

School District of Clayton

St. Louis County, Missouri 63105

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2023-2024 Budget

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SCHOOL DISTRICT OF CLAYTON
2023-2024 Budget
Introduction

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

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

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

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

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

Board of Education

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

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

District Administration

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

This budget represents the financial plan for the District for the 2023-2024 fiscal year. Its primary purpose is to provide the reader useful information regarding the past, present and projected future financial status of the District.

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

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

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

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

In the pages that follow, the 2023/24 budget is presented in summary form and in detail form to enable insight and transparency into District finances. District administration is confident the 2023-2024 budget continues to guide the District in a fiscally responsible direction.

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

SCHOOL DISTRICT OF CLAYTON

2023-2024 Budget Summary

The following sections are intended to provide an overview of the 2023-2024 budget. Detailed budget information is provided later in this document.

Budget Highlights

1. The 2023-2024 budget is balanced. Legally, the district is required to adopt a balanced budget, meaning that planned expenditures do not exceed the combination of anticipated revenue collections plus any beginning fund balances. During 2023-2024, Operating Fund balances (Funds 1 & 2 combined) are anticipated to increase by fiscal year end.
2. Projected operating revenue has been reasonably estimated.
3. Property tax revenue is anticipated to grow approximately 5% due to reassessment and allowable CPI growth, along with growth in assessed valuations due to new construction.
4. Projected operating expenditures have been reasonably estimated and are programmed in accordance with goals set forth in the district's strategic plan. Many estimates rely upon budget requests from school buildings and district departments or programs.
5. Fund 3 General Obligation Bond debt is scheduled to pay down \$9,410,000 to end the year at \$34,752,000. All Fund 3 debt is currently scheduled to be paid off by March 1, 2029.
6. Fund 4 Lease/Purchase debt is scheduled to pay down \$515,000 to end the year at \$2,760,000. All Fund 4 debt is also currently scheduled to be paid off by March 1, 2029.
7. Various capital improvement projects are programmed in Fund 4 and do not require borrowing to reach completion. No major construction projects are planned.
8. Overall, the budget continues to support the excellent staff, facilities and operations of the District at the level expected by students, parents and patrons.
9. The information contained in this report complies with the requirements of Board Policy DB Annual Budget.

Strategic Plan Alignment

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

- **Goal #1 – A place for everyone...** The 2023-2024 budget expands funding for safety and security services, systems and supplies to help ensure all learners feel safe and valued.
- **Goal #2 - ...to grow as learners...** The 2023-2024 budget includes investments for curriculum and technology purchases to support the educational growth of our learners.
- **Goal #3 - ...in head and heart.** The 2023-2024 budget includes funding for social and emotional staff and supports to enable the well-being of our learners.

Budget Structure

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

1. Fund 1: General (Incidental) Fund – this fund accounts for compensation and benefits for non-certified employees, consumable educational supplies and services, facility operations, food service, and any other expenditure not required/permitted to be accounted for in other funds.
2. Fund 2: Special (Teachers) Fund – this fund accounts for compensation and benefits for certified staff involved in student instruction and District administration.

3. Fund 3: Debt Service Fund – this fund is restricted for the accumulation of resources to repay General Obligation Bond principal, interest and related charges.
4. Fund 4: Capital Improvement Fund – this fund is restricted and accounts for investments relating to the acquisition or construction of assets with estimated useful life greater than 12 months. This fund also accounts for lease/purchase debt transactions.

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

Assumptions

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

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

Enrollment & Average Daily Attendance

Accurately forecasting these factors is important for determining staffing levels, supply purchases and facility needs. District enrollment and related average daily attendance peaked in 2018 and have been declining since. Enrollment has been declining in the St. Louis region for more than a decade due primarily to lower birth rates. District enrollment is at a 30-year low and projected to slowly decline further. This projected decline has minimal effect upon District revenue projections. Historical and projected enrollment data is provided later in this document.

Assessed Valuation, Tax Rate & Collection Rates

Accurately forecasting these factors is important for determining property tax collections, the primary source of District revenue. Reassessment scheduled for calendar 2023 will impact tax rates to be determined during September of the fiscal year. Tax rate setting is impacted by changes in assessed valuations as determined by the St. Louis County Assessor’s Office, as well as changes in the Consumer Price Index (CPI) as determined by the Missouri State Auditor’s Office. Preliminary 2023 AV data indicates property tax revenue for 2023-2024 will increase approximately 5%. Historical and projected AV data and tax rates are presented in greater detail later in this document.

Revenue

The revenue budget for 2023-2024 is forecast at \$78.25M, an increase of \$6.15M over prior year 2022-2023 revenue projections. Significant revenue components of the 2023-2024 budget are:

- Property tax growth due to reassessment & allowable CPI capture
- Property tax growth due to new construction

Expenditures

The expenditure budget for 2023-2024 is set at \$75.39M, an increase of \$1.17M over prior year 2022-2023 spending estimates. Significant expenditure components of the 2023-2024 budget are:

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

Account Code Structure & Definition of Budget Terms

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

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

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

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

Budget Number Data

The next several pages provide several views of budget numbers

1. View #1 is a snapshot of the 2023-2024 budget by Fund. Revenue and expenditures are presented in summary form by Object.
2. View #2 is a snapshot of the 2023-2024 budget by Fund. Revenue and expenditures are presented in summary form by Function.
3. View #3 expands View #2 to provide detail of each expenditure Function.
4. View #4 displays 2023-2024 revenue projections by source by Fund.
5. View #5 compares 2023-2024 total revenue projections to 2022-2023 prior year revenue projections and actual revenue collections for 2021-2022, 2020-2021 and 2019-2020. Multi-year trends are easily discernable. Please be aware the pandemic years of 2021-2022 and 2020-2021 include data that appears skewed from normal trends.
6. View #6 displays proposed expenditures by Function and by Object. This view provides clarity on how expenditures are planned for 2023-2024.
7. View #7 compares 2023-2024 planned expenditures to the 2022-2023 prior year expenditure plan, as well as actual expenditures for 2021-2022, 2020-2021 and 2019-2020. Multi-year trends are easily discernable. Please be aware the pandemic years of 2021-2022 and 2020-2021 include data that appears skewed from normal trends.

Revenue for 2023-2024 is summarized in Views #1, #2 & #3. Readers can drill down to greater revenue detail in View #4, and then further in View #5. Expenditures for 2023-2024 are summarized in Views #1 & #2. Readers can drill down to greater expenditure detail in View #3, then further in View #6, and then further in View #7. Fund balance information is presented in Views #1, #2 & #3.

Budget Summary View #1 – by Fund by Object

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

View #1

School District of Clayton
For Year Ending June 30, 2024
Proposed Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
REVENUE					
Local - Property Taxes	22,529,500	27,151,000	9,189,000	4,348,000	63,217,500
Local - Other	6,834,000	3,414,500	200,000	640,500	11,089,000
Local Revenue	29,363,500	30,565,500	9,389,000	4,988,500	74,306,500
County Revenue	125,000	256,000	180,000	85,000	646,000
State Revenue	305,740	2,007,980	-	-	2,313,720
Federal Revenue	633,020	147,670	176,330	-	957,020
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	30,427,260	32,977,150	9,745,330	5,098,500	78,248,240
EXPENDITURES					
Salaries/Wages	9,300,890	29,473,560	-	-	38,774,450
Employee Benefits	3,432,460	8,495,030	-	-	11,927,490
Purchased Services	6,456,820	-	-	-	6,456,820
Supplies	4,826,562	-	-	-	4,826,562
Capital Outlay	-	-	-	1,985,610	1,985,610
Debt Service	-	-	10,826,930	594,260	11,421,190
TOTAL EXPENDITURES	24,016,732	37,968,590	10,826,930	2,579,870	75,392,122
Fund Transfers	-	-	-	-	-
Change In Fund Balance	6,410,528	(4,991,440)	(1,081,600)	2,518,630	2,856,118
Beg Fund Bal-June 30, 2023	17,400,000	20,600,000	7,200,000	1,400,000	46,600,000
End Fund Bal-June 30, 2024	23,810,528	15,608,560	6,118,400	3,918,630	49,456,118

Budget Summary View #2 – by Fund by Function

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

View #2

School District of Clayton
For Year Ending June 30, 2024
Proposed Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
REVENUE					
Local - Property Taxes	22,529,500	27,151,000	9,189,000	4,348,000	63,217,500
Local - Other	6,834,000	3,414,500	200,000	640,500	11,089,000
Local Revenue	29,363,500	30,565,500	9,389,000	4,988,500	74,306,500
County Revenue	125,000	256,000	180,000	85,000	646,000
State Revenue	305,740	2,007,980	-	-	2,313,720
Federal Revenue	633,020	147,670	176,330	-	957,020
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	30,427,260	32,977,150	9,745,330	5,098,500	78,248,240
EXPENDITURES					
Total Instructional Expenditu	3,133,812	31,363,630	-	803,110	35,300,552
Total Support Services Exper	18,928,350	6,570,580	-	1,160,000	26,658,930
Total Non-Instruction/Suppc	1,954,570	34,380	-	22,500	2,011,450
Debt Service-Principal	-	-	9,410,000	515,010	9,925,010
Debt Service-Interest	-	-	1,416,930	79,250	1,496,180
TOTAL EXPENDITURES	24,016,732	37,968,590	10,826,930	2,579,870	75,392,122
Fund Transfers	-	-	-	-	-
Change In Fund Balance	6,410,528	(4,991,440)	(1,081,600)	2,518,630	2,856,118
Beg Fund Bal-June 30, 2023	17,400,000	20,600,000	7,200,000	1,400,000	46,600,000
End Fund Bal-June 30, 2024	23,810,528	15,608,560	6,118,400	3,918,630	49,456,118

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

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

View #3

School District of Clayton
For Year Ending June 30, 2024
Proposed Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
REVENUE					
Local - Property Taxes	22,529,500	27,151,000	9,189,000	4,348,000	63,217,500
Local - Other	6,834,000	3,414,500	200,000	640,500	11,089,000
Local Revenue	29,363,500	30,565,500	9,389,000	4,988,500	74,306,500
County Revenue	125,000	256,000	180,000	85,000	646,000
State Revenue	305,740	2,007,980	-	-	2,313,720
Federal Revenue	633,020	147,670	176,330	-	957,020
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	30,427,260	32,977,150	9,745,330	5,098,500	78,248,240
EXPENDITURES					
Elementary Schools	296,410	11,374,360	-	303,600	11,974,370
Middle School	200,300	7,474,880	-	146,200	7,821,380
High School	927,047	10,027,140	-	343,000	11,297,187
Summer School	68,950	184,640	-	-	253,590
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	10,770	652,480	-	-	663,250
Supplemental Instr	3,000	83,920	-	-	86,920
Bilingual	-	-	-	-	-
Early Childhood SPED	57,130	351,630	-	-	408,760
Business Ed	2,900	-	-	-	2,900
FACS Ed	14,500	-	-	3,310	17,810
Marketing/Coop Ed	8,960	-	-	-	8,960
PLTW	27,920	-	-	-	27,920
Student Activities	1,043,255	494,570	-	-	1,537,825
Athletics	409,970	720,010	-	7,000	1,136,980
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	26,500	-	-	-	26,500
Tuition - Agencies	200	-	-	-	200
Contracted Ed	36,000	-	-	-	36,000
Total Instruction	3,133,812	31,363,630	-	803,110	35,300,552

School District of Clayton
For Year Ending June 30, 2024

Proposed Budget

Descriptions	Operating Funds				Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	
Support Services					
Social Work Services	484,860	-	-	-	484,860
Counseling Services	361,410	1,434,380	-	2,000	1,797,790
Appraisal Services	110,400	97,450	-	-	207,850
Record Maintenance	59,650	-	-	-	59,650
Nursing Services	582,130	-	-	-	582,130
Other Health Services	-	-	-	-	-
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	-	141,350	-	-	141,350
Occupational Therapy	20,000	-	-	-	20,000
Physical Therapy	8,100	-	-	-	8,100
Other Support Services	192,930	-	-	-	192,930
Improvement of Instruction	13,150	-	-	-	13,150
Curriculum Development	129,795	1,139,960	-	-	1,269,755
Instructional Staff Training	410,970	269,050	-	-	680,020
Professional Development	-	-	-	-	-
Educational Media Services	27,240	-	-	-	27,240
School Library Services	519,545	594,890	-	-	1,114,435
Other Educational Media	14,300	-	-	-	14,300
Board of Education	285,730	-	-	-	285,730
Executive Administration	342,650	756,300	-	-	1,098,950
Staff Relations	513,620	227,360	-	-	740,980
Other Admin Services	57,960	188,400	-	-	246,360
Admin Technology	1,049,760	198,230	-	140,000	1,387,990
Building Administration	1,206,550	1,710,340	-	5,000	2,921,890
Building Admin Support	35,770	-	-	-	35,770
Financial Services	904,040	(188,000)	-	30,000	746,040
Facilities Operation/Maint	44,000	-	-	-	44,000
Facilities Care/Upkeep	8,556,210	-	-	170,000	8,726,210
Grounds Care/Upkeep	99,250	-	-	670,000	769,250
Equipment Care/Upkeep	5,600	-	-	68,000	73,600
Vehicle Maintenance	42,650	-	-	50,000	92,650
Security Services	493,610	-	-	10,000	503,610
Facilities - Other	6,000	-	-	-	6,000
Student Transportation	407,490	-	-	-	407,490
ECSE Transportation	2,700	-	-	-	2,700
Food Services	1,230,620	-	-	12,500	1,243,120
Printing Services	57,290	-	-	2,500	59,790
Evaluation Services	-	870	-	-	870
Other Plan/Eval Services	15,600	-	-	-	15,600
Information Services	412,270	-	-	-	412,270

View #3

School District of Clayton
For Year Ending June 30, 2024

Proposed Budget

Descriptions	Operating Funds				Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	
Non-Instruct. Staff Training	5,500	-	-	-	5,500
Other Staff Services	69,000	-	-	-	69,000
Other Support Services	150,000	-	-	-	150,000
Total Support Services	18,928,350	6,570,580	-	1,160,000	26,658,930
Non-Instruction Expenditures					
Civic Services	-	-	-	-	-
Early Childhood Program	153,370	-	-	-	153,370
Early Childhood Instruction	930,120	-	-	15,000	945,120
Welfare Activities Services	4,010	-	-	-	4,010
Non-Public Student Services	980	-	-	-	980
Afterschool Program	697,450	-	-	-	697,450
Other Community Services	158,890	3,480	-	7,500	169,870
Parental Involvement	4,540	-	-	-	4,540
Service-Learning	5,210	30,900	-	-	36,110
Facilities Acquisition/Constr	-	-	-	-	-
Building Construction	-	-	-	-	-
Bond Debt-Principal Pmts	-	-	9,410,000	-	9,410,000
Lease Purchase-Principal	-	-	-	515,010	515,010
Bond Debt-Interest	-	-	1,409,930	-	1,409,930
Lease Purchase-Interest	-	-	-	79,250	79,250
Bond Debt-Fees	-	-	7,000	-	7,000
Total Non-Instruction/Support	1,954,570	34,380	10,826,930	616,760	13,432,640
TOTAL EXPENDITURES	24,016,732	37,968,590	10,826,930	2,579,870	75,392,122
Fund Transfers	-	-	-	-	-
Change In Fund Balance	6,410,528	(4,991,440)	(1,081,600)	2,518,630	2,856,118
Beg Fund Bal-June 30, 2023	17,400,000	20,600,000	7,200,000	1,400,000	46,600,000
End Fund Bal-June 30, 2024	23,810,528	15,608,560	6,118,400	3,918,630	49,456,118

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

Revenue is categorized by source of funds.

View #4

School District of Clayton
For Year Ending June 30, 2024
Proposed Revenue Budget

Descriptions	Operating Funds		Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)			
LOCAL REVENUE					
Pers Prop Tax - Current	1,816,160	2,200,000	775,000	349,200	5,140,360
Real Estate Tax - Current	20,885,840	25,300,000	8,500,000	4,015,800	58,701,640
Real Estate Taxes - Delq	(200,000)	(400,000)	(100,000)	(25,000)	(725,000)
Pers Prop Taxes - Delq	27,500	51,000	14,000	8,000	100,500
Sales Tax Prop C	1,600,000	950,000			2,550,000
Fin Institution Taxes	171,000	317,000		49,000	537,000
M & M Surtax - Delinq	(19,000)	(35,500)		(5,500)	(60,000)
M & M Surtax - Current	407,000	755,000		117,000	1,279,000
Non-Resident Tuition		406,000			406,000
Investment Gain	600,000	600,000	200,000	80,000	1,480,000
Cafeteria Receipts	525,000				525,000
Cafeteria Adult Meal Sales	10,000				10,000
Cafeteria Commissions	500				500
Cafeteria Non Program	10,000				10,000
Cafeteria Catering	50,000				50,000
Ath - Gate Receipts	10,000				10,000
Student Activities Budget	1,000,000				1,000,000
FC - Open Times	10,000				10,000
ESA/Kidzone - Revenue	12,000				12,000
Driver Ed - Revenue	19,500	32,000			51,500
ECE/Kidzone - Revenue	45,000				45,000
RMC/Kidzone - Revenue	175,000				175,000
GLE/Kidzone - Revenue	185,000				185,000
MER/Kidzone - Revenue	200,000				200,000
FC/ECE - 5 Am Day	20,000				20,000
FC/ECE - 2 Morning	40,000				40,000
FC/ECE - 3 Morning	75,000				75,000
FC/ECE - 4 Morning	135,000				135,000
FC/ECE - Full Day	475,000				475,000
COC - Reimbursements	875,000				875,000
Gay Field/Rental	500				500
WMS/Theater Rental	6,000				6,000
Adzick Field/Rental	27,000				27,000

View #4

School District of Clayton
For Year Ending June 30, 2024
Proposed Revenue Budget

Descriptions	Operating Funds				Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	
LOCAL REVENUE-continued					
CHS/Theater Rental	35,000			15,000	50,000
Facility Rental	50,000				50,000
Gifts	45,000			10,000	55,000
Miscellaneous Revenue	17,500				17,500
Visa Rebates	22,000				22,000
VT Tuition		390,000		375,000	765,000
TOTAL LOCAL REVENUE	29,363,500	30,565,500	9,389,000	4,988,500	74,306,500
COUNTY REVENUE					
Fines		21,000			21,000
State RR & Util Tax	125,000	235,000	180,000	85,000	625,000
TOTAL COUNTY REVENUE	125,000	256,000	180,000	85,000	646,000
STATE REVENUE					
Basic Formula	183,000	545,000			728,000
ECSE State	91,930	492,980			584,910
Classroom Trust Fund		925,000			925,000
PAT Entitlement	21,000	45,000			66,000
CTE Base Grant	2,810				2,810
State Food Services	7,000				7,000
TOTAL STATE REVENUE	305,740	2,007,980	-	-	2,313,720
FEDERAL REVENUE					
IRSG Revenue	43,910				43,910
Teacher Retention ESSER III	66,740				66,740
ARP - ESSER III		52,740			52,740
Perkins	3,960				3,960
ECSE/619 IDEA Funds		11,000			11,000
School Lunch Program	190,000				190,000
School Breakfast Program	36,000				36,000
Title I - District	13,500				13,500
Title I - RMC		20,870			20,870
Title I - GLE		23,850			23,850
Title I - MER		39,210			39,210
Title IV	16,000				16,000
Title III	8,940				8,940
Title IIA	57,120				57,120
ARP-HCY II	6,950				6,950
Afghan Refugee Grant	3,370				3,370
Other Fed - All In Grant	186,530				186,530

View #4

School District of Clayton
For Year Ending June 30, 2024
Proposed Revenue Budget

Descriptions	Operating Funds				Total All Funds
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	
FEDERAL REVENUE-continued					
US Treasury Int Subsidy			176,330		176,330
TOTAL FEDERAL REVENUE	633,020	147,670	176,330	-	957,020
MISCELLANEOUS REVENUE					
Sale of Surplus Property				25,000	25,000
TOTAL MISC REVENUE	-	-	-	25,000	25,000
REVENUE TOTALS	30,427,260	32,977,150	9,745,330	5,098,500	78,248,240

Budget View #5 – by Fund by Object

Revenue is categorized by source with prior year comparisons.

View #5

School District of Clayton
For Year Ending June 30, 2024
Revenue Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget Original	2021/22 Actual	2020/21 Actual	2019/20 Actual
LOCAL REVENUE					
Pers Prop Tax - Current	5,140,360	4,600,000	4,559,428	4,393,282	4,303,914
Real Estate Tax - Current	58,701,640	53,693,710	54,673,278	52,076,509	53,578,150
Real Estate Taxes - Delq	(725,000)	(834,700)	(1,441,271)	(400,930)	540,751
Pers Prop Taxes - Delq	100,500	100,000	127,023	140,618	94,603
Sales Tax Prop C	2,550,000	2,513,500	2,777,271	2,390,098	2,308,475
Fin Institution Taxes	537,000	536,520	1,243,853	518,657	1,464,577
M & M Surtax - Delinq	(60,000)	(60,000)	109,077	(34,586)	84,402
M & M Surtax - Current	1,279,000	1,278,170	1,080,408	1,239,129	1,182,701
Non-Resident Tuition	406,000	633,800	314,301	413,061	396,730
Investment Gain	1,480,000	150,000	122,653	143,303	628,820
Cafeteria Receipts	525,000	430,000	-	-	318,305
Cafeteria Adult Meal Sales	10,000	40,000	11,156	367	26,878
Cafeteria Commissions	500	-	-	-	-
Cafeteria Non Program	10,000	330,000	14,254	21,679	322,404
Cafeteria Catering	50,000	40,000	46,589	1,671	-
Ath - Gate Receipts	10,000	10,000	10,338	210	9,029
Student Activities Budget	1,000,000	1,000,000	547,489	271,821	653,930
FC - Open Times	10,000	10,000	2,744	3,133	12,122
ESA/Kidzone - Revenue	12,000	12,000	8,573	10,080	1,136
Driver Ed - Revenue	51,500	36,500	59,725	15,400	24,725
ECE/Kidzone - Revenue	45,000	41,750	33,358	15,319	33,302
RMC/Kidzone - Revenue	175,000	215,000	135,729	43,811	128,756
GLE/Kidzone - Revenue	185,000	205,000	150,603	59,891	-
MER/Kidzone - Revenue	200,000	220,000	168,854	64,553	142,812
FC/ECE - 5 Am Day	20,000	-	73,843	61,142	119,997
FC/ECE - 2 Morning	40,000	-	38,737	27,784	33,102
FC/ECE - 3 Morning	75,000	-	76,255	47,471	63,545
FC/ECE - 4 Morning	135,000	-	119,740	87,554	98,660
FC/ECE - Full Day	475,000	775,000	379,013	214,253	211,479
COC - Reimbursements	875,000	951,820	831,614	759,071	852,174
Gay Field/Rental	500	1,500	1,538	750	150
WMS/Theater Rental	6,000	4,000	8,440	-	885
Adzick Field/Rental	27,000	25,000	21,927	1,250	5,167

School District of Clayton
For Year Ending June 30, 2024
Revenue Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget Original	2021/22 Actual	2020/21 Actual	2019/20 Actual
LOCAL REVENUE-continued					
CHS/Theater Rental	50,000	25,000	48,355	5,152	-
Facility Rental	50,000	50,000	41,506	500	26,535
Gifts	55,000	50,000	133,520	50,088	1,162,791
Miscellaneous Revenue	17,500	46,780	44,175	173,221	920,227
Visa Rebates	22,000	25,000	23,976	22,856	30,795
VT Tuition	765,000	1,022,610	1,177,664	1,332,562	1,367,251
TOTAL LOCAL REVENUE	74,306,500	68,177,960	67,775,737	64,170,729	71,149,280
COUNTY REVENUE					
Fines	21,000	22,300	9,692	19,637	39,204
State RR & Util Tax	625,000	573,520	624,066	594,179	571,794
TOTAL COUNTY REVENUE	646,000	595,820	633,758	613,816	610,999
STATE REVENUE					
Basic Formula	728,000	652,060	641,926	219,756	397,912
ECSE State	584,910	572,650	501,920	477,944	515,715
Classroom Trust Fund	925,000	970,000	974,286	939,044	740,394
PAT Entitlement	66,000	54,000	64,776	63,654	55,900
CTE Base Grant	2,810	2,810	5,903	4,054	-
State Food Services	7,000	5,600	9,771	5,689	6,370
TOTAL STATE REVENUE	2,313,720	2,257,120	2,198,582	1,710,141	1,716,291
FEDERAL REVENUE					
IRSG Revenue	43,910	-	-	-	-
Teacher Retention ESSER III	66,740	70,040	458,585	-	-
ARP - ESSER III	52,740	279,910	405,649	297,837	-
Perkins	3,960	3,960	2,400	2,706	1,875
ECSE/619 IDEA Funds	11,000	11,000	10,970	10,604	10,577
School Lunch Program	190,000	100,000	1,028,844	389,455	119,787
School Breakfast Program	36,000	20,000	104,280	115,179	21,245
Title I - District	13,500	13,510	75,609	121,947	162,591
Title I - RMC	20,870	27,810	-	-	-
Title I - GLE	23,850	22,440	-	-	-
Title I - MER	39,210	36,950	-	-	-
Title IV	16,000	20,000	7,468	8,441	13,089
Title III	8,940	3,000	13,435	4,745	1,252
Title IIA	57,120	57,120	22,278	23,899	10,000
ARP-HCY II	6,950	6,950	-	-	-
Afghan Refugee Grant	3,370	3,370	-	-	-
Other Fed - All In Grant	186,530	186,530	316,100	334,989	886,408

School District of Clayton
For Year Ending June 30, 2024
Revenue Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget Original	2021/22 Actual	2020/21 Actual	2019/20 Actual
FEDERAL REVENUE-continued					
US Treasury Int Subsidy	176,330	176,330	-	-	-
TOTAL FEDERAL REVENUE	957,020	1,038,920	2,445,617	1,309,803	1,226,824
MISCELLANEOUS REVENUE					
Sale of Surplus Property	25,000	30,000	65,097	41,667	5,378
TOTAL MISC REVENUE	25,000	30,000	65,097	41,667	5,378
REVENUE TOTALS	78,248,240	72,099,820	73,118,790	67,846,156	74,708,772

Budget View #6 – by Fund by Function by Object

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

View #6

School District of Clayton
For Year Ending June 30, 2024
Proposed Expenditure Budget

Descriptions	Operating Funds				
	2023/24 Salaries & Wages	2023/24 Employee Benefits	2023/24 Purchased Services	2023/24 Supplies & Materials	2023/24 Capital Impr. & Debt Serv.

EXPENDITURES

Instruction

Captain Elementary	2,852,220	855,960	9,390	83,360	100,000
Glenridge Elementary	2,922,210	845,130	8,420	93,760	95,350
Meramec Elementary	3,013,080	885,760	11,320	90,160	108,250
Wydown Middle	5,755,100	1,719,780	40,890	159,410	146,200
Clayton High School	7,869,750	2,406,100	38,100	640,237	343,000
Summer School	198,980	35,230	11,410	7,970	-
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	508,500	143,980	-	10,770	-
Supplemental Instr	63,900	20,020	-	3,000	-
Bilingual	-	-	-	-	-
Early Childhood SPED	305,980	98,780	1,000	3,000	-
Business Ed	-	-	-	2,900	-
FACS Ed	-	-	500	14,000	3,310
Marketing/Coop Ed	-	-	5,960	3,000	-
PLTW	-	-	-	27,920	-
Student Activities	503,220	90,760	755,145	188,700	-
Athletics	653,680	146,740	186,760	142,800	7,000
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	-	-	26,500	-	-
Tuition - Agencies	-	-	200	-	-
Contracted Ed	-	-	36,000	-	-
Total Instruction	24,646,620	7,248,240	1,131,595	1,470,987	803,110

Support Services

Social Work Services	370,520	107,470	5,360	1,510	-
Counseling Services	1,307,910	395,980	75,600	16,300	2,000
Appraisal Services	73,600	23,850	25,400	85,000	-
Record Maintenance	32,850	10,400	-	16,400	-
Nursing Services	438,800	122,830	3,500	17,000	-
Other Health Services	-	-	-	-	-
Psychological Testing	-	-	-	-	-

View #6

School District of Clayton
For Year Ending June 30, 2024
Proposed Expenditure Budget

Descriptions	Operating Funds				2023/24 Capital Impr. & Debt Serv.
	2023/24 Salaries & Wages	2023/24 Employee Benefits	2023/24 Purchased Services	2023/24 Supplies & Materials	
Speech Pathology/Audiology	112,430	28,920	-	-	-
Occupational Therapy	-	-	20,000	-	-
Physical Therapy	-	-	8,100	-	-
Other Support Services	75,350	26,080	80,920	10,580	-
Improvement of Instruction	-	-	-	13,150	-
Curriculum Development	917,670	222,290	110,375	19,420	-
Instructional Staff Training	236,770	32,280	350,260	60,710	-
Professional Development	-	-	-	-	-
Educational Media Services	-	-	26,990	250	-
School Library Services	679,810	291,570	1,130	141,925	-
Other Educational Media	-	-	-	14,300	-
Board of Education	27,380	7,720	238,950	11,680	-
Executive Administration	837,410	206,140	42,550	12,850	-
Staff Relations	431,270	123,770	85,480	100,460	-
Other Admin Services	164,930	41,930	37,600	1,900	-
Admin Technology	698,960	204,090	137,800	207,140	140,000
Building Administration	2,214,240	642,780	30,470	29,400	5,000
Building Admin Support	-	-	23,500	12,270	-
Financial Services	304,670	193,800	101,860	115,710	30,000
Facilities Operation/Maint	-	-	17,300	26,700	-
Facilities Care/Upkeep	3,388,330	1,405,980	1,691,350	2,070,550	170,000
Grounds Care/Upkeep	-	-	39,000	60,250	670,000
Equipment Care/Upkeep	-	-	5,600	-	68,000
Vehicle Maintenance	-	-	3,650	39,000	50,000
Security Services	49,110	7,130	418,300	19,070	10,000
Facilities - Other	-	-	6,000	-	-
Student Transportation	93,540	40,930	221,320	51,700	-
ECSE Transportation	-	-	2,700	-	-
Food Services	-	-	1,209,800	20,820	12,500
Printing Services	43,270	17,550	9,470	(13,000)	2,500
Evaluation Services	750	120	-	-	-
Other Plan/Eval Services	-	-	15,600	-	-
Information Services	233,110	61,100	64,860	53,200	-
Non-Instruct. Staff Training	-	-	5,000	500	-
Other Staff Services	-	61,000	8,000	-	-
Other Support Services	-	-	100,000	50,000	-
Total Support Services	12,732,680	4,275,710	5,223,795	3,266,745	1,160,000

View #6

School District of Clayton
For Year Ending June 30, 2024
Proposed Expenditure Budget

Descriptions	Operating Funds				2023/24 Capital Impr. & Debt Serv.
	2023/24 Salaries & Wages	2023/24 Employee Benefits	2023/24 Purchased Services	2023/24 Supplies & Materials	
Non-Instruction Expenditures					
Civic Services	-	-	-	-	-
Early Childhood Program	137,080	11,490	4,000	800	-
Early Childhood Instruction	633,520	248,600	30,000	18,000	15,000
Welfare Activities Services			3,010	1,000	-
Non-Public Student Services			-	980	-
Afterschool Program	487,450	117,720	48,500	43,780	-
Other Community Services	107,850	22,070	12,050	20,400	7,500
Parental Involvement			3,670	870	-
Service-Learning	29,250	3,660	200	3,000	-
Facilities Acquisition/Constr					-
Building Construction					-
Bond Debt-Principal Pmts					9,410,000
Lease Purchase-Principal					515,010
Bond Debt-Interest					1,409,930
Lease Purchase-Interest					79,250
Bond Debt-Fees					7,000
Total Non-Instruction	1,395,150	403,540	101,430	88,830	11,443,690
TOTAL EXPENDITURES	38,774,450	11,927,490	6,456,820	4,826,562	13,406,800

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

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

View #7

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
INSTRUCTIONAL EXPENDITURES					
Captain Elementary					
Salaries & Wages	2,852,220	2,649,300	2,571,438	2,171,263	2,506,455
Employee Benefits	855,960	818,510	759,624	631,960	701,333
Purchased Services	9,390	9,080	6,129	1,649	7,465
Supplies & Materials	83,360	71,320	85,179	109,921	83,562
Capital Improvements	100,000	142,219	96,548	87,125	57,083
Glenridge Elementary					
Salaries & Wages	2,922,210	2,820,770	2,830,128	2,279,950	2,748,069
Employee Benefits	845,130	835,420	842,542	667,215	792,979
Purchased Services	8,420	8,640	5,419	3,185	6,104
Supplies & Materials	93,760	76,510	80,831	116,780	102,000
Capital Improvements	95,350	146,570	173,263	81,554	39,128
Meramec Elementary					
Salaries & Wages	3,013,080	2,812,410	2,717,319	2,512,914	2,593,482
Employee Benefits	885,760	851,610	788,398	717,161	707,166
Purchased Services	11,320	10,730	5,811	2,074	6,150
Supplies & Materials	90,160	74,900	90,158	108,663	94,494
Capital Improvements	108,250	150,960	101,418	76,698	39,837
Wydown Middle					
Salaries & Wages	5,755,100	5,356,290	5,022,019	5,075,375	4,911,022
Employee Benefits	1,719,780	1,683,740	1,541,930	1,529,693	1,445,853
Purchased Services	40,890	40,760	28,033	19,971	20,609
Supplies & Materials	159,410	144,230	133,656	132,339	129,224
Capital Improvements	146,200	253,130	113,952	214,727	121,761
Clayton High School					
Salaries & Wages	7,869,750	7,501,420	6,715,507	6,754,276	6,444,219
Employee Benefits	2,406,100	2,323,450	2,059,013	2,017,065	1,906,423
Purchased Services	38,100	36,130	18,641	13,357	20,964
Supplies & Materials	640,237	406,820	177,112	248,126	215,908
Capital Improvements	343,000	312,450	382,614	406,265	208,479
Summer School					
Salaries & Wages	198,980	280,100	196,966	130,705	194,797
Employee Benefits	35,230	46,980	34,048	23,288	32,665

View #7

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Purchased Services	11,410	16,690	9,055	1,856	8,573
Supplies & Materials	7,970	5,550	2,162	18	542
Alternative Programs					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	117,042	100,637	110,854
Supplies & Materials	-	-	-	-	-
Virtual Instruction					
Salaries & Wages	-	5,500	2,070	951,463	16,640
Employee Benefits	-	940	334	283,603	2,721
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Gifted Instruction					
Salaries & Wages	508,500	506,830	487,363	412,350	401,188
Employee Benefits	143,980	155,550	145,576	122,211	117,714
Purchased Services	-	-	-	-	-
Supplies & Materials	10,770	10,160	8,042	8,055	6,725
Supplemental Instruction					
Salaries & Wages	63,900	69,850	39,563	68,263	84,658
Employee Benefits	20,020	20,350	11,212	22,240	27,148
Purchased Services	-	-	-	-	-
Supplies & Materials	3,000	13,240	3,993	1,727	1,266
Bilingual					
Salaries & Wages	-	1,500	-	-	-
Employee Benefits	-	250	-	-	-
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	4,173	4,349	548
Capital Improvements	-	-	6,145	-	-
Early Childhood SPED					
Salaries & Wages	305,980	296,000	206,464	195,895	228,274
Employee Benefits	98,780	97,160	70,830	67,043	75,042
Purchased Services	1,000	1,100	287	211	465
Supplies & Materials	3,000	3,000	525	1,269	873
Business Ed					
Salaries & Wages	-	-	81,396	77,818	68,476
Employee Benefits	-	-	13,500	17,684	23,163
Purchased Services	-	650	-	-	-
Supplies & Materials	2,900	-	83	2,643	754
FACS Ed					
Salaries & Wages	-	-	144,892	125,334	122,396
Employee Benefits	-	-	49,719	46,118	44,065

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Purchased Services	500	800	-	860	-
Supplies & Materials	14,000	14,320	14,927	8,761	9,476
Capital Improvements	3,310	1,310	-	2,369	949
Marketing/Coop Ed					
Salaries & Wages	-	-	79,129	76,453	74,154
Employee Benefits	-	-	23,907	23,145	22,135
Purchased Services	5,960	46,460	4,062	4,500	-
Supplies & Materials	3,000	4,600	2,816	2,861	1,896
PLTW					
Salaries & Wages	-	-	167,468	163,211	161,679
Employee Benefits	-	-	54,058	51,112	47,567
Purchased Services	-	-	2,400	2,400	2,706
Supplies & Materials	27,920	22,220	19,211	23,774	14,220
Capital Improvements	-	4,480	13,224	1,999	-
Student Activities					
Salaries & Wages	503,220	466,410	404,770	296,525	416,570
Employee Benefits	90,760	85,290	95,117	65,803	94,299
Purchased Services	755,145	662,720	226,928	115,055	307,456
Supplies & Materials	188,700	195,640	96,130	44,569	151,921
Athletics					
Salaries & Wages	653,680	609,150	537,012	533,791	530,447
Employee Benefits	146,740	138,730	99,522	110,565	101,235
Purchased Services	186,760	182,590	184,789	136,186	139,892
Supplies & Materials	142,800	113,600	119,950	110,286	124,028
Capital Improvements	7,000	7,820	12,404	89,970	11,280
Other Student Activities					
Purchased Services	-	-	24,326	11,731	32,465
Supplies & Materials	-	-	7,623	11,289	18,224
Tuition - Other Districts					
Purchased Services	26,500	41,210	66,657	25,641	29,430
Tuition - Agencies					
Purchased Services	200	-	-	5,930	400
Contracted Education					
Purchased Services	36,000	29,880	28,270	29,134	15,875
Total Instruction	35,300,552	33,695,999	31,266,823	30,592,002	29,787,620

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
SUPPORT SERVICES EXPENDITURES					
Social Work Services					
Salaries & Wages	370,520	273,530	267,205	263,572	251,198
Employee Benefits	107,470	77,790	75,372	72,524	69,375
Purchased Services	5,360	5,360	1,589	1,302	1,452
Supplies & Materials	1,510	1,510	1,514	1,161	764
Counseling Services					
Salaries & Wages	1,307,910	1,261,000	1,301,505	1,279,678	1,245,797
Employee Benefits	395,980	375,600	376,450	373,567	358,297
Purchased Services	75,600	63,000	31,635	3,236	7,404
Supplies & Materials	16,300	32,480	15,446	14,198	14,978
Capital Improvements	2,000	-	-	-	-
Appraisal Services					
Salaries & Wages	73,600	68,550	-	-	-
Employee Benefits	23,850	22,950	-	-	-
Purchased Services	25,400	24,950	11,408	20,062	17,057
Supplies & Materials	85,000	78,000	62,710	32,162	48,386
Record Maintenance					
Salaries & Wages	32,850	30,400	29,797	28,929	28,223
Employee Benefits	10,400	10,040	9,622	9,257	8,778
Purchased Services	-	-	-	-	-
Supplies & Materials	16,400	33,900	16,815	16,815	16,815
Nursing Services					
Salaries & Wages	438,800	407,770	394,443	373,946	309,738
Employee Benefits	122,830	117,980	109,540	104,277	84,611
Purchased Services	3,500	5,350	913	1,847	9,797
Supplies & Materials	17,000	15,990	12,054	14,439	13,148
Capital Improvements	-	-	7,980	13,606	-
Psychological Testing					
Salaries & Wages	-	-	41,661	34,982	34,229
Employee Benefits	-	-	11,399	9,538	9,201
Speech Pathology/Audiology					
Salaries & Wages	112,430	106,100	81,838	84,997	82,263
Employee Benefits	28,920	27,790	22,986	23,742	22,576
Occupational Therapy					
Purchased Services	20,000	14,000	17,476	10,897	9,078
Physical Therapy					
Purchased Services	8,100	7,000	7,140	683	5,048
Other Support Services					
Salaries & Wages	75,350	75,350	112,466	102,742	29,097
Employee Benefits	26,080	26,080	36,813	35,314	8,959

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Purchased Services	80,920	79,970	48,211	41,452	18,199
Supplies & Materials	10,580	11,150	7,188	6,289	1,832
Improvement of Instruction					
Supplies & Materials	13,150	12,480	11,830	11,422	11,079
Curriculum Development					
Salaries & Wages	917,670	772,960	706,898	719,871	626,598
Employee Benefits	222,290	187,060	185,450	188,452	155,678
Purchased Services	110,375	79,090	33,941	26,991	43,865
Supplies & Materials	19,420	27,870	18,671	8,072	5,423
Instructional Staff Training					
Salaries & Wages	236,770	204,880	218,759	193,598	83,868
Employee Benefits	32,280	26,800	33,924	31,506	10,179
Purchased Services	350,260	381,840	206,545	101,528	153,733
Supplies & Materials	60,710	62,800	23,213	26,088	19,071
Professional Development					
Salaries & Wages	-	-	-	-	97,424
Employee Benefits	-	-	-	-	16,108
Purchased Services	-	-	1,939	2,603	10,900
Supplies & Materials	-	-	-	-	15,447
Educational Media Services					
Salaries & Wages	-	-	9,400	9,400	9,250
Employee Benefits	-	-	1,590	1,585	1,551
Purchased Services	26,990	22,050	1,019	826	5,341
Supplies & Materials	250	-	-	218	-
School Library Services					
Salaries & Wages	679,810	592,990	568,594	626,346	605,368
Employee Benefits	291,570	260,850	209,327	216,083	205,571
Purchased Services	1,130	1,130	729	219	632
Supplies & Materials	141,925	134,480	99,948	107,504	105,233
Capital Improvements	-	-	1,422	6,177	1,309
Other Educational Media					
Supplies & Materials	14,300	10,310	9,493	9,487	8,993
Board of Education					
Salaries & Wages	27,380	23,690	23,226	21,230	25,246
Employee Benefits	7,720	7,140	6,903	6,188	6,831
Purchased Services	238,950	243,800	187,072	151,312	181,836
Supplies & Materials	11,680	11,390	11,079	10,265	10,538
Capital Improvements	-	3,350	-	-	4,528
Executive Administration					
Salaries & Wages	837,410	758,780	788,645	860,115	729,390
Employee Benefits	206,140	194,560	187,379	212,287	174,587

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Purchased Services	42,550	42,180	30,738	9,490	22,228
Supplies & Materials	12,850	14,350	9,348	5,334	6,611
Capital Improvements	-	1,500	1,519	-	-
Staff Relations					
Salaries & Wages	431,270	405,730	403,308	391,522	396,996
Employee Benefits	123,770	119,860	116,976	112,526	108,350
Purchased Services	85,480	122,130	25,923	52,050	44,589
Supplies & Materials	100,460	95,780	66,323	54,703	49,275
Other Admin Services					
Salaries & Wages	164,930	162,750	153,421	19,677	19,935
Employee Benefits	41,930	44,680	41,082	5,365	5,284
Purchased Services	37,600	13,750	4,105	36	-
Supplies & Materials	1,900	1,900	1,155	2,831	-
Admin Technology					
Salaries & Wages	698,960	646,920	625,817	612,067	601,836
Employee Benefits	204,090	192,850	183,098	178,728	171,940
Purchased Services	137,800	135,530	115,346	110,884	105,876
Supplies & Materials	207,140	219,140	143,447	160,003	115,445
Capital Improvements	140,000	215,680	40,917	121,205	40,964
Building Administration					
Salaries & Wages	2,214,240	2,100,900	2,100,698	2,024,784	2,032,662
Employee Benefits	642,780	586,940	585,935	559,102	559,428
Purchased Services	30,470	25,020	19,225	18,978	41,586
Supplies & Materials	29,400	30,000	16,339	14,842	20,241
Capital Improvements	5,000	60,030	2,556	18,040	-
Building Admin Support					
Purchased Services	23,500	22,100	12,904	23,821	28,960
Supplies & Materials	12,270	12,260	7,561	15,842	7,302
Financial Services					
Salaries & Wages	304,670	710,420	586,565	578,430	579,768
Employee Benefits	193,800	185,510	138,896	137,266	133,214
Purchased Services	101,860	98,490	50,033	49,106	87,879
Supplies & Materials	115,710	54,900	57,968	56,889	58,332
Capital Improvements	30,000	37,800		9,812	
Facilities Operation/Maint					
Salaries & Wages	-	-	329,577	377,373	366,267
Employee Benefits	-	-	83,355	96,848	92,420
Purchased Services	17,300	22,200	6,227	14,773	12,473
Supplies & Materials	26,700	29,220	47,007	24,146	22,224
Facilities Care/Upkeep					
Salaries & Wages	3,388,330	3,138,930	2,487,956	2,366,693	2,516,043

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Employee Benefits	1,405,980	1,399,660	1,110,076	1,051,758	1,065,635
Purchased Services	1,691,350	1,658,960	1,499,293	1,693,818	1,469,067
Supplies & Materials	2,070,550	1,944,350	1,609,859	1,402,950	1,407,726
Capital Improvements	170,000	1,698,830	655,295	1,684,337	167,889
Grounds Care/Upkeep					
Salaries & Wages	-	-	252,817	237,846	236,434
Employee Benefits	-	-	88,153	78,512	74,597
Purchased Services	39,000	40,300	40,384	31,490	62,516
Supplies & Materials	60,250	56,250	42,265	43,611	53,347
Capital Improvements	670,000	1,218,790	257,958	304,978	276,194
Equipment Care/Upkeep					
Purchased Services	5,600	6,100	3,361	988	2,686
Supplies & Materials	-	7,750	-	-	-
Capital Improvements	68,000	847,530	183,136	54,610	160,077
Vehicle Maintenance					
Purchased Services	3,650	4,150	1,864	1,514	1,508
Supplies & Materials	39,000	28,000	28,142	17,485	22,584
Capital Improvements	50,000	-	49,880	44,666	95,774
Security Services					
Salaries & Wages	49,110	46,820	-	-	23
Employee Benefits	7,130	6,790	-	-	4
Purchased Services	418,300	195,550	177,115	183,961	170,257
Supplies & Materials	19,070	19,670	30,811	5,617	1,012
Capital Improvements	10,000	2,865,630	2,156,505	179,409	76,900
Facilities - Other					
Purchased Services	6,000	5,000	3,138	4,492	2,001
Student Transportation					
Salaries & Wages	93,540	53,330	55,701	49,131	53,170
Employee Benefits	40,930	24,070	23,229	21,442	21,424
Purchased Services	221,320	178,650	62,761	30,192	106,775
Supplies & Materials	51,700	29,410	18,276	11,180	11,296
ECSE Transportation					
Purchased Services	2,700	2,750	-	-	2,607
Food Services					
Purchased Services	1,209,800	1,204,800	700,291	335,097	870,706
Supplies & Materials	20,820	22,540	304,682	177,836	12,319
Capital Improvements	12,500	26,380	-	1,574	-
Printing Services					
Salaries & Wages	43,270	37,490	36,789	35,019	34,197
Employee Benefits	17,550	16,600	15,990	15,286	14,513
Purchased Services	9,470	9,470	-	190	4,365

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Supplies & Materials	(13,000)	-	-	-	-
Capital Improvements	2,500	132,470	-	-	-
Evaluation Services					
Salaries & Wages	750	500	429		
Employee Benefits	120	80	76		
Other Plan/Eval Services					
Purchased Services	15,600	6,200	6,040	6,200	6,200
Information Services					
Salaries & Wages	233,110	264,130	263,668	272,006	219,012
Employee Benefits	61,100	77,410	75,265	69,296	60,368
Purchased Services	64,860	82,820	63,423	29,470	40,832
Supplies & Materials	53,200	47,070	39,667	38,588	33,957
Capital Improvements	-	2,200	-	1,371	1,574
Non-Instruct. Staff Training					
Purchased Services	5,000	3,700	1,925	1,824	4,701
Supplies & Materials	500	500	720	-	380
Other Staff Services					
Salaries & Wages	-	-	-	-	-
Employee Benefits	61,000	71,000	35,860	56,923	30,854
Purchased Services	8,000	8,000	740	997	5,341
Supplies & Materials	-	-	360	-	-
Other Support Services					
Purchased Services	100,000	175,000	14,884	80,603	19,149
Supplies & Materials	50,000	80,000	18,684	10,422	2,454
Total Support Services	26,658,930	31,430,040	25,085,009	23,014,444	21,182,430

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
NON-INSTRUCTION EXPENDITURES					
Civic Services					
Purchased Services	-	-	59,501	14,378	47,922
Supplies & Materials	-	-	63,783	24,597	91,357
Early Childhood Program					
Salaries & Wages	137,080	128,670	76,752	81,806	104,196
Employee Benefits	11,490	11,020	19,720	16,109	13,575
Purchased Services	4,000	3,800	3,023	2,447	2,006
Supplies & Materials	800	700	926	126	787
Early Childhood Instruction					
Salaries & Wages	633,520	626,740	592,917	564,184	556,996
Employee Benefits	248,600	266,050	241,195	230,684	220,872
Purchased Services	30,000	33,520	11,240	12,614	21,180
Supplies & Materials	18,000	20,000	11,002	14,942	13,574
Capital Improvements	15,000	43,020	9,084	21,395	1,968
Welfare Activities Services					
Purchased Services	3,010	3,010	-	-	3,000
Supplies & Materials	1,000	1,000	-	-	-
Non-Public Student Services					
Purchased Services	-	-	22,311	10,473	
Supplies & Materials	980	980	1,444	9,454	
Afterschool Program					
Salaries & Wages	487,450	444,500	310,108	251,149	447,925
Employee Benefits	117,720	113,850	92,876	81,466	88,079
Purchased Services	48,500	41,220	8,757	3,560	102,584
Supplies & Materials	43,780	46,430	24,907	17,159	28,290
Other Community Services					
Salaries & Wages	107,850	88,810	85,423	67,062	47,635
Employee Benefits	22,070	19,240	17,230	15,370	10,175
Purchased Services	12,050	16,210	14,019	9,290	13,220
Supplies & Materials	20,400	21,160	13,360	13,874	9,254
Capital Improvements	7,500	12,540	4,465	23,925	28,435
Parental Involvement					
Purchased Services	3,670	5,600	850	1,259	2,830
Supplies & Materials	870	1,870	97	204	645
Service-Learning					
Salaries & Wages	29,250	32,000	21,927	11,060	24,329
Employee Benefits	3,660	4,100	3,101	1,472	3,310
Purchased Services	200	200	48	-	1,937
Supplies & Materials	3,000	2,950	1,587	213	1,665
Facilities Acquisition/Constr					

View #7

School District of Clayton
For Year Ending June 30, 2024
Expenditure Budget with Prior Year Comparisons

Descriptions	2023/24 Budget Proposed	2022/23 Budget	2021/22 Actual	2020/21 Actual	2019/20 Actual
Capital Improvements	-	-	-	245,338	2,361,163
Building Construction					
Capital Improvements	-	54,380	53,292	832,815	43,764
Debt Payments					
Bond Debt-Principal Pmts	9,410,000	4,920,000	6,720,000	6,915,000	6,335,000
Lease Purchase-Principal	515,010	445,620	436,708	427,795	285,197
Bond Debt-Interest	1,409,930	1,593,030	1,819,024	2,055,786	3,099,603
Lease Purchase-Interest	79,250	91,100	102,917	114,499	83,043
Bond Debt-Fees	7,000	7,000	2,478	2,825	253,787
Total Non-Instruction	13,432,640	9,100,320	10,846,070	12,094,331	14,349,302
TOTAL EXPENDITURES	75,392,122	74,226,359	67,197,901	65,700,777	65,319,352

School District of Clayton
 For Year Ending June 30, 2024
 Proposed Expenditure Budget - Strategic Plan Alignment

Goal #1 – A place for everyone...	Investments include:	
	Affinity Empowerment Initiatives for International Families & Black Families	25,000
	SRO #3	90,000
	Security audit	25,000
	Security camera system replacements/additions	70,000
	Ballistic film on interior glass	60,000
	Door/window number/color coding in accordance with new codes	100,000
	Exterior wayfinding signage at Glenridge, Meramec & Family Center	35,000
	Intruder system enhancements	25,000
	Cell phone and WiFi signal boosters in building dead zones	75,000
	Radio (walkie talkie) equipment for communications	20,000
Goal #2 - ...to grow as learners...	Investments include:	
	eduCLIMBER whole-child management system	21,100
	New elementary math curriculum	174,300
	Pilot materials for secondary math curriculum	21,500
	CHS calculator class set replacement	7,000
	New elementary social studies curriculum	38,900
	New Literature assessments	4,000
	WiFi system replacements and expansion	283,000
	Various student furniture replacements	21,000
	Various classroom equipment replacements/upgrades	91,000
	Large scale color printer for CHS art studio	15,000
	New keyboards and workstations for electronic music lab	51,000
	Replacement cycle instruments for fine arts	35,000
	Pilot new Literature resources	4,000
	Global STEM squads	3,200
Goal #3 - ...in head and heart.	Investments include:	
	Wellness Center at CHS, including Mental Health Coordinator	105,000
	SEL curriculum for K-5 students	5,000
	Continuation of Health Services Coordinator	97,500
	Partnership with Center for Mindfulness	28,000
	Mental Health presenters at Professional Development	3,500
	Expanded use of Panorama	15,600
	Replace playground at Glenridge Elementary	600,000
	New sports opportunities (e-sports, boys volleyball)	3,600

School District of Clayton
For Year Ending June 30, 2024
Proposed Expenditure Budget - Capital Improvement Information

Capital Improvement	Investments include:
Captain Elementary	
Technology improvement plan	80,000
Educational technology equipment	16,000
Instructional equipment-general	4,000
Furnishings	3,500
Glenridge Elementary	
Technology improvement plan	80,000
Educational technology equipment	10,000
Instructional equipment-general	5,350
Furnishings	3,500
Playground	600,000
Meramec Elementary	
Technology improvement plan	80,000
Educational technology equipment	21,500
Instructional equipment-general	6,750
Furnishings	5,000
CHS calculator class set replacement	7,000
Wydown Middle	
Technology improvement plan	130,000
Instructional equipment-PE	1,200
Instructional equipment-FACS	1,310
Instructional equipment-general	15,000
Furnishings	3,500
Clayton High	
Technology improvement plan	150,000
Instructional equipment-Math	2,000
Instructional equipment-Science	1,500
Instructional equipment-Social Studies	1,500
Instructional equipment-Art	15,000
Instructional equipment-Music	51,000
Instructional equipment-FACS	2,000
Instructional equipment-Journalism	5,000
Instructional equipment-Guidance	2,000
Educational technology equipment	37,000
Athletic equipment	7,000
Office equipment	5,000
Instructional equipment-general	45,000
Furnishings	3,500
Theater equipment	7,500
Family Center	
Technology improvement plan	15,000
Furnishings	2,000
Maintenance	
Technology improvement plan	5,000

School District of Clayton
 For Year Ending June 30, 2024
 Proposed Expenditure Budget - Capital Improvement Information

Capital Improvement	Investments include:	
Building capital improvements		15,000
Site capital improvements		15,000
Vehicle replacements		50,000
Administraton		
Technology improvement plan		5,000
Office furniture		2,000
Office equipment		10,000
District wide		
Technology improvement plan		125,000
Music instruments replacement		35,000
Furniture		35,000
Contingency-building repairs		150,000
Fields		
Gay Field building repairs		5,000
Gay Field site improvemnts		50,000
Other		
General contingency		30,000
Cafeteria equipment		5,000
Cafeteria technology		7,500
Print ship equipment		2,500
Security equipment		10,000
Technology equipment		10,000
 Total Capital Improvement Investments		 <u><u>1,992,610</u></u>

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

Fiscal Year	Assessed Valuation (Tax Base)			
	Residential	Commercial	Personal	Total
2019/20	699,831,200	514,198,690	98,094,910	1,312,124,800
2020/21	699,745,560	529,146,140	99,990,120	1,328,881,820
2021/22	744,516,590	526,080,370	105,164,680	1,375,761,640
2022/23	750,248,380	517,869,390	124,044,130	1,392,161,900
2023/24	798,521,800	736,927,450	123,553,920	1,659,003,170
NOTE: Assessed Valuation data for 2023/24 is preliminary and subject to change.				

Fiscal Year	Tax Rates			
	Residential	Commercial	Personal	Blended
2019/20	4.1553	4.9562	4.5567	4.4992
2020/21	4.1527	4.7354	4.5567	4.4134
2021/22	4.0373	4.7658	4.5567	4.3534
2022/23	4.0326	4.7645	4.5567	4.3654
2023/24	3.9570	3.9066	4.5567	3.9806
NOTE: Tax Rates for 2023/24 are preliminary and subject to change.				

Fiscal Year	Estimated Tax Yield (Revenue)			
	Residential	Commercial	Personal	Total
2019/20	28,498,484	24,975,021	4,380,493	57,853,998
2020/21	28,477,167	24,556,043	4,465,125	57,498,335
2021/22	29,457,201	24,570,500	4,696,198	58,723,899
2022/23	29,649,426	24,180,409	5,539,272	59,369,108
2023/24	30,965,557	28,213,032	5,517,382	64,695,971
NOTE: Est. revenue for 2023/24 is subject to change w/ change in AV & rates				

Fiscal Year	Actual Collected Tax Revenue			
	Current	Delinquent	Total	Collection Rate
2019/20	57,882,064	635,354	58,517,417	101.15%
2020/21	56,469,791	(260,313)	56,209,478	97.76%
2021/22	59,245,361	(1,314,248)	57,931,114	98.65%
2022/23	58,641,604	209,276	58,850,880	99.13%
2023/24	63,842,000	(624,500)	63,217,500	97.71%
NOTE: Collections for 2022/23 are estimated. Collections for 2023/24 are budget.				

Year Ended June 30	Clayton Schools - Enrollment by Grade												Total	Change	
	Grades														
	K	1	2	3	4	5	6	7	8	9	10	11			12
2001	158	177	160	163	196	178	211	208	216	211	189	207	168	2,442	
2002	144	171	178	159	169	190	178	219	205	235	210	196	188	2,442	-
2003	152	162	169	185	171	182	202	178	217	221	238	210	191	2,478	36
2004	170	170	174	168	184	166	197	215	193	238	228	233	211	2,547	69
2005	157	164	187	176	171	187	177	203	223	212	250	221	230	2,558	11
2006	149	161	170	172	172	171	188	170	201	231	208	249	218	2,460	(98)
2007	178	172	178	192	185	174	192	219	187	207	232	185	237	2,538	78
2008	161	174	167	179	196	180	184	201	220	199	210	234	174	2,479	(59)
2009	166	168	163	168	188	193	185	189	199	232	197	212	227	2,487	8
2010	177	171	179	161	175	197	196	196	190	203	228	199	206	2,478	(9)
2011	141	188	187	186	167	192	202	206	195	210	213	230	192	2,509	31
2012	159	158	191	190	188	174	195	204	209	201	200	212	235	2,516	7
2013	162	165	169	193	188	192	183	205	203	221	205	207	211	2,504	(12)
2014	157	173	178	182	201	202	202	197	224	220	225	220	206	2,587	83
2015	151	173	174	185	176	203	205	209	197	217	218	226	214	2,548	(39)
2016	162	169	177	180	193	191	216	221	211	211	221	216	222	2,590	42
2017	178	169	183	180	198	206	205	229	219	222	210	224	214	2,637	47
2018	168	198	187	196	188	210	221	201	235	232	222	206	217	2,681	44
2019	153	164	190	192	188	194	219	242	210	226	237	227	210	2,652	(29)
2020	139	160	167	201	177	192	200	226	251	214	223	240	229	2,619	(33)
2021	143	143	157	167	196	174	205	202	221	249	212	220	240	2,529	(90)
2022	146	150	159	160	163	188	171	206	188	215	242	207	217	2,412	(117)
2023	130	153	161	168	168	170	199	170	207	185	215	243	201	2,370	(42)
2024	111	131	158	167	170	165	176	206	171	214	184	218	244	2,315	(55)

