD PROGRAM	\$ 0	\$ 128,670	\$ 4,190	\$ 6,830	\$3,800	\$ 700	\$ 0	\$ 0	\$ 144,190
-3512 EARLY CHILDHOOD INSTRUCTION	\$ 0	\$ 626,740	\$ 155,210	\$ 110,840	\$33,520	\$ 20,000	\$ 13,730	\$ 0	\$ 960,040
-3611 HOMELESS AND OTHER DISADVAN	\$ 0	\$ 0	\$ 0	\$ 0	\$6,000	\$ 2,000	\$ 0	\$ 0	\$ 8,000
-3711 NON-PUBLIC SCHOOL STUDENTS'	\$ 0	\$ 0	\$ 0	\$ 0	\$6,920	\$ 2,000	\$ 0	\$ 0	\$ 8,920
-3812 AFTERSCHOOL PROGRAM	\$ 0	\$ 444,500	\$ 54,240	\$ 59,610	\$41,220	\$ 46,430	\$ 0	\$ 0	\$ 646,000
-3911 OTHER COMMUNITY SERVICES	\$ 3,000	\$ 85,810	\$ 5,960	\$ 13,280	\$14,110	\$ 20,520	\$ 10,000	\$ 0	\$ 152,680
-3912 PARENTAL INVOLVEMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$9,650	\$ 2,650	\$ 0	\$ 0	\$ 12,300
-3913 SERVICE-LEARNING	\$ 30,500	\$ 1,500	\$ 0	\$ 4,100	\$200	\$ 2,950	\$ 0	\$ 0	\$ 39,250
-4051 BUILDING ACQUISITION, CONST	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 54,380	\$ 0	\$ 54,380
-5111 PRINCIPAL - BONDED INDEBTED	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 0	\$ 4,920,000	\$ 4,920,000
-5131 PRINCIPAL - LEASE PURCHASE	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 445,620	\$ 0	\$ 445,620
-5211 INTEREST - BONDED INDEBTEDN	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 0	\$ 1,593,030	\$ 1,593,030
-5231 INTEREST - LEASE PURCHASE A	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 91,100	\$ 0	\$ 91,100
-5311 FEES - BONDED INDEBTEDNESS	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 0	\$ 7,000	\$ 7,000

SCHOOL DISTRICT OF CLAYTON  
BUDGETED EXENDITURES BY FUNCTION/OBJECT  
Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
Total	\$ 28,016,120	\$ 8,788,520	\$ 5,070,650	\$ 6,428,750	\$6,069,530	\$ 4,175,040	\$ 2,830,460	\$ 6,520,030	\$ 67,899,100
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#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# Total Expenditures

## Location/Object

SCHOOL DISTRICT OF CLAYTON  
 EXENDITURES BY LOCATION/OBJECT  
 Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-0020 MAINTENANCE		\$ 1,335,050	\$ 238,490	\$ 409,210	\$629,690	\$ 219,230	\$ 115,500		\$ 2,947,170
-0030 GAY FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$18,400	\$ 23,500	\$ 214,850	\$ 0	\$ 256,750
-0031 ADZICK FIELD	\$ 0	\$ 2,000	\$ 0	\$ 300	\$6,600	\$ 13,000	\$ 5,000	\$ 0	\$ 26,900
-0040 CENTER OF CLAYTON	\$ 0	\$ 325,570	\$ 84,560	\$ 52,880	\$742,000	\$ 475,000	\$ 531,810	\$ 0	\$ 2,211,820
-1000 CENTRAL OFFICE	\$ 1,097,370	\$ 2,108,620	\$ 431,400	\$ 509,480	\$2,721,560	\$ 787,300	\$ 661,230	\$ 6,520,030	\$ 14,836,990
-1050 CLAYTON HIGH	\$ 9,920,070	\$ 1,571,770	\$ 1,488,840	\$ 1,960,380	\$1,268,660	\$ 1,333,000	\$ 357,260	\$ 0	\$ 17,899,980
-3000 WYDOWN MIDDLE	\$ 6,436,270	\$ 750,920	\$ 992,540	\$ 1,251,300	\$285,480	\$ 474,460	\$ 163,000	\$ 0	\$ 10,353,970
-4020 RALPH M. CAPTAIN ELEM.	\$ 3,272,560	\$ 534,780	\$ 506,860	\$ 649,210	\$97,100	\$ 270,620	\$ 166,690	\$ 0	\$ 5,497,820
-4040 GLENRIDGE ELEM.	\$ 3,469,930	\$ 611,610	\$ 542,690	\$ 691,840	\$93,610	\$ 242,950	\$ 183,000	\$ 0	\$ 5,835,630
-5000 MERAMEC ELEM.	\$ 3,315,830	\$ 531,650	\$ 521,080	\$ 659,160	\$102,690	\$ 263,200	\$ 196,390	\$ 0	\$ 5,590,000
-7500 FAMILY CTR.	\$ 504,090	\$ 1,016,550	\$ 264,190	\$ 244,990	\$103,740	\$ 72,780	\$ 235,730	\$ 0	\$ 2,442,070
Total	\$ 28,016,120	\$ 8,788,520	\$ 5,070,650	\$ 6,428,750	\$6,069,530	\$ 4,175,040	\$ 2,830,460	\$ 6,520,030	\$ 67,899,100
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Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# Operating Expenditures

## Function/Fund

SCHOOL DISTRICT OF CLAYTON  
BUDGETED OPERATING EXPENDITURES FUNCTION/FUND  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-1111 ELEMENTARY	\$ 252,470	\$ 10,755,430		\$ 252,790	\$ 11,260,690
-1131 MIDDLE/JUNIOR HIGH	\$ 182,770	\$ 7,040,030	\$ 0	\$ 141,800	\$ 7,364,600
-1151 HIGH SCHOOL	\$ 707,900	\$ 9,376,920	\$ 0	\$ 207,950	\$ 10,292,770
-1191 SUMMER SCHOOL	\$ 81,980	\$ 267,340	\$ 0	\$ 0	\$ 349,320
-1195 VIRTUAL INSTRUCTION	\$ 0	\$ 6,440	\$ 0	\$ 0	\$ 6,440
-1211 GIFTED AND TALENTED	\$ 10,160	\$ 662,380	\$ 0	\$ 0	\$ 672,540
-1251 SUPPLEMENTAL INSTRUCTION	\$ 4,130	\$ 52,930	\$ 0	\$ 0	\$ 57,060
-1271 BILINGUAL	\$ 15,250	\$ 0	\$ 0	\$ 0	\$ 15,250
-1281 EARLY CHILDHOOD SPECIAL EDUCATION	\$ 74,340	\$ 322,920	\$ 0	\$ 0	\$ 397,260
-1321 BUSINESS EDUCATION	\$ 650	\$ 0	\$ 0	\$ 0	\$ 650
-1331 FAMILY AND CONSUMER SCIENCES EDUCATION	\$ 15,120	\$ 0	\$ 0	\$ 1,220	\$ 16,340
-1351 MARKETING AND COOPERATIVE EDUCATION	\$ 58,060	\$ 0	\$ 0	\$ 0	\$ 58,060
-1371 TECHNOLOGY AND ENGINEERING EDUCATION	\$ 15,510	\$ 0	\$ 0	\$ 4,480	\$ 19,990
-1411 STUDENT ACTIVITIES	\$ 923,900	\$ 459,000	\$ 0	\$ 0	\$ 1,382,900
-1421 SCHOOL-SPONSORED ATHLETICS	\$ 357,090	\$ 672,660	\$ 0	\$ 5,800	\$ 1,035,550
-1911 TUITION TO OTHER DISTRICTS WITHIN THE ST	\$ 19,060	\$ 0	\$ 0	\$ 0	\$ 19,060
-1941 CONTRACTED EDUCATIONAL SERVICES	\$ 29,880	\$ 0	\$ 0	\$ 0	\$ 29,880
-2113 SOCIAL WORK SERVICES	\$ 358,190	\$ 0	\$ 0	\$ 0	\$ 358,190
-2122 COUNSELING SERVICES	\$ 408,920	\$ 1,394,310	\$ 0	\$ 0	\$ 1,803,230
-2123 APPRAISAL SERVICES	\$ 102,750	\$ 91,500	\$ 0	\$ 0	\$ 194,250
-2125 RECORD MAINTENANCE SERVICES	\$ 57,260	\$ 0	\$ 0	\$ 0	\$ 57,260
-2134 NURSING SERVICES	\$ 454,070	\$ 0	\$ 0	\$ 0	\$ 454,070
-2152 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	\$ 0	\$ 133,890	\$ 0	\$ 0	\$ 133,890
-2162 OCCUPATIONAL THERAPY-RELATED SERVICE	\$ 14,000	\$ 0	\$ 0	\$ 0	\$ 14,000
-2172 PHYSICAL THERAPY-RELATED SERVICES	\$ 7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2191 OTHER SUPPORT SERVICES - STUDENTS	\$ 201,850	\$ 0	\$ 0	\$ 0	\$ 201,850
-2211 IMPROVEMENT OF INSTRUCTION SERVICES AREA	\$ 12,480	\$ 0	\$ 0	\$ 0	\$ 12,480
-2212 INSTRUCTION AND CURRICULUM DEVELOPMENT S	\$ 105,140	\$ 963,380	\$ 0	\$ 0	\$ 1,068,520
-2213 INSTRUCTIONAL STAFF TRAINING SERVICES	\$ 441,320	\$ 222,570	\$ 0	\$ 0	\$ 663,890
-2221 EDUCATIONAL MEDIA SERVICES AREA DIRECTIO	\$ 22,050	\$ 0	\$ 0	\$ 0	\$ 22,050
-2222 SCHOOL LIBRARY SERVICES	\$ 429,390	\$ 554,920	\$ 0	\$ 0	\$ 984,310
-2229 OTHER EDUCATIONAL MEDIA SERVICES	\$ 10,230	\$ 0	\$ 0	\$ 0	\$ 10,230
-2311 BOARD OF EDUCATION SERVICES	\$ 286,020	\$ 0	\$ 0	\$ 0	\$ 286,020
-2321 OFFICE OF THE SUPERINTENDENT SERVICES	\$ 319,130	\$ 687,740	\$ 0	\$ 1,500	\$ 1,008,370
-2323 STAFF RELATIONS AND NEGOTIATIONS SERVICE	\$ 461,660	\$ 204,800	\$ 0	\$ 0	\$ 666,460
-2329 OTHER EXECUTIVE ADMINISTRATION SERVICES	\$ 26,310	\$ 190,770	\$ 0	\$ 0	\$ 217,080
-2331 ADMINISTRATIVE TECHNOLOGY SERVICES	\$ 1,003,970	\$ 187,990	\$ 0	\$ 145,730	\$ 1,337,690
-2411 OFFICE OF THE PRINCIPAL SERVICES	\$ 1,089,400	\$ 1,646,060	\$ 0	\$ 0	\$ 2,735,460
-2491 OTHER SUPPORT SERVICES - SCHOOL ADMINIST	\$ 32,900	\$ 0	\$ 0	\$ 0	\$ 32,900
-2522 BUDGETING SERVICES	\$ 90,000	\$ 111,040	\$ 0	\$ 30,000	\$ 231,040
-2525 FINANCIAL ACCOUNTING SERVICES	\$ 955,110	\$ 0	\$ 0	\$ 0	\$ 955,110
-2541 OPERATION AND MAINTENANCE OF PLANT SERVI	\$ 46,520	\$ 0	\$ 0	\$ 0	\$ 46,520
-2542 CARE AND UPKEEP OF BUILDING SERVICES	\$ 7,602,610	\$ 0	\$ 0	\$ 472,000	\$ 8,074,610
-2543 CARE AND UPKEEP OF GROUNDS SERVICES	\$ 109,250	\$ 0	\$ 0	\$ 474,860	\$ 584,110

SCHOOL DISTRICT OF CLAYTON  
BUDGETED OPERATING EXPENDITURES FUNCTION/FUND  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-2544 CARE AND UPKEEP OF EQUIPMENT SERVICES	\$ 6,100	\$ 0	\$ 0	\$ 55,000	\$ 61,100
-2545 VEHICLE SERVICING AND MAINTENANCE SERVIC	\$ 32,150	\$ 0	\$ 0	\$ 0	\$ 32,150
-2546 SECURITY SERVICES	\$ 266,760	\$ 0	\$ 0	\$ 10,000	\$ 276,760
-2549 OTHER OPERATION AND MAINTENANCE OF PLANT	\$ 5,000	\$ 0	\$ 0	\$ 0	\$ 5,000
-2558 NON-ALLOWABLE TRANSPORTATION EXPENSES	\$ 227,760	\$ 0	\$ 0	\$ 0	\$ 227,760
-2559 EARLY CHILDHOOD SPECIAL EDUCATION TRANSP	\$ 2,750	\$ 0	\$ 0	\$ 0	\$ 2,750
-2562 FOOD PREPARATION AND DISPENSING SERVICES	\$ 1,225,180	\$ 0	\$ 0	\$ 10,000	\$ 1,235,180
-2574 PRINTING, PUBLISHING AND DUPLICATING SER	\$ 50,560	\$ 0	\$ 0	\$ 2,500	\$ 53,060
-2623 EVALUATION SERVICES	\$ 0	\$ 580	\$ 0	\$ 0	\$ 580
-2629 OTHER PLANNING, RESEARCH, DEVELOPMENT, A	\$ 6,200	\$ 0	\$ 0	\$ 0	\$ 6,200
-2631 INFORMATION SERVICES AREA DIRECTION	\$ 449,120	\$ 0	\$ 0	\$ 0	\$ 449,120
-2644 PROFESSIONAL DEVELOPMENT FOR NON-INSTRUC	\$ 4,200	\$ 0	\$ 0	\$ 0	\$ 4,200
-2649 OTHER STAFF SERVICES	\$ 79,000	\$ 0	\$ 0	\$ 0	\$ 79,000
-2911 OTHER SUPPORTING SERVICES	\$ 255,000	\$ 0	\$ 0	\$ 0	\$ 255,000
-3511 EARLY CHILDHOOD PROGRAM	\$ 144,190	\$ 0	\$ 0	\$ 0	\$ 144,190
-3512 EARLY CHILDHOOD INSTRUCTION	\$ 946,310	\$ 0	\$ 0	\$ 13,730	\$ 960,040
-3611 HOMELESS AND OTHER DISADVANTAGE STUDENT	\$ 8,000	\$ 0	\$ 0	\$ 0	\$ 8,000
-3711 NON-PUBLIC SCHOOL STUDENTS' SERVICES	\$ 8,920	\$ 0	\$ 0	\$ 0	\$ 8,920
-3911 OTHER COMMUNITY SERVICES	\$ 106,540	\$ 3,480	\$ 0	\$ 0	\$ 110,020
-3912 PARENTAL INVOLVEMENT	\$ 12,300	\$ 0	\$ 0	\$ 0	\$ 12,300
-4051 BUILDING ACQUISITION, CONSTRUCTION AND I	\$ 0	\$ 0	\$ 0	\$ 54,380	\$ 54,380
-5131 PRINCIPAL - LEASE PURCHASE AGREEMENT	\$ 0	\$ 0	\$ 0	\$ 445,620	\$ 445,620
-5231 INTEREST - LEASE PURCHASE AGREEMENTS	\$ 0	\$ 0	\$ 0	\$ 91,100	\$ 91,100
Total	\$ 21,231,840	\$ 36,009,080	\$ 0	\$ 2,420,460	\$ 59,661,380



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# Operating Expenditures

## Location/Fund

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES LOCATION/FUND  
 Report dates 07/01/2022 - thru - 06/30/2023

Function	Incidental Fund	Teachers' Fund	Debt Service Fund	Capital Projects Fund	Total
-0020 MAINTENANCE	\$ 2,825,850			\$ 115,500	\$ 2,941,350
-0030 GAY FIELD	\$ 41,900	\$ 0	\$ 0	\$ 214,850	\$ 256,750
-0031 ADZICK FIELD	\$ 14,500	\$ 0	\$ 0	\$ 0	\$ 14,500
-0040 CENTER OF CLAYTON	\$ 1,370,010	\$ 0	\$ 0	\$ 531,810	\$ 1,901,820
-1000 CENTRAL OFFICE	\$ 6,241,300	\$ 1,361,650	\$ 0	\$ 311,230	\$ 7,914,180
-1050 CLAYTON HIGH	\$ 4,786,420	\$ 12,562,580	\$ 0	\$ 342,260	\$ 17,691,260
-3000 WYDOWN MIDDLE	\$ 1,792,970	\$ 8,395,430	\$ 0	\$ 153,000	\$ 10,341,400
-4020 RALPH M. CAPTAIN ELEM.	\$ 878,110	\$ 4,257,430	\$ 0	\$ 156,690	\$ 5,292,230
-4040 GLENRIDGE ELEM.	\$ 882,010	\$ 4,484,580	\$ 0	\$ 173,000	\$ 5,539,590
-5000 MERAMEC ELEM.	\$ 904,640	\$ 4,300,530	\$ 0	\$ 186,390	\$ 5,391,560
-7500 FAMILY CTR.	\$ 1,494,130	\$ 646,880	\$ 0	\$ 235,730	\$ 2,376,740
Total	\$ 21,231,840	\$ 36,009,080	\$ 0	\$ 2,420,460	\$ 59,661,380



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F: 314.854.6095

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# Operating Expenditures

## Function/Object



SCHOOL DISTRICT OF CLAYTON  
BUDGETED OPERATING EXENDITURES BY OBJECT  
Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-1111 ELEMENTARY	\$ 8,266,380		\$ 1,082,030	\$ 1,407,020	\$26,850	\$ 225,620	\$ 252,790		\$ 11,260,690
-1131 MIDDLE/JUNIOR HIGH	\$ 5,356,290	\$ 0	\$ 751,350	\$ 932,390	\$35,130	\$ 147,640	\$ 141,800	\$ 0	\$ 7,364,600
-1151 HIGH SCHOOL	\$ 7,205,180	\$ 155,870	\$ 989,740	\$ 1,286,450	\$35,510	\$ 412,070	\$ 207,950	\$ 0	\$ 10,292,770
-1191 SUMMER SCHOOL	\$ 230,550	\$ 49,550	\$ 3,150	\$ 43,830	\$16,690	\$ 5,550	\$ 0	\$ 0	\$ 349,320
-1195 VIRTUAL INSTRUCTION	\$ 5,500	\$ 0	\$ 0	\$ 940	\$0	\$ 0	\$ 0	\$ 0	\$ 6,440
-1211 GIFTED AND TALENTED	\$ 506,830	\$ 0	\$ 64,590	\$ 90,960	\$0	\$ 10,160	\$ 0	\$ 0	\$ 672,540
-1251 SUPPLEMENTAL INSTRUCTION	\$ 40,110	\$ 0	\$ 5,650	\$ 7,170	\$0	\$ 4,130	\$ 0	\$ 0	\$ 57,060
-1271 BILINGUAL	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 15,250	\$ 0	\$ 0	\$ 15,250
-1281 EARLY CHILDHOOD SPECIAL EDU	\$ 246,500	\$ 49,500	\$ 43,330	\$ 53,830	\$1,100	\$ 3,000	\$ 0	\$ 0	\$ 397,260
-1321 BUSINESS EDUCATION	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 650	\$ 0	\$ 0	\$ 650
-1331 FAMILY AND CONSUMER SCIENCE	\$ 0	\$ 0	\$ 0	\$ 0	\$800	\$ 14,320	\$ 1,220	\$ 0	\$ 16,340
-1351 MARKETING AND COOPERATIVE E	\$ 0	\$ 0	\$ 0	\$ 0	\$53,460	\$ 4,600	\$ 0	\$ 0	\$ 58,060
-1371 TECHNOLOGY AND ENGINEERING	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 15,510	\$ 4,480	\$ 0	\$ 19,990
-1411 STUDENT ACTIVITIES	\$ 390,080	\$ 76,330	\$ 16,460	\$ 68,830	\$643,620	\$ 187,580	\$ 0	\$ 0	\$ 1,382,900
-1421 SCHOOL-SPONSORED ATHLETICS	\$ 554,830	\$ 54,320	\$ 29,190	\$ 109,540	\$175,610	\$ 106,260	\$ 5,800	\$ 0	\$ 1,035,550
-1911 TUITION TO OTHER DISTRICTS	\$ 0	\$ 0	\$ 0	\$ 0	\$19,060	\$ 0	\$ 0	\$ 0	\$ 19,060
-1941 CONTRACTED EDUCATIONAL SERV	\$ 0	\$ 0	\$ 0	\$ 0	\$29,880	\$ 0	\$ 0	\$ 0	\$ 29,880
-2113 SOCIAL WORK SERVICES	\$ 0	\$ 273,530	\$ 32,980	\$ 44,810	\$5,360	\$ 1,510	\$ 0	\$ 0	\$ 358,190
-2122 COUNSELING SERVICES	\$ 1,081,720	\$ 179,280	\$ 156,280	\$ 219,320	\$144,650	\$ 21,980	\$ 0	\$ 0	\$ 1,803,230
-2123 APPRAISAL SERVICES	\$ 68,550	\$ 0	\$ 10,500	\$ 12,450	\$24,750	\$ 78,000	\$ 0	\$ 0	\$ 194,250
-2125 RECORD MAINTENANCE SERVICES	\$ 0	\$ 30,400	\$ 5,260	\$ 4,780	\$0	\$ 16,820	\$ 0	\$ 0	\$ 57,260
-2134 NURSING SERVICES	\$ 0	\$ 338,140	\$ 45,330	\$ 50,000	\$5,350	\$ 15,250	\$ 0	\$ 0	\$ 454,070
-2152 SPEECH PATHOLOGY AND AUDIOL	\$ 106,100	\$ 0	\$ 10,570	\$ 17,220	\$0	\$ 0	\$ 0	\$ 0	\$ 133,890
-2162 OCCUPATIONAL THERAPY-RELATE	\$ 0	\$ 0	\$ 0	\$ 0	\$14,000	\$ 0	\$ 0	\$ 0	\$ 14,000
-2172 PHYSICAL THERAPY-RELATED SE	\$ 0	\$ 0	\$ 0	\$ 0	\$7,000	\$ 0	\$ 0	\$ 0	\$ 7,000
-2191 OTHER SUPPORT SERVICES - ST	\$ 0	\$ 65,090	\$ 11,720	\$ 12,100	\$84,580	\$ 28,360	\$ 0	\$ 0	\$ 201,850
-2211 IMPROVEMENT OF INSTRUCTION	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 12,480	\$ 0	\$ 0	\$ 12,480
-2212 INSTRUCTION AND CURRICULUM	\$ 776,320	\$ 0	\$ 69,470	\$ 117,590	\$80,670	\$ 24,470	\$ 0	\$ 0	\$ 1,068,520
-2213 INSTRUCTIONAL STAFF TRAININ	\$ 196,670	\$ 0	\$ 0	\$ 25,900	\$374,220	\$ 67,100	\$ 0	\$ 0	\$ 663,890
-2221 EDUCATIONAL MEDIA SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$22,050	\$ 0	\$ 0	\$ 0	\$ 22,050
-2222 SCHOOL LIBRARY SERVICES	\$ 417,480	\$ 175,510	\$ 113,280	\$ 147,570	\$1,130	\$ 129,340	\$ 0	\$ 0	\$ 984,310
-2229 OTHER EDUCATIONAL MEDIA SER	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 10,230	\$ 0	\$ 0	\$ 10,230
-2311 BOARD OF EDUCATION SERVICES	\$ 0	\$ 23,690	\$ 3,470	\$ 3,670	\$243,800	\$ 11,390	\$ 0	\$ 0	\$ 286,020
-2321 OFFICE OF THE SUPERINTENDEN	\$ 557,510	\$ 201,270	\$ 68,450	\$ 126,110	\$39,180	\$ 14,350	\$ 1,500	\$ 0	\$ 1,008,370
-2323 STAFF RELATIONS AND NEGOTIA	\$ 165,000	\$ 225,800	\$ 55,300	\$ 63,410	\$88,150	\$ 68,800	\$ 0	\$ 0	\$ 666,460
-2329 OTHER EXECUTIVE ADMINISTRAT	\$ 150,960	\$ 11,790	\$ 16,960	\$ 27,720	\$7,750	\$ 1,900	\$ 0	\$ 0	\$ 217,080
-2331 ADMINISTRATIVE TECHNOLOGY S	\$ 149,780	\$ 497,140	\$ 90,360	\$ 102,490	\$133,050	\$ 219,140	\$ 145,730	\$ 0	\$ 1,337,690

SCHOOL DISTRICT OF CLAYTON  
BUDGETED OPERATING EXENDITURES BY OBJECT  
Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-2411 OFFICE OF THE PRINCIPAL SER	\$ 1,321,220	\$ 779,680	\$ 241,340	\$ 345,600	\$25,020	\$ 22,600	\$ 0	\$ 0	\$ 2,735,460
-2491 OTHER SUPPORT SERVICES - SC	\$ 0	\$ 0	\$ 0	\$ 0	\$22,100	\$ 10,800	\$ 0	\$ 0	\$ 32,900
-2522 BUDGETING SERVICES	\$ 90,000	\$ 40,000	\$ 21,040	\$ 0	\$0	\$ 50,000	\$ 30,000	\$ 0	\$ 231,040
-2525 FINANCIAL ACCOUNTING SERVIC	\$ 0	\$ 637,250	\$ 67,750	\$ 96,720	\$98,490	\$ 54,900	\$ 0	\$ 0	\$ 955,110
-2541 OPERATION AND MAINTENANCE O	\$ 0	\$ 0	\$ 0	\$ 0	\$17,300	\$ 29,220	\$ 0	\$ 0	\$ 46,520
-2542 CARE AND UPKEEP OF BUILDING	\$ 0	\$ 3,138,930	\$ 700,440	\$ 699,220	\$1,303,020	\$ 1,761,000	\$ 472,000	\$ 0	\$ 8,074,610
-2543 CARE AND UPKEEP OF GROUNDS	\$ 0	\$ 0	\$ 0	\$ 0	\$53,000	\$ 56,250	\$ 474,860	\$ 0	\$ 584,110
-2544 CARE AND UPKEEP OF EQUIPMEN	\$ 0	\$ 0	\$ 0	\$ 0	\$6,100	\$ 0	\$ 55,000	\$ 0	\$ 61,100
-2545 VEHICLE SERVICING AND MAINT	\$ 0	\$ 0	\$ 0	\$ 0	\$4,150	\$ 28,000	\$ 0	\$ 0	\$ 32,150
-2546 SECURITY SERVICES	\$ 0	\$ 46,820	\$ 0	\$ 6,790	\$195,550	\$ 17,600	\$ 10,000	\$ 0	\$ 276,760
-2549 OTHER OPERATION AND MAINTEN	\$ 0	\$ 0	\$ 0	\$ 0	\$5,000	\$ 0	\$ 0	\$ 0	\$ 5,000
-2558 NON-ALLOWABLE TRANSPORTATIO	\$ 0	\$ 53,330	\$ 13,450	\$ 10,620	\$120,950	\$ 29,410	\$ 0	\$ 0	\$ 227,760
-2559 EARLY CHILDHOOD SPECIAL EDU	\$ 0	\$ 0	\$ 0	\$ 0	\$2,750	\$ 0	\$ 0	\$ 0	\$ 2,750
-2562 FOOD PREPARATION AND DISPEN	\$ 0	\$ 0	\$ 0	\$ 0	\$1,204,800	\$ 20,380	\$ 10,000	\$ 0	\$ 1,235,180
-2574 PRINTING, PUBLISHING AND DU	\$ 0	\$ 37,490	\$ 10,460	\$ 6,140	\$9,470	\$<13,000>	\$ 2,500	\$ 0	\$ 53,060
-2623 EVALUATION SERVICES	\$ 500	\$ 0	\$ 0	\$ 80	\$0	\$ 0	\$ 0	\$ 0	\$ 580
-2629 OTHER PLANNING, RESEARCH, D	\$ 0	\$ 0	\$ 0	\$ 0	\$6,200	\$ 0	\$ 0	\$ 0	\$ 6,200
-2631 INFORMATION SERVICES AREA D	\$ 0	\$ 264,130	\$ 36,780	\$ 40,630	\$60,510	\$ 47,070	\$ 0	\$ 0	\$ 449,120
-2644 PROFESSIONAL DEVELOPMENT FO	\$ 0	\$ 0	\$ 0	\$ 0	\$3,700	\$ 500	\$ 0	\$ 0	\$ 4,200
-2649 OTHER STAFF SERVICES	\$ 0	\$ 0	\$ 51,000	\$ 20,000	\$8,000	\$ 0	\$ 0	\$ 0	\$ 79,000
-2911 OTHER SUPPORTING SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$175,000	\$ 80,000	\$ 0	\$ 0	\$ 255,000
-3511 EARLY CHILDHOOD PROGRAM	\$ 0	\$ 128,670	\$ 4,190	\$ 6,830	\$3,800	\$ 700	\$ 0	\$ 0	\$ 144,190
-3512 EARLY CHILDHOOD INSTRUCTION	\$ 0	\$ 626,740	\$ 155,210	\$ 110,840	\$33,520	\$ 20,000	\$ 13,730	\$ 0	\$ 960,040
-3611 HOMELESS AND OTHER DISADVAN	\$ 0	\$ 0	\$ 0	\$ 0	\$6,000	\$ 2,000	\$ 0	\$ 0	\$ 8,000
-3711 NON-PUBLIC SCHOOL STUDENTS'	\$ 0	\$ 0	\$ 0	\$ 0	\$6,920	\$ 2,000	\$ 0	\$ 0	\$ 8,920
-3911 OTHER COMMUNITY SERVICES	\$ 3,000	\$ 72,310	\$ 5,960	\$ 11,320	\$7,910	\$ 9,520	\$ 0	\$ 0	\$ 110,020
-3912 PARENTAL INVOLVEMENT	\$ 0	\$ 0	\$ 0	\$ 0	\$9,650	\$ 2,650	\$ 0	\$ 0	\$ 12,300
-4051 BUILDING ACQUISITION, CONST	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 54,380	\$ 0	\$ 54,380
-5131 PRINCIPAL - LEASE PURCHASE	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 445,620	\$ 0	\$ 445,620
-5231 INTEREST - LEASE PURCHASE A	\$ 0	\$ 0	\$ 0	\$ 0	\$0	\$ 0	\$ 91,100	\$ 0	\$ 91,100
Total	\$ 27,887,060	\$ 8,232,560	\$ 4,983,040	\$ 6,330,890	\$5,702,310	\$ 4,105,060	\$ 2,420,460	\$ 0	\$ 59,661,380



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

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# Operating Expenditures Location/Object

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXENDITURES BY LOCATION/OBJECT  
 Report dates 07/01/2022 - thru - 06/30/2023

Account	Certified Salaries	Classified Salaries	Health Benefits	Retirement Benefits	Purchased Services	Supplies	Capital/ Equipment	Debt Service	Total
-0020 MAINTENANCE		\$ 1,330,050	\$ 238,490	\$ 408,490	\$629,590	\$ 219,230	\$ 115,500		\$ 2,941,350
-0030 GAY FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$18,400	\$ 23,500	\$ 214,850	\$ 0	\$ 256,750
-0031 ADZICK FIELD	\$ 0	\$ 0	\$ 0	\$ 0	\$6,500	\$ 8,000	\$ 0	\$ 0	\$ 14,500
-0040 CENTER OF CLAYTON	\$ 0	\$ 325,570	\$ 84,560	\$ 52,880	\$432,000	\$ 475,000	\$ 531,810	\$ 0	\$ 1,901,820
-1000 CENTRAL OFFICE	\$ 1,097,370	\$ 2,079,290	\$ 431,400	\$ 505,230	\$2,711,960	\$ 777,700	\$ 311,230	\$ 0	\$ 7,914,180
-1050 CLAYTON HIGH	\$ 9,791,010	\$ 1,564,270	\$ 1,467,300	\$ 1,937,910	\$1,263,460	\$ 1,325,050	\$ 342,260	\$ 0	\$ 17,691,260
-3000 WYDOWN MIDDLE	\$ 6,436,270	\$ 750,420	\$ 992,540	\$ 1,251,230	\$284,480	\$ 473,460	\$ 153,000	\$ 0	\$ 10,341,400
-4020 RALPH M. CAPTAIN ELEM.	\$ 3,272,560	\$ 401,030	\$ 490,480	\$ 631,840	\$83,910	\$ 255,720	\$ 156,690	\$ 0	\$ 5,292,230
-4040 GLENRIDGE ELEM.	\$ 3,469,930	\$ 409,440	\$ 514,480	\$ 663,500	\$80,070	\$ 229,170	\$ 173,000	\$ 0	\$ 5,539,590
-5000 MERAMEC ELEM.	\$ 3,315,830	\$ 405,280	\$ 504,700	\$ 641,680	\$89,380	\$ 248,300	\$ 186,390	\$ 0	\$ 5,391,560
-7500 FAMILY CTR.	\$ 504,090	\$ 967,210	\$ 259,090	\$ 238,130	\$102,560	\$ 69,930	\$ 235,730	\$ 0	\$ 2,376,740
Total	\$ 27,887,060	\$ 8,232,560	\$ 4,983,040	\$ 6,330,890	\$5,702,310	\$ 4,105,060	\$ 2,420,460	\$ 0	\$ 59,661,380



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# Business-Type Activities

**Business-Type Activities  
2022-2023**

	<u>ESA Kidzone</u>	<u>Meramec Kidzone</u>	<u>Captain Kidzone</u>	<u>Glenridge Kidzone</u>	<u>ECE Kidzone</u>	<u>Drivers Education</u>	<u>Facility Rental</u>	<u>Athletic Field Rental</u>	<u>Theatre Rental</u>	<u>Summer Fee Based</u>	<u>Grand Total</u>
<u>Revenues</u>	\$12,000	\$220,000	\$215,000	\$205,000	\$41,750	\$36,500	\$50,000	\$26,500	\$29,000	\$3,740	\$839,490
<u>Salaries</u>											
Certificated						\$27,500				\$3,000	\$30,500
Non-Certificated	\$10,000	\$126,370	\$133,750	\$125,040	\$49,340	\$1,500	\$5,000	\$2,000	\$6,500		\$459,500
Total Salaries	\$10,000	\$126,370	\$133,750	\$125,040	\$49,340	\$29,000	\$5,000	\$2,000	\$6,500	\$3,000	\$490,000
<u>Benefits</u>											
Certificated						\$3,400				\$490	\$3,890
Non-Certificated	\$1,440	\$33,860	\$33,750	\$32,840	\$11,960	\$210	\$720	\$300	\$940		\$116,020
Total Benefits	\$1,440	\$33,860	\$33,750	\$32,840	\$11,960	\$3,610	\$720	\$300	\$940	\$490	\$119,910
<u>Purchased Services</u>	\$80	\$13,310	\$13,190	\$13,460	\$1,180	\$200	\$100	\$100	\$6,000	\$0	\$47,620
<u>Supplies</u>	\$480	\$14,900	\$14,900	\$13,300	\$2,850	\$2,700	\$0	\$5,000	\$6,000	\$250	\$60,380
<u>Equipment</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$10,000
<u>Total Expenditures</u>	\$12,000	\$188,440	\$195,590	\$184,640	\$65,330	\$35,510	\$5,820	\$12,400	\$24,440	\$3,740	\$727,910
<u>Excess Revenue over Expenditures + or (-)</u>	\$0	\$31,560	\$19,410	\$20,360	(\$23,580)	\$990	\$44,180	\$14,100	\$4,560	\$0	\$111,580



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# **Prior Year Total Expenditures**

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## **FOR INFORMATION ONLY**

SCHOOL DISTRICT OF CLAYTON  
EXPENDITURES FOUR-YEAR COMPARISON BY FUND  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
100 INCIDENTAL FUND	\$ 18,743,293	\$ 17,874,035	\$ 22,040,690	\$ 22,367,540	\$ 326,850
200 TEACHERS' FUND	\$ 32,780,404	\$ 33,786,901	\$ 35,464,040	\$ 36,181,070	\$ 717,030
300 DEBT SERVICE FUND	\$ 40,763,390	\$ 8,973,611	\$ 8,546,030	\$ 6,520,030	\$ <2,026,000>
400 CAPITAL PROJECTS FUND	\$ 4,107,299	\$ 5,066,261	\$ 2,410,130	\$ 2,830,460	\$ 420,330
	-----	-----	-----	-----	-----
Total	\$ 96,394,386	\$ 65,700,808	\$ 68,460,890	\$ 67,899,100	\$ <561,790>
	=====	=====	=====	=====	=====



SCHOOL DISTRICT OF CLAYTON  
EXPENDITURES FOUR-YEAR COMPARISON BY FUNCTION  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-1111 ELEMENTARY	\$ 10,485,316	\$ 9,568,115	\$ 10,881,510	\$ 11,260,690	\$ 379,180
-1131 MIDDLE/JUNIOR HIGH	\$ 6,628,469	\$ 6,972,106	\$ 7,239,830	\$ 7,364,600	\$ 124,770
-1151 HIGH SCHOOL	\$ 8,795,994	\$ 9,439,090	\$ 10,098,690	\$ 10,430,370	\$ 331,680
-1191 SUMMER SCHOOL	\$ 236,579	\$ 155,865	\$ 317,670	\$ 349,320	\$ 31,650
-1193 ALTERNATIVE PROGRAMS	\$ 110,854	\$ 100,637	\$ 120,000	\$ 0	\$ <120,000>
-1195 VIRTUAL INSTRUCTION	\$ 19,362	\$ 1,235,064	\$ 6,440	\$ 6,440	\$ 0
-1211 GIFTED AND TALENTED	\$ 525,627	\$ 542,617	\$ 657,310	\$ 672,540	\$ 15,230
-1251 SUPPLEMENTAL INSTRUCTION	\$ 113,071	\$ 92,228	\$ 96,340	\$ 57,060	\$ <39,280>
-1271 BILINGUAL	\$ 549	\$ 4,349	\$ 6,500	\$ 15,250	\$ 8,750
-1281 EARLY CHILDHOOD SPECIAL EDUCATION	\$ 304,653	\$ 264,420	\$ 401,580	\$ 397,260	\$ <4,320>
-1321 BUSINESS EDUCATION	\$ 92,394	\$ 98,145	\$ 4,400	\$ 650	\$ <3,750>
-1331 FAMILY AND CONSUMER SCIENCES EDUCATION	\$ 176,886	\$ 183,443	\$ 13,820	\$ 16,340	\$ 2,520
-1351 MARKETING AND COOPERATIVE EDUCATION	\$ 98,185	\$ 106,961	\$ 14,500	\$ 58,060	\$ 43,560
-1371 TECHNOLOGY AND ENGINEERING EDUCATION	\$ 226,173	\$ 242,497	\$ 33,910	\$ 19,990	\$ <13,920>
-1411 STUDENT ACTIVITIES	\$ 970,243	\$ 521,950	\$ 1,373,110	\$ 1,382,900	\$ 9,790
-1421 SCHOOL-SPONSORED ATHLETICS	\$ 906,880	\$ 980,800	\$ 977,820	\$ 1,035,550	\$ 57,730
-1491 OTHER STUDENT ACTIVITIES	\$ 50,691	\$ 23,020	\$ 0	\$ 0	\$ 0
-1911 TUITION TO OTHER DISTRICTS WITHIN THE ST	\$ 29,430	\$ 25,641	\$ 18,000	\$ 19,060	\$ 1,060
-1913 TUITION TO PRIVATE AGENCIES	\$ 400	\$ 5,930	\$ 0	\$ 0	\$ 0
-1941 CONTRACTED EDUCATIONAL SERVICES	\$ 15,875	\$ 29,135	\$ 18,570	\$ 29,880	\$ 11,310
-2113 SOCIAL WORK SERVICES	\$ 322,787	\$ 338,563	\$ 345,260	\$ 358,190	\$ 12,930
-2122 COUNSELING SERVICES	\$ 1,626,477	\$ 1,670,675	\$ 1,692,450	\$ 1,803,230	\$ 110,780
-2123 APPRAISAL SERVICES	\$ 65,441	\$ 52,222	\$ 102,250	\$ 194,250	\$ 92,000
-2125 RECORD MAINTENANCE SERVICES	\$ 53,816	\$ 55,002	\$ 56,410	\$ 57,260	\$ 850
-2129 OTHER GUIDANCE SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-2134 NURSING SERVICES	\$ 417,289	\$ 505,741	\$ 525,480	\$ 543,470	\$ 17,990
-2139 OTHER HEALTH SERVICES	\$ 0	\$ 2,375	\$ 0	\$ 0	\$ 0
-2142 PSYCHOLOGICAL SERVICES	\$ 43,430	\$ 44,520	\$ 0	\$ 0	\$ 0
-2152 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	\$ 104,838	\$ 108,738	\$ 131,850	\$ 133,890	\$ 2,040
-2162 OCCUPATIONAL THERAPY-RELATED SERVICE	\$ 9,078	\$ 10,897	\$ 15,000	\$ 14,000	\$ <1,000>
-2172 PHYSICAL THERAPY-RELATED SERVICES	\$ 5,048	\$ 683	\$ 7,500	\$ 7,000	\$ <500>
-2182 VISUALLY IMPAIRED/VISION SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-2191 OTHER SUPPORT SERVICES - STUDENTS	\$ 58,086	\$ 185,798	\$ 137,700	\$ 201,850	\$ 64,150
-2211 IMPROVEMENT OF INSTRUCTION SERVICES AREA	\$ 11,079	\$ 11,420	\$ 12,070	\$ 12,480	\$ 410
-2212 INSTRUCTION AND CURRICULUM DEVELOPMENT S	\$ 831,569	\$ 943,393	\$ 1,064,190	\$ 1,068,520	\$ 4,330
-2213 INSTRUCTIONAL STAFF TRAINING SERVICES	\$ 421,625	\$ 352,720	\$ 654,530	\$ 663,890	\$ 9,360
-2214 PROFESSIONAL DEVELOPMENT	\$ 0	\$ 2,603	\$ 0	\$ 0	\$ 0
-2221 EDUCATIONAL MEDIA SERVICES AREA DIRECTIO	\$ 16,143	\$ 12,029	\$ 14,250	\$ 22,050	\$ 7,800
-2222 SCHOOL LIBRARY SERVICES	\$ 918,113	\$ 956,329	\$ 950,980	\$ 984,310	\$ 33,330
-2229 OTHER EDUCATIONAL MEDIA SERVICES	\$ 8,993	\$ 9,490	\$ 9,590	\$ 10,230	\$ 640
-2311 BOARD OF EDUCATION SERVICES	\$ 228,979	\$ 188,995	\$ 279,100	\$ 286,020	\$ 6,920
-2321 OFFICE OF THE SUPERINTENDENT SERVICES	\$ 929,970	\$ 1,087,229	\$ 996,710	\$ 1,008,370	\$ 11,660
-2323 STAFF RELATIONS AND NEGOTIATIONS SERVICE	\$ 599,214	\$ 610,801	\$ 629,570	\$ 719,240	\$ 89,670
-2329 OTHER EXECUTIVE ADMINISTRATION SERVICES	\$ 25,219	\$ 27,910	\$ 190,750	\$ 217,080	\$ 26,330

SCHOOL DISTRICT OF CLAYTON  
EXPENDITURES FOUR-YEAR COMPARISON BY FUNCTION  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-2331 ADMINISTRATIVE TECHNOLOGY SERVICES	\$ 1,036,061	\$ 1,182,887	\$ 1,562,930	\$ 1,537,690	\$ <25,240>
-2411 OFFICE OF THE PRINCIPAL SERVICES	\$ 2,641,872	\$ 2,635,751	\$ 2,757,060	\$ 2,785,460	\$ 28,400
-2491 OTHER SUPPORT SERVICES - SCHOOL ADMINIST	\$ 36,263	\$ 39,663	\$ 29,550	\$ 32,900	\$ 3,350
-2522 BUDGETING SERVICES	\$ 0	\$ 0	\$ 230,370	\$ 231,040	\$ 670
-2525 FINANCIAL ACCOUNTING SERVICES	\$ 858,788	\$ 831,235	\$ 943,800	\$ 965,110	\$ 21,310
-2529 OTHER FISCAL SERVICES	\$ 404	\$ 266	\$ 0	\$ 0	\$ 0
-2541 OPERATION AND MAINTENANCE OF PLANT SERVI	\$ 493,386	\$ 513,142	\$ 56,100	\$ 46,520	\$ <9,580>
-2542 CARE AND UPKEEP OF BUILDING SERVICES	\$ 6,626,365	\$ 8,199,552	\$ 8,493,610	\$ 8,384,610	\$ <109,000>
-2543 CARE AND UPKEEP OF GROUNDS SERVICES	\$ 703,089	\$ 696,439	\$ 527,000	\$ 584,110	\$ 57,110
-2544 CARE AND UPKEEP OF EQUIPMENT SERVICES	\$ 162,763	\$ 55,598	\$ 61,100	\$ 61,100	\$ 0
-2545 VEHICLE SERVICING AND MAINTENANCE SERVIC	\$ 119,866	\$ 63,665	\$ 105,150	\$ 32,150	\$ <73,000>
-2546 SECURITY SERVICES	\$ 248,196	\$ 368,989	\$ 269,170	\$ 276,760	\$ 7,590
-2549 OTHER OPERATION AND MAINTENANCE OF PLANT	\$ 2,001	\$ 4,491	\$ 4,500	\$ 5,000	\$ 500
-2557 SCHOOL CHOICE (ESEA)/PROPORTIONATE SHARE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-2558 NON-ALLOWABLE TRANSPORTATION EXPENSES	\$ 192,668	\$ 111,945	\$ 223,130	\$ 227,760	\$ 4,630
-2559 EARLY CHILDHOOD SPECIAL EDUCATION TRANSP	\$ 2,607	\$ 0	\$ 2,600	\$ 2,750	\$ 150
-2562 FOOD PREPARATION AND DISPENSING SERVICES	\$ 883,025	\$ 514,506	\$ 1,184,860	\$ 1,235,180	\$ 50,320
-2574 PRINTING, PUBLISHING AND DUPLICATING SER	\$ 53,075	\$ 50,496	\$ 51,150	\$ 193,060	\$ 141,910
-2623 EVALUATION SERVICES	\$ 0	\$ 0	\$ 0	\$ 580	\$ 580
-2629 OTHER PLANNING, RESEARCH, DEVELOPMENT, A	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ 0
-2631 INFORMATION SERVICES AREA DIRECTION	\$ 355,745	\$ 410,732	\$ 466,100	\$ 449,120	\$ <16,980>
-2644 PROFESSIONAL DEVELOPMENT FOR NON-INSTRUC	\$ 5,081	\$ 1,824	\$ 6,750	\$ 4,200	\$ <2,550>
-2649 OTHER STAFF SERVICES	\$ 36,195	\$ 57,920	\$ 89,000	\$ 79,000	\$ <10,000>
-2911 OTHER SUPPORTING SERVICES	\$ 21,603	\$ 91,025	\$ 255,000	\$ 255,000	\$ 0
-3311 CIVIC SERVICES	\$ 139,282	\$ 38,975	\$ 0	\$ 0	\$ 0
-3511 EARLY CHILDHOOD PROGRAM	\$ 120,562	\$ 100,488	\$ 165,680	\$ 144,190	\$ <21,490>
-3512 EARLY CHILDHOOD INSTRUCTION	\$ 814,589	\$ 843,819	\$ 915,640	\$ 960,040	\$ 44,400
-3611 HOMELESS AND OTHER DISADVANTAGE STUDENT	\$ 3,000	\$ 0	\$ 1,000	\$ 8,000	\$ 7,000
-3711 NON-PUBLIC SCHOOL STUDENTS' SERVICES	\$ 0	\$ 19,927	\$ 5,510	\$ 8,920	\$ 3,410
-3812 AFTERSCHOOL PROGRAM	\$ 666,881	\$ 353,339	\$ 635,500	\$ 646,000	\$ 10,500
-3911 OTHER COMMUNITY SERVICES	\$ 108,720	\$ 129,520	\$ 125,800	\$ 152,680	\$ 26,880
-3912 PARENTAL INVOLVEMENT	\$ 3,475	\$ 1,463	\$ 12,750	\$ 12,300	\$ <450>
-3913 SERVICE-LEARNING	\$ 31,241	\$ 12,745	\$ 39,280	\$ 39,250	\$ <30>
-4021 LAND ACQUISITION AND DEVELOPMENT SERVICE	\$ 2,361,163	\$ 245,338	\$ 0	\$ 0	\$ 0
-4031 ARCHITECTURE, ENGINEERING AND LEGAL SERV	\$ 7,349	\$ 0	\$ 0	\$ 0	\$ 0
-4051 BUILDING ACQUISITION, CONSTRUCTION AND I	\$ 36,415	\$ 832,816	\$ 53,290	\$ 54,380	\$ 1,090
-5111 PRINCIPAL - BONDED INDEBTEDNESS	\$ 37,410,000	\$ 6,915,000	\$ 6,720,000	\$ 4,920,000	\$ <1,800,000>
-5131 PRINCIPAL - LEASE PURCHASE AGREEMENT	\$ 285,197	\$ 427,795	\$ 436,710	\$ 445,620	\$ 8,910
-5211 INTEREST - BONDED INDEBTEDNESS	\$ 3,099,603	\$ 2,055,786	\$ 1,819,030	\$ 1,593,030	\$ <226,000>
-5231 INTEREST - LEASE PURCHASE AGREEMENTS	\$ 83,044	\$ 114,500	\$ 102,930	\$ 91,100	\$ <11,830>
-5311 FEES - BONDED INDEBTEDNESS	\$ 253,787	\$ 2,825	\$ 7,000	\$ 7,000	\$ 0
Total	\$ 96,394,386	\$ 65,700,808	\$ 68,460,890	\$ 67,899,100	\$ <561,790>

SCHOOL DISTRICT OF CLAYTON  
EXPENDITURES FOUR-YEAR COMPARISON BY OBJECT  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-6100 SALARIES	\$ 33,897,649	\$ 34,364,807	\$ 36,291,620	\$ 36,804,640	\$ 513,020
-6200 EMPLOYER-PROVIDED BENEFITS	\$ 9,947,857	\$ 10,408,384	\$ 11,228,600	\$ 11,499,400	\$ 270,800
-6300 PURCHASED SERVICES	\$ 4,480,740	\$ 3,571,335	\$ 6,003,780	\$ 6,069,530	\$ 65,750
-6400 SUPPLIES AND MATERIALS	\$ 3,197,451	\$ 3,316,410	\$ 3,980,730	\$ 4,175,040	\$ 194,310
-6500 CAPITAL OUTLAY	\$ 3,739,058	\$ 4,523,966	\$ 1,870,490	\$ 2,293,740	\$ 423,250
-6600 OPERATING LEASE PURCHASE AGREEMENTS	\$ 41,131,631	\$ 9,515,906	\$ 9,085,670	\$ 7,056,750	\$ <2,028,920>
Total	\$ 96,394,386	\$ 65,700,808	\$ 68,460,890	\$ 67,899,100	\$ <561,790>
	=====	=====	=====	=====	=====

SCHOOL DISTRICT OF CLAYTON  
EXPENDITURES FOUR-YEAR COMPARISON BY LOCATION  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-0000 NULL	\$ 0	\$ 16,557	\$ 0	\$ 0	\$ 0
-0020 MAINTENANCE	\$ 2,913,176	\$ 2,885,789	\$ 3,199,650	\$ 2,947,170	\$<252,480>
-0030 GAY FIELD	\$ 39,674	\$ 43,237	\$ 152,100	\$ 256,750	\$ 104,650
-0031 ADZICK FIELD	\$ 2,696,910	\$ 289,234	\$ 37,300	\$ 26,900	\$<10,400>
-0040 CENTER OF CLAYTON	\$ 1,952,838	\$ 2,730,098	\$ 2,335,760	\$ 2,211,820	\$<123,940>
-0500 BUSINESS OFFICE TO ALLOCATE AT YEAR END	\$ 2,847	\$ 0	\$ 6,500	\$ 0	\$<6,500>
-1000 CENTRAL OFFICE	\$ 46,088,586	\$ 14,579,396	\$ 16,460,900	\$ 14,836,990	\$<1,623,910>
-1050 CLAYTON HIGH	\$ 15,129,917	\$ 15,675,018	\$ 17,107,580	\$ 17,899,980	\$ 792,400
-3000 WYDOWN MIDDLE	\$ 9,774,837	\$ 10,088,437	\$ 10,218,460	\$ 10,353,970	\$ 135,510
-4020 RALPH M. CAPTAIN ELEM.	\$ 5,127,657	\$ 5,325,611	\$ 5,242,790	\$ 5,497,820	\$ 255,030
-4040 GLENRIDGE ELEM.	\$ 5,470,080	\$ 5,915,731	\$ 5,754,500	\$ 5,835,630	\$ 81,130
-5000 MERAMEC ELEM.	\$ 5,226,315	\$ 5,944,679	\$ 5,672,970	\$ 5,590,000	\$<82,970>
-7500 FAMILY CTR.	\$ 1,971,549	\$ 2,207,021	\$ 2,272,380	\$ 2,442,070	\$ 169,690
Total	\$ 96,394,386	\$ 65,700,808	\$ 68,460,890	\$ 67,899,100	\$<561,790>



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

[claytonschoools.net](http://claytonschoools.net)

# **Prior Year Operating Expenditures**

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## **FOR INFORMATION ONLY**

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES FOUR-YEAR COMPARISON BY FUND  
 Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
100 INCIDENTAL FUND	\$ 17,639,319	\$ 16,447,899	\$ 20,788,540	\$ 21,231,840	\$ 443,300
200 TEACHER FUND	\$ 32,754,715	\$ 33,350,432	\$ 35,361,730	\$ 36,009,080	\$ 647,350
400 CAPITAL PROJECTS FUND	\$ 4,078,864	\$ 4,745,539	\$ 2,410,130	\$ 2,420,460	\$ 10,330
Total	\$ 54,472,898	\$ 54,543,870	\$ 58,560,400	\$ 59,661,380	\$ 1,100,980
	=====	=====	=====	=====	=====

SCHOOL DISTRICT OF CLAYTON  
OPERATING EXPENDITURES FOUR-YEAR COMPARISON BY FUNCTION  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-1111 ELEMENTARY	\$ 10,485,316	\$ 9,385,039	\$ 10,821,810	\$ 11,260,690	\$ 438,880
-1131 MIDDLE/JUNIOR HIGH	\$ 6,628,469	\$ 6,890,230	\$ 7,183,620	\$ 7,364,600	\$ 180,980
-1151 HIGH SCHOOL	\$ 8,795,994	\$ 9,346,606	\$ 10,061,600	\$ 10,292,770	\$ 231,170
-1191 SUMMER SCHOOL	\$ 236,579	\$ 155,865	\$ 317,670	\$ 349,320	\$ 31,650
-1193 ALTERNATIVE PROGRAMS	\$ 110,854	\$ 100,637	\$ 120,000	\$ 0	\$ <120,000>
-1195 VIRTUAL INSTRUCTION	\$ 19,362	\$ 861,483	\$ 6,440	\$ 6,440	\$ 0
-1211 GIFTED AND TALENTED	\$ 525,627	\$ 542,617	\$ 657,310	\$ 672,540	\$ 15,230
-1251 SUPPLEMENTAL INSTRUCTION	\$ 113,071	\$ 92,228	\$ 96,340	\$ 57,060	\$ <39,280>
-1271 BILINGUAL	\$ 549	\$ 4,349	\$ 6,500	\$ 15,250	\$ 8,750
-1281 EARLY CHILDHOOD SPECIAL EDUCATION	\$ 304,653	\$ 264,420	\$ 401,580	\$ 397,260	\$ <4,320>
-1321 BUSINESS EDUCATION	\$ 92,394	\$ 98,145	\$ 4,400	\$ 650	\$ <3,750>
-1331 FAMILY AND CONSUMER SCIENCES EDUCATION	\$ 176,886	\$ 183,443	\$ 13,820	\$ 16,340	\$ 2,520
-1351 MARKETING AND COOPERATIVE EDUCATION	\$ 98,185	\$ 106,961	\$ 14,500	\$ 58,060	\$ 43,560
-1371 TECHNOLOGY AND ENGINEERING EDUCATION	\$ 226,173	\$ 242,497	\$ 33,910	\$ 19,990	\$ <13,920>
-1411 STUDENT ACTIVITIES	\$ 970,243	\$ 521,950	\$ 1,373,110	\$ 1,382,900	\$ 9,790
-1421 SCHOOL-SPONSORED ATHLETICS	\$ 906,880	\$ 980,800	\$ 977,820	\$ 1,035,550	\$ 57,730
-1491 OTHER STUDENT ACTIVITIES	\$ 50,691	\$ 23,020	\$ 0	\$ 0	\$ 0
-1911 TUITION TO OTHER DISTRICTS WITHIN THE ST	\$ 29,430	\$ 10,647	\$ 18,000	\$ 19,060	\$ 1,060
-1913 TUITION TO PRIVATE AGENCIES	\$ 400	\$ 790	\$ 0	\$ 0	\$ 0
-1941 CONTRACTED EDUCATIONAL SERVICES	\$ 15,875	\$ 29,135	\$ 18,570	\$ 29,880	\$ 11,310
-2113 SOCIAL WORK SERVICES	\$ 322,787	\$ 338,563	\$ 345,260	\$ 358,190	\$ 12,930
-2122 COUNSELING SERVICES	\$ 1,626,477	\$ 1,670,675	\$ 1,692,450	\$ 1,803,230	\$ 110,780
-2123 APPRAISAL SERVICES	\$ 65,441	\$ 52,222	\$ 102,250	\$ 194,250	\$ 92,000
-2125 RECORD MAINTENANCE SERVICES	\$ 53,816	\$ 55,002	\$ 56,410	\$ 57,260	\$ 850
-2129 OTHER GUIDANCE SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-2134 NURSING SERVICES	\$ 417,289	\$ 426,214	\$ 441,010	\$ 454,070	\$ 13,060
-2142 PSYCHOLOGICAL SERVICES	\$ 43,430	\$ 44,520	\$ 0	\$ 0	\$ 0
-2152 SPEECH PATHOLOGY AND AUDIOLOGY SERVICES	\$ 104,838	\$ 108,738	\$ 131,850	\$ 133,890	\$ 2,040
-2162 OCCUPATIONAL THERAPY-RELATED SERVICE	\$ 9,078	\$ 10,897	\$ 15,000	\$ 14,000	\$ <1,000>
-2172 PHYSICAL THERAPY-RELATED SERVICES	\$ 5,048	\$ 683	\$ 7,500	\$ 7,000	\$ <500>
-2182 VISUALLY IMPAIRED/VISION SERVICES	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-2191 OTHER SUPPORT SERVICES - STUDENTS	\$ 58,086	\$ 185,798	\$ 137,700	\$ 201,850	\$ 64,150
-2211 IMPROVEMENT OF INSTRUCTION SERVICES AREA	\$ 11,079	\$ 11,420	\$ 12,070	\$ 12,480	\$ 410
-2212 INSTRUCTION AND CURRICULUM DEVELOPMENT S	\$ 831,569	\$ 943,393	\$ 1,064,190	\$ 1,068,520	\$ 4,330
-2213 INSTRUCTIONAL STAFF TRAINING SERVICES	\$ 421,625	\$ 352,720	\$ 654,530	\$ 663,890	\$ 9,360
-2214 PROFESSIONAL DEVELOPMENT	\$ 0	\$ 2,603	\$ 0	\$ 0	\$ 0
-2221 EDUCATIONAL MEDIA SERVICES AREA DIRECTIO	\$ 16,143	\$ 12,029	\$ 14,250	\$ 22,050	\$ 7,800
-2222 SCHOOL LIBRARY SERVICES	\$ 918,113	\$ 956,329	\$ 950,980	\$ 984,310	\$ 33,330
-2229 OTHER EDUCATIONAL MEDIA SERVICES	\$ 8,993	\$ 9,490	\$ 9,590	\$ 10,230	\$ 640
-2311 BOARD OF EDUCATION SERVICES	\$ 228,979	\$ 188,995	\$ 279,100	\$ 286,020	\$ 6,920
-2321 OFFICE OF THE SUPERINTENDENT SERVICES	\$ 929,970	\$ 1,087,229	\$ 996,710	\$ 1,008,370	\$ 11,660
-2323 STAFF RELATIONS AND NEGOTIATIONS SERVICE	\$ 599,214	\$ 610,801	\$ 629,570	\$ 666,460	\$ 36,890
-2329 OTHER EXECUTIVE ADMINISTRATION SERVICES	\$ 25,219	\$ 27,910	\$ 190,750	\$ 217,080	\$ 26,330
-2331 ADMINISTRATIVE TECHNOLOGY SERVICES	\$ 1,036,061	\$ 1,152,645	\$ 1,562,930	\$ 1,337,690	\$ <225,240>

SCHOOL DISTRICT OF CLAYTON  
OPERATING EXPENDITURES FOUR-YEAR COMPARISON BY FUNCTION  
Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-2411 OFFICE OF THE PRINCIPAL SERVICES	\$ 2,641,872	\$ 2,635,751	\$ 2,757,060	\$ 2,735,460	\$ <21,600>
-2491 OTHER SUPPORT SERVICES - SCHOOL ADMINIST	\$ 36,263	\$ 39,663	\$ 29,550	\$ 32,900	\$ 3,350
-2522 BUDGETING SERVICES	\$ 0	\$ 0	\$ 230,370	\$ 231,040	\$ 670
-2525 FINANCIAL ACCOUNTING SERVICES	\$ 858,788	\$ 831,235	\$ 943,800	\$ 955,110	\$ 11,310
-2529 OTHER FISCAL SERVICES	\$ 404	\$ 266	\$ 0	\$ 0	\$ 0
-2541 OPERATION AND MAINTENANCE OF PLANT SERVI	\$ 493,386	\$ 513,142	\$ 56,100	\$ 46,520	\$ <9,580>
-2542 CARE AND UPKEEP OF BUILDING SERVICES	\$ 6,233,465	\$ 7,296,551	\$ 8,072,610	\$ 8,074,610	\$ 2,000
-2543 CARE AND UPKEEP OF GROUNDS SERVICES	\$ 703,089	\$ 696,439	\$ 527,000	\$ 584,110	\$ 57,110
-2544 CARE AND UPKEEP OF EQUIPMENT SERVICES	\$ 162,763	\$ 55,598	\$ 61,100	\$ 61,100	\$ 0
-2545 VEHICLE SERVICING AND MAINTENANCE SERVIC	\$ 119,866	\$ 63,665	\$ 105,150	\$ 32,150	\$ <73,000>
-2546 SECURITY SERVICES	\$ 248,196	\$ 368,989	\$ 269,170	\$ 276,760	\$ 7,590
-2549 OTHER OPERATION AND MAINTENANCE OF PLANT	\$ 2,001	\$ 2,986	\$ 4,500	\$ 5,000	\$ 500
-2557 SCHOOL CHOICE (ESEA)/PROPORTIONATE SHARE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
-2558 NON-ALLOWABLE TRANSPORTATION EXPENSES	\$ 192,668	\$ 111,945	\$ 223,130	\$ 227,760	\$ 4,630
-2559 EARLY CHILDHOOD SPECIAL EDUCATION TRANSP	\$ 2,607	\$ 0	\$ 2,600	\$ 2,750	\$ 150
-2562 FOOD PREPARATION AND DISPENSING SERVICES	\$ 883,025	\$ 513,333	\$ 1,184,860	\$ 1,235,180	\$ 50,320
-2574 PRINTING, PUBLISHING AND DUPLICATING SER	\$ 53,075	\$ 50,496	\$ 51,150	\$ 53,060	\$ 1,910
-2623 EVALUATION SERVICES	\$ 0	\$ 0	\$ 0	\$ 580	\$ 580
-2629 OTHER PLANNING, RESEARCH, DEVELOPMENT, A	\$ 6,200	\$ 6,200	\$ 6,200	\$ 6,200	\$ 0
-2631 INFORMATION SERVICES AREA DIRECTION	\$ 355,745	\$ 410,732	\$ 466,100	\$ 449,120	\$ <16,980>
-2644 PROFESSIONAL DEVELOPMENT FOR NON-INSTRUC	\$ 5,081	\$ 1,824	\$ 6,750	\$ 4,200	\$ <2,550>
-2649 OTHER STAFF SERVICES	\$ 36,195	\$ 57,920	\$ 89,000	\$ 79,000	\$ <10,000>
-2911 OTHER SUPPORTING SERVICES	\$ 21,603	\$ 91,025	\$ 255,000	\$ 255,000	\$ 0
-3311 CIVIC SERVICES	\$ 139,282	\$ 38,975	\$ 0	\$ 0	\$ 0
-3511 EARLY CHILDHOOD PROGRAM	\$ 120,562	\$ 100,488	\$ 165,680	\$ 144,190	\$ <21,490>
-3512 EARLY CHILDHOOD INSTRUCTION	\$ 793,589	\$ 840,819	\$ 915,640	\$ 960,040	\$ 44,400
-3611 HOMELESS AND OTHER DISADVANTAGE STUDENT	\$ 3,000	\$ 0	\$ 1,000	\$ 8,000	\$ 7,000
-3711 NON-PUBLIC SCHOOL STUDENTS' SERVICES	\$ 0	\$ 3,370	\$ 5,510	\$ 8,920	\$ 3,410
-3911 OTHER COMMUNITY SERVICES	\$ 62,644	\$ 100,808	\$ 104,590	\$ 110,020	\$ 5,430
-3912 PARENTAL INVOLVEMENT	\$ 3,475	\$ 1,463	\$ 12,750	\$ 12,300	\$ <450>
-4021 LAND ACQUISITION AND DEVELOPMENT SERVICE	\$ 2,361,163	\$ 245,338	\$ 0	\$ 0	\$ 0
-4031 ARCHITECTURE, ENGINEERING AND LEGAL SERV	\$ 7,349	\$ 0	\$ 0	\$ 0	\$ 0
-4051 BUILDING ACQUISITION, CONSTRUCTION AND I	\$ 36,415	\$ 832,816	\$ 53,290	\$ 54,380	\$ 1,090
-5131 PRINCIPAL - LEASE PURCHASE AGREEMENT	\$ 285,197	\$ 427,795	\$ 436,710	\$ 445,620	\$ 8,910
-5231 INTEREST - LEASE PURCHASE AGREEMENTS	\$ 83,044	\$ 114,500	\$ 102,930	\$ 91,100	\$ <11,830>
Total	\$ 54,472,898	\$ 54,543,870	\$ 58,560,400	\$ 59,661,380	\$ 1,100,980



SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES FOUR-YEAR COMPARISON BY OBJECT  
 Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-6100 SALARIES	\$ 33,397,404	\$ 33,544,910	\$ 35,699,300	\$ 36,119,620	\$ 420,320
-6200 EMPLOYER-PROVIDED BENEFITS	\$ 9,855,453	\$ 10,240,459	\$ 11,066,380	\$ 11,313,930	\$ 247,550
-6300 PURCHASED SERVICES	\$ 3,974,772	\$ 3,046,657	\$ 5,556,810	\$ 5,702,310	\$ 145,500
-6400 SUPPLIES AND MATERIALS	\$ 3,166,405	\$ 2,966,305	\$ 3,827,780	\$ 4,105,060	\$ 277,280
-6500 CAPITAL OUTLAY	\$ 3,710,623	\$ 4,203,244	\$ 1,870,490	\$ 1,883,740	\$ 13,250
-6600 OPERATING LEASE PURCHASE AGREEMENTS	\$ 368,241	\$ 542,295	\$ 539,640	\$ 536,720	\$ <2,920>
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Total	\$ 54,472,898	\$ 54,543,870	\$ 58,560,400	\$ 59,661,380	\$ 1,100,980
	=====	=====	=====	=====	=====

SCHOOL DISTRICT OF CLAYTON  
 OPERATING EXPENDITURES FOUR-YEAR COMPARISON BY LOCATION  
 Report dates 07/01/2022 - thru - 06/30/2023

Function	Actual 07/01/2019- 06/30/2020	Actual 07/01/2020- 06/30/2021	Budget 07/01/2021- 06/30/2022	Proposed 07/01/2022- 06/30/2023	Prior Year Comparison
-0020 MAINTENANCE	\$ 2,907,485	\$ 2,784,601	\$ 3,172,380	\$ 2,941,350	\$<231,030>
-0030 GAY FIELD	\$ 39,674	\$ 43,237	\$ 152,100	\$ 256,750	\$ 104,650
-0031 ADZICK FIELD	\$ 2,696,910	\$ 289,150	\$ 35,000	\$ 14,500	\$<20,500>
-0040 CENTER OF CLAYTON	\$ 1,559,938	\$ 2,260,072	\$ 1,935,760	\$ 1,901,820	\$<33,940>
-0500 BUSINESS OFFICE TO ALLOCATE AT YEAR END	\$ 2,847	\$ 0	\$ 6,500	\$ 0	\$<6,500>
-1000 CENTRAL OFFICE	\$ 5,325,196	\$ 5,574,370	\$ 7,914,870	\$ 7,914,180	\$<690>
-1050 CLAYTON HIGH	\$ 15,063,460	\$ 15,455,494	\$ 17,020,140	\$ 17,691,260	\$ 671,120
-3000 WYDOWN MIDDLE	\$ 9,769,668	\$ 9,919,281	\$ 10,160,680	\$ 10,341,400	\$ 180,720
-4020 RALPH M. CAPTAIN ELEM.	\$ 5,001,786	\$ 4,929,709	\$ 5,037,740	\$ 5,292,230	\$ 254,490
-4040 GLENRIDGE ELEM.	\$ 5,167,746	\$ 5,544,363	\$ 5,447,030	\$ 5,539,590	\$ 92,560
-5000 MERAMEC ELEM.	\$ 5,050,361	\$ 5,587,594	\$ 5,472,140	\$ 5,391,560	\$<80,580>
-7500 FAMILY CTR.	\$ 1,887,827	\$ 2,155,999	\$ 2,206,060	\$ 2,376,740	\$ 170,680
Total	\$ 54,472,898	\$ 54,543,870	\$ 58,560,400	\$ 59,661,380	\$ 1,100,980



#2 Mark Twain Circle  
Clayton, MO 63105

T: 314.854.6024  
F: 314.854.6095

[claytonschools.net](http://claytonschools.net)

# Glossary



## GLOSSARY OF TERMS

This glossary contains definitions of terms used in this budget and such additional terms as deemed necessary to common understandings concerning financial accounting procedures. Several terms, which are not primarily financial accounting terms, have been included because of their significance for school financial accounting. The glossary is arranged alphabetically.

**ACCOUNTING SYSTEM** - The total structure of records and procedures which discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, and organizational components.

**ADA** – Average daily attendance of students. Calculated by dividing total actual hours of attendance of all students by the amount of scheduled hours (or possible hours) for the term.

**AP** – Advanced Placement – courses designed to aid the high school student who excels in regular class curriculum and intends to attend a college or university.

**ASSESS** - To value property officially for the purpose of taxation.

**ASSESSED VALUATION** - A valuation set upon real estate or personal property by a government as a basis for levying taxes. In Missouri, the assessed value is a percentage of the appraised value as follows: residential - 19%, personal property - 33 1/3%, Commercial - 32%.

**BALANCE SHEET** – A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance and changes in fund balance.

**BOND** – A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called the date of maturity and carrying interest at a fixed rate, usually payable periodically.

**BONDS PAYABLE** - The face value of bonds issued and unpaid.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means financing those expenditures.

**BUDGETARY CONTROL** – The control or management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.

**CAPITAL PROJECTS FUND** – Expenditures such as building renovations and construction, equipment and furniture that result in the acquisition of or addition to fixed assets are paid from this fund.

**CENTER OF CLAYTON** – See **CRSWC**

**CIP – Capital Improvement Plan** – A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is part of the current operating budget.

**CLASSROOM TRUST FUND** – This is a state formula category for the gaming money paid to the districts through the formula.

**COLLECTION RATE** – A ratio that calculates the difference between property tax revenue received and the property tax charged. For budgeting, the District uses a 96% collection rate based on historical collection rates.

**CONTRACTED SERVICES** – Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.



**COST PER PUPIL** – See **EXPENDITURES PER PUPIL**

**COVID – Coronavirus Disease (2019)** – An infectious disease caused by the SARS-CoV-2 virus.

**CPI – Consumer Price Index** – Used to track the change in the cost of consumer goods over a period of time – usually one year.

**CRSWC – Clayton Recreation, Sports and Wellness Commission, Inc.** – A not-for-profit organization, which provides a shared use facility called the Center of Clayton to address the athletic and educational needs of the community.

**CSIP – Continuing School Improvement Program** – model which provides the framework for staff development to be aligned with the intended, taught and assessed curriculum as well as with the goals of the Board of Education.

**CURRENT PROPERTY TAXES** – Current calendar year tax payments received during the current fiscal year.

**DEBT** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

**DEBT LIMIT** – The maximum amount or gross or net debt that is legally permitted. (15% of assessed valuation for school districts in Missouri.)

**DEBT SERVICE FUND** – Monies in this fund are used for the retirement of debt and expenditures for the interest on debt issued to finance school renovations or new construction. (Funds must be segregated.) When the voters approve a bond issue, they authorize the Board of Education to set a tax rate in the Debt Service Fund that will meet the principle and interest payments due each fiscal year.

**DECA – Distributive Education Clubs of America** – An international association of high school and college students and teachers of marketing, management and entrepreneurship in business, finance, hospitality, and marketing sales and service.

**DECISION UNIT** – A decision making group of staff that can be made up of representatives from grade levels, subject areas, programs and departments that develop and prioritize budget requests.

**DELINQUENT PROPERTY TAXES** – Prior year tax amounts due and received in the current fiscal year. This is also where refunds of prior year property tax disputes settled in favor of the taxpayer are charged against.

**DISTRICT LEADERSHIP COUNCIL** – A decision making group comprised of executive administrative staff and building administrative staff.

**ECSE – Early Childhood Special Education** – A state and federally funded program designed to target pre-Kindergarten children who are identified as having special needs.

**ELEMENTARY SCHOOL** – A school classified as elementary by state and local practice and composed of any span of grades not above grade six (Kindergarten through 5th grade). This term includes kindergartens if they are under the control of the local school board of education.

**ENCUMBRANCE ACCOUNTING** – A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements, or other commitments chargeable to an appropriation in advance of any liability or payment.



**ENCUMBRANCES** – Purchase orders, contracts, and/or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid, as in accounts payable, or when the actual liability is established or when cancelled.

**EQUIPMENT** – See **FIXED ASSET**

**EXPENDITURES** – Total charges incurred, whether paid or unpaid, for current costs, capital outlay, and debt service. (Transfers between funds, encumbrances of cash for other current assets such as the purchase of investments in U. S. bonds and payments of cash in settlement of liabilities already accounted as expenditures.)

**EXPENDITURES PER PUPIL** – Expenditures for a given period of time divided by pupil unit of measure.

**FINANCIAL ADVISORY COMMITTEE** – The Financial Advisory Committee's purpose is to understand school district finances in order to monitor financial issues and trends facing the District and provide advice to the District administration and the Board of Education regarding those issues and trends.

**FISCAL YEAR** – Annual period at the end of which a local education agency determines its financial position and the results of its operations. The District's fiscal year begins on July 1 and runs through June 30 of each year.

**FIXED ASSET** – Those moveable items used for school operation that are of a non-expendable and mechanical nature, i.e. perform an operation. Computers, printers, smartboards, projectors, vacuum cleaners, lathes, clocks, machinery, and vehicles, etc. are classified as equipment. (Heating and air conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

**FTE – Full Time Equivalent** - one FTE is equivalent to one employee working full-time.

**FUNCTION** – As applied to expenditures, this term has reference to an activity or services aimed at accomplishing a certain purpose; for example, instruction, administration, or operation and maintenance of plant.

**FUND** – A sum of money or other resources set aside for specific activities of a district. The fund accounts constitute a complete entity and all of the financial transactions for the particular fund are recorded in them. Funds required by the State of Missouri are the general, teachers, capital and debt service.

**FUND BALANCE** – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves and appropriations for the period.

**GENERAL FUND** – The fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

**HIGH SCHOOL** – A school offering the final years of high school work necessary for graduation; preceded by a junior high school or middle school in the same system.

**INSTRUCTION** – The activities dealing directly with the teaching of students or improving the quality of teaching.

**LEA – Local Educational Agency** – School District.

**LEGAL DEBT MARGIN** – The difference between the District's actual debt and the allowed amount is known as the debt margin, which is calculated by subtracting the net debt from the debt limit.



**LEVY** – (Verb) to impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

**M & M – Merchants and Manufacturers Tax** – A surcharge on commercial real estate imposed by RSMo 139.600. The statute established the formula to determine the tax rate of the "Commercial Surcharge" for each County. The tax rate for the "Commercial Surcharge" in Saint Louis County is \$1.70 per \$100 of assessed valuation. The tax rate may not be increased and may only be decreased if approved by a majority of the voters of that County.

**MIDDLE SCHOOL** – A school offering education to students spanning both elementary and secondary levels, normally 6th through 8th grades.

**OBJECT** – As applied to expenditures, this term has reference to the classification of goods or services received; for example, salaries, benefits, purchased and contracted services, and supplies.

**PAT – Parents As Teachers** – Preschool child focused program utilizing parents as teachers under the guidance of trained professional staff members.

**PDC – Professional Development Committee** – Serving the employees of the District to plan activities and provide support for professional growth.

**READING RECOVERY** – A highly effective short-term intervention of one-to-one tutoring for low-achieving first graders.

**SB287 – Senate Bill 287** – A Missouri State Education Foundation Formula law passed in April, 2005. The bill revised the state aid formula that distributes funding to Missouri public school districts. The previous state formula was essentially a tax-rate formula. SB287 seeks to move away from this tax-rate driven philosophy to a formula that is primarily student-needs based.

**SPECIAL REVENUE (TEACHERS') FUND** – The salaries and employee health and retirement benefits of certificated teachers, aids and administrators are paid from this fund.

**SSD – Special School District** – A separate and independent school district which serves the needs of students with special requirements for all of the school districts in St. Louis County. SSD teachers occupy the teaching stations of the LEA to serve the students of that school. Placement options range from consultative to a totally inclusive setting. SSD also runs the Vocational Training Program for the districts of St. Louis County.

**STATE ADEQUACY TARGET** – An amount of expenditure per student that is the base for the new Foundation Formula put into law by SB287. The adequacy target is the amount per year spent by certain high performing districts in the state and is subject to change every two years.

**SUMMER SCHOOL** – The name applied to the school session carried on during the period between the end of regular school term and the beginning of the next regular school term.

**SUPPLY** - A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

**TAX RATE** – The tax rate legally approved by patrons of a political subdivision that charges a rate per \$100 of assessed valuation in order to compute the property tax of a political subdivision. The District has two tax rates: one for operations and the other to pay the ongoing debt and interest payments.



**TAXES** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**TIP – Technology Improvement Plan** – A plan of proposed capital outlays for technology and the means of financing them for the current fiscal period. It is part of the current operating budget.

**VICC – Voluntary Interdistrict Choice Corporation** – A non-profit entity formed to collect and administer state funds to support the VTS (Voluntary Transfer Students) who choose to attend a district other than the student district of residence (the City of St. Louis School District). LEA's receive funds based upon a preapproved reimbursement rate multiplied by the ADA of the participating students.

**VTS – Voluntary Transfer Students** – Students from St. Louis City School Districts (See VICC)

**WADA – Weighted Average Daily Attendance** – The current basis for distribution within the new Foundation Formula calculations as introduced by SB287. The ADA is weighted for specific student characteristics, specifically, free and reduced-price lunch (poverty) special education needs or limited English language proficiency.

**ZBB – Zero-Based Budgeting** – Requires the budget be built starting from the zero-base, and every line must be justified.