School District of Clayton

St. Louis County, Missouri 63105
WWW.CLAYTONSCHOOLS.NET

2025-2026 Budget

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SCHOOL DISTRICT OF CLAYTON

2025-2026 Budget

Introduction

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

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

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

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

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

Board of Education

Ms. Stacy Siwak	Board President
Mr. Jason Growe	Board Vice-President
Ms. Chris Win	Board Secretary
Ms. Kimberly Hurst	Board Treasurer
Mr. D. Leo Human	Director
Dr. Pamela Lyss-Lerman	Director
Mr. Ben Beinfield	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
Cameron Poole, Ed.D	Assistant Supt – Equity & Student Services
Kelly Sollberger, Ed.D	Assistant Supt – Human Resources
John Brazeal	Chief Financial Officer
Luke Heitert	Chief Technology Officer
Gina Tarte	Chief Communications Officer

This budget represents the financial plan for the District for the 2025-2026 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 2025-2026 budget is presented in summary form and in detail form to enable insight and transparency into District finances. District administration is confident the 2025-2026 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
2025-2026 Budget Summary

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

The following sections are intended to provide an overview of the 2025-2026 budget. Detailed budget information is provided later in this document.

Budget Highlights

1. The 2025-2026 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 2025-2026, 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 marginally. Tax year 2025 is a reassessment year. Allowable CPI growth, along with growth in assessed valuations due to new construction is expected to be moderate.
4. Projected operating expenditures have been reasonably estimated and are programmed in accordance with goals set forth in the district's strategic plan. Many estimates rely upon budget requests from school buildings and district departments or programs.
5. Fund 3 General Obligation Bond debt is scheduled to pay down $6,565,000 to end the year at $22,077,000. 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 $540,000 to end the year at $1,695,000. 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. Long range facility planning will continue through the fiscal year.
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 2025-2026 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 2025-2026 budget includes investments for curriculum and technology purchases to support the educational growth of our learners.
- Goal #3 - **…in head and heart.** The 2025-2026 budget includes funding for social and emotional staff and supports to enable the well-being of our learners.

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

Budget Structure

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

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

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

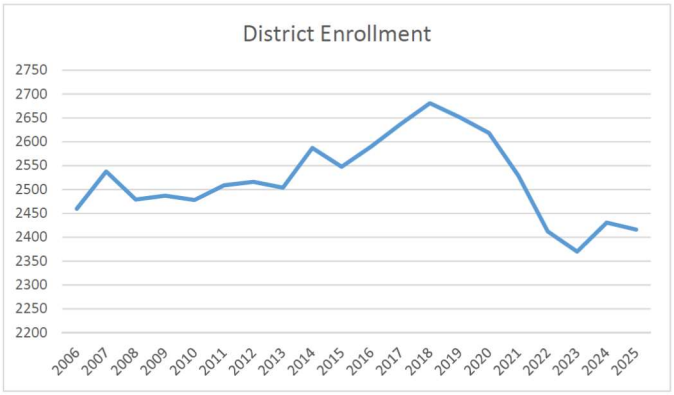
Assumptions

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

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

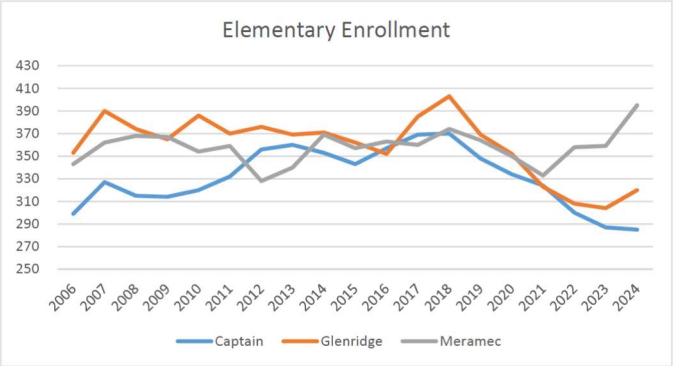
Enrollment

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



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

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



For purposes of the 2025-2026 budget, enrollment is considered stable, and unlikely to experience significant change from the 2024-2025 enrollment levels.

Revenue Summary

The revenue budget for 2025-2026 is forecast at $80.43M, an increase of $3.1M over prior year 2024-2025 revenue projections. This increase is typical in reassessment years. Other revenue sources remain stable.

Expenditure Summary

The expenditure budget for 2025-2026 is set at $78.73M, an increase of $2.3M over prior year 2024-2025 spending estimates. Significant expenditure components of the 2025-2026 budget are:

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

Budget Data Views

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

1. View #1 is a snapshot of the 2025-2026 budget by Fund. Revenue and expenditures are presented in summary form by Object.
2. View #2 is a snapshot of the 2025-2026 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 2025-2026 revenue projections by source by Fund.
5. View #5 compares 2025-2026 total revenue projections to 2024-2025 prior year revenue projections and actual revenue collections for 2023-2024, 2022-2023 and 2021-2022. Multi-year trends are easily discernable. Please be aware the pandemic year of 2021-2022 includes 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 2025-2026.
7. View #7 compares 2025-2026 planned expenditures to the 2024-2025 prior year expenditure plan, as well as actual expenditures for 2023-2024, 2022-2021 and 2021-2022. Multi-year trends are easily discernable. Please be aware the pandemic year of 2021-2022 includes data that appears skewed from normal trends.

Revenue for 2025-2026 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 2025-2026 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, 2026
Proposed Budget

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
REVENUE					
Local - Property Taxes	17,078,000	35,788,000	7,942,000	3,102,500	63,910,500
Local - Other	7,892,930	4,086,000	110,000	644,500	12,733,430
Local Revenue	24,970,930	39,874,000	8,052,000	3,747,000	76,643,930
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	305,990	2,007,980	-	-	2,313,970
Federal Revenue	540,210	86,630	176,330	-	803,170
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	25,950,630	42,274,410	8,408,330	3,798,700	80,432,070
EXPENDITURES					
Salaries/Wages	10,621,117	32,407,161	-	-	43,028,278
Employee Benefits	3,753,447	9,361,364	-	-	13,114,811
Purchased Services	6,553,855	-	-	-	6,553,855
Supplies	4,874,164	-	-	-	4,874,164
Capital Outlay	-	-	-	3,177,360	3,177,360
Debt Service	-	-	7,394,340	591,610	7,985,950
TOTAL EXPENDITURES	25,802,583	41,768,525	7,394,340	3,768,970	78,734,418
Fund Transfers	-	-	-	-	-
Change In Fund Balance	148,047	505,885	1,013,990	29,730	1,697,652
Beg Fund Bal-June 30, 2025	27,000,000	12,000,000	6,000,000	4,000,000	49,000,000
End Fund Bal-June 30, 2026	27,148,047	12,505,885	7,013,990	4,029,730	50,697,652

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, 2026
Proposed Budget

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
REVENUE					
Local - Property Taxes	17,078,000	35,788,000	7,942,000	3,102,500	63,910,500
Local - Other	7,892,930	4,086,000	110,000	644,500	12,733,430
Local Revenue	24,970,930	39,874,000	8,052,000	3,747,000	76,643,930
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	305,990	2,007,980	-	-	2,313,970
Federal Revenue	540,210	86,630	176,330	-	803,170
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	25,950,630	42,274,410	8,408,330	3,798,700	80,432,070
EXPENDITURES					
Total Instructional Expenditu	3,167,854	34,071,744	-	828,760	38,068,358
Total Support Services Exper	20,180,179	7,662,141	-	2,341,100	30,183,420
Total Non-Instruction/Suppc	2,454,550	34,640	-	7,500	2,496,690
Debt Service-Principal	-	-	6,110,000	525,000	6,635,000
Debt Service-Interest	-	-	1,284,340	66,610	1,350,950
TOTAL EXPENDITURES	25,802,583	41,768,525	7,394,340	3,768,970	78,734,418
Fund Transfers	-	-	-	-	
Change In Fund Balance	148,047	505,885	1,013,990	29,730	1,697,652
Beg Fund Bal-June 30, 2025	27,000,000	12,000,000	6,000,000	4,000,000	49,000,000
End Fund Bal-June 30, 2026	27,148,047	12,505,885	7,013,990	4,029,730	50,697,652

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, 2026
Proposed Budget

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
REVENUE					
Local - Property Taxes	17,078,000	35,788,000	7,942,000	3,102,500	63,910,500
Local - Other	7,892,930	4,086,000	110,000	644,500	12,733,430
Local Revenue	24,970,930	39,874,000	8,052,000	3,747,000	76,643,930
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	305,990	2,007,980	-	-	2,313,970
Federal Revenue	540,210	86,630	176,330	-	803,170
Other Revenue	-	-	-	25,000	25,000
TOTAL REVENUE	25,950,630	42,274,410	8,408,330	3,798,700	80,432,070
EXPENDITURES					
Elementary Schools	321,270	12,560,200	-	320,200	13,201,670
Middle School	193,925	7,916,180	-	160,050	8,270,155
High School	854,569	10,118,550	-	333,110	11,306,229
Summer School	64,360	186,750	-	-	251,110
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	10,770	633,710	-	-	644,480
Supplemental Instr	6,000	92,944	-	-	98,944
Bilingual	410	-	-	-	410
Early Childhood SPED	68,030	371,740	-	-	439,770
Business Ed	2,900	94,700	-	-	97,600
FACS Ed	15,800	227,910	-	3,400	247,110
Marketing/Coop Ed	12,860	125,530	-	-	138,390
PLTW	21,730	276,260	-	-	297,990
Student Activities	1,110,210	591,650	-	-	1,701,860
Athletics	418,520	875,620	-	12,000	1,306,140
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	30,300	-	-	-	30,300
Tuition - Agencies	200	-	-	-	200
Contracted Ed	36,000	-	-	-	36,000
Total Instruction	3,167,854	34,071,744	-	828,760	38,068,358

View #3

School District of Clayton
For Year Ending June 30, 2026
Proposed Budget

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
Support Services					
Social Work Services	541,605	-	-	-	541,605
Counseling Services	387,115	1,518,310	-	5,000	1,910,425
Appraisal Services	108,500	74,200	-	-	182,700
Record Maintenance	65,160	-	-	-	65,160
Other Guidance Services	10,410	-	-	-	10,410
Nursing Services	668,890	-	-	-	668,890
Other Health Services	-	-	-	-	-
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	-	149,480	-	-	149,480
Occupational Therapy	20,000	-	-	-	20,000
Physical Therapy	8,100	-	-	-	8,100
Other Support Services	181,350	-	-	-	181,350
Improvement of Instruction	13,650	-	-	-	13,650
Curriculum Development	217,305	1,295,490	-	-	1,512,795
Instructional Staff Training	367,330	354,570	-	-	721,900
Professional Development	-	-	-	-	-
Educational Media Services	55,015	-	-	-	55,015
School Library Services	422,110	654,310	-	-	1,076,420
Other Educational Media	15,300	-	-	-	15,300
Board of Education	305,020	-	-	135,000	440,020
Executive Administration	377,430	818,940	-	-	1,196,370
Staff Relations	495,354	229,360	-	-	724,714
Other Admin Services	85,350	197,471	-	-	282,821
Admin Technology	1,273,500	187,090	-	14,000	1,474,590
Building Administration	1,226,190	1,805,940	-	5,000	3,037,130
Building Admin Support	36,020	-	-	-	36,020
Budgeting Servs (Contingenc	130,000	202,000	-	30,000	
Financial Services	1,103,670	-	-	-	1,103,670
Facilities Operation/Maint	535,360	-	-	-	535,360
Facilities Care/Upkeep	8,284,030	-	-	1,932,100	10,216,130
Grounds Care/Upkeep	441,480	-	-	70,000	511,480
Equipment Care/Upkeep	5,600	-	-	68,000	73,600
Vehicle Maintenance	50,150	-	-	50,000	100,150
Security Services	426,460	-	-	10,000	436,460
Facilities - Other	6,000	-	-	-	6,000
Title I Transportation	3,000	-	-	-	
Student Transportation	397,750	-	-	-	397,750
ECSE Transportation	2,700	-	-	-	2,700
Food Services	1,240,960	-	-	18,500	1,259,460
Printing Services	85,880	-	-	2,500	88,380

View #3

School District of Clayton
For Year Ending June 30, 2026
Proposed Budget

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
Evaluation Services	-	1,160	-	-	1,160
Other Plan/Eval Services	14,500	-	-	-	14,500
Information Services	344,435	173,820	-	1,000	519,255
Non-Instruct. Staff Training	8,500	-	-	-	8,500
Other Staff Services	69,000	-	-	-	69,000
Other Support Services	150,000	-	-	-	150,000
Total Support Services	20,180,179	7,662,141	-	2,341,100	29,818,420
Non-Instruction Expenditures					
Civic Services	-	-	-	-	-
Early Childhood Program	209,170	-	-	-	209,170
Early Childhood Instruction	1,113,830	-	-	-	1,113,830
Welfare Activities Services	3,580	-	-	-	3,580
Non-Public Student Services	5,420	-	-	-	5,420
Afterschool Program	914,670	-	-	-	914,670
Other Community Services	195,920	3,740	-	7,500	207,160
Parental Involvement	6,750	-	-	-	6,750
Service-Learning	5,210	30,900	-	-	36,110
Facilities Acquisition/Constr	-	-	-	-	-
Building Construction	-	-	-	-	-
Bond Debt-Principal Pmts	-	-	6,110,000	-	6,110,000
Lease Purchase-Principal	-	-	-	525,000	525,000
Bond Debt-Interest	-	-	1,277,340	-	1,277,340
Lease Purchase-Interest	-	-	-	66,610	66,610
Bond Debt-Fees	-	-	7,000	-	7,000
Total Non-Instruction/Support	2,454,550	34,640	7,394,340	599,110	10,482,640
TOTAL EXPENDITURES	25,802,583	41,768,525	7,394,340	3,768,970	78,369,418
Fund Transfers	-	-	-	-	-
Change In Fund Balance	148,047	505,885	1,013,990	29,730	1,697,652
Beg Fund Bal-June 30, 2025	27,000,000	12,000,000	6,000,000	4,000,000	49,000,000
End Fund Bal-June 30, 2026	27,148,047	12,505,885	7,013,990	4,029,730	50,697,652

Budget View #4 (Revenue Detail) – by Fund by Object
Revenue is categorized by source of funds.

View #4

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

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
LOCAL REVENUE					
Pers Prop Tax - Current	1,457,000	3,065,000	633,000	260,000	5,415,000
Real Estate Tax - Current	15,878,000	33,245,000	7,437,000	2,864,000	59,424,000
Real Estate Taxes - Delq	(312,000)	(624,000)	(156,000)	(37,500)	(1,129,500)
Pers Prop Taxes - Delq	55,000	102,000	28,000	16,000	201,000
Sales Tax Prop C	1,697,800	1,007,500			2,705,300
Fin Institution Taxes	125,000	240,000		25,000	390,000
M & M Surtax - Delinq	(19,000)	(35,500)		(5,500)	(60,000)
M & M Surtax - Current	407,000	784,000		87,000	1,278,000
Non-Resident Tuition		750,000			750,000
Investment Gain	880,000	880,000	110,000	88,000	1,958,000
Cafeteria Receipts	575,000				575,000
Cafeteria Adult Meal Sales	15,000				15,000
Cafeteria Non Program	100,000				100,000
Cafeteria Catering	50,000				50,000
Ath - Gate Receipts	10,000				10,000
Student Activities Budget	1,000,000				1,000,000
FC - Open Times	10,000				10,000
Driver Ed - Revenue	3,000	35,000			38,000
Summer Camp	25,000				25,000
ESA/Kidzone - Revenue	14,000				14,000
ECE/Kidzone - Revenue	53,500				53,500
RMC/Kidzone - Revenue	181,000				181,000
GLE/Kidzone - Revenue	207,000				207,000
MER/Kidzone - Revenue	233,000				233,000
FC/ECE - 5 Am Day	32,000				32,000
FC/ECE - 2 Morning	42,000				42,000
FC/ECE - 3 Morning	84,000				84,000
FC/ECE - 4 Morning	142,000				142,000
FC/ECE - Full Day	525,000				525,000
COC - Reimbursements	1,208,130				1,208,130
Gay Field/Rental	500				500
WMS/Theater Rental	15,000				15,000
Adzick Field/Rental	15,000				15,000

View #4

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

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
LOCAL REVENUE-continued					
CHS/Theater Rental	35,000			15,000	50,000
Facility Rental	125,000				125,000
Athletic Summer Camps	25,000				25,000
Gifts	45,000			10,000	55,000
Miscellaneous Revenue	10,000				10,000
Visa Rebates	22,000				22,000
VT Tuition		425,000		425,000	850,000
TOTAL LOCAL REVENUE	24,970,930	39,874,000	8,052,000	3,747,000	76,643,930
COUNTY REVENUE					
Fines		21,000			21,000
State RR & Util Tax	133,500	284,800	180,000	26,700	625,000
TOTAL COUNTY REVENUE	133,500	305,800	180,000	26,700	646,000
STATE REVENUE					
Basic Formula	183,000	545,000			728,000
ECSE State	91,930	492,980			584,910
Classroom Trust Fund		925,000			925,000
PAT Entitlement	21,000	45,000			66,000
CTE Base Grant	3,060				3,060
State Food Services	7,000				7,000
TOTAL STATE REVENUE	305,990	2,007,980	-	-	2,313,970
					-
FEDERAL REVENUE					
Teacher Retention ESSER III	-				-
Perkins	4,860				4,860
ECSE/619 IDEA Funds		11,000			11,000
School Lunch Program	190,000				190,000
School Breakfast Program	36,000				36,000
Title I - District	48,090				48,090
Title I - RMC		27,740			27,740
Title I - GLE		44,140			44,140
Title IV	12,200				12,200
Title III	410	3,750			4,160
Title IIA	62,120				62,120
Other Fed - All In Grant	186,530				186,530
US Treasury Int Subsidy			176,330		176,330
TOTAL FEDERAL REVENUE	540,210	86,630	176,330	-	803,170

View #4

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

Descriptions	Operating Funds				
	Fund 1 General (Incidental)	Fund 2 Special (Teachers)	Fund 3 Debt Service	Fund 4 Capital Projects	Total All Funds
MISCELLANEOUS REVENUE					
Sale of Surplus Property				25,000	25,000
TOTAL MISC REVENUE	-	-	-	25,000	25,000
REVENUE TOTALS	25,950,630	42,274,410	8,408,330	3,798,700	80,432,070

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, 2026
Revenue Budget with Prior Year Comparisons

Descriptions	2025/26 Budget Proposed	2024/25 Budget Original	2023/24 Actual	2022/23 Actual	2021/22 Actual
LOCAL REVENUE					
Pers Prop Tax - Current	5,415,000	5,432,600	5,270,415	5,282,632	4,559,428
Real Estate Tax - Current	59,424,000	56,910,500	56,221,071	53,358,971	54,673,278
Real Estate Taxes - Delq	(1,129,500)	(1,086,000)	(2,525,805)	35,647	(1,441,271)
Pers Prop Taxes - Delq	201,000	100,500	220,674	173,629	127,023
Sales Tax Prop C	2,705,300	2,677,500	2,913,091	2,941,313	2,777,271
Fin Institution Taxes	390,000	390,000	190,505	593,873	1,243,853
M & M Surtax - Delinq	(60,000)	(60,000)	(80,061)	8,106	109,077
M & M Surtax - Current	1,278,000	1,278,000	1,367,425	1,220,754	1,080,408
Non-Resident Tuition	750,000	470,000	704,622	514,361	314,301
Investment Gain	1,958,000	1,780,000	2,308,725	1,379,450	122,653
Cafeteria Receipts	575,000	525,000	480,853	486,604	-
Cafeteria Adult Meal Sales	15,000	15,000	25,286	32,100	11,156
Cafeteria Commissions	-	-		-	-
Cafeteria Non Program	100,000	100,000	225,081	130,531	14,254
Cafeteria Catering	50,000	50,000	67,695	73,814	46,589
Ath - Gate Receipts	10,000	10,000	9,131	8,978	10,338
Student Activities Budget	1,000,000	1,000,000	1,050,564	975,315	547,489
FC - Open Times	10,000	10,000	29,884	12,826	2,744
Driver Ed - Revenue	38,000	61,000	38,025	24,150	59,725
Summer Camp	25,000	-	-	-	-
ESA/Kidzone - Revenue	14,000	14,000	16,640	11,940	8,573
ECE/Kidzone - Revenue	53,500	50,000	67,992	49,806	33,358
RMC/Kidzone - Revenue	181,000	175,000	211,734	183,521	135,729
GLE/Kidzone - Revenue	207,000	200,000	224,915	195,751	150,603
MER/Kidzone - Revenue	233,000	225,000	254,289	214,985	168,854
FC/ECE - 5 Am Day	32,000	30,000	34,921	25,027	73,843
FC/ECE - 2 Morning	42,000	40,000	40,324	42,859	38,737
FC/ECE - 3 Morning	84,000	80,000	85,067	75,621	76,255
FC/ECE - 4 Morning	142,000	135,000	152,012	144,358	119,740
FC/ECE - Full Day	525,000	500,000	555,979	457,400	379,013
COC - Reimbursements	1,208,130	1,208,130	1,075,381	1,028,563	831,614
Gay Field/Rental	500	500	-	994	1,538
WMS/Theater Rental	15,000	15,000	21,013	17,670	8,440

View #5

School District of Clayton
For Year Ending June 30, 2026
Revenue Budget with Prior Year Comparisons

Descriptions	2025/26 Budget Proposed	2024/25 Budget Original	2023/24 Actual	2022/23 Actual	2021/22 Actual
LOCAL REVENUE-continued					
Adzick Field/Rental	15,000	15,000	19,547	26,357	21,927
CHS/Theater Rental	50,000	50,000	47,385	59,093	48,355
Facility Rental	125,000	125,000	114,609	74,853	41,506
Athletic Summer Camp	25,000	-	28,342	-	-
Gifts	55,000	55,000	42,550	85,699	133,520
Miscellaneous Revenue	10,000	10,000	48,963	146,575	44,175
Visa Rebates	22,000	22,000	25,999	24,900	23,976
VT Tuition	850,000	910,000	1,037,090	1,060,130	1,177,664
TOTAL LOCAL REVENUE	76,643,930	73,523,730	72,621,930	71,179,156	67,775,737
COUNTY REVENUE					
Fines	21,000	21,000	32,034.48	23,873	9,692
State RR & Util Tax	625,000	625,000	559,254	652,323	624,066
TOTAL COUNTY REVENUE	646,000	646,000	591,289	676,196	633,758
STATE REVENUE					
Basic Formula	728,000	728,000	353,550	794,125	641,926
ECSE State	584,910	584,910	534,591	516,319	501,920
Classroom Trust Fund	925,000	925,000	925,876	964,197	974,286
PAT Entitlement	66,000	66,000	74,202	72,672	64,776
CTE Base Grant	3,060	3,060	2,760	2,730	5,903
State Food Services	7,000	7,000	4,941	4,985	9,771
State - Other	-	-	5,221	8,903	-
TOTAL STATE REVENUE	2,313,970	2,313,970	1,901,141	2,363,932	2,198,582
FEDERAL REVENUE					
IRSG Revenue	-	-	19,344	-	-
Teacher Retention ESSER III	-	10,050	36,545	-	458,585
ARP - ESSER III	-	-	201,341	201,236	405,649
Perkins	4,860	4,860	3,955	3,462	2,400
ECSE/619 IDEA Funds	11,000	11,000	3,300	18,883	10,970
School Lunch Program	190,000	190,000	236,933	428,976	1,028,844
School Breakfast Program	36,000	36,000	18,909	36,776	104,280
Title I - District	48,090	48,090	13,936	88,106	75,609
Title I - RMC	27,740	27,740	24,908	-	-
Title I - GLE	44,140	44,140	33,231	-	-
Title I - MER	-	-	19,943	-	-
Title IV	12,200	12,200	10,890	13,006	7,468
Title III	4,160	4,160	6,520	1,812	13,435
Title IIA	62,120	62,120	48,350	13,562	22,278

View #5

School District of Clayton
For Year Ending June 30, 2026
Revenue Budget with Prior Year Comparisons

Descriptions	2025/26 Budget Proposed	2024/25 Budget Original	2023/24 Actual	2022/23 Actual	2021/22 Actual
FEDERAL REVENUE-continued					
ARP-HCY II	-	-	2,319	4,633	-
Afghan Refugee Grant	-	-	1,132	-	-
Other Fed - All In Grant	186,530	186,530	110,742	165,600	316,100
US Treasury Int Subsidy	176,330	176,330	177,711	176,332	-
TOTAL FEDERAL REVENUE	803,170	813,220	970,010	1,152,383	2,445,617
MISCELLANEOUS REVENUE					
Sale of Surplus Property	25,000	25,000	32,960	25,757	65,097
Transportation Reimbursem	-	-	16,479	26,742	-
TOTAL MISC REVENUE	25,000	25,000	49,438	52,499	65,097
REVENUE TOTALS	80,432,070	77,321,920	76,133,808	75,424,165	73,118,790

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, 2026
Proposed Expenditure Budget

Descriptions	Operating Funds 2025/26 Salaries & Wages	2025/26 Employee Benefits	2025/26 Purchased Services	2025/26 Supplies & Materials	2025/26 Capital Impr. & Debt Serv.
EXPENDITURES					
Instruction					
Captain Elementary	3,129,260	936,540	9,470	93,620	98,100
Glenridge Elementary	3,237,680	973,490	9,100	97,940	98,950
Meramec Elementary	3,301,230	982,000	9,000	102,140	123,150
Wydown Middle	6,048,230	1,867,950	41,950	151,975	160,050
Clayton High School	7,927,740	2,447,870	48,390	549,119	333,110
Summer School	196,710	35,020	11,410	7,970	-
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	489,440	144,270	-	10,770	-
Supplemental Instr	78,960	13,984	-	6,000	-
Bilingual	-	-	-	410	-
Early Childhood SPED	331,840	103,930	1,000	3,000	-
Business Ed	68,540	26,160	-	2,900	-
FACS Ed	166,610	61,300	-	15,800	3,400
Marketing/Coop Ed	97,660	27,870	9,860	3,000	-
PLTW	210,620	65,640	-	21,730	-
Student Activities	592,830	115,170	785,860	208,000	-
Athletics	804,670	164,020	195,200	130,250	12,000
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	-	-	30,300	-	-
Tuition - Agencies	-	-	200	-	-
Contracted Ed	-	-	36,000	-	-
Total Instruction	26,682,020	7,965,214	1,187,740	1,404,624	828,760
Support Services					
Social Work Services	399,030	119,740	16,075	6,760	-
Counseling Services	1,401,360	428,010	56,300	19,755	5,000
Appraisal Services	57,350	16,850	26,500	82,000	-
Record Maintenance	37,190	11,120	-	16,850	-
Other Guidance Services	-	-	10,410	-	-
Nursing Services	500,600	150,290	1,500	16,500	-
Other Health Services	-	-	-	-	-

View #6

School District of Clayton
For Year Ending June 30, 2026
Proposed Expenditure Budget

Descriptions	Operating Funds 2025/26 Salaries & Wages	2025/26 Employee Benefits	2025/26 Purchased Services	2025/26 Supplies & Materials	2025/26 Capital Impr. & Debt Serv.
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	118,380	31,100	-	-	-
Occupational Therapy	-	-	20,000	-	-
Physical Therapy	-	-	8,100	-	-
Other Support Services	75,350	26,080	68,510	11,410	-
Improvement of Instruction	-	-	-	13,650	-
Curriculum Development	1,047,250	248,240	140,160	77,145	-
Instructional Staff Training	303,700	50,870	294,300	73,030	-
Professional Development	-	-	-	-	-
Educational Media Services	-	-	53,270	1,745	-
School Library Services	721,050	243,740	1,130	110,500	-
Other Educational Media	-	-	-	15,300	-
Board of Education	26,920	8,880	256,950	12,270	-
Executive Administration	903,660	227,180	50,430	15,100	-
Staff Relations	474,287	122,067	47,170	81,190	-
Other Admin Services	170,001	47,870	54,950	10,000	-
Admin Technology	815,680	237,050	145,070	262,790	149,000
Building Administration	2,284,700	678,760	35,120	33,550	5,000
Building Admin Support	-	-	24,000	12,020	-
Budgeting Services	260,000	22,000	-	50,000	30,000
Financial Services	752,250	177,240	103,880	70,300	-
Facilities Operation/Maint	386,800	108,640	22,550	17,370	-
Facilities Care/Upkeep	3,083,620	1,358,560	1,752,050	2,089,800	1,932,100
Grounds Care/Upkeep	245,280	87,100	50,500	58,600	70,000
Equipment Care/Upkeep	-	-	5,600	-	68,000
Vehicle Maintenance	-	-	3,650	46,500	50,000
Security Services	50,360	7,300	353,300	15,500	10,000
Facilities - Other	-	-	6,000	-	-
Title I Transportation	-	-	3,000	-	-
Student Transportation	107,460	44,290	194,300	51,700	-
ECSE Transportation	-	-	2,700	-	-
Food Services	-	-	1,220,000	20,960	18,500
Printing Services	64,960	24,450	9,470	(13,000)	2,500
Evaluation Services	1,000	160	-	-	-
Other Plan/Eval Services	-	-	14,500	-	-
Information Services	297,470	81,820	88,250	50,715	1,000
Non-Instruct. Staff Training	-	-	8,000	500	-
Other Staff Services	-	61,000	8,000	-	-
Other Support Services	-	-	100,000	50,000	-
Total Support Services	14,585,708	4,620,407	5,255,695	3,380,510	2,341,100

View #6

School District of Clayton
For Year Ending June 30, 2026
Proposed Expenditure Budget

Descriptions	Operating Funds 2025/26 Salaries & Wages	2025/26 Employee Benefits	2025/26 Purchased Services	2025/26 Supplies & Materials	2025/26 Capital Impr. & Debt Serv.
Non-Instruction Expenditures					
Civic Services	-	-	-	-	-
Early Childhood Program	177,360	27,810	4,000	-	-
Early Childhood Instruction	789,820	275,760	30,250	18,000	-
Welfare Activities Services	-	-	-	3,580	-
Non-Public Student Services	-	-	5,420	-	-
Afterschool Program	628,210	194,660	49,400	42,400	-
Other Community Services	135,910	27,300	16,050	20,400	7,500
Parental Involvement	-	-	5,100	1,650	-
Service-Learning	29,250	3,660	200	3,000	-
Facilities Acquisition/Constr					-
Building Construction					-
Bond Debt-Principal Pmts					6,110,000
Lease Purchase-Principal					525,000
Bond Debt-Interest					1,277,340
Lease Purchase-Interest					66,610
Bond Debt-Fees					7,000
Total Non-Instruction	1,760,550	529,190	110,420	89,030	7,993,450
TOTAL EXPENDITURES	43,028,278	13,114,811	6,553,855	4,874,164	11,163,310

Budget View #7 – by Fund by Function (Expanded view)
Expenditures are categorized by expanded Function within Instructional, Support Services, Community Services, and Debt; as well as by Object (Salaries, Benefits, Services, Supplies and Capital Improvements). Prior year comparisons are provided.

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
INSTRUCTIONAL EXPENDITURES					
Captain Elementary					
Salaries & Wages	3,129,260	3,031,410	2,816,806	2,680,976	2,571,438
Employee Benefits	936,540	914,940	859,232	811,019	759,624
Purchased Services	9,470	9,470	7,115	8,504	6,129
Supplies & Materials	93,620	93,620	158,303	81,654	85,179
Capital Improvements	98,100	98,100	94,291	142,601	96,548
Glenridge Elementary					
Salaries & Wages	3,237,680	3,122,350	2,927,347	2,778,980	2,830,128
Employee Benefits	973,490	926,660	866,068	820,071	842,542
Purchased Services	9,100	9,100	7,611	4,893	5,419
Supplies & Materials	97,940	97,940	151,635	87,029	80,831
Capital Improvements	98,950	98,950	76,434	139,653	173,263
Meramec Elementary					
Salaries & Wages	3,301,230	3,271,620	3,159,054	2,802,370	2,717,319
Employee Benefits	982,000	945,260	895,986	822,475	788,398
Purchased Services	9,000	9,000	8,700	9,078	5,811
Supplies & Materials	102,140	102,140	162,867	88,741	90,158
Capital Improvements	123,150	123,150	92,760	162,934	101,418
Wydown Middle					
Salaries & Wages	6,048,230	5,829,970	5,636,399	5,201,213	5,022,019
Employee Benefits	1,867,950	1,753,300	1,648,563	1,567,971	1,541,930
Purchased Services	41,950	41,950	41,403	33,224	28,033
Supplies & Materials	151,975	151,975	143,632	142,151	133,656
Capital Improvements	160,050	160,050	137,752	132,598	113,952
Clayton High School					
Salaries & Wages	7,927,740	7,936,070	7,419,796	7,029,460	6,715,507
Employee Benefits	2,447,870	2,431,640	2,245,403	2,138,618	2,059,013
Purchased Services	48,390	48,390	19,386	19,577	18,641
Supplies & Materials	549,119	549,119	249,107	221,574	177,112
Capital Improvements	333,110	333,110	344,658	251,187	382,614

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Summer School					
Salaries & Wages	196,710	196,710	167,822	179,458	196,966
Employee Benefits	35,020	35,020	30,077	31,574	34,048
Purchased Services	11,410	11,410	7,294	9,247	9,055
Supplies & Materials	7,970	7,970	3,308	5,727	2,162
Alternative Programs					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	117,042
Supplies & Materials	-	-	-	-	-
Virtual Instruction					
Salaries & Wages	-	-	19,232	7,401	2,070
Employee Benefits	-	-	3,067	1,180	334
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Gifted Instruction					
Salaries & Wages	489,440	592,890	495,055	489,768	487,363
Employee Benefits	144,270	170,600	139,284	139,811	145,576
Purchased Services	-	-	-	-	-
Supplies & Materials	10,770	10,770	9,261	10,240	8,042
Supplemental Instruction					
Salaries & Wages	78,960	58,600	51,136	66,895	39,563
Employee Benefits	13,984	17,030	15,334	19,459	11,212
Purchased Services	-	-	-	-	-
Supplies & Materials	6,000	6,000	3,873	6,561	3,993
Bilingual					
Salaries & Wages	-	-	-	805	-
Employee Benefits	-	-	-	128	-
Purchased Services	-	-	-	-	-
Supplies & Materials	410	410	-	868	4,173
Capital Improvements	-	-	-	-	6,145
Early Childhood SPED					
Salaries & Wages	331,840	331,840	246,410	219,303	206,464
Employee Benefits	103,930	103,930	77,747	70,941	70,830
Purchased Services	1,000	1,000	206	297	287
Supplies & Materials	3,000	3,000	2,452	668	525
Business Ed					
Salaries & Wages	68,540	67,030	63,470	58,924	81,396
Employee Benefits	26,160	25,210	23,820	21,825	13,500
Purchased Services	-	-	-	-	-
Supplies & Materials	2,900	2,900	469	25	83

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
FACS Ed					
Salaries & Wages	166,610	159,820	148,969	137,108	144,892
Employee Benefits	61,300	56,990	52,756	48,498	49,719
Purchased Services	-	-	-	-	-
Supplies & Materials	15,800	15,800	14,783	13,541	14,927
Capital Improvements	3,400	3,400	-	1,300	-
Marketing/Coop Ed					
Salaries & Wages	97,660	93,670	87,594	81,899	79,129
Employee Benefits	27,870	27,120	25,568	24,604	23,907
Purchased Services	9,860	9,860	50,000	44,055	4,062
Supplies & Materials	3,000	3,000	1,495	3,771	2,816
PLTW					
Salaries & Wages	210,620	178,020	166,303	153,348	167,468
Employee Benefits	65,640	58,820	53,535	49,821	54,058
Purchased Services	-	-	-	2,400	2,400
Supplies & Materials	21,730	21,730	22,268	22,468	19,211
Capital Improvements	-	-	3,039	4,480	13,224
Student Activities					
Salaries & Wages	592,830	526,830	476,802	441,551	404,770
Employee Benefits	115,170	105,320	96,364	102,120	95,117
Purchased Services	785,860	785,860	574,031	493,093	226,928
Supplies & Materials	208,000	208,000	117,161	119,810	96,130
Athletics					
Salaries & Wages	804,670	691,870	752,544	544,565	537,012
Employee Benefits	164,020	148,410	146,645	99,393	99,522
Purchased Services	195,200	195,200	262,458	229,966	184,789
Supplies & Materials	130,250	130,250	193,044	159,321	119,950
Capital Improvements	12,000	12,000	11,368	6,470	12,404
Other Student Activities					
Purchased Services	-	-	50,098	44,182	24,326
Supplies & Materials	-	-	23,059	22,455	7,623
Tuition - Other Districts					
Purchased Services	30,300	30,300	26,586	42,630	66,657
Tuition - Agencies					
Purchased Services	200	200	-	-	-
Contracted Education					
Purchased Services	36,000	36,000	46,943	35,587	28,270
Total Instruction	38,068,358	37,230,074	34,933,035	32,448,093	31,266,823

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
SUPPORT SERVICES EXPENDITURES					
Social Work Services					
Salaries & Wages	399,030	383,530	340,561	273,511	267,205
Employee Benefits	119,740	116,230	99,967	76,028	75,372
Purchased Services	16,075	16,075	1,903	4,321	1,589
Supplies & Materials	6,760	6,760	4,421	1,572	1,514
Counseling Services					
Salaries & Wages	1,401,360	1,389,750	1,380,941	1,256,881	1,301,505
Employee Benefits	428,010	419,010	405,371	369,655	376,450
Purchased Services	56,300	56,300	36,309	43,286	31,635
Supplies & Materials	19,755	19,755	18,809	26,130	15,446
Capital Improvements	5,000	5,000	-	-	-
Appraisal Services					
Salaries & Wages	57,350	55,000	-	-	-
Employee Benefits	16,850	14,900	-	-	-
Purchased Services	26,500	26,500	6,782	10,928	11,408
Supplies & Materials	82,000	82,000	70,092	67,971	62,710
Record Maintenance					
Salaries & Wages	37,190	35,670	33,935	30,691	29,797
Employee Benefits	11,120	10,850	10,289	9,811	9,622
Purchased Services	-	-	-	-	-
Supplies & Materials	16,850	16,850	15,879	33,597	16,815
Nursing Services					
Salaries & Wages	500,600	474,290	447,180	411,641	394,443
Employee Benefits	150,290	141,590	129,615	116,028	109,540
Purchased Services	1,500	1,500	1,144	1,673	913
Supplies & Materials	16,500	16,500	11,649	15,013	12,054
Capital Improvements	-	-	5,145	-	7,980
Psychological Testing					
Salaries & Wages	-	-	47,713	46,733	41,661
Employee Benefits	-	-	12,347	12,571	11,399
Speech Pathology/Audiology					
Salaries & Wages	118,380	118,380	99,785	70,181	81,838
Employee Benefits	31,100	31,100	27,607	19,534	22,986
Occupational Therapy					
Purchased Services	20,000	20,000	24,501	23,503	17,476
Physical Therapy					
Purchased Services	8,100	8,100	5,425	8,600	7,140

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Other Support Services					
Salaries & Wages	75,350	75,350	81,688	102,390	112,466
Employee Benefits	26,080	26,080	25,963	32,096	36,813
Purchased Services	68,510	68,510	29,239	50,646	48,211
Supplies & Materials	11,410	11,410	12,350	13,507	7,188
Improvement of Instruction					
Supplies & Materials	13,650	13,650	13,075	12,460	11,830
Other Guidance Services					
Purchased Services	10,410	10,410	-	-	-
Curriculum Development					
Salaries & Wages	1,047,250	995,330	863,719	783,057	706,898
Employee Benefits	248,240	238,950	231,066	206,714	185,450
Purchased Services	140,160	140,160	49,842	38,758	33,941
Supplies & Materials	77,145	77,145	99,861	42,203	18,671
Instructional Staff Training					
Salaries & Wages	303,700	301,600	294,125	217,575	218,759
Employee Benefits	50,870	49,660	38,450	31,850	33,924
Purchased Services	294,300	294,300	272,121	285,770	206,545
Supplies & Materials	73,030	73,030	32,857	20,283	23,213
Professional Development					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	2,459	2,085	1,939
Supplies & Materials	-	-	-	-	-
Educational Media Services					
Salaries & Wages	-	-	11,834	9,400	9,400
Employee Benefits	-	-	2,004	1,590	1,590
Purchased Services	53,270	53,270	9,833	9,502	1,019
Supplies & Materials	1,745	1,745	70	325	-
School Library Services					
Salaries & Wages	721,050	716,560	665,359	630,734	568,594
Employee Benefits	243,740	238,920	215,409	227,784	209,327
Purchased Services	1,130	1,130	994	467	729
Supplies & Materials	110,500	110,500	144,611	137,880	99,948
Capital Improvements	-	-	-	-	1,422
Other Educational Media					
Supplies & Materials	15,300	15,300	13,524	10,012	9,493

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Board of Education					
Salaries & Wages	26,920	28,290	27,037	26,818	23,226
Employee Benefits	8,880	7,850	7,506	7,481	6,903
Purchased Services	256,950	256,950	244,986	205,294	187,072
Supplies & Materials	12,270	12,270	10,708	11,145	11,079
Capital Improvements	-	-	2,024	1,280	-
Executive Administration					
Salaries & Wages	903,660	890,070	841,168	922,338	788,645
Employee Benefits	227,180	219,730	205,541	229,000	187,379
Purchased Services	50,430	50,430	51,852	41,572	30,738
Supplies & Materials	15,100	15,100	10,700	13,123	9,348
Capital Improvements	-	-	-	-	1,519
Staff Relations					
Salaries & Wages	474,287	401,440	376,559	409,197	403,308
Employee Benefits	122,067	109,100	97,054	109,657	116,976
Purchased Services	47,170	47,170	42,675	74,694	25,923
Supplies & Materials	81,190	81,190	94,200	99,519	66,323
Other Admin Services					
Salaries & Wages	170,001	169,120	185,966	27,298	153,421
Employee Benefits	47,870	45,530	48,604	8,769	41,082
Purchased Services	54,950	54,950	42,317	14,420	4,105
Supplies & Materials	10,000	10,000	1,049	942	1,155
Admin Technology					
Salaries & Wages	815,680	719,830	673,734	648,219	625,817
Employee Benefits	237,050	208,160	194,927	189,363	183,098
Purchased Services	145,070	145,070	120,311	138,699	115,346
Supplies & Materials	262,790	262,790	230,599	211,385	143,447
Capital Improvements	149,000	149,000	49,063	92,846	40,917
Building Administration					
Salaries & Wages	2,284,700	2,287,890	2,243,190	2,175,648	2,100,698
Employee Benefits	678,760	667,470	646,008	608,413	585,935
Purchased Services	35,120	35,120	26,143	22,932	19,225
Supplies & Materials	33,550	33,550	39,410	30,408	16,339
Capital Improvements	5,000	5,000	1,172	60,000	2,556
Building Admin Support					
Purchased Services	24,000	24,000	23,070	13,943	12,904
Supplies & Materials	12,020	12,020	12,011	12,274	7,561

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Budgeting Services (Contingencies)					
Salaries & Wages	260,000	(270,000)			
Employee Benefits	22,000	22,000			
Purchased Services	-	-			
Supplies & Materials	50,000	50,000			
Capital Improvements	30,000	30,000			
Financial Services					
Salaries & Wages	752,250	709,630	631,948	607,883	586,565
Employee Benefits	177,240	172,880	158,296	155,946	138,896
Purchased Services	103,880	103,880	58,401	59,235	50,033
Supplies & Materials	70,300	70,300	62,827	62,598	57,968
Capital Improvements	-	-	-	-	-
Facilities Operation/Maint					
Salaries & Wages	386,800	364,200	355,813	328,486	329,577
Employee Benefits	108,640	103,130	98,661	93,841	83,355
Purchased Services	22,550	22,550	16,587	8,800	6,227
Supplies & Materials	17,370	17,370	22,475	23,319	47,007
Facilities Care/Upkeep					
Salaries & Wages	3,083,620	2,935,380	2,697,740	2,521,125	2,487,956
Employee Benefits	1,358,560	1,302,370	1,175,494	1,110,076	1,110,076
Purchased Services	1,752,050	1,752,050	1,795,577	1,371,940	1,499,293
Supplies & Materials	2,089,800	2,089,800	1,924,359	1,842,663	1,609,859
Capital Improvements	1,932,100	1,932,100	969,817	1,289,938	655,295
Grounds Care/Upkeep					
Salaries & Wages	245,280	220,910	232,151	229,836	252,817
Employee Benefits	87,100	79,690	79,349	74,646	88,153
Purchased Services	50,500	50,500	57,241	8,396	40,384
Supplies & Materials	58,600	58,600	49,601	40,400	42,265
Capital Improvements	70,000	70,000	946,005	461,233	257,958
Equipment Care/Upkeep					
Purchased Services	5,600	5,600	1,272	849	3,361
Supplies & Materials	-	-	9,067	-	-
Capital Improvements	68,000	68,000	147,826	794,084	183,136
Vehicle Maintenance					
Purchased Services	3,650	3,650	2,582	1,875	1,864
Supplies & Materials	46,500	46,500	26,768	31,051	28,142
Capital Improvements	50,000	50,000	39,925	-	49,880

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Security Services					
Salaries & Wages	50,360	48,420	-	-	-
Employee Benefits	7,300	7,020	-	-	-
Purchased Services	353,300	353,300	457,746	282,894	177,115
Supplies & Materials	15,500	15,500	40,033	8,202	30,811
Capital Improvements	10,000	10,000	103,620	2,811,464	2,156,505
Facilities - Other					
Purchased Services	6,000	6,000	4,907	3,480	3,138
Title I Transportation					
Purchased Services	3,000	3,000	-	-	-
Student Transportation					
Salaries & Wages	107,460	99,390	96,260	79,736	55,701
Employee Benefits	44,290	42,880	41,109	33,198	23,229
Purchased Services	194,300	194,300	143,456	175,157	62,761
Supplies & Materials	51,700	51,700	27,440	26,007	18,276
ECSE Transportation					
Purchased Services	2,700	2,700	-	-	-
Food Services					
Purchased Services	1,220,000	1,220,000	735,324	635,627	700,291
Supplies & Materials	20,960	20,960	329,397	379,297	304,682
Capital Improvements	18,500	18,500	19,305	20,365	-
Printing Services					
Salaries & Wages	64,960	46,890	38,226	40,474	36,789
Employee Benefits	24,450	20,500	14,352	16,753	15,990
Purchased Services	9,470	9,470	181	-	-
Supplies & Materials	(13,000)	(13,000)	-	-	-
Capital Improvements	2,500	2,500	49,279	-	-
Evaluation Services					
Salaries & Wages	1,000	1,000	-	500	429
Employee Benefits	160	160	-	89	76
Other Plan/Eval Services					
Purchased Services	14,500	14,500	6,040	12,440	6,040
Information Services					
Salaries & Wages	297,470	238,390	222,972	238,729	263,668
Employee Benefits	81,820	69,410	64,189	58,473	75,265
Purchased Services	88,250	88,250	78,383	65,485	63,423
Supplies & Materials	50,715	50,715	49,036	52,919	39,667
Capital Improvements	1,000	1,000	-	2,110	-
Non-Instruct. Staff Training					
Purchased Services	8,000	8,000	4,374	3,673	1,925
Supplies & Materials	500	500	584	-	720

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Other Staff Services					
Salaries & Wages	-	-	-	-	-
Employee Benefits	61,000	61,000	51,731	51,268	35,860
Purchased Services	8,000	8,000	3,320	1,125	740
Supplies & Materials	-	-	-	-	360
Other Support Services					
Purchased Services	100,000	100,000	57,176	125,373	14,884
Supplies & Materials	50,000	50,000	11,232	9,072	18,684
Total Support Services	30,183,420	28,839,785	27,106,864	28,455,754	25,085,009
NON-INSTRUCTION EXPENDITURES					
Civic Services					
Purchased Services	-	-	47,126	16,258	59,501
Supplies & Materials	-	-	59,994	77,546	63,783
Early Childhood Program					
Salaries & Wages	177,360	142,660	109,869	86,380	76,752
Employee Benefits	27,810	25,080	23,015	20,683	19,720
Purchased Services	4,000	4,000	1,059	2,485	3,023
Supplies & Materials	-	-	647	203	926
Early Childhood Instruction					
Salaries & Wages	789,820	727,190	747,646	602,480	592,917
Employee Benefits	275,760	244,830	237,667	222,675	241,195
Purchased Services	30,250	30,250	16,662	17,780	11,240
Supplies & Materials	18,000	18,000	13,020	7,203	11,002
Capital Improvements	-	-	6,213	36,351	9,084
Welfare Activities Services					
Purchased Services	-	-	-	3,001	-
Supplies & Materials	3,580	3,580	1,979	1,000	-
Non-Public Student Services					
Purchased Services	5,420	5,420	-	-	22,311
Supplies & Materials	-	-	-	-	1,444
Afterschool Program					
Salaries & Wages	628,210	628,210	359,178	357,206	310,108
Employee Benefits	194,660	194,660	101,767	99,486	92,876
Purchased Services	49,400	49,400	22,772	23,474	8,757
Supplies & Materials	42,400	42,400	37,330	40,050	24,907

View #7

School District of Clayton
For Year Ending June 30, 2026
Expenditure Budget with Prior Year Comparisons

Descriptions	2025-26 Budget Proposed	2024/25 Budget	2023/24 Actual	2022/23 Actual	2021/22 Actual
Other Community Services					
Salaries & Wages	135,910	132,430	89,020	102,203	85,423
Employee Benefits	27,300	26,150	18,280	20,715	17,230
Purchased Services	16,050	16,050	37,797	11,708	14,019
Supplies & Materials	20,400	20,400	13,671	6,549	13,360
Capital Improvements	7,500	7,500	20,073	21,737	4,465
Parental Involvement					
Purchased Services	5,100	5,100	702	1,386	850
Supplies & Materials	1,650	1,650	971	339	97
Service-Learning					
Salaries & Wages	29,250	29,250	29,103	25,190	21,927
Employee Benefits	3,660	3,660	4,074	3,522	3,101
Purchased Services	200	200	294	24	48
Supplies & Materials	3,000	3,000	1,140	1,169	1,587
Facilities Acquisition/Constr					
Capital Improvements	-	-	121,586	-	-
Building Construction					
Capital Improvements	-	-	80,592	54,380	53,292
Debt Payments					
Bond Debt-Principal Pmts	6,110,000	6,110,000	9,410,000	4,920,000	6,720,000
Lease Purchase-Principal	525,000	525,000	458,989	445,620	436,708
Bond Debt-Interest	1,277,340	1,277,340	1,409,924	1,593,024	1,819,024
Lease Purchase-Interest	66,610	66,610	79,244	91,093	102,917
Bond Debt-Fees	7,000	7,000	2,181	2,460	2,478
Total Non-Instruction	10,482,640	10,347,020	13,563,585	8,915,379	10,846,070
TOTAL EXPENDITURES	78,734,418	76,416,879	75,603,484	69,819,226	67,197,901

School District of Clayton
For Year Ending June 30, 2026
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Captain Elementary		
Technology TIP	83,000	Goal 2
Asphalt repairs/sealing	10,000	Goal 1
Instructional technology	10,000	Goal 2
Instructional equipment replacement	5,100	Goal 2
Bike racks	5,000	Goal 1
Classroom furniture replacements	5,000	Goal 2
Glenridge Elementary		
Technology TIP	83,000	Goal 2
Asphalt repairs/sealing	30,000	Goal 1
Instructional technology	13,500	Goal 2
Instructional equipment replacement	5,700	Goal 2
Classroom furniture replacements	5,000	Goal 2
Meramec Elementary		
Roofing repairs	106,000	Goal 1
Technology TIP	83,000	Goal 2
Plumbing repairs	50,000	Goal 1
Asphalt repairs/sealing	25,000	Goal 1
Instructional technology	11,460	Goal 2
Instructional equipment replacement	7,000	Goal 2
Classroom furniture replacements	5,000	Goal 2
Wydown Middle		
Technology TIP	135,000	Goal 2
Replace Main Street furnishings	93,000	Goal 2
Concrete repairs	40,000	Goal 1
WMS theater equipment replacements	5,700	Goal 2
Classroom furniture replacements	5,000	Goal 2
Instructional equipment replacement	3,300	Goal 2
Clayton High		
Technology TIP	156,000	Goal 2
Greyhound entrance security booth	145,000	Goal 1
Electrical switchgear replacement	100,000	Goal 1
Classroom furniture replacements	54,000	Goal 2
Music Dept equip (microphones)	36,000	Goal 2
World Language lab/e-Sports furniture	25,000	Goal 2
Instructional technology	15,000	Goal 2
Furniture replacement admin office	10,000	Goal 1
Athletic equip replacement	10,000	Goal 3
Art Dept equip (flat files, ceramic wheels)	13,600	Goal 2
Learning Center furniture replacement	10,000	Goal 2
Journalism Dept equip (cameras)	5,000	Goal 2
Math Dept equip (calculators)	2,000	Goal 2
FACS Dept equip (sewing machines)	2,000	Goal 2

School District of Clayton
For Year Ending June 30, 2026
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Family Center		
Tuckpointing	15,000	Goal 1
Asphalt repairs/sealing	10,000	Goal 1
Tree removal	5,000	Goal 1
Classroom furniture replacements	2,000	Goal 2
Maintenance		
Vehicle replacements (school buses)	450,000	Goal 1
Technology TIP	5,000	Goal 1
Administraton		
Technology TIP	130,000	Goal 2
Print shop equipment	5,000	Goal 1
Furniture replacement	1,000	Goal 1
Communication equipment replacement	1,000	Goal 1
District wide		
Security camera upgrades	500,000	Goal 1
Architectural services	375,000	Goals 1/2/3
Athletic Fields		
Asphalt repairs/sealing	10,000	Goal 1
Building repair/renovations	10,000	Goal 1
Center of Clayton		
COC site improvements	5,000	Goal 1
Contingencies		
District wide facility repair	200,000	Goal 1
District wide furniture replacements	35,000	Goal 1
Cafeteria equipment replacements	10,000	Goal 1
Total Capital Improvement Investments	3,177,360	

Assessed Valuation, Tax Rate & Collection Rates

Accurately forecasting these factors is important for determining property tax collections, the primary source of District revenue. Reassessment is scheduled for odd-numbered years, and will take place during calendar 2025. Tax rates will be determined during September of the fiscal year. Tax rate setting is impacted by changes in assessed valuations as determined by the St. Louis County Assessor's Office, as well as changes in the Consumer Price Index (CPI) as determined by the Missouri State Auditor's Office.

Preliminary 2025 AV data indicates property tax revenue for 2025-2026 will increase modestly; nevertheless, there is concern in regards to assessment data and the level of taxpayer challenges to assessed valuations.

For example, in tax year 2023 preliminary commercial real estate valuations released in March 2023 showed an increase in valuations of +35.7% (which seems unrealistic at face value) over 2022 valuations. When revised commercial real estate valuations were released in September 2023, the increase had declined to a more realistic +6.33% over 2022 valuations. Preliminary commercial real estate valuation released in March 2025 show in increase in valuations of +48.7%; however, this is expected to decline significantly before final valuations are set in September 2025. Large swings in valuations make accurate revenue projections more challenging.

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

Current property tax collections during 2024-2025 (calendar year 2024 taxes) are meeting budget projections.

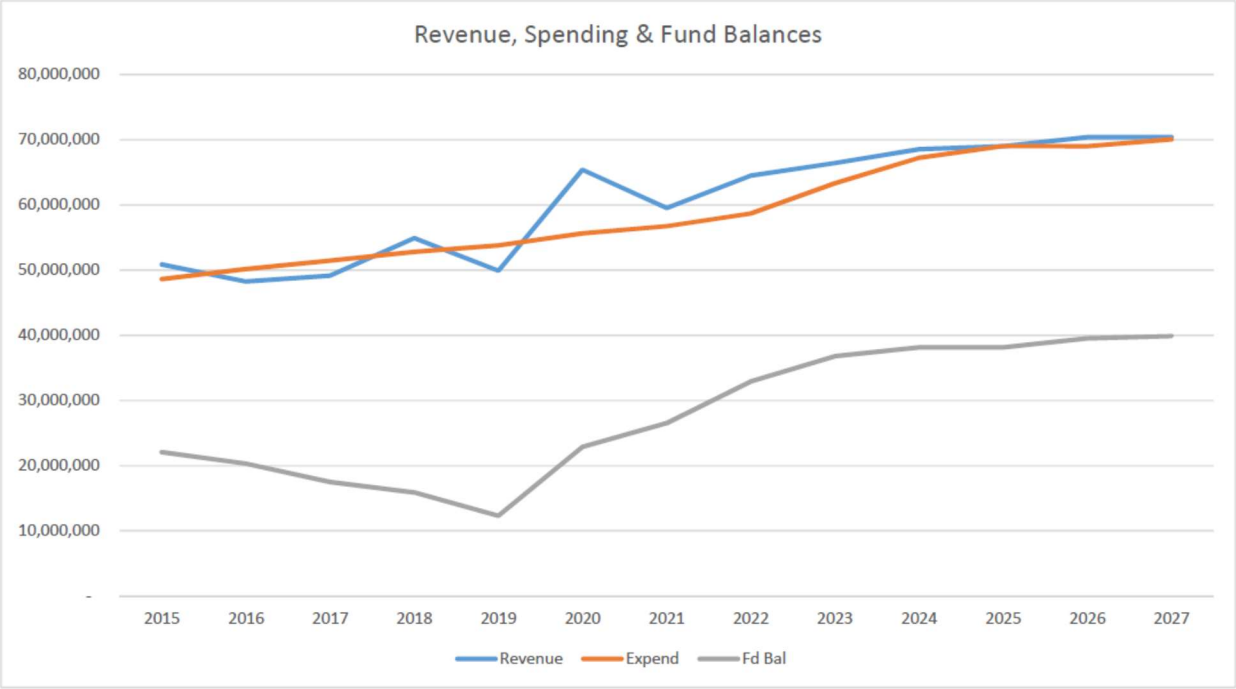
Delinquent property tax collections often are negative, meaning the district has had to return tax collections from prior years.

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

Trends

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

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



Account Code Structure & Definition of Budget Terms

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

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

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

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

Financial Reporting

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

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