CITY OF CLAYTON

AGENDA

SPECIAL MEETING

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CLAYTON CITY COUNCIL

TUESDAY, MARCH 10, 2009

4:00 p.m.

Meeting Room, Clayton Community Library
6125 Clayton Road, Clayton, CA 94517

Mayor: Julie K. Pierce
Vice Mayor: Hank Stratford

Council Members
Howard Geller
Joseph A. Medrano
David T. Shuey

- A complete packet of information containing staff reports and exhibits related to each public item is available for public review in City Hall located at 6000 Heritage Trail on Monday prior to the Council meeting.
- Agendas are posted at: 1) City Hall, 6000 Heritage Trail; 2) Library, 6125 Clayton Road; 3) Ohm's Bulletin Board, 1028 Diablo Street, Clayton; and 4) City Website at **www.ci.clayton.ca.us**
- Any writings or documents provided to a majority of the City Council after distribution of the Agenda Packet and regarding any public item on this Agenda will be made available for public inspection in the City Clerk's office located at 6000 Heritage Trail during normal business hours.
- If you have a physical impairment that requires special accommodations to participate, please call the City Clerk's office at least 72 hours in advance of the meeting at (925) 673-7304.

* CITY COUNCIL *
SPECIAL MEETING

March 10, 2009

4:00 P.M.

1. **CALL TO ORDER AND ROLL CALL** – Mayor Pierce.

2. **PLEDGE OF ALLEGIANCE** – led by Mayor Pierce.

3. **CLOSED SESSION** – None.

4. **PUBLIC COMMENT ON NON-AGENDA ITEMS**
Citizens may address the City Council on items within the Council's jurisdiction, (which are not on the agenda) by completing a speaker card available on the Lobby table and submitting it to the City Clerk. To assure an orderly meeting and an equal opportunity for everyone, each speaker is limited to 3 minutes, enforced at the Mayor's discretion. When one's name is called by the Mayor, the speaker shall approach the public podium and adhere to the time limit. In accordance with State Law, no action may take place on any item not appearing on the posted agenda. The Council may respond to statements made or questions asked, or may request Staff to report back at a future meeting concerning the matter.

Public comment and input on Public Hearing, Action Items and other Agenda Items will be allowed as each item is considered by the City Council.

5. **STUDY SESSION**

(a) Discussion of the FY 2008/2009 City Budget's financial status, including the Mid-Year Budget Review, trend analysis of revenue and expense projections, and consideration of options to address revenue shortfalls.
(City Manager and Finance Manager)

Staff recommendations: Consider the City Budget financial information provided by staff and provide direction on fiscal measures to implement in FY 2008-2009 and for upcoming FY 2009-2010.

6. **COUNCIL ITEMS** – limited to requests and directives for future meetings.

7. **ADJOURNMENT**–The next regularly scheduled public meeting is March 17, 2009.

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CITY OF CLAYTON
Founded 1857 Incorporated 1964

Agenda Date: 3-10-09

Agenda Item: 5a

Approved:

Gary A. Napper
City Manager/Executive Director

AGENDA REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: CITY MANAGER

DATE: 10 MARCH 2009

SUBJECT: BUDGET WORKSHOP AND STATUS REPORTS

RECOMMENDATION

It is recommended the City Council discuss in depth the City Budget status reports for mid-year (as of 30 December 2008), the Budget status through 28 February 2009, the financial projection for the current fiscal year ending 30 June 2009, and the preliminary forecasts for the General Fund budget in Fiscal Year 2009-2010.

At the completion of the Council Workshop, general guidance to staff is requested as to solutions and plans for revenue shortfalls and unexpected expenditure spikes.

BACKGROUND

By adoption of City Resolution No. 28-2008, the Clayton City Council approved a combined City Budget of $14.54 million, which budget consisted of the following components:

Budget	Amount
General Fund	$ 3,767,800
Restricted & Fiduciary Funds	$ 2,902,386
Capital Improvement Budget (CIP)	$ 2,644,432
Redevelopment Agency (RDA)	$ 5,225,457
	$14,540,075

Of these Budget components, the most critical fund to monitor and manage is a city's General Fund as it provides the backbone operations for public services in a community and is the depository of general taxpayers' monies. For Fiscal Year 2008-2009, the General Fund Budget of the City was balanced, meaning planned expenditures matched expected revenues.

Following adoption of the City Budget on 17 June 2008, a series of unprecedented private and public financial crises occurred that not only rocked California and our nation but reverberated globally into all economies. Short of listing all events, suffice to say it is a mess. Fallouts have included job losses, stock market crashes, home mortgage defaults, private sector bankruptcies, school district and counties slashing budgets and services, and tax revenue reductions. Although primarily a residential community not subject to the grand swings of sales tax laden cities, the City of Clayton has not been immune from these tailspins affecting every corner of the globe.

This Budget Workshop is therefore designed to collectively inform the entire City Council as to the financial situation the City of Clayton is weathering during these times.

FINANCIAL REPORTS

Attached to this cover report are three (3) sets of documents depicting the line item budgets of the City. In the examination of these fiscal reports, certain cautions in the interpretations thereof are constant in each report: A). Revenues of the City do not arrive nor are collected in equal monthly streams (e.g. property taxes arrive twice per year after property owners pay their tax bills); and B). Expenditures of the City are not expended in equal monthly streams (e.g. irrigation water is used less or not at all in the wet months of a fiscal year). Consequently, projecting year-end revenues and expenditures are always difficult and more so in this unpredictable year. What fact is evident in each fiscal year closure, since at least 2001, is this City organization to date always manages to under-expend its General Fund expenditure budget.

1. Mid-Year Status as of 31 December 2008

The first set of financial documents itemizes each line-item accounts of the entire City Budget. For comparison of the first six months' experience to the adopted budgets, a "Mid-Year Status" column has been inserted. A number displayed in red means the revenue received for that account is below 50% at mid-year, and a red for expenses means costs to date exceeded 50%. A number in "black" denotes the revenue received is at or above 50% at mid-year while expenses in black means less than 50% has been spent.

For the key General Fund of the City, revenues received as of that time were $2,215,586 (59%); General Fund expenses totaled $1,905,297 which results in a mid-year status of $310,289 to the positive.

2. General Fund Financial Status as of 28 February 2009

The second set of documents is limited to focus on the City's General Fund. After 8 months of the current fiscal year, revenues received total $2,426,178 in comparison to expenses amounting to $2,445,238. At this 2/3rds stage of the fiscal year, expenditures now minimally exceed revenues by $19,060 as the City awaits the second disbursement of its largest revenue allocations at the end of April (e.g. property taxes, sales taxes, vehicle license fees; PG&E franchise fees arrive in lump sum in April). Overall, General Fund expenditures at this point remain below the 2/3rds mark of the fiscal year (expenses at 60% of the total Budget). A number displayed in red on these charts means expected revenues or expenses incurred are not in harmony with a straight line trend.

3. Projected Year-end for FY 2008-09 General Fund

Using conservative estimates in trying to forecast actual revenues to be received by the end of the current fiscal year (30 June 2009), it is projected the revenue picture will fall short by 5% of the General Fund Budget this year, a shortfall amount of $197,442. While very uncomfortable for a City organization that typically experiences revenues exceeding its Budget, in relative terms as to other public agencies, private companies and a state and nation torched in deficits, this deficit news could be considered refreshing! Of encouraging note is the stability of our property tax revenues, symbolic of overall residential ownership not subject to the tales of woe in other communities. As to be expected in this economy, revenues linked to sales taxes, consumer spending patterns and the development industry crept in below hopeful performance.

Turning to the expenditure forecast, staff projects total expenses to be $3,761,526 by the end of the fiscal year. This amount is $6,274 less than the adopted expense Budget of the General Fund and assumes approximately $24,000 in immediate halts in certain department expenses arising after this internal fiscal examination. It is noted the total expected expenditure of $3.76 million incorporates some Encumbrance expense monies carried over from FY 2007-2008 (approved by City Council on 02 September 2008). The Encumbrance items already expended total $71,579. Inclusion of that expense in the projected total expenditure of $3,761,526 inflates its comparison to net revenues of $3,562,112 expected for receipt this year as approved Encumbrance monies bring an associated revenue allocation from the General Fund reserves. Therefore, the true net expense for this Fiscal Year is $3,689,947:

Total Expenses Projected:	$ 3,761,526
Prior Year Encumbrances spent:	-$ 71,579
Net Expenses	$ 3,689,947
Total Revenue Projected:	$ 3,562,112
Fiscal Year Gap:	$ 127,835

For summation, the City is looking at a **shortfall of 3.6%** for this Fiscal Year should no emergency or financial measures be enacted to stem further projected expenses during the remainder of this Fiscal Year (16 weeks).

FISCAL OPTIONS

Given this set of financial circumstances almost one year after the current City Budget was crafted, it is necessary for the City Council and staff to explore options for closing the revenue shortfall gap that has appeared with the crimping of the economy. Reflecting on this 3.6% gap compared to similar news around the region and in our state, the City of Clayton is comparatively solid in its fiscal affairs. At the Budget Workshop, staff will share equivalent dollar options for the City Council to consider and provide feedback for ways to cure the gap.

As examples only: closure of the Clayton Community Library year-round realizes a General Fund savings of $125,431. Clayton residents would need to access branch libraries in nearby cities for these public services. Letting Clayton Community Park go fallow with no maintenance would reduce expenses by $230,000 yet yield a corresponding loss in General Fund facility rental revenue of $59,000. However, each of these examples reflects a full year (12 months) savings and would not produce the immediate band-aid for the shortfall gap.

For the smallest city in Contra Costa County, the magnitude of this gap is disconcerting at least and stressful at most as we must also grapple with the unpleasant tasks and painful decisions that have troubled most other public agencies. Clayton does not have the staffing levels that allow trims in employment by other public agencies; the mere operation of a municipality requires a bare minimum staffing level to handle community needs and the plethora of state laws and regulations (unfunded mandates) that accompany incorporation. For comparison, Clayton City Hall (pop. 11,000) has 7.5 employees providing the basic necessities of a city; part of the defeat of Alamo's incorporation was the opposition's belief the suggested staffing of 10 positions to manage Alamo City Hall (pop. 16,000) basic services is too lean for reality, despite the findings and recommendations in the Incorporation Study.

Among the possibilities for the City Council to consider which would offer an immediate cure for the pending gap is to transfer the necessary $127,835 from the City's Deferred Maintenance Account established several years ago from General Fund monies. This Deferred Maintenance Account has a current unexpended balance of $189,355 (from its original set-aside of $327,962) for targeted repairs or upgrades to existing City facilities and buildings. Its reallocation would still leave a balance of $61,520 for priority needs.

Additional options for City Council review will be presented at the Budget Workshop.

Attachments:
1. Mid-Year Total Budget detail [14 pp.]
2. General Fund Budget Status as of 28 Feb. 2009 [2 pp.]
3. Year-End General Fund Budget projections [2 pp.]

MID-YEAR STATUS

COMBINED CITY BUDGETS

CITY OF CLAYTON REVENUE AS OF DECEMBER 31, 2008

DESCRIPTION	Account Number	Budgeted Revenue 2008-09	Actual Revenue 12/31/2008	Mid-Yr Status	% Due
Property Tax Secured	4101	720,644	383,684	336,962	47%
VLF Backfill by State		797,848	794,328	3,521	0.4%
Sales Tax Triple Flip		80,382	102,559	22,176	0%
True Up VLF & Sales Tax		-	12,459	12,458	0%
Property Tax Secured (net)	4101	1,598,874	1,293,030	305,845	19%
Property Tax Unsecured	4102	34,557	35,507	949	0%
Property Tax Unitary Tax	4103	9,800	5,821	3,980	41%
Property Tax Supplemental	4104	8,000	3,940	4,061	51%
Property Taxes Other	4106	5,611	-	5,611	100%
Sales and Use Tax	4301	243,631	78,896	164,736	68%
Real Property Transfer Tax	4502	30,000	20,910	9,091	30%
Business License	5101	98,000	78,296	19,705	20%
Building Permit	5103	45,000	13,559	31,442	70%
City Permits	5106	7,000	2,340	4,661	67%
Public Safety Tax (Prop 172)	5201	69,690	22,262	47,429	68%
Abandoned Vehicle Abatement Fee	5202	3,500	1,225	2,276	65%
Motor Vehicle License Fee	5203	49,440	17,026	32,415	66%
Other In-lieu (Sewer Agreement)	5205	86,650	-	86,651	100%
Other In-lieu (Diamond Terrace)	5205	132,165	67,404	64,762	49%
POST Reimbursements	5214	3,500	1,509	1,992	57%
Planning Services	5301	5,000	2,414	2,587	52%
Police Services	5302	28,000	12,949	15,052	54%
Planning Project Fees	5304	35,000	15,267	19,734	56%
Well Water Usage	5306	3,881	1,849	2,033	52%
Misc. City Services	5319	2,500	1,299	1,202	48%
Well Monitoring Service Charge	5321	18,858	9,669	9,190	49%
City Administrative Fees - OH Rec	5322	21,154	21,154	-	0%
Street Sweeping Fees	5324	-	16,109	16,109	0%
Cable TV Franchise Fees	5401	165,000	85,266	79,735	48%
Solid Waste Franchise Fees	5402	76,250	24,637	51,614	68%
Utility Franchise Fees	5403	114,402	-	114,403	100%
Gas Line Franchise Fees	5404	10,679	11,128	448	0%
Fines and Forfeitures	5501	57,000	17,614	39,387	69%
Interest Earnings	5601	150,000	42,425	107,576	72%
Park User Fees	5602	59,234	15,684	43,551	74%
Meeting Room Fees	5603	1,800	1,872	71	0%
Rental Fees	5604	42,000	12,100	29,901	71%
Cattle Grazing Lease Rent	5608	8,125	8,310	184	0%
Nextel Lease Rent	5609	28,937	16,798	12,140	42%
Street Use Fees	5612	-	82	82	0%
Memorial Program Fund	5615	-	1,000	1,000	0%
Crossing Guard Reimbursements	5701	5,054	-	5,055	100%
Other Revenues	5790	1,000	6,160	5,159	0%
Overhead Cost Recovery	5791	10,000	847	9,154	92%
Sale of Assets/Asset Forfeiture Cnet	5801	5,000	6,600	1,599	0%
Transfer from Measure C	6002	4,000	2,000	2,001	50%
Transfer from Streets	6004	6,687	3,344	3,345	50%
Transfer from St. Lights	6005	10,000	5,000	5,001	50%
Transfer from GHAD	6006	6,000	3,000	3,001	50%
Transfer from Landscape	6007	26,970	13,485	13,486	50%
Transfer from RDA Project Fund	6008	275,000	137,500	137,501	50%
Transfer from RDA Housing Set Aside	6009	125,000	62,500	62,501	50%
Transfer from Stormwater Fund	6016	31,605	15,803	15,804	50%
TOTAL REVENUES		**3,759,555**	**2,215,586**	**1,544,018**	41%

Mid-Yr Status Column: red = at or over 50% still due
black = exceeds mid-year projection

CITY OF CLAYTON EXPENSES AS OF DECEMBER 31, 2008

Account Number	Account Description	General Fund Budget	Actual Expenses 12/31/08	Mid-Yr Status	% Expended
7111	Salaries/Regular	1,637,935	789,485	848,450	48%
7112	Temporary Help	18,710	14,407	4,303	77%
7113	Overtime	96,000	48,348	47,652	50%
7114	Holiday Pay	39,644	26,059	13,585	66%
7115	Council/Commission Comp	31,200	12,550	18,650	40%
7116	Part-time Salaries	4,844	1,553	3,291	32%
7218	LTD Insurance	15,562	7,274	8,288	47%
7220	PERS Retirement	554,580	262,393	292,187	47%
7231	Workers Comp Insurance	34,234	35,890	1,656	105%
7232	Unemployment Insurance	4,294	3,410	884	79%
7233	FICA and Medicare	27,264	15,560	11,704	57%
7241	Auto Allowance/Mileage	19,320	9,739	9,581	50%
7242	Uniform Allowance	9,000	9,000	-	100%
7246	Benefit Insurance	250,587	121,675	128,912	49%
7311	General Supplies	19,300	7,570	11,730	39%
7312	Office supplies	18,298	7,556	10,742	41%
7313	Small Tools & Equipment	200		200	0%
7314	Postage	7,011	2,438	4,573	35%
7323	Books/Peridocals	150		150	0%
7324	Dues and Subscriptions	20,427	15,499	4,928	76%
7329	Park Supplies	26,744	3,213	23,531	12%
7331	Rentals/Leases	14,363	6,223	8,140	43%
7332	Telecommunications	26,555	12,458	14,097	47%
7335	Gas & Electric Serv.	78,364	44,065	34,299	56%
7338	Water Service	99,684	53,892	45,792	54%
7341	Buildings & Grounds Mtn	20,108	4,920	15,188	24%
7342	Machinary/ Equip Maint.	21,500	6,909	14,591	32%
7343	Vehicle Maintenance	25,500	13,487	12,013	53%
7344	Vehicle Gas, Oil, and Supplies	46,000	25,038	20,962	54%
7345	Office Equip Maint. & Repairs	2,576		2,576	0%
7346	HVAC Mtn & Repairs	36,644	7,115	29,529	19%
7347	Deferred Mtn Projects	219,576	30,221	189,355	14%
7351	Insurance Premiums	38,136	38,136	(0)	100%
7362	City Promotional Activity	13,695	904	12,791	7%
7363	Business Expense	350	122	228	35%
7364	Employee recognition	2,531	2,516	15	99%
7365	Volunteer Appreciation	1,120	329	791	29%
7371	Travel	200	(54)	254	-27%
7372	Conference	2,695	1,358	1,337	50%
7373	Education and Training	7,700	2,999	4,701	39%
7381	Property Tax Admin Cost	15,186		15,186	0%
7382	Election Services	15,000	200	14,800	1%
7384	Legal Notices	1,900	328	1,572	17%
7385	Transpac Fees	19,679	20,598	919	105%
7411	Prof. Services Retainer	171,000	84,901	86,099	50%
7412	Engineering Inspection	500	204	296	41%
7413	Special Legal Services	500	1,022	522	204%
7414	Auditing Services	12,530	10,130	2,400	81%
7415	Computer Services	11,100	4,846	6,254	44%
7417	Janitorial Services	54,550	25,670	28,880	47%
7419	Other Prof. Services	80,405	29,149	51,256	36%
7421	Green Waste Recycling	400		400	0%
7423	Business Audit / Library Aide	11,058	1,270	9,788	11%
7424	Dispatch Services	53,000	16,511	36,489	31%
7425	Lab Fees	11,000	2,112	8,888	19%
7426	Jail Booking Fees	30,000	228	29,772	1%
7427	Cal ID Services	9,264	9,264	-	100%
7428	C.N.E.T. Services	5,000	6,800	1,800	136%
7429	Animal Control Services	56,177	39,093	17,084	70%
7430	Well Monitoring Contract	19,228	8,123	11,106	42%
7431	Collection Services	-	80	80	100%
7432	Emergency Services	2,000	515	1,485	26%
7433	Integrated Justice	6,000		6,000	0%
	TOTAL EXPENSES	4,078,078	1,905,297		
	TOTAL REVENUE	4,078,078	2,215,586		
	DIFFERENCE		**310,289**		

Mid-Yr Status Column: red = at or greater than 50% expended
black = less than 50% expended

CITY OF CLAYTON GAS TAX FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Budget	Actual Activity	Mid-Yr Status	% Rec'd
4607	Arterial St. Light Assessment	27,852	14,966	12,886	54%
5209	State Gasoline 2105	65,308	25,099	40,209	38%
5210	State Gasoline 2106	46,012	17,726	28,286	39%
5211	State Gasoline 2107	87,594	34,172	53,422	39%
5212	State Gasoline 2107.5	3,000	-	3,000	0%
5213	Traffic Congestion Relief Funds	101,031	46,452	54,579	46%
	Encumbrances	70,226	70,226	-	100%
5601	Interest Income	1,000	1,000	-	100%
	TOTAL REVENUE	**402,023**	**209,640**	**192,383**	**52%**

Account Number	Account Description	Budget	Actual Activity	Mid-Yr Status	% Expended
7111	Salaries/Regular	26,486	14,335	12,151	54%
7112	Temporary Help	5,037	4,369	668	87%
7218	LTD Insurance	254	137	117	54%
7220	PERS Retirement	6,073	3,290	2,784	54%
7231	Workers Comp Insurance	707	740	33	105%
7232	Unemployment Insurance	196		196	0%
7233	FICA and Medicare	769	922	153	120%
7246	Benefit Insurance	4,016	2,722	1,294	68%
7311	General Supplies	9,592		9,592	0%
7316	Traffic Safety Supplies	1,000		1,000	0%
7327	Street Maintenance Supplies	33,546	363	33,183	1%
7335	Gas & Electric Serv.	43,472	19,552	23,920	45%
7345	Traffic Signal Maintenance	24,000	4,110	19,890	17%
7411	Prof. Services Retainer	200	173	27	87%
7412	Engineering Inspection	18,400	9,241	9,159	50%
7419	Other Prof. Services	39,788		39,788	0%
7423	Congestion Mgmt Agency Fees	1,500	1,390	110	93%
8101	Transfer to General Fund	6,687	3,344	3,344	50%
8111	Transfer to CIP Fund	209,673	106,000	103,673	51%
	TOTAL EXPENSES	**431,396**	**170,687**	**260,709**	**40%**
	DIFFERENCE	**(29,373)**	**38,953**		
	Beginning Fund Balance	83,695			

CITY OF CLAYTON LANDSCAPE MTN DISTRICT FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
4604	Clayton LMD Assessment	874,650	488,014	386,636	56%
	Encumbrances	46,213	46,213	-	100%
5601	Interest	7,000	2,395	4,605	34%
	TOTAL REVENUE	**927,863**	**536,622**	**391,241**	58%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7111	Salaries/Regular	202,258	74,491	127,767	37%
7112	Temporary Help	75,115	53,538	21,578	71%
7218	LTD Insurance	1,921	678	1,243	35%
7220	PERS Retirement	46,378	15,593	30,785	34%
7231	Workers Comp Insurance	5,305	5,736	431	108%
7232	Unemployment Insurance	840	-	840	0%
7233	FICA and Medicare	8,679	4,443	4,236	51%
7246	Benefit Insurance	58,652	12,896	45,756	22%
7311	General Supplies	38,718	19,748	18,970	51%
7316	Landscape Replacement	36,545	6,049	30,496	17%
7335	Gas & Electric Serv.	26,240	12,672	13,568	48%
7338	Water Service	185,000	93,617	91,383	51%
7342	Machinary/ Equip Maint.	8,758	396	8,362	5%
7343	Vehicle Maintenance	15,208	719	14,489	5%
7344	Vehicle Gas, Oil, and Supplies	8,494	3,587	4,907	42%
7381	Property Tax Admin Cost	3,152	1,842	1,310	58%
7419	Other Prof. Services	133,852	43,706	90,146	33%
7485	Capital Equipment	22,794	-	22,794	0%
7486	CERF Charges/Depreciation	12,936	-	12,936	0%
7615	CCC Property Tax	3,048	2,274	774	75%
8101	Transfer to General Fund	26,970	13,485	13,485	50%
	TOTAL EXPENSES	**920,863**	**365,471**	**555,392**	40%
	DIFFERENCE	**7,000**	**171,151**		

CITY OF CLAYTON DOWNTOWN PARK FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
4604	Clayton DT Park Assessment	103,517	57,729	45,788	56%
	Encumbrances			-	100%
5602	Park Use Fees	-	250	250	100%
5601	Interest	2,000	1,479	521	74%
	TOTAL REVENUE	**105,517**	**59,458**	**46,059**	**56%**

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7111	Salaries/Regular	14,909	5,679	9,231	38%
7112	Temporary Help	13,140	4,129	9,011	31%
7218	LTD Insurance	142	52	90	37%
7220	PERS Retirement	3,419	1,064	2,355	31%
7231	Workers Comp Insurance	536	536	-	100%
7232	Unemployment Insurance	336	-	336	0%
7233	FICA and Medicare	1,221	320	901	26%
7246	Benefit Insurance	4,267	901	3,366	21%
7310	Supplies & Equipment	6,800	3,395	3,405	50%
7331	Rentals/Leases	700	-	700	0%
7335	Gas & Electric Serv.	500	555	55	111%
7338	Water Service	12,000	3,868	8,132	32%
7342	Machinary/ Equip Maint.	250	-	250	0%
7343	Vehicle Maintenance	1,000	-	1,000	0%
7344	Vehicle Gas, Oil, and Supplies	1,500	-	1,500	0%
7381	Property Tax Admin Cost	3,345	1,843	1,502	55%
7419	Other Prof. Services	16,600	6,318	10,282	38%
7420	Other Outside Services	4,555	1,866	2,689	41%
7486	CERF Charges/Depreciation	2,700	-	2,700	0%
7615	CCC Property Tax	394	405	11	103%
	TOTAL EXPENSES	**88,314**	**30,931**	**57,383**	35%
	DIFFERENCE	**17,203**	**28,527**		

CITY OF CLAYTON GHAD FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
4606	Oakhurst GHAD Assessment	31,326	17,728	13,598	57%
5601	Interest	-	40	40	100%
	TOTAL REVENUE	**31,326**	**17,768**	**13,558**	57%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7311	General Supplies	-	19	19	100%
7314	Postage	700	-	700	0%
7312	Engineering/Inspection Service	5,000	502	4,498	10%
7381	Property Tax Admin Cost	890	480	410	54%
7384	Legal Notices	1,500	-	1,500	0%
7413	Legal Services	7,000	3,071	3,929	44%
7419	Other Prof. Services	5,000	-	5,000	0%
7520	Capital Projects	5,200	4,549	651	87%
8101	Transfer to General Fund	6,000	3,000	3,000	50%
	TOTAL EXPENSES	**31,290**	**11,621**	**19,669**	37%
	DIFFERENCE	**36**	**6,146**		

CITY OF CLAYTON ST LIGHT FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
4607	Street Light Assessment	125,459	69,002	56,457	55%
	Encumbrances			-	100%
5601	Interest	5,000	1,868	3,132	37%
	TOTAL REVENUE	**130,459**	**70,870**	**59,589**	54%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7113	Overtime	9,600	5,727	3,873	60%
7311	General Supplies	6,700	401	6,299	6%
7335	Gas & Electric Serv.	102,000	48,176	53,824	47%
7381	Property Tax Admin Cost	3,900	1,861	2,039	48%
7384	Legal Notices	4,500	-	4,500	0%
7412	Engineering	1,000	46	954	5%
8101	Transfer to General Fund	10,000	5,000	5,000	50%
	TOTAL EXPENSES	**137,700**	**61,210**	**76,490**	44%
	DIFFERENCE	(7,241)	9,660		

Beginning Fund Balance 125,254

CITY OF CLAYTON STORMWATER FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
4602	Stormwater Assessment	63,542	-	63,542	0%
2.01	Street Sweeping Fees	42,000	16,815	25,185	40%
5601	Interest	3,000	1,198	1,802	40%
	TOTAL REVENUE	**108,542**	**18,013**	90,529	17%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7111	Salaries/Regular	36,402	8,676	27,726	24%
7112	Temporary Help	9,260	10,801	1,541	117%
7218	LTD Insurance	346	78	268	23%
7220	PERS Retirement	8,347	2,697	5,650	32%
7231	Workers Comp Insurance	1,065	1,124	59	106%
7232	Unemployment Insurance	220		220	0%
7233	FICA and Medicare	1,236	716	520	58%
7246	Benefit Insurance	5,519	2,183	3,336	40%
7311	General Supplies	-	107	107	100%
7373	Education & Training	100	-	-	0%
7409	Street Sweeping Services	42,000	17,500	24,500	42%
7412	Engineering/Inspection Services	1,500	6,193	4,693	413%
7481	Permit Fee	4,888	5,400	512	110%
7419	Other Prof. Services	12,882	3,394	9,488	26%
7485	Capital Projects	1,400	978	422	70%
8101	Transfer to General Fund	31,605	15,803	15,803	50%
	TOTAL EXPENSES	**156,770**	**75,652**	**81,019**	48%
	DIFFERENCE	**(48,228)**	**(57,639)**		

Beginning Fund Balance 121,158

CITY OF CLAYTON GRANT FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
5220	Restricted Grants COPS	100,000	-	100,000	0%
	Restricted Funds Comcast	16,570	9,096	7,474	55%
5601	Interest	12,000	5,390	6,610	45%
	TOTAL REVENUE	**128,570**	**14,486**	**114,084**	

7111	Salaries/Regular	56,634	13,376	43,258	24%
7112	Temporary Help	20,800	8,724	12,076	42%
7113	Overtime	500	354	146	71%
7114	Holiday Pay	3,782	629	3,153	17%
7218	LTD Insurance	538	125	413	23%
7220	PERS Retirement	26,327	6,215	20,112	24%
7231	Workers Comp Insurance	1,481	1,481	-	100%
7232	Unemployment Insurance	504	-	504	0%
7233	FICA and Medicare	2,413	902	1,511	37%
7242	Uniform Allowance	600	727	127	121%
7246	Benefit Insurance	8,472	1,760	6,712	21%
7311	General Supplies	-	6,507	6,507	100%
7312	Office supplies	76	-	76	0%
	TOTAL EXPENSES	**122,127**	**40,800**	**81,326**	**33%**
	DIFFERENCE	**6,443**	**(26,314)**		

CITY OF CLAYTON SELF INSURANCE FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
5601	Interest	5,000	2,613	2,387	52%
	TOTAL REVENUE	**5,000**	**2,613**	**2,387**	52%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7311	General Supplies		127	127	-100%
7351	Insurance Premiums	1,307	630	677	48%
7352	Insurance Claims Expense	5,000	4,730	270	95%
7413	Legal Services	-	11,299	11,299	100%
	TOTAL EXPENSES	**6,307**	**16,787**	**(10,480)**	266%
	DIFFERENCE	**(1,307)**	**(14,174)**		

Beginning Fund Balance 177,374

CITY OF CLAYTON CERF FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
5322	CERF Charges to Depts	17,936	-	17,936	0%
5323	Sale of Asset	-	2,997	2,997	100%
5601	Interest	-	2,684	2,684	100%
	TOTAL REVENUE	**17,936**	**5,681**	**12,255**	32%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7347	Depreciation Expense	12,936	-	12,936	0%
7485	Capital Equipment	35,000	36,579	1,579	105%
	TOTAL EXPENSES	**47,936**	**36,579**	**11,357**	76%
	DIFFERENCE	**(30,000)**	**(30,898)**		
	Beginning Fund Balance	577,280			

CITY OF CLAYTON GYM FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
5699	Facility User Fees	48,193	-	48,193	0%
	Encumbrances	7,334	7,334	-	100%
5601	Interest	300	(632)	332	100%
	TOTAL REVENUE	**55,827**	**6,702**	**48,525**	12%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7310	Supplies & Equipment	3,568	658	2,910	18%
7335	Gas & Electric Serv.	26,547	4,727	21,820	18%
7417	Janitorial Service	25,412	-	25,412	0%
	TOTAL EXPENSES	**55,527**	**5,385**	**50,142**	10%
	DIFFERENCE	**300**	**1,318**		

CITY OF CLAYTON ENDEAVOR HALL FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Rec'd
5607	Rental Revenue	13,500	11,059	2,441	82%
5611	Reserve for Contingencies	500	390	110	78%
5601	Interest	-	136	136	100%
	TOTAL REVENUE	**14,000**	**11,585**	**2,415**	83%

Account Number	Account Description	Fund Budget	Actual Activity	Mid-Yr Status	% Expended
7111	Salaries/Regular	3,459	2,905	554	84%
7112	Temporary Help	1,054	507	547	48%
7218	LTD Insurance	33	18	15	56%
7220	PERS Retirement	793	392	401	49%
7231	Workers Comp Insurance	89	90	1	101%
7232	Unemployment Insurance	735	-	735	0%
7233	FICA and Medicare	131	117	14	89%
7246	Benefit Insurance	524	346	178	66%
7311	General Supplies	400	107	293	27%
7332	Telephone	-	297	297	100%
7335	Gas & Electric Serv.	3,000	1,314	1,686	44%
7338	Water Service	2,730	1,254	1,476	46%
7341	Building & Grounds Mtn	2,802	1,385	1,417	49%
7346	HVAC Mtn & Repairs	1,828	572	1,256	31%
7417	Janitorial Service	1,539	620	919	40%
	TOTAL EXPENSES	**19,117**	**9,924**	9,193	52%
	DIFFERENCE	**(5,117)**	**1,661**		
	Beginning Fund Balance	5,795			

CLAYTON RDA FUND AS OF DECEMBER 31, 2008

Account Number	Account Description	RDA Project Fund: Fund Budget	RDA Project Fund: Activity 12/31/08	RDA LMI Fund: Fund Budget	RDA LMI Fund: Activity 12/31/08	RDA Debt Svc Fund: Fund Budget	RDA Debt Svc Fund: Activity 12/31/08	TOTAL RDA: Fund Budget	TOTAL RDA: Activity 12/31/08	TOTAL RDA: Mid-Yr Difference	%
4101	Property Taxes RDA Projects	4,144,938	2,411,909	1,036,234	602,977			5,181,172	3,014,886	2,166,286	58%
4105	Reimbursements (Fiduciary)	16,411	-					16,411	-	16,411	0%
5601	Interest	5,000	6,506	200,000	56,921	28,800	(8,886)	233,800	54,541	179,259	23%
6017	Transfers	-	-			2,184,931	2,184,931	2,184,931	2,184,931	-	100%
	TOTAL REVENUE	**4,166,349**	**2,418,414**	**1,236,234**	**659,898**	**2,213,731**	**2,176,045**	**7,616,314**	**5,254,357**	**2,361,957**	69%
7112	Temporary Help			-	397			-	397	397	100%
7361	Advertising	7,762	2,906					7,762	2,906	4,856	37%
7381	Property Tax Admin Cost	38,475	-	9,619	-			48,094	-	48,094	0%
7413	Special Legal Services	5,000	-	5,000	1,764			10,000	1,764	8,236	18%
7414	Auditing Services	2,600	-					2,600	-	2,600	0%
7419	Other Prof. Services	1,896	461	5,394	2,380	2,900	2,900	10,190	5,741	4,449	56%
7520	Capital Projects	20,000	9,765	-	8,288			20,000	18,054	1,946	90%
7611	Principal Payment					1,660,000	1,660,000	1,660,000	1,660,000	-	100%
7612	Interest Payment	30,875	15,438			623,583	318,853	654,458	334,290	320,168	51%
7613	Paying Agent Fees					7,925	2,625	7,925	2,625	5,300	33%
7998	RDA County Pass Throughs	783,000	-	195,800	-			978,800	-	978,800	0%
8101	Transfer to General Fund	275,000	137,500	125,000	62,500			400,000	200,000	200,000	50%
8106	Transfer to RDA Debt	2,184,931	2,184,931					2,184,931	2,184,931	-	100%
8111	Transfer to CIP	1,535,105	1,241,404					1,535,105	1,241,404	293,701	81%
	TOTAL EXPENSES	**4,884,644**	**3,592,405**	**340,813**	**75,329**	**2,294,408**	**1,984,378**	**7,519,865**	**5,652,112**	**1,867,753**	
	DIFFERENCE	(718,295)	(1,173,990)	895,421	584,569	(80,677)	191,668	96,449	(397,754)		

FINANCIAL STATUS

OF

GENERAL FUND

as of

28 FEBRUARY 2009

CITY OF CLAYTON REVENUE AS OF FEBRUARY 28, 2009

DESCRIPTON	Account Number	Budgeted Revenue 2008-09	Actual Revenue 2/28/2009	Mid-Yr Status	% Due
Property Tax Secured	4101	720,644	383,684	336,961	47%
VLF Backfill by State		797,848	794,328	3,520	0%
Sales Tax Triple Flip		80,382	102,559	22,176	0%
True Up VLF & Sales Tax		-	12,459	12,459	0%
* Property Tax Secured (net)	4101	1,598,874	1,293,030	305,846	19%
Property Tax Unsecured	4102	34,557	35,507	949	0%
Property Tax Unitary Tax	4103	9,800	5,821	3,979	41%
Property Tax Supplemental	4104	8,000	3,940	4,060	51%
Property Taxes Other	4106	5,611	-	5,611	100%
Sales and Use Tax	4301	243,631	131,096	112,535	46%
Real Property Transfer Tax	4502	30,000	22,153	7,847	26%
Business License	5101	98,000	92,767	5,233	5%
Building Permit	5103	45,000	16,886	28,114	62%
City Permits	5106	7,000	2,640	4,360	62%
Public Safety Tax (Prop 172)	5201	69,690	26,802	42,888	62%
Abandoned Vehicle Abatement Fee	5202	3,500	1,225	2,275	65%
Motor Vehicle License Fee	5203	49,440	20,232	29,208	59%
Other In-lieu (Sewer Agreement)	5205	86,650	-	86,650	100%
Other In-lieu (Diamond Terrace)	5205	132,165	67,404	64,761	49%
POST Reimbursements	5214	3,500	1,509	1,991	57%
Planning Services	5301	5,000	3,295	1,705	34%
Police Services	5302	28,000	17,537	10,463	37%
Planning Project Fees	5304	35,000	21,071	13,929	40%
Well Water Usage	5306	3,881	1,849	2,032	52%
Misc. City Services	5319	2,500	1,333	1,167	47%
Well Monitoring Service Charge	5321	18,858	11,216	7,643	41%
City Administrative Fees - OH Rec	5322	21,154	21,154	-	0%
Street Sweeping Fees	5324	-	16,108	16,108	0%
Cable TV Franchise Fees	5401	165,000	85,266	79,734	48%
Solid Waste Franchise Fees	5402	76,250	24,637	51,613	68%
Utility Franchise Fees	5403	114,402	-	114,402	100%
Gas Line Franchise Fees	5404	10,679	11,128	449	0%
Fines and Forfeitures	5501	57,000	22,209	34,791	61%
Interest Earnings	5601	150,000	58,832	91,168	61%
Park User Fees	5602	59,234	28,011	31,223	53%
Meeting Room Fees	5603	1,800	2,130	330	0%
Rental Fees	5604	42,000	12,100	29,900	71%
Cattle Grazing Lease Rent	5608	8,125	8,310	185	0%
Nextel Lease Rent	5609	28,937	19,198	9,739	34%
Street Use Fees	5612	-	82	82	0%
Memorial Program Fund	5615	-	1,000	1,000	0%
Crossing Guard Reimbursements	5701	5,054	-	5,054	100%
Other Revenues	5790	1,000	6,169	5,169	0%
Overhead Cost Recovery	5791	10,000	2,424	7,576	76%
Sale of Assets/Asset Forfeiture Cnet	5801	5,000	6,600	1,600	0%
Transfer from Measure C	6002	4,000	2,667	1,333	33%
Transfer from Streets	6004	6,687	4,458	2,229	33%
Transfer from St. Lights	6005	10,000	6,667	3,333	33%
Transfer from GHAD	6006	6,000	4,000	2,000	33%
Transfer from Landscape	6007	26,970	17,980	8,990	33%
Transfer from RDA Project Fund	6008	275,000	183,333	91,667	33%
Transfer from RDA Housing Set Aside	6009	125,000	83,333	41,667	33%
Transfer from Stormwater Fund	6016	31,605	21,070	10,535	33%
Total Revenues		**3,759,555**	**2,426,178**	**1,333,377**	35%

2/3-Yr Status Column: red = over 33.3% still due

black = exceeds 2/3rds projection

CITY OF CLAYTON EXPENSE AS OF FEBRUARY 28, 2009

Account Number	Account Description	General Fund Budget	GF Expenses 2/28/09	2/3-Yr Status	% Expended
7111	Salaries/Regular	1,637,935	1,033,815	604,120	63%
7112	Temporary Help	18,710	19,903	1,193	106%
7113	Overtime	96,000	59,394	36,606	62%
7114	Holiday Pay	39,644	40,438	794	102%
7115	Council/Commission Comp	31,200	17,050	14,150	55%
7116	Part-time Salaries	4,844	2,215	2,629	46%
7218	LTD Insurance	15,562	9,748	5,814	63%
7220	PERS Retirement	554,580	321,999	232,581	58%
7231	Workers Comp Insurance	34,234	35,890	1,656	105%
7232	Unemployment Insurance	4,294	7,734	3,440	180%
7233	FICA and Medicare	27,264	20,107	7,157	74%
7241	Auto Allowance/Mileage	19,320	12,712	6,608	66%
7242	Uniform Allowance	9,000	9,415	415	105%
7246	Benefit Insurance	250,587	166,622	83,965	66%
7311	General Supplies	19,300	8,904	10,396	46%
7312	Office supplies	18,298	10,482	7,816	57%
7313	Small Tools & Equipment	200		200	0%
7314	Postage	7,011	4,171	2,840	59%
7323	Books/Peridocals	150		150	0%
7324	Dues and Subscriptions	20,427	16,839	3,588	82%
7329	Park Supplies	26,744	12,132	14,612	45%
7331	Rentals/Leases	14,363	9,162	5,201	64%
7332	Telecommunications	26,555	17,570	8,985	66%
7335	Gas & Electric Serv.	78,364	57,999	20,365	74%
7338	Water Service	99,684	59,857	39,827	60%
7341	Buildings & Grounds Mtn	20,108	8,970	11,138	45%
7342	Machinary/ Equip Maint.	21,500	6,909	14,591	32%
7343	Vehicle Maintenance	25,500	17,361	8,139	68%
7344	Vehicle Gas, Oil, and Supplies	46,000	27,600	18,400	60%
7345	Office Equip Maint. & Repairs	2,576	-	2,576	0%
7346	HVAC Mtn & Repairs	36,644	15,117	21,527	41%
7347	Deferred Mtn Projects	219,576	30,221	189,355	14%
7351	Insurance Premiums	38,136	38,136	(0)	100%
7362	City Promotional Activity	13,695	1,836	11,859	13%
7363	Business Expense	350	122	228	35%
7364	Employee recognition	2,531	2,516	15	99%
7365	Volunteer Appreciation	1,120	329	791	29%
7371	Travel	200	(30)	230	-15%
7372	Conference	2,695	1,550	1,145	58%
7373	Education and Training	7,700	4,775	2,925	62%
7381	Property Tax Admin Cost	15,186	-	15,186	0%
7382	Election Services	15,000	13,939	919	93%
7384	Legal Notices	1,900	500	1,400	26%
7385	Transpac Fees	19,679	20,598	919	105%
7411	Prof. Services Retainer	171,000	111,017	59,983	65%
7412	Engineering Inspection	500	204	296	41%
7413	Special Legal Services	500	1,022	522	204%
7414	Auditing Services	12,530	10,130	2,400	81%
7415	Computer Services	11,100	4,846	6,254	44%
7417	Janitorial Services	54,550	30,564	23,986	56%
7419	Other Prof. Services	80,405	41,112	39,293	51%
7421	Green Waste Recycling	400	49	351	12%
7423	Business Audit / Library Aide	11,058	2,531	8,527	23%
7424	Dispatch Services	53,000	16,511	36,489	31%
7425	Lab Fees	11,000	3,976	7,024	36%
7426	Jail Booking Fees	30,000	418	29,582	1%
7427	Cal ID Services	9,264	9,264	-	100%
7428	C.N.E.T. Services	5,000	6,800	1,800	136%
7429	Animal Control Services	56,177	51,922	4,255	92%
7430	Well Monitoring Contract	19,228	9,669	9,559	50%
7431	Collection Services	-	80	80	100%
7432	Emergency Services	2,000	515	1,485	26%
7433	Integrated Justice	6,000	-	6,000	0%
	TOTAL EXPENSES	4,078,078	2,445,238	1,632,840	
	TOTAL REVENUE	4,078,078	2,426,178		
	DIFFERENCE	-	(19,060)		

2/3-Yr Status Column: red = greater than 66.6% expended
black = less than 66.6% expended

PROJECTED YEAR-END

OF

GENERAL FUND BUDGET

30 JUNE 2009

CITY OF CLAYTON PROJECTED REVENUE AT FYE 6/30/09

DESCRIPTON	Account Number	Budgeted Revenue 2008-09	Actual Revenue 2/28/2009	Projected Revenue 6/30/2009	%
Property Tax Secured	4101	720,644	383,684	699,560	97%
VLF Backfill by State		797,848	794,328	794,328	100%
Sales Tax Triple Flip		80,382	102,559	102,559	128%
True Up VLF & Sales Tax		-	12,459	12,459	100%
Property Tax Secured (net)	4101	1,598,874	1,293,030	1,608,906	101%
Property Tax Unsecured	4102	34,557	35,507	35,507	103%
Property Tax Unitary Tax	4103	9,800	5,821	10,584	108%
Property Tax Supplemental	4104	8,000	3,940	7,000	88%
Property Taxes Other	4106	5,611	-	5,611	100%
Sales and Use Tax	4301	243,631	131,096	200,000	82%
Real Property Transfer Tax	4502	30,000	22,153	30,000	100%
Business License	5101	98,000	92,767	98,000	100%
Building Permit	5103	45,000	16,886	30,000	67%
City Permits	5106	7,000	2,640	4,500	64%
Public Safety Tax (Prop 172)	5201	69,690	26,802	60,000	86%
Abandoned Vehicle Abatement Fee	5202	3,500	1,225	3,500	100%
Motor Vehicle License Fee	5203	49,440	20,232	35,000	71%
Other In-lieu (Sewer Agreement)	5205	86,650	-	86,650	100%
Other In-lieu (Diamond Terrace)	5205	132,165	67,404	134,808	102%
POST Reimbursements	5214	3,500	1,509	3,000	86%
Planning Services	5301	5,000	3,295	4,500	90%
Police Services	5302	28,000	17,537	26,000	93%
Planning Project Fees	5304	35,000	21,071	30,000	86%
Well Water Usage	5306	3,881	1,849	3,881	100%
Misc. City Services	5319	2,500	1,333	2,500	100%
Well Monitoring Service Charge	5321	18,858	11,216	18,858	100%
City Administrative Fees - OH Rec	5322	21,154	21,154	21,154	100%
Cable TV Franchise Fees	5401	165,000	85,266	165,000	100%
Solid Waste Franchise Fees	5402	76,250	40,745	76,250	100%
Utility Franchise Fees	5403	114,402	-	114,402	100%
Gas Line Franchise Fees	5404	10,679	11,128	11,128	104%
Fines and Forfeitures	5501	57,000	22,209	30,000	53%
Interest Earnings	5601	150,000	58,832	100,000	67%
Park User Fees	5602	59,234	28,011	40,000	68%
Meeting Room Fees	5603	1,800	2,130	2,000	111%
Rental Fees	5604	42,000	12,100	12,100	29%
Cattle Grazing Lease Rent	5608	8,125	8,310	8,310	102%
Nextel Lease Rent	5609	28,937	19,198	28,796	100%
Street Use Fees	5612	-	82	82	100%
Memorial Program Fund	5615	-	1,000	1,000	100%
Crossing Guard Reimbursements	5701	5,054	-	5,054	100%
Other Revenues	5790	1,000	6,169	6,169	617%
Overhead Cost Recovery	5791	10,000	2,424	10,000	100%
Sale of Assets/Asset Forfeiture Cnet	5801	5,000	6,600	6,600	132%
Transfer from Measure C	6002	4,000	2,667	4,000	100%
Transfer from Streets	6004	6,687	4,458	6,687	100%
Transfer from St. Lights	6005	10,000	6,667	10,000	100%
Transfer from GHAD	6006	6,000	4,000	6,000	100%
Transfer from Landscape	6007	26,970	17,980	26,970	100%
Transfer from RDA Project Fund	6008	275,000	183,333	275,000	100%
Transfer from RDA Housing Set Aside	6009	125,000	83,333	125,000	100%
Transfer from Stormwater Fund	6016	31,605	21,070	31,605	100%
Total Revenues		**3,759,555**	**2,426,178**	**3,562,112**	95%

Red=expected revenues less than budgeted

CITY OF CLAYTON PROJECTED EXPENSE AS OF JUNE 30, 2009

Account Number	Account Description	GF Adopted Budget	GF Projected 6/30/2009	Projected Difference 6/30/2009	%
7111	Salaries/Regular	1,637,935	1,589,390	48,545	97%
7112	Temporary Help	15,710	25,738	(10,028)	164%
7113	Overtime	96,000	96,104	(104)	100%
7114	Holiday Pay	39,644	44,438	(4,794)	112%
7115	Council/Commission Comp	31,200	27,250	3,950	87%
7116	Part-time Salaries	4,844	3,871	973	80%
7218	LTD Insurance	15,562	14,924	638	96%
7220	PERS Retirement	554,580	536,888	17,692	97%
7231	Workers Comp Insurance	34,234	35,890	(1,656)	105%
7232	Unemployment Insurance	4,294	8,209	(3,915)	191%
7233	FICA and Medicare	27,264	30,523	(3,259)	112%
7241	Auto Allowance/Mileage	19,320	19,320	-	100%
7242	Uniform Allowance	6,000	9,415	(3,415)	157%
7246	Benefit Insurance	244,484	253,593	(9,109)	104%
7311	General Supplies	19,300	13,422	5,878	70%
7312	Office supplies	16,300	16,560	(260)	102%
7313	Small Tools & Equipment	200	-	200	0%
7314	Postage	7,011	6,811	200	97%
7323	Books/Peridocals	150	-	150	0%
7324	Dues and Subscriptions	20,427	20,610	(183)	101%
7328	Park Services	-	300	(300)	100%
7329	Park Supplies	20,000	26,791	(6,791)	134%
7331	Rentals/Leases	14,363	15,421	(1,058)	107%
7332	Telecommunications	26,555	28,368	(1,813)	107%
7335	Gas & Electric Serv.	78,364	87,560	(9,196)	112%
7338	Water Service	99,684	100,384	(700)	101%
7341	Buildings & Grounds Mtn	20,108	13,404	6,704	67%
7342	Machinary/ Equip Maint.	16,500	10,603	5,897	64%
7343	Vehicle Maintenance	25,500	22,233	3,267	87%
7344	Vehicle Gas, Oil, and Supplies	46,000	42,900	3,100	93%
7345	Office Equip Maint. & Repairs	1,725	700	1,025	41%
7346	HVAC Mtn & Repairs	12,552	19,431	(6,879)	155%
7347	Deferred Mtn Projects	-	30,221	(30,221)	
7351	Insurance Premiums	38,136	38,136	-	100%
7362	City Promotional Activity	13,695	4,336	9,359	32%
7363	Business Expense	350	200	150	57%
7364	Employee recognition	2,239	2,516	(277)	112%
7365	Volunteer Appreciation	900	354	546	39%
7371	Travel	200	(30)	230	-15%
7372	Conference	2,195	1,850	345	84%
7373	Education and Training	5,800	5,715	85	99%
7381	Property Tax Admin Cost	15,186	15,186	-	100%
7382	Election Services	15,000	13,940	1,060	93%
7384	Legal Notices	1,900	750	1,150	39%
7385	Transpac Fees	19,679	20,598	(919)	105%
7411	Prof. Services Retainer	171,000	171,000	-	100%
7412	Engineering Inspection	500	500	-	100%
7413	Special Legal Services	500	1,022	(522)	204%
7414	Auditing Services	12,530	10,130	2,400	81%
7415	Computer Services	6,100	7,600	(1,500)	125%
7417	Janitorial Services	54,550	52,250	2,300	96%
7419	Other Prof. Services	51,662	52,870	(1,208)	102%
7421	Green Waste Recycling	400	49	351	12%
7423	Business Audit / Library Aide	7,800	5,131	2,669	66%
7424	Dispatch Services	53,000	53,000	-	100%
7425	Lab Fees	11,000	10,000	1,000	91%
7426	Jail Booking Fees	30,000	30,000	-	100%
7427	Cal ID Services	9,264	9,264	-	100%
7428	C.N.E.T. Services	5,000	6,800	(1,800)	136%
7429	Animal Control Services	56,177	69,632	(13,455)	124%
7430	Well Monitoring Contract	19,228	19,375	(147)	101%
7431	Collection Services	-	80	(80)	100%
7432	Emergency Services	2,000	2,000	-	100%
7433	Integrated Justice	6,000	6,000	-	100%
	PROJECTED EXPENSES	3,767,800	3,761,526	6,274	
	ENCUMBRANCES EXPENDED		**(71,579)**		
	TOTAL EXPENSES		**3,689,947**		
	TOTAL PROJECTED REVENUES		**3,562,112**		
	TOTAL PROJECTED EXPENSES		**3,689,947**		
	DIFFERENCE		**(127,835)**		