School District of Clayton

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

2026-2027 Budget

Table of Contents

Introduction

Budget Summary
- Budget Highlights
- Strategic Plan Alignment
- Budget Structure
- Assumptions
- Enrollment
- Revenue Summary
- Expenditure Summary

Budget Data
1. View #1 – Budget snapshot by Fund/Object
2. View #2 – Budget snapshot by Fund/Function
3. View #3 – View #2 expanded to present expenditures by Function in detail
4. View #4 – Revenue projections by source by Fund
5. View #5 – Revenue projections compared to prior year revenue collections
6. View #6 – Expenditure estimates by Fund/Function/Object
7. View #7 – Expenditures estimates by Function/Object compared to prior year expenditures
8. Proposed Capital Improvement Expenditures

Other Topics
- Tax Base, Tax Rates & Tax Collections Information
- Trends
- Account Code Structure & Definition of Budget Terms
- Financial Reporting

SCHOOL DISTRICT OF CLAYTON

2026-2027 Budget

Introduction

The School District of Clayton (District) is one of the top performing school districts in Missouri, serving approximately 2,300 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 Learner* describes the attributes we hope for every Clayton student and graduate. The *profile* envisions learners 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

Mr. Jason Growe	Board President
Ms. Chris Win	Board Vice-President
Dr. Pamela Lyss-Lerman	Board Secretary
Mr. D. Leo Human	Board Treasurer
Mr. Ben Beinfield	Director
Ms. Meade Greenberg	Director
Ms. Erin Linnenbringer	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 (outgoing 6/30/2026)
Matthew Norrid	Chief Financial Officer (incoming 7/1/2026)
Luke Heitert	Chief Technology Officer

Gina Tarte Chief Communications Officer

This budget represents the financial plan for the District for the 2026-2027 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 2026-2027 budget is presented in summary form and in detail form to enable insight and transparency into District finances. District administration is confident the 2026-2027 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

2026-2027 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 2026-2027 budget. Detailed budget information is provided later in this document.

Budget Highlights

1. The 2026-2027 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 2026-2027, Operating Fund balances (Funds 1 & 2 combined) are anticipated to decrease by fiscal year end due to reallocating tax revenue to support capital improvements to district facilities.
2. Projected operating revenue has been reasonably estimated.
3. Property tax revenue is anticipated to grow marginally. Tax year 2026 is not 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 $6,947,000 to end the year at $15,130,000. 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 $550,000 to end the year at $1,145,000. All Fund 4 debt is also currently scheduled to be paid off by March 1, 2029.
7. On April 7, 2026, district voters approved Prop O, a $135,000,000 general obligation bond authorization, to fund major capital improvements to Glenridge Elementary School, add a Career Technical Education building addition to Clayton High School, and renovate the Gay Field athletic complex. Construction of these projects will span multiple fiscal years to reach completion. Prop O was the culmination of two years of facility planning.
8. Additionally, other capital improvement projects are programmed in Fund 4 and do not require borrowing to reach completion.
9. Overall, the budget continues to support the excellent staff, facilities and operations of the District at the level expected by students, parents and patrons.
10. 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 2026-2027 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 2026-2027 budget includes investments for curriculum and technology purchases to support the educational growth of our learners.
- Goal #3 - **…in head and heart.** The 2026-2027 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.

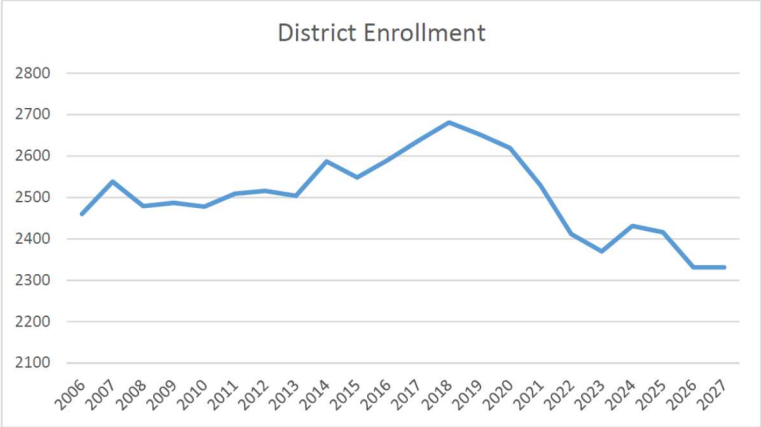
Assumptions

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.

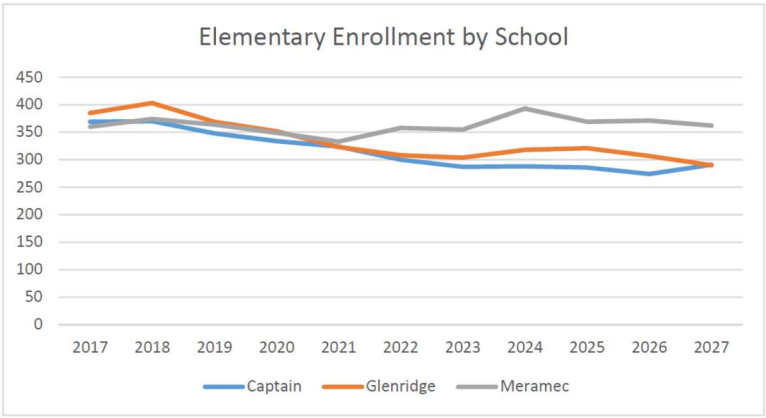
Enrollment

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 2026-2027 budget, enrollment is considered stable, and unlikely to experience significant change from the 2025-2026 enrollment levels.

Revenue Summary

The revenue budget for 2026-2027 is forecast at $83.23M (excluding any bond proceeds), an increase of $2.8M over prior year 2025-2026 revenue projections. This increase is typical in non-reassessment years. Other revenue sources remain stable. During fiscal 2026-2027, an initial tranche of Prop O bonds will be issued. This budget projection assumes $45M of par bonds being issued, generating $47M of bond proceeds to fund major facility improvements.

Expenditure Summary

The expenditure budget for 2026-2027 is set at $91.11M (excluding projects to be funded with bond proceeds), an increase of $11.33M over prior year 2025-2026 spending estimates. Significant expenditure components of the 2026-2027 budget are:

- Staff compensation (pay and benefits) is projected to increase $2.02M, or 3.61%, as staff advance on pay schedules along with the effects of inflation upon benefit costs.
- The cost of services is projected to increase $0.85M, primarily due to inflation.
- The cost of supplies is projected to increase $0.45M, primarily due to inflation.
- Capital improvement projects account for the majority of increased spending. Spending on capital improvement projects funded by revenue sources is budgeted at $11.23M (an increase of $8.12M over the prior year) as the long range facility master plan is implemented. Facility improvement projects to be funded by Prop O bonds are additional and expected to total $45M during Fiscal 2026-2027.

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 2026-2027 budget by Fund. Revenue and expenditures are presented in summary form by Object.
2. View #2 is a snapshot of the 2026-2027 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 2026-2027 revenue projections by source by Fund.
5. View #5 compares 2026-2027 total revenue projections to 2025-2026 prior year revenue projections and actual revenue collections for 2024-2025, 2023-2024 and 2022-2023. Multi-year trends are easily discernable.
6. View #6 displays proposed expenditures by Function and by Object. This view provides clarity on how expenditures are planned for 2026-2027.
7. View #7 compares 2026-2027 planned expenditures to the 2025-2026 prior year expenditure plan, as well as actual expenditures for 2024-2025, 2023-2022 and 2022-2023. Multi-year trends are easily discernable.

Revenue for 2026-2027 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 2026-2027 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.

The final report itemizes the capital spending budget for 2026-2027. Some items are of a contingency nature and will not be spent if not necessary. Some projects will span more than one fiscal year and only spending anticipated during 2026-2027 is reported.

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, 2027
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	13,438,880	37,062,200	8,219,626	7,426,922	66,147,628
Local - Other	8,682,000	3,706,500	247,000	708,500	13,344,000
Local Revenue	22,120,880	40,768,700	8,466,626	8,135,422	79,491,628
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	275,060	1,965,000	-	-	2,240,060
Federal Revenue	490,210	86,630	176,330	-	753,170
Other Revenue	-	-	-	47,100,000	47,100,000
TOTAL REVENUE	23,019,650	43,126,130	8,822,956	55,262,122	130,230,858
EXPENDITURES					
Salaries/Wages	11,395,590	33,292,930	-	-	44,688,520
Employee Benefits	3,936,650	9,572,630	-	-	13,509,280
Purchased Services	7,445,589	-	-	-	7,445,589
Supplies	5,330,490	-	-	-	5,330,490
Capital Outlay	-	-	-	56,037,257	56,037,257
Debt Service	-	-	8,507,390	590,910	9,098,300
TOTAL EXPENDITURES	28,108,319	42,865,560	8,507,390	56,628,167	136,109,436
Fund Transfers	-	-	-	-	-
Change In Fund Balance	(5,088,669)	260,570	315,566	(1,366,045)	(5,878,578)
Beg Fund Bal-June 30, 2026	37,250,000	5,250,000	5,500,000	2,000,000	50,000,000
End Fund Bal-June 30, 2027	32,161,331	5,510,570	5,815,566	633,955	44,121,422

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, 2027
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	13,438,880	37,062,200	8,219,626	7,426,922	66,147,628
Local - Other	8,682,000	3,706,500	247,000	708,500	13,344,000
Local Revenue	22,120,880	40,768,700	8,466,626	8,135,422	79,491,628
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	275,060	1,965,000	-	-	2,240,060
Federal Revenue	490,210	86,630	176,330	-	753,170
Other Revenue	-	-	-	47,100,000	47,100,000
TOTAL REVENUE	23,019,650	43,126,130	8,822,956	55,262,122	130,230,858
EXPENDITURES					
Total Instructional Expenditu	3,663,119	35,438,990	-	882,740	39,984,849
Total Support Services Expei	21,866,670	7,312,250	-	2,647,017	31,825,937
Total Non-Instruction/Suppc	2,578,530	114,320	-	52,507,500	55,200,350
Debt Service-Principal	-	-	6,947,000	550,000	7,497,000
Debt Service-Interest	-	-	1,560,390	40,910	1,601,300
TOTAL EXPENDITURES	28,108,319	42,865,560	8,507,390	56,628,167	136,109,436
Fund Transfers	-	-	-	-	-
Change In Fund Balance	(5,088,669)	260,570	315,566	(1,366,045)	(5,878,578)
Beg Fund Bal-June 30, 2026	37,250,000	5,250,000	5,500,000	2,000,000	50,000,000
End Fund Bal-June 30, 2027	32,161,331	5,510,570	5,815,566	633,955	44,121,422

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, 2027
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	13,438,880	37,062,200	8,219,626	7,426,922	66,147,628
Local - Other	8,682,000	3,706,500	247,000	708,500	13,344,000
Local Revenue	22,120,880	40,768,700	8,466,626	8,135,422	79,491,628
County Revenue	133,500	305,800	180,000	26,700	646,000
State Revenue	275,060	1,965,000	-	-	2,240,060
Federal Revenue	490,210	86,630	176,330	-	753,170
Other Revenue	-	-	-	47,100,000	47,100,000
TOTAL REVENUE	23,019,650	43,126,130	8,822,956	55,262,122	130,230,858
EXPENDITURES					
Elementary Schools	485,685	13,060,340	-	309,380	13,855,405
Middle School	222,976	8,107,780	-	169,660	8,500,416
High School	996,173	10,513,290	-	373,200	11,882,663
Summer School	67,220	194,200	-	-	261,420
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	11,550	791,840	-	-	803,390
Supplemental Instr	500	8,100	-	-	8,600
Bilingual	4,240	-	-	-	4,240
Early Childhood SPED	96,000	302,740	-	-	398,740
Business Ed	2,900	107,500	-	-	110,400
FACS Ed	14,750	236,310	-	2,000	253,060
Marketing/Coop Ed	14,510	130,350	-	-	144,860
PLTW	32,610	430,740	-	23,500	486,850
Student Activities	1,196,475	631,380	-	-	1,827,855
Athletics	424,700	924,420	-	5,000	1,354,120
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	44,730	-	-	-	44,730
Tuition - Agencies	200	-	-	-	200
Contracted Ed	47,900	-	-	-	47,900
Total Instruction	3,663,119	35,438,990	-	882,740	39,984,849

View #3

School District of Clayton
For Year Ending June 30, 2027
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	576,795	-	-	-	576,795
Counseling Services	418,360	1,505,180	-	-	1,923,540
Appraisal Services	124,000	78,400	-	-	202,400
Record Maintenance	82,090	-	-	-	82,090
Other Guidance Services	-	-	-	-	-
Nursing Services	696,720	-	-	7,000	703,720
Other Health Services	-	-	-	-	-
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	-	164,590	-	-	164,590
Occupational Therapy	30,000	-	-	-	30,000
Physical Therapy	15,000	-	-	-	15,000
Other Support Services	127,500	-	-	-	127,500
Improvement of Instruction	13,150	-	-	-	13,150
Curriculum Development	193,565	1,231,930	-	-	1,425,495
Instructional Staff Training	454,210	354,260	-	-	808,470
Professional Development	-	-	-	-	-
Educational Media Services	35,850	-	-	-	35,850
School Library Services	431,690	640,550	-	1,000	1,073,240
Other Educational Media	14,300	-	-	-	14,300
Board of Education	249,750	-	-	-	249,750
Executive Administration	553,350	847,320	-	750	1,401,420
Staff Relations	515,770	239,680	-	-	755,450
Other Admin Services	90,030	66,370	-	-	156,400
Admin Technology	1,411,910	191,160	-	711,000	2,314,070
Building Administration	1,304,245	1,876,650	-	5,000	3,185,895
Building Admin Support	38,525	-	-	-	38,525
Budgeting Servs (Contingenc	95,000	115,000	-	26,000	236,000
Financial Services	1,175,980	-	-	-	1,175,980
Facilities Operation/Maint	546,955	-	-	-	546,955
Facilities Care/Upkeep	9,009,170	-	-	960,967	9,970,137
Grounds Care/Upkeep	404,010	-	-	165,000	569,010
Equipment Care/Upkeep	5,600	-	-	63,000	68,600
Vehicle Maintenance	51,600	-	-	20,000	71,600
Security Services	711,830	-	-	665,000	1,376,830
Facilities - Other	9,000	-	-	-	9,000
Title I Transportation	-	-	-	-	
Student Transportation	429,640	-	-	-	429,640
ECSE Transportation	2,700	-	-	-	2,700
Food Services	1,241,400	-	-	18,500	1,259,900
Printing Services	90,630	-	-	2,500	93,130

View #3

School District of Clayton
For Year Ending June 30, 2027
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	17,000	-	-	-	17,000
Information Services	461,345	-	-	1,300	462,645
Non-Instruct. Staff Training	19,000	-	-	-	19,000
Other Staff Services	69,000	-	-	-	69,000
Other Support Services	150,000	-	-	-	150,000
Total Support Services	21,866,670	7,312,250	-	2,647,017	31,825,937
Non-Instruction Expenditures					
Civic Services	28,970	-	-	-	28,970
Early Childhood Program	221,410	-	-	-	221,410
Early Childhood Instruction	1,156,480	74,970	-	-	1,231,450
Welfare Activities Services	14,560	-	-	-	14,560
Non-Public Student Services	3,420	-	-	-	3,420
Afterschool Program	971,530	-	-	-	971,530
Other Community Services	168,780	4,090	-	7,500	180,370
Parental Involvement	8,170	-	-	-	8,170
Service-Learning	5,210	35,260	-	-	40,470
Facilities Acquisition/Constr	-	-	-	-	-
Building Construction	-	-	-	52,559,820	52,559,820
Bond Debt-Principal Pmts	-	-	6,947,000	-	6,947,000
Lease Purchase-Principal	-	-	-	490,180	490,180
Bond Debt-Interest	-	-	1,553,390	-	1,553,390
Lease Purchase-Interest	-	-	-	40,910	40,910
Bond Debt-Fees	-	-	7,000	-	7,000
Total Non-Instruction/Support	2,578,530	114,320	8,507,390	53,098,410	64,298,650
TOTAL EXPENDITURES	28,108,319	42,865,560	8,507,390	56,628,167	136,109,436
Fund Transfers	-	-	-	-	-
Change In Fund Balance	(5,088,669)	260,570	315,566	(1,366,045)	(5,878,578)
Beg Fund Bal-June 30, 2026	37,250,000	5,250,000	5,500,000	2,000,000	50,000,000
End Fund Bal-June 30, 2027	32,161,331	5,510,570	5,815,566	633,955	44,121,422

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, 2027
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	1,155,022	3,185,256	658,320	629,532	5,628,130
Real Estate Tax - Current	12,558,858	34,414,944	7,699,306	6,846,390	61,519,498
Real Estate Taxes - Delq	(330,000)	(650,000)	(160,000)	(60,000)	(1,200,000)
Pers Prop Taxes - Delq	55,000	112,000	22,000	11,000	200,000
Sales Tax Prop C	2,000,000	1,200,000			3,200,000
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	437,000	840,000		92,000	1,369,000
Non-Resident Tuition		795,000			795,000
Investment Gain	1,265,000	137,000	247,000	82,000	1,731,000
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	80,000				80,000
RMC/Kidzone - Revenue	240,000				240,000
GLE/Kidzone - Revenue	250,000				250,000
MER/Kidzone - Revenue	290,000				290,000
FC/ECE - 5 Am Day	90,000				90,000
FC/ECE - 2 Morning	30,000				30,000
FC/ECE - 3 Morning	50,000				50,000
FC/ECE - 4 Morning	80,000				80,000
FC/ECE - Full Day	725,000				725,000
COC - Reimbursements	1,000,000				1,000,000
Gay Field/Rental	-				-
WMS/Theater Rental	10,000				10,000
Adzick Field/Rental	-				-

View #4

School District of Clayton
For Year Ending June 30, 2027
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	30,000			10,000	40,000
Facility Rental	95,000				95,000
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		495,000		495,000	990,000
TOTAL LOCAL REVENUE	22,120,880	40,768,700	8,466,626	8,135,422	79,491,628
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	154,000	455,000			609,000
ECSE State	90,000	490,000			580,000
Classroom Trust Fund		975,000			975,000
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	275,060	1,965,000	-	-	2,240,060
					-
FEDERAL REVENUE					
Teacher Retention ESSER III	-				-
Perkins	4,860				4,860
ECSE/619 IDEA Funds		11,000			11,000
School Lunch Program	140,000				140,000
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	490,210	86,630	176,330	-	753,170

View #4

School District of Clayton
For Year Ending June 30, 2027
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					
Bond Proceeds				47,000,000	47,000,000
Sale of Surplus Property				100,000	100,000
TOTAL MISC REVENUE	-	-	-	47,100,000	47,100,000
REVENUE TOTALS	23,019,650	43,126,130	8,822,956	55,262,122	130,230,858

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, 2027
Revenue Budget with Prior Year Comparisons

Descriptions	2026/27 Budget Proposed	2025/26 Budget Original	2024/25 Actual	2023/24 Actual	2022/23 Actual
LOCAL REVENUE					
Pers Prop Tax - Current	5,628,130	5,415,000	5,676,969	5,270,415	5,282,632
Real Estate Tax - Current	61,519,498	59,424,000	57,285,171	56,221,071	53,358,971
Real Estate Taxes - Delq	(1,200,000)	(1,129,500)	(1,208,713)	(2,525,805)	35,647
Pers Prop Taxes - Delq	200,000	201,000	230,307	220,674	173,629
Sales Tax Prop C	3,200,000	2,705,300	3,261,545	2,913,091	2,941,313
Fin Institution Taxes	390,000	390,000	103,137	190,505	593,873
M & M Surtax - Delinq	(60,000)	(60,000)	(23,660)	(80,061)	8,106
M & M Surtax - Current	1,369,000	1,278,000	1,360,814	1,367,425	1,220,754
Non-Resident Tuition	795,000	750,000	828,188	704,622	514,361
Investment Gain	1,731,000	1,958,000	2,590,431	2,308,725	1,379,450
Cafeteria Receipts	575,000	575,000	422,279	480,853	486,604
Cafeteria Adult Meal Sales	15,000	15,000	7,882	25,286	32,100
Cafeteria Commissions	-	-	-	-	-
Cafeteria Non Program	100,000	100,000	212,539	225,081	130,531
Cafeteria Catering	50,000	50,000	83,565	67,695	73,814
Ath - Gate Receipts	10,000	10,000	10,990	9,131	8,978
Student Activities Budget	1,000,000	1,000,000	844,206	1,050,564	975,315
FC - Open Times	10,000	10,000	17,417	29,884	12,826
Driver Ed - Revenue	38,000	38,000	33,098	38,025	24,150
Summer Camp	25,000	25,000	31,389	-	-
ESA/Kidzone - Revenue	14,000	14,000	16,087	16,640	11,940
ECE/Kidzone - Revenue	80,000	53,500	86,868	67,992	49,806
RMC/Kidzone - Revenue	240,000	181,000	241,584	211,734	183,521
GLE/Kidzone - Revenue	250,000	207,000	251,032	224,915	195,751
MER/Kidzone - Revenue	290,000	233,000	291,281	254,289	214,985
FC/ECE - 5 Am Day	90,000	32,000	92,540	34,921	25,027
FC/ECE - 2 Morning	30,000	42,000	33,004	40,324	42,859
FC/ECE - 3 Morning	50,000	84,000	49,129	85,067	75,621
FC/ECE - 4 Morning	80,000	142,000	79,774	152,012	144,358
FC/ECE - Full Day	725,000	525,000	732,341	555,979	457,400
COC - Reimbursements	1,000,000	1,208,130	993,282	1,075,381	1,028,563
Gay Field/Rental	-	500	-	-	994
WMS/Theater Rental	10,000	15,000	26,383	21,013	17,670

View #5

School District of Clayton
For Year Ending June 30, 2027
Revenue Budget with Prior Year Comparisons

Descriptions	2026/27 Budget Proposed	2025/26 Budget Original	2024/25 Actual	2023/24 Actual	2022/23 Actual
LOCAL REVENUE-continued					
Adzick Field/Rental	-	15,000	-	19,547	26,357
CHS/Theater Rental	40,000	50,000	37,688	47,385	59,093
Facility Rental	95,000	125,000	92,740	114,609	74,853
Athletic Summer Camp	25,000	25,000	31,242	28,342	-
Gifts	55,000	55,000	25,693	42,550	85,699
Miscellaneous Revenue	10,000	10,000	71,518	48,963	146,575
Visa Rebates	22,000	22,000	22,196	25,999	24,900
VT Tuition	990,000	850,000	1,003,829	1,037,090	1,060,130
TOTAL LOCAL REVENUE	79,491,628	76,643,930	75,945,765	72,621,930	71,179,156
COUNTY REVENUE					
Fines	21,000	21,000	39,122	32,034	23,873
State RR & Util Tax	625,000	625,000	534,317	559,254	652,323
TOTAL COUNTY REVENUE	646,000	646,000	573,439	591,289	676,196
STATE REVENUE					
Basic Formula	609,000	728,000	111,744	353,550	794,125
ECSE State	580,000	584,910	579,077	534,591	516,319
Classroom Trust Fund	975,000	925,000	1,051,070	925,876	964,197
PAT Entitlement	66,000	66,000	74,242	74,202	72,672
CTE Base Grant	3,060	3,060	4,114	2,760	2,730
State Food Services	7,000	7,000	5,281	4,941	4,985
State - Other	-	-	7,751	5,221	8,903
TOTAL STATE REVENUE	2,240,060	2,313,970	1,833,280	1,901,141	2,363,932
FEDERAL REVENUE					
IRSG Revenue	-	-	-	19,344	-
Teacher Retention ESSER III	-	-	-	36,545	-
ARP - ESSER III	-	-	97,218	201,341	201,236
Perkins	4,860	4,860	4,864	3,955	3,462
ECSE/619 IDEA Funds	11,000	11,000	22,323	3,300	18,883
School Lunch Program	140,000	190,000	135,330	236,933	428,976
School Breakfast Program	36,000	36,000	13,084	18,909	36,776
Title I - District	48,090	48,090	45,363	13,936	88,106
Title I - RMC	27,740	27,740	11,913	24,908	-
Title I - GLE	44,140	44,140	42,112	33,231	-
Title I - MER	-	-	42,731	19,943	-
Title IV	12,200	12,200	11,423	10,890	13,006
Title III	4,160	4,160	-	6,520	1,812
Title IIA	62,120	62,120	45,715	48,350	13,562

View #5

School District of Clayton
For Year Ending June 30, 2027
Revenue Budget with Prior Year Comparisons

Descriptions	2026/27 Budget Proposed	2025/26 Budget Original	2024/25 Actual	2023/24 Actual	2022/23 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	97,204	110,742	165,600
US Treasury Int Subsidy	176,330	176,330	178,251	177,711	176,332
TOTAL FEDERAL REVENUE	753,170	803,170	747,531	970,010	1,152,383
MISCELLANEOUS REVENUE					
Bond Proceeds	47,000,000	-	-	-	-
Sale of Surplus Property	100,000	25,000	45,480	32,960	25,757
Transportation Reimbursem	-	-	21,991	16,479	26,742
TOTAL MISC REVENUE	47,100,000	25,000	67,470	49,438	52,499
REVENUE TOTALS	130,230,858	80,432,070	79,167,485	76,133,808	75,424,165

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, 2027
Proposed Expenditure Budget

Descriptions	Operating Funds 2026/27 Salaries & Wages	2026/27 Employee Benefits	2026/27 Purchased Services	2026/27 Supplies & Materials	2026/27 Capital Impr. & Debt Serv.
EXPENDITURES					
Instruction					
Captain Elementary	3,291,690	964,170	9,730	152,880	91,100
Glenridge Elementary	3,406,280	1,008,740	9,160	146,140	96,600
Meramec Elementary	3,389,400	1,000,060	9,585	158,190	121,680
Wydown Middle	6,221,410	1,886,370	46,214	176,762	169,660
Clayton High School	8,263,640	2,549,540	53,710	642,573	373,200
Summer School	204,570	35,880	10,270	10,700	-
Alternative Programs	-	-	-	-	-
Virtual Instruction	-	-	-	-	-
Gifted Instruction	612,940	178,900	-	11,550	-
Supplemental Instr	7,000	1,100	-	500	-
Bilingual	-	-	-	4,240	-
Early Childhood SPED	297,490	97,250	1,000	3,000	-
Business Ed	79,500	28,000	-	2,900	-
FACS Ed	173,690	62,620	-	14,750	2,000
Marketing/Coop Ed	101,810	28,540	9,860	4,650	-
PLTW	327,810	102,930	-	32,610	23,500
Student Activities	630,840	121,330	851,350	224,335	-
Athletics	849,560	171,340	205,400	122,820	5,000
Other Student Activities	-	-	-	-	-
Tuition - Other Districts	-	-	44,730	-	-
Tuition - Agencies	-	-	200	-	-
Contracted Ed	-	-	47,900	-	-
Total Instruction	27,857,630	8,236,770	1,299,109	1,708,600	882,740
Support Services					
Social Work Services	413,550	121,590	36,270	5,385	-
Counseling Services	1,384,450	432,790	89,400	16,900	-
Appraisal Services	60,950	17,450	29,000	95,000	-
Record Maintenance	38,750	12,840	-	30,500	-
Other Guidance Services	-	-	-	-	-
Nursing Services	519,150	156,280	6,040	15,250	7,000
Other Health Services	-	-	-	-	-

View #6

School District of Clayton
For Year Ending June 30, 2027
Proposed Expenditure Budget

Descriptions	Operating Funds 2026/27 Salaries & Wages	2026/27 Employee Benefits	2026/27 Purchased Services	2026/27 Supplies & Materials	2026/27 Capital Impr. & Debt Serv.
Psychological Testing	-	-	-	-	-
Speech Pathology/Audiology	128,650	35,940	-	-	-
Occupational Therapy	-	-	30,000	-	-
Physical Therapy	-	-	15,000	-	-
Other Support Services	65,210	27,640	25,650	9,000	-
Improvement of Instruction	-	-	-	13,150	-
Curriculum Development	1,003,090	228,840	136,565	57,000	-
Instructional Staff Training	303,620	50,640	420,060	34,150	-
Professional Development	-	-	-	-	-
Educational Media Services	-	-	35,600	250	-
School Library Services	725,360	235,100	1,130	110,650	1,000
Other Educational Media	-	-	-	14,300	-
Board of Education	30,670	8,230	198,100	12,750	-
Executive Administration	1,061,380	264,440	59,730	15,120	750
Staff Relations	488,860	146,490	46,650	73,450	-
Other Admin Services	78,730	24,020	51,550	2,100	-
Admin Technology	869,920	253,050	160,150	319,950	711,000
Building Administration	2,412,980	698,360	35,055	34,500	5,000
Building Admin Support	-	-	25,525	13,000	-
Budgeting Services	130,000	25,000	-	55,000	26,000
Financial Services	794,170	189,230	106,280	86,300	-
Facilities Operation/Maint	403,220	114,830	7,655	21,250	-
Facilities Care/Upkeep	3,190,640	1,369,260	2,280,820	2,168,450	960,967
Grounds Care/Upkeep	230,660	85,000	34,750	53,600	165,000
Equipment Care/Upkeep	-	-	5,600	-	63,000
Vehicle Maintenance	-	-	3,600	48,000	20,000
Security Services	161,140	34,890	497,200	18,600	665,000
Facilities - Other	-	-	9,000	-	-
Title I Transportation	-	-	-	-	-
Student Transportation	123,640	46,830	199,970	59,200	-
ECSE Transportation	-	-	2,700	-	-
Food Services	-	-	1,220,000	21,400	18,500
Printing Services	69,060	25,100	9,470	(13,000)	2,500
Evaluation Services	1,000	160	-	-	-
Other Plan/Eval Services	-	-	17,000	-	-
Information Services	244,130	67,200	95,510	54,505	1,300
Non-Instruct. Staff Training	-	-	18,500	500	-
Other Staff Services	-	61,000	8,000	-	-
Other Support Services	-	-	100,000	50,000	-
Total Support Services	14,932,980	4,732,200	6,017,530	3,496,210	2,647,017

View #6

School District of Clayton
For Year Ending June 30, 2027
Proposed Expenditure Budget

Descriptions	Operating Funds				
	2026/27 Salaries & Wages	2026/27 Employee Benefits	2026/27 Purchased Services	2026/27 Supplies & Materials	2026/27 Capital Impr. & Debt Serv.
Non-Instruction Expenditures					
Civic Services	25,000	3,970	-	-	-
Early Childhood Program	186,500	29,760	4,500	650	-
Early Childhood Instruction	893,320	283,780	35,350	19,000	-
Welfare Activities Services	-	-	5,000	9,560	-
Non-Public Student Services	-	-	-	3,420	-
Afterschool Program	643,590	195,960	68,730	63,250	-
Other Community Services	116,400	22,670	8,650	25,150	7,500
Parental Involvement	-	-	6,520	1,650	-
Service-Learning	33,100	4,170	200	3,000	-
Facilities Acquisition/Constr	-	-	-	-	-
Building Construction	-	-	-	-	52,500,000
Bond Debt-Principal Pmts					6,947,000
Lease Purchase-Principal					550,000
Bond Debt-Interest					1,553,390
Lease Purchase-Interest					40,910
Bond Debt-Fees					7,000
Total Non-Instruction	1,897,910	540,310	128,950	125,680	61,605,800
TOTAL EXPENDITURES	44,688,520	13,509,280	7,445,589	5,330,490	65,135,557

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, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
INSTRUCTIONAL EXPENDITURES					
Captain Elementary					
Salaries & Wages	3,291,690	3,129,260	3,018,084	2,816,806	2,680,976
Employee Benefits	964,170	936,540	888,613	859,232	811,019
Purchased Services	9,730	9,470	7,368	7,115	8,504
Supplies & Materials	152,880	93,620	87,458	158,303	81,654
Capital Improvements	91,100	98,100	103,263	94,291	142,601
Glenridge Elementary					
Salaries & Wages	3,406,280	3,237,680	3,085,511	2,927,347	2,778,980
Employee Benefits	1,008,740	973,490	927,941	866,068	820,071
Purchased Services	9,160	9,100	7,906	7,611	4,893
Supplies & Materials	146,140	97,940	88,571	151,635	87,029
Capital Improvements	96,600	98,950	163,772	76,434	139,653
Meramec Elementary					
Salaries & Wages	3,389,400	3,301,230	3,210,275	3,159,054	2,802,370
Employee Benefits	1,000,060	982,000	930,550	895,986	822,475
Purchased Services	9,585	9,000	6,321	8,700	9,078
Supplies & Materials	158,190	102,140	92,153	162,867	88,741
Capital Improvements	121,680	123,150	132,865	92,760	162,934
Wydown Middle					
Salaries & Wages	6,221,410	6,048,230	5,937,594	5,636,399	5,201,213
Employee Benefits	1,886,370	1,867,950	1,780,881	1,648,563	1,567,971
Purchased Services	46,214	41,950	31,822	41,403	33,224
Supplies & Materials	176,762	151,975	191,941	143,632	142,151
Capital Improvements	169,660	160,050	110,988	137,752	132,598
Clayton High School					
Salaries & Wages	8,263,640	7,927,740	7,633,833	7,419,796	7,029,460
Employee Benefits	2,549,540	2,447,870	2,318,120	2,245,403	2,138,618
Purchased Services	53,710	48,390	16,094	19,386	19,577
Supplies & Materials	642,573	549,119	321,114	249,107	221,574
Capital Improvements	373,200	333,110	311,302	344,658	251,187

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Summer School					
Salaries & Wages	204,570	196,710	167,040	167,822	179,458
Employee Benefits	35,880	35,020	30,428	30,077	31,574
Purchased Services	10,270	11,410	7,767	7,294	9,247
Supplies & Materials	10,700	7,970	4,185	3,308	5,727
Alternative Programs					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Virtual Instruction					
Salaries & Wages	-	-	29,448	19,232	7,401
Employee Benefits	-	-	4,801	3,067	1,180
Purchased Services	-	-	-	-	-
Supplies & Materials	-	-	-	-	-
Gifted Instruction					
Salaries & Wages	612,940	489,440	602,893	495,055	489,768
Employee Benefits	178,900	144,270	169,171	139,284	139,811
Purchased Services	-	-	-	-	-
Supplies & Materials	11,550	10,770	10,172	9,261	10,240
Supplemental Instruction					
Salaries & Wages	7,000	78,960	63,201	51,136	66,895
Employee Benefits	1,100	13,984	19,390	15,334	19,459
Purchased Services	-	-	-	-	-
Supplies & Materials	500	6,000	-	3,873	6,561
Bilingual					
Salaries & Wages	-	-	-	-	805
Employee Benefits	-	-	-	-	128
Purchased Services	-	-	-	-	-
Supplies & Materials	4,240	410	2,927	-	868
Capital Improvements	-	-	-	-	-
Early Childhood SPED					
Salaries & Wages	297,490	331,840	274,360	246,410	219,303
Employee Benefits	97,250	103,930	84,504	77,747	70,941
Purchased Services	1,000	1,000	137	206	297
Supplies & Materials	3,000	3,000	2,355	2,452	668
Business Ed					
Salaries & Wages	79,500	68,540	67,032	63,470	58,924
Employee Benefits	28,000	26,160	25,111	23,820	21,825
Purchased Services	-	-	-	-	-
Supplies & Materials	2,900	2,900	723	469	25

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
FACS Ed					
Salaries & Wages	173,690	166,610	159,817	148,969	137,108
Employee Benefits	62,620	61,300	57,815	52,756	48,498
Purchased Services	-	-	-	-	-
Supplies & Materials	14,750	15,800	14,083	14,783	13,541
Capital Improvements	2,000	3,400	-	-	1,300
Marketing/Coop Ed					
Salaries & Wages	101,810	97,660	93,674	87,594	81,899
Employee Benefits	28,540	27,870	26,555	25,568	24,604
Purchased Services	9,860	9,860	35,414	50,000	44,055
Supplies & Materials	4,650	3,000	2,636	1,495	3,771
PLTW					
Salaries & Wages	327,810	210,620	202,363	166,303	153,348
Employee Benefits	102,930	65,640	61,225	53,535	49,821
Purchased Services	-	-	-	-	2,400
Supplies & Materials	32,610	21,730	17,325	22,268	22,468
Capital Improvements	23,500	-	12,794	3,039	4,480
Student Activities					
Salaries & Wages	630,840	592,830	483,711	476,802	441,551
Employee Benefits	121,330	115,170	101,849	96,364	102,120
Purchased Services	851,350	785,860	588,196	574,031	493,093
Supplies & Materials	224,335	208,000	126,369	117,161	119,810
Athletics					
Salaries & Wages	849,560	804,670	814,369	752,544	544,565
Employee Benefits	171,340	164,020	158,611	146,645	99,393
Purchased Services	205,400	195,200	282,780	262,458	229,966
Supplies & Materials	122,820	130,250	188,050	193,044	159,321
Capital Improvements	5,000	12,000	75,446	11,368	6,470
Other Student Activities					
Purchased Services	-	-	58,224	50,098	44,182
Supplies & Materials	-	-	14,044	23,059	22,455
Tuition - Other Districts					
Purchased Services	44,730	30,300	41,845	26,586	42,630
Tuition - Agencies					
Purchased Services	200	200	-	-	-
Contracted Education					
Purchased Services	47,900	36,000	45,161	46,943	35,587
Total Instruction	39,984,849	38,068,358	36,632,341	34,933,035	32,448,093

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
SUPPORT SERVICES EXPENDITURES					
Social Work Services					
Salaries & Wages	413,550	399,030	383,690	340,561	273,511
Employee Benefits	121,590	119,740	113,132	99,967	76,028
Purchased Services	36,270	16,075	14,575	1,903	4,321
Supplies & Materials	5,385	6,760	2,234	4,421	1,572
Counseling Services					
Salaries & Wages	1,384,450	1,401,360	1,407,751	1,380,941	1,256,881
Employee Benefits	432,790	428,010	416,377	405,371	369,655
Purchased Services	89,400	56,300	37,905	36,309	43,286
Supplies & Materials	16,900	19,755	23,513	18,809	26,130
Capital Improvements	-	5,000	-	-	-
Appraisal Services					
Salaries & Wages	60,950	57,350	55,000	-	-
Employee Benefits	17,450	16,850	16,138	-	-
Purchased Services	29,000	26,500	15,486	6,782	10,928
Supplies & Materials	95,000	82,000	73,281	70,092	67,971
Record Maintenance					
Salaries & Wages	38,750	37,190	35,672	33,935	30,691
Employee Benefits	12,840	11,120	10,568	10,289	9,811
Purchased Services	-	-	-	-	-
Supplies & Materials	30,500	16,850	60,024	15,879	33,597
Nursing Services					
Salaries & Wages	519,150	500,600	486,402	447,180	411,641
Employee Benefits	156,280	150,290	136,407	129,615	116,028
Purchased Services	6,040	1,500	1,451	1,144	1,673
Supplies & Materials	15,250	16,500	14,000	11,649	15,013
Capital Improvements	7,000	-	4,995	5,145	-
Psychological Testing					
Salaries & Wages	-	-	32,469	47,713	46,733
Employee Benefits	-	-	8,262	12,347	12,571
Speech Pathology/Audiology					
Salaries & Wages	128,650	118,380	110,092	99,785	70,181
Employee Benefits	35,940	31,100	30,601	27,607	19,534
Occupational Therapy					
Purchased Services	30,000	20,000	17,574	24,501	23,503
Physical Therapy					
Purchased Services	15,000	8,100	10,750	5,425	8,600

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Other Support Services					
Salaries & Wages	65,210	75,350	72,895	81,688	102,390
Employee Benefits	27,640	26,080	24,858	25,963	32,096
Purchased Services	25,650	68,510	31,975	29,239	50,646
Supplies & Materials	9,000	11,410	2,756	12,350	13,507
Improvement of Instruction					
Supplies & Materials	13,150	13,650	13,650	13,075	12,460
Other Guidance Services					
Purchased Services	-	10,410	-	-	-
Curriculum Development					
Salaries & Wages	1,003,090	1,047,250	830,828	863,719	783,057
Employee Benefits	228,840	248,240	216,476	231,066	206,714
Purchased Services	136,565	140,160	64,045	49,842	38,758
Supplies & Materials	57,000	77,145	24,681	99,861	42,203
Instructional Staff Training					
Salaries & Wages	303,620	303,700	346,905	294,125	217,575
Employee Benefits	50,640	50,870	54,269	38,450	31,850
Purchased Services	420,060	294,300	244,746	272,121	285,770
Supplies & Materials	34,150	73,030	35,568	32,857	20,283
Professional Development					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Services	-	-	531	2,459	2,085
Supplies & Materials	-	-	-	-	-
Educational Media Services					
Salaries & Wages	-	-	9,579	11,834	9,400
Employee Benefits	-	-	1,628	2,004	1,590
Purchased Services	35,600	53,270	5,551	9,833	9,502
Supplies & Materials	250	1,745	143	70	325
School Library Services					
Salaries & Wages	725,360	721,050	709,711	665,359	630,734
Employee Benefits	235,100	243,740	227,366	215,409	227,784
Purchased Services	1,130	1,130	632	994	467
Supplies & Materials	110,650	110,500	149,497	144,611	137,880
Capital Improvements	1,000	-	1,799	-	-
Other Educational Media					
Supplies & Materials	14,300	15,300	15,496	13,524	10,012

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Board of Education					
Salaries & Wages	30,670	26,920	33,735	27,037	26,818
Employee Benefits	8,230	8,880	8,634	7,506	7,481
Purchased Services	198,100	256,950	200,883	244,986	205,294
Supplies & Materials	12,750	12,270	10,696	10,708	11,145
Capital Improvements	-	-	-	2,024	1,280
Executive Administration					
Salaries & Wages	1,061,380	903,660	743,155	841,168	922,338
Employee Benefits	264,440	227,180	176,195	205,541	229,000
Purchased Services	59,730	50,430	45,876	51,852	41,572
Supplies & Materials	15,120	15,100	13,482	10,700	13,123
Capital Improvements	750	-	-	-	-
Staff Relations					
Salaries & Wages	488,860	474,287	463,765	376,559	409,197
Employee Benefits	146,490	122,067	117,864	97,054	109,657
Purchased Services	46,650	47,170	47,013	42,675	74,694
Supplies & Materials	73,450	81,190	81,299	94,200	99,519
Other Admin Services					
Salaries & Wages	78,730	170,001	194,518	185,966	27,298
Employee Benefits	24,020	47,870	54,679	48,604	8,769
Purchased Services	51,550	54,950	44,790	42,317	14,420
Supplies & Materials	2,100	10,000	1,127	1,049	942
Admin Technology					
Salaries & Wages	869,920	815,680	720,003	673,734	648,219
Employee Benefits	253,050	237,050	207,154	194,927	189,363
Purchased Services	160,150	145,070	115,839	120,311	138,699
Supplies & Materials	319,950	262,790	307,416	230,599	211,385
Capital Improvements	711,000	149,000	346,306	49,063	92,846
Building Administration					
Salaries & Wages	2,412,980	2,284,700	2,214,570	2,243,190	2,175,648
Employee Benefits	698,360	678,760	645,737	646,008	608,413
Purchased Services	35,055	35,120	34,104	26,143	22,932
Supplies & Materials	34,500	33,550	22,100	39,410	30,408
Capital Improvements	5,000	5,000	18,055	1,172	60,000
Building Admin Support					
Purchased Services	25,525	24,000	19,201	23,070	13,943
Supplies & Materials	13,000	12,020	14,826	12,011	12,274

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Budgeting Services (Contingencies)					
Salaries & Wages	130,000	260,000			
Employee Benefits	25,000	22,000			
Purchased Services	-	-			
Supplies & Materials	55,000	50,000			
Capital Improvements	26,000	30,000			
Financial Services					
Salaries & Wages	794,170	752,250	674,914	631,948	607,883
Employee Benefits	189,230	177,240	162,840	158,296	155,946
Purchased Services	106,280	103,880	66,559	58,401	59,235
Supplies & Materials	86,300	70,300	70,746	62,827	62,598
Capital Improvements	-	-	-	-	-
Facilities Operation/Maint					
Salaries & Wages	403,220	386,800	367,081	355,813	328,486
Employee Benefits	114,830	108,640	102,978	98,661	93,841
Purchased Services	7,655	22,550	3,893	16,587	8,800
Supplies & Materials	21,250	17,370	14,589	22,475	23,319
Facilities Care/Upkeep					
Salaries & Wages	3,190,640	3,083,620	2,856,690	2,697,740	2,521,125
Employee Benefits	1,369,260	1,358,560	1,193,932	1,175,494	1,110,076
Purchased Services	2,280,820	1,752,050	1,949,053	1,795,577	1,371,940
Supplies & Materials	2,168,450	2,089,800	1,832,043	1,924,359	1,842,663
Capital Improvements	960,967	1,932,100	1,996,287	969,817	1,289,938
Grounds Care/Upkeep					
Salaries & Wages	230,660	245,280	269,802	232,151	229,836
Employee Benefits	85,000	87,100	89,446	79,349	74,646
Purchased Services	34,750	50,500	35,774	57,241	8,396
Supplies & Materials	53,600	58,600	42,873	49,601	40,400
Capital Improvements	165,000	70,000	619,963	946,005	461,233
Equipment Care/Upkeep					
Purchased Services	5,600	5,600	100	1,272	849
Supplies & Materials	-	-	-	9,067	-
Capital Improvements	63,000	68,000	95,704	147,826	794,084
Vehicle Maintenance					
Purchased Services	3,600	3,650	682	2,582	1,875
Supplies & Materials	48,000	46,500	31,047	26,768	31,051
Capital Improvements	20,000	50,000	83,486	39,925	-

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Security Services					
Salaries & Wages	161,140	50,360	49,045	-	-
Employee Benefits	34,890	7,300	12,665	-	-
Purchased Services	497,200	353,300	374,913	457,746	282,894
Supplies & Materials	18,600	15,500	31,333	40,033	8,202
Capital Improvements	665,000	10,000	507,891	103,620	2,811,464
Facilities - Other					
Purchased Services	9,000	6,000	5,345	4,907	3,480
Title I Transportation					
Purchased Services	-	3,000	-	-	-
Student Transportation					
Salaries & Wages	123,640	107,460	101,567	96,260	79,736
Employee Benefits	46,830	44,290	40,525	41,109	33,198
Purchased Services	199,970	194,300	162,197	143,456	175,157
Supplies & Materials	59,200	51,700	16,398	27,440	26,007
ECSE Transportation					
Purchased Services	2,700	2,700	-	-	-
Food Services					
Purchased Services	1,220,000	1,220,000	672,897	735,324	635,627
Supplies & Materials	21,400	20,960	410,182	329,397	379,297
Capital Improvements	18,500	18,500	10,555	19,305	20,365
Printing Services					
Salaries & Wages	69,060	64,960	52,341	38,226	40,474
Employee Benefits	25,100	24,450	21,116	14,352	16,753
Purchased Services	9,470	9,470	-	181	-
Supplies & Materials	(13,000)	(13,000)	-	-	-
Capital Improvements	2,500	2,500	34,842	49,279	-
Evaluation Services					
Salaries & Wages	1,000	1,000	700	-	500
Employee Benefits	160	160	123	-	89
Other Plan/Eval Services					
Purchased Services	17,000	14,500	14,203	6,040	12,440
Information Services					
Salaries & Wages	244,130	297,470	170,684	222,972	238,729
Employee Benefits	67,200	81,820	48,710	64,189	58,473
Purchased Services	95,510	88,250	74,853	78,383	65,485
Supplies & Materials	54,505	50,715	31,267	49,036	52,919
Capital Improvements	1,300	1,000	1,311	-	2,110
Non-Instruct. Staff Training					
Purchased Services	18,500	8,000	3,238	4,374	3,673
Supplies & Materials	500	500	66	584	-

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Other Staff Services					
Salaries & Wages	-	-	-	-	-
Employee Benefits	61,000	61,000	58,909	51,731	51,268
Purchased Services	8,000	8,000	3,351	3,320	1,125
Supplies & Materials	-	-	-	-	-
Other Support Services					
Purchased Services	100,000	100,000	7,633	57,176	125,373
Supplies & Materials	50,000	50,000	16,886	11,232	9,072
Total Support Services	31,825,937	30,183,420	29,003,187	27,106,864	28,455,754
NON-INSTRUCTION EXPENDITURES					
Civic Services					
Salaries & Wages	25,000	-	-	-	-
Employee Benefits	3,970	-	-	-	-
Purchased Services	-	-	38,736	47,126	16,258
Supplies & Materials	-	-	74,654	59,994	77,546
Early Childhood Program					
Salaries & Wages	186,500	177,360	132,152	109,869	86,380
Employee Benefits	29,760	27,810	26,213	23,015	20,683
Purchased Services	4,500	4,000	1,914	1,059	2,485
Supplies & Materials	650	-	601	647	203
Early Childhood Instruction					
Salaries & Wages	893,320	789,820	771,311	747,646	602,480
Employee Benefits	283,780	275,760	266,022	237,667	222,675
Purchased Services	35,350	30,250	19,862	16,662	17,780
Supplies & Materials	19,000	18,000	11,546	13,020	7,203
Capital Improvements	-	-	6,004	6,213	36,351
Welfare Activities Services					
Purchased Services	5,000	-	1,302	-	3,001
Supplies & Materials	9,560	3,580	5,083	1,979	1,000
Non-Public Student Services					
Purchased Services	-	5,420	-	-	-
Supplies & Materials	3,420	-	802	-	-
Afterschool Program					
Salaries & Wages	643,590	628,210	445,092	359,178	357,206
Employee Benefits	195,960	194,660	153,701	101,767	99,486
Purchased Services	68,730	49,400	29,248	22,772	23,474
Supplies & Materials	63,250	42,400	48,803	37,330	40,050

View #7

School District of Clayton
For Year Ending June 30, 2027
Expenditure Budget with Prior Year Comparisons

Descriptions	2026-27 Budget Proposed	2025-26 Budget	2024/25 Actual	2023/24 Actual	2022/23 Actual
Other Community Services					
Salaries & Wages	116,400	135,910	80,687	89,020	102,203
Employee Benefits	22,670	27,300	17,705	18,280	20,715
Purchased Services	8,650	16,050	23,020	37,797	11,708
Supplies & Materials	25,150	20,400	12,910	13,671	6,549
Capital Improvements	7,500	7,500	6,960	20,073	21,737
Parental Involvement					
Purchased Services	6,520	5,100	982	702	1,386
Supplies & Materials	1,650	1,650	1,001	971	339
Service-Learning					
Salaries & Wages	33,100	29,250	32,833	29,103	25,190
Employee Benefits	4,170	3,660	4,368	4,074	3,522
Purchased Services	200	200	116	294	24
Supplies & Materials	3,000	3,000	7,966	1,140	1,169
Facilities Acquisition/Constr					
Capital Improvements	-	-	-	121,586	-
Building Construction					
Capital Improvements	52,500,000	-	-	-	-
Debt Payments					
Bond Debt-Principal Pmts	6,947,000	6,565,000	6,110,000	9,410,000	4,920,000
Lease Purchase-Principal	550,000	540,000	525,000	515,000	500,000
Bond Debt-Interest	1,553,390	1,050,940	1,277,339	1,409,924	1,593,024
Lease Purchase-Interest	40,910	53,193	65,688	77,945	89,845
Bond Debt-Fees	7,000	7,000	1,739	2,181	2,460
Total Non-Instruction	64,298,650	10,482,640	10,201,358	13,537,705	8,914,131
TOTAL EXPENDITURES	136,109,436	78,734,418	75,836,886	75,577,604	69,817,978

School District of Clayton
For Year Ending June 30, 2027
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Prop O Bond Funded Projects		
Glenridge Elementary	28,000,000	Goals 1/2/3
CHS CTE wing building addition	8,000,000	Goals 1/2/3
Gay Field complex renovation	9,000,000	Goals 1/2/3
Budget Funded Capital Projects		
Bridge campus	3,500,000	Goals 1/2/3
Adzick Field	1,000,000	Goals 1/2/3
WMS Field	1,500,000	Goals 1/2/3
CHS Performing Arts classroom upgrades	1,500,000	Goals 1/2/3
Captain Elementary		
Security cameras	300,000	Goal 1
Technology student devices	64,600	Goal 2
Plumbing repairs, flooring replacement, lobby lighting	30,000	Goal 1
Playground wood fencing repairs	7,500	Goal 1
Instructional equipment replacement	5,100	Goal 2
Furniture replacement	3,500	Goal 2
Instructional technology	3,000	Goal 2
Health equipment	1,000	Goal 2
Glenridge Elementary		
Technology student devices	72,700	Goal 2
Instructional technology	10,000	Goal 2
Instructional equipment replacement	3,600	Goal 2
HVAC damper replacement	3,500	Goal 1
Furniture replacement	3,500	Goal 2
Health equipment	1,000	Goal 2
Meramec Elementary		
Technology student devices	88,100	Goal 2
Instructional technology	32,580	Goal 2
Instructional equipment replacement	6,100	Goal 2
Furniture replacement	3,500	Goal 2
HVAC air separator replacement	3,000	Goal 1
Health equipment	1,000	Goal 2
Wydown Middle		
Technology student devices	136,600	Goal 2
Exterior lighting replacement	90,000	Goal 1
Gym floor refinish/repaint	47,500	Goal 1
Instructional equipment replacement	23,775	Goal 2
Replace Main Street furnishings	10,885	Goal 2
Furniture replacement	3,500	Goal 2
Health equipment	1,000	Goal 2
Clayton High		
Theater electric, stage refinish, elevator upgrade	397,500	Goal 1
Technology student devices	189,000	Goal 2

School District of Clayton
For Year Ending June 30, 2027
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Classroom furniture replacements	125,000	Goal 2
Music Dept instruments	36,200	Goal 2
Asphalt sealing - Greyhound parking lot	25,000	Goal 1
Tech & Engineering equipment	23,500	Goal 1
Security cameras (theater)	20,000	Goal 1
Instructional technology	20,000	Goal 2
Art Dept equipment	18,000	Goal 2
Music Dept equipment	8,000	Goal 2
Theater equipment	7,500	Goal 1
Office equipment	5,000	Goal 1
Athletic equipment	5,000	Goal 2
Learning Center equipment	5,000	Goal 2
Journalism Dept equip (cameras)	5,000	Goal 2
Furniture replacement	3,500	Goal 1
FACS Dept equip (sewing machines)	2,000	Goal 2
Library equipment	1,000	Goal 2
Health equipment	1,000	Goal 2
Family Center		
Lighting upgrades, elevator upgrade, flooring replacement	329,467	Goal 1
Security cameras	115,000	Goal 1
Wood fence repairs	2,500	Goal 1
Furniture replacement	2,000	Goal 2
Maintenance		
Bridge jacks for vehicle lift	6,500	Goal 1
Administraton		
Security cameras/card access	115,000	Goal 1
Building repair	15,000	Goal 1
Print shop equipment	2,500	Goal 1
Furniture replacement	2,000	Goal 1
Communications equipment	1,300	Goal 1
Student services equipment	750	Goal 1
Technology		
Network switches for security cameras	115,000	Goal 1
Network upgrades	6,000	Goal 2
Admin equipment	4,000	Goal 1
TIP - Technology Improvement Plan ($675,000)		
MacBook Carts/MacBooks (Labs, Library, Science, Art, Journalism)	212,000	Goal 2
Network infrastructure cycle (partial)	164,360	Goal 2
UPS replacements	61,913	Goal 2
Teacher MacBook cycle	61,000	Goal 2
Apple iPad circulation devices (loaner devices)	56,250	Goal 2
Wireless access point cycle & expansion at CHS	45,000	Goal 2
iPad individual classroom smart charge storage elementary buildings	38,000	Goal 2

School District of Clayton
For Year Ending June 30, 2027
Proposed Capital Improvement Expenditures

Capital Improvement Investments		Strategic Plan Alignment
Server cycle	19,427	Goal 2
Windows Laptop cycle	12,000	Goal 2
Apple caching servers	5,050	Goal 2
District wide		
Vehicle - replace Gator	20,000	Goal 1
Athletic Fields		
Gay Field repair	20,000	Goal 1
Center of Clayton		
COC site improvements	5,000	Goal 1
Contingencies		
District wide facility maintenance/repair	176,000	Goal 1
District wide furniture replacements	35,000	Goal 1
Cafeteria equipment replacements	18,500	Goal 1
Technology	15,000	Goal 2
Total Capital Improvement Investments	56,035,257	

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 next during calendar 2027. 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 2026 AV data indicates property tax revenue for 2026-2027 will increase modestly; nevertheless, there is concern in regards to assessment data and the level of taxpayer challenges to assessed valuations. Large swings in valuations make accurate revenue projections challenging. Current property tax collections during 2025-2026 (calendar year 2025 taxes) are meeting budget projections.

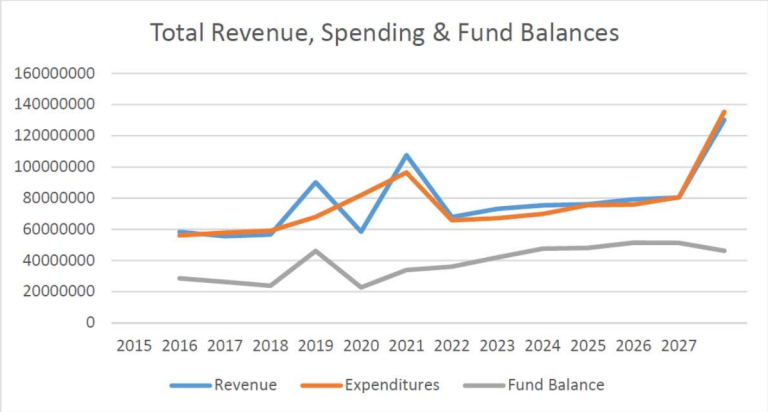
Delinquent property tax collections often are negative, meaning the district has had to return tax collections from prior years.

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

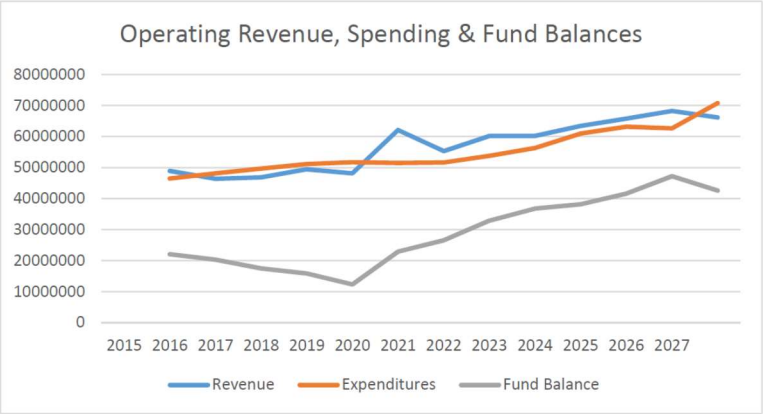
Trends

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 graphs demonstrates these trends. Data for years 2015 through 2025 is actual, while data for years 2026 through 2027 is estimated. Fund balance is in a strong position. Expenditures will be managed with the intent to improve upon initial estimates.



The graph above (Total Revenue, Spending & Fund Balances) includes data from all 4 Funds.



The graph above (Operating Revenue, Spending & Fund Balances) includes data from Funds 1 & 2.

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.