CITY OF CLAYTON
Founded 1857 .. Incorporated 1964

**FINANCIAL SUSTAINABILITY COMMITTEE**
**SPECIAL MEETING AGENDA**

**WEDNESDAY, SEPTEMBER 17, 2025**
**4:00 PM**
**Hoyer Hall 6125 Clayton Road, Clayton, CA 94517**

**Committee Members**
Frank Gavidia
Hank Stratford
Howard Kaplan
Brian Mayhew

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## 1. Call to Order and Roll Call

## 2. Housekeeping

(a) Review and Discuss the Purpose and Duties of the Financial Sustainability Committee
(View)

(b) Review and Discuss the City's Investment Policy adopted by the City Council in May 2023
(View)

## 3. Budget

(a) Discussion on the Status of FY2024-25 Budget
(View)

(b) Discussion on the Status of the FY2025-27 Budget
(View)

## 4. Reserves

(a) Discussion on General Fund and Special Revenue Fund Balances
(View)

## 5. Adjourn

**Meeting Information and Access**

- 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 and on the City's website at www.claytonca.gov
- 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.claytonca.gov
- 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 and is available for review on the City's website at www.claytonca.gov
- If you have a physical impairment requiring special accommodation to participate, please call the City Clerk's office at least 72 hours (about 3 days) before the meeting at (925) 673-7300.
- E-mail Public Comments: Public comment may also be sent to the City Clerk at cityclerk@claytonca.gov by 12:00 p.m. on the day of the meeting. All e-mailed public comments will be forwarded to the entire committee and made part of the official meeting file.

Each person attending the meeting who wishes to speak on an agendized or non-agendized matter (within the council's jurisdiction), shall have a set amount of time to speak as determined by the Mayor.

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# STAFF REPORT

**TO:** **FINANCIAL SUSTAINABILITY COMMITTEE**

**FROM:** **Dennis Bozanich**

**DATE:** **September 17, 2025**

**SUBJECT:** **Review and Discuss the Purpose and Duties of the Financial Sustainability Committee**

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**RECOMMENDATION**
Review and discuss the Committee's Mission and Duties as Adopted by the City Council on October 18, 2022

**BACKGROUND**
Here are the Mission and Duties as listed in the formation documents:

**7. Mission Statement:**
The Committee shall act in an advisory capacity to the City Manager and City Council and shall make recommendations on the annual budget and financial matters related to the City’s operation but shall not have any direct spending or operational authority.

**8. Duties of the Committee:**
a. Review the City’s proposed annual budget and provide recommendations to the City Manager, Budget & Audit Subcommittee and the City Council.
b. At the request of the City Council, have a representative attend other meetings such as the City Council’s annual goal-setting meeting.
c. Select at least one and no more than two Committee members to attend City Council Budget & Audit Subcommittee meetings to represent the Community Committee.
d. Make recommendations to the Budget & Audit Subcommittee and City Council on financial matters related to City operations including but not limited to:
i. Each year, to the extent that the City’s external audit identifies available General Fund surplus in the prior budget year, make recommendations regarding potential uses or reservations of those funds;
ii. On a semi-annual basis (typically during the annual budget process and mid-year budget process), review the City’s current financial circumstances and capital needs to make recommendations regarding expenditures and revenues.
e. Identify areas for additional evaluation for financial savings or revenue generation.
f. Communicate with the community on City financial matters

**CEQA**
None

**FISCAL IMPACT**
None

**DISCUSSION**
This item provides all members with the specific intent of the City Council when establishing the Financial Sustainability Committee. Given the focus of intention on "budget" and "financial" savings and reservation of funds, including for capital, in the duties and mission, staff suggests using Budget and Reserves as the organizational structure for future Committee agendas.

**ATTACHMENTS**
October 18, 2022 Staff Report and Resolution - Financial Sustainability Committee Formation.pdf

CITY OF CLAYTON
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# AGENDA REPORT

**TO:** HONORABLE MAYOR AND COUNCIL MEMBERS

**FROM:** Reina J. Schwartz, City Manager

**DATE:** October 18, 2022

**SUBJECT:** Adopt a Resolution Establishing a Community Financial Sustainability Committee

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## RECOMMENDATION

It is recommended that the City Council adopt a resolution establishing a Community Financial Sustainability Committee.

## BACKGROUND

At the August 16, 2022 City Council meeting, Mayor Cloven requested that staff bring back to the Council for discussion consideration of creating a community committee on financial sustainability to increase engagement and information around City financial matters. At the October 4, 2022 City Council meeting, the Council directed that a resolution be brought back to the Council establishing a community financial sustainability committee.

## DISCUSSION

In the Spring of 2022, the City Council discussed the City's long-term financial picture and considered whether or not to place a tax measure on the November 2022 ballot. As part of those discussions, the City engaged a research firm to conduct a survey of the community regarding financial and quality of life issues. The results of the survey indicated that the community was generally not aware of the fiscal challenges facing the City and was not at that time supportive of a potential tax measure. The finding regarding the level of information the community has regarding the City's fiscal condition was significant and points to the potential benefit of having a community financial sustainability committee.

The Resolution before the City Council this evening would establish a Community Financial Sustainability Committee with the following characteristics:

1. **Membership:** The Committee shall include five Clayton residents as voting members, appointed by the City Council. All members shall possess a background in finance, accounting auditing or related field. Membership shall include at a minimum:
    a. One member with experience in governmental accounting
    b. One member with experience in governmental finance and/or budgeting
    c. One member with experience in auditing

2. **Appointment Process:** The Council Budget & Audit Standing Committee will be responsible for screening applications and interviewing candidates for the Committee. The Budget & Audit Committee will make recommendations on appointment to the full City Council. Appointment will be by a majority of the full City Council.

3. **Term of Service:** The term of service for each member shall generally be two years. The initial term of some members may be less or more than two years so that the expiration dates are staggered.

4. **Compensation:** Members of the Committee will receive no compensation for their service.

5. **Meetings:** All meetings of the Committee are open to the public. The Committee shall determine the meeting schedule provided that the Committee holds at least four meetings per year. The Committee shall comply with state law regarding the noticing and conduct of public meetings.

6. **Quorum:** Three members of the Committee constitute a quorum. A majority vote of a quorum is required for the Committee to take any action, including approval of a recommendation to the City Council.

7. **Mission Statement:** The Committee shall act in an advisory capacity to the City Manager and City Council and shall make recommendations on the annual budget and financial matters related to the City's operation but shall not have any direct spending or operational authority.

8. **Duties of the Committee:**
    a. Review the City's proposed annual budget and provide recommendations to the City Manager, Budget & Audit Subcommittee and the City Council.
    b. At the request of the City Council, have a representative attend other meetings such as the City Council's annual goal-setting meeting.
    c. Select at least one and no more than two Committee members to attend City Council Budget & Audit Subcommittee meetings to represent the Community Committee.
    d. Make recommendations to the Budget & Audit Subcommittee and City Council on financial matters related to City operations including but not limited to:
        i. Each year, to the extent that the City's external audit identifies available General Fund surplus in the prior budget year, make recommendations regarding potential uses or reservations of those funds;
        ii. On a semi-annual basis (typically during the annual budget process and mid-year budget process), review the City's current financial circumstances and capital needs to make recommendations regarding expenditures and revenues.
    e. Identify areas for additional evaluation for financial savings or revenue generation.
    f. Communicate with the community on City financial matters.

Attached to this report is also a proposed Committee Application form which would be the first screening tool in selection of the Committee members.

**FISCAL IMPACTS**

There could be a range of potential costs associated with a community financial sustainability committee. Staff support to the Committee will not have a hard financial cost, but will absorb staff time leaving it unavailable for other priorities. If the Committee wished to produce any communication materials, there could be printing or other production costs. For example, printing for an 11”x17” newsletter could be $1.75 to $3.00 per copy. Digital distribution would not incur the same costs. Ultimately the most significant cost related to the Committee would be any staff time in support of their work.

Attachments:
Resolution
Proposed Committee Application

**RESOLUTION NO. ##-2022**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLAYTON ESTABLISHING A COMMUNITY FINANCIAL SUSTAINABILITY COMMITTEE**

**THE CITY COUNCIL**
**City of Clayton, California**

**WHEREAS,** the City of Clayton like many other municipalities faces financial pressures;

**WHEREAS**, polling completed in the Spring of 2022 indicates that the Clayton community is very satisfied with the quality of life in Clayton;

**WHEREAS**, the Clayton community is generally not aware of the financial challenges facing the City; and

**WHEREAS**, increased engagement with the community around financial matters will benefit the City and the community.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CLAYTON, CALIFORNIA:**

1. **Membership:** The Committee shall include five Clayton residents as voting members, appointed by the City Council. All members shall possess a background in finance, accounting auditing or related field. Membership shall include at a minimum:
   a. One member with experience in governmental accounting
   b. One member with experience in governmental finance and/or budgeting
   c. One member with experience in auditing

2. **Appointment Process:** The Council Budget & Audit Standing Committee will be responsible for screening applications and interviewing candidates for the Committee. The Budget & Audit Committee will make recommendations on appointment to the full City Council. Appointment will be by a majority of the full City Council.

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7. **Mission Statement:** The Committee shall act in an advisory capacity to the City Manager and City Council and shall make recommendations on the annual budget and financial matters related to the City's operation but shall not have any direct spending or operational authority.

8. **Duties of the Committee:**
   a. Review the City's proposed annual budget and provide recommendations to the City Manager, Budget & Audit Subcommittee and the City Council.
   b. At the request of the City Council, have a representative attend other meetings such as the City Council's annual goal-setting meeting.
   c. Select at least one and no more than two Committee members to attend City Council Budget & Audit Subcommittee meetings to represent the Community Committee.
   d. Make recommendations to the Budget & Audit Subcommittee and City Council on financial matters related to City operations including but not limited to:
      i. Each year, to the extent that the City's external audit identifies available General Fund surplus in the prior budget year, make recommendations regarding potential uses or reservations of those funds;
      ii. On a semi-annual basis (typically during the annual budget process and mid-year budget process), review the City's current financial circumstances and capital needs to make recommendations regarding expenditures and revenues.
   e. Identify areas for additional evaluation for financial savings or revenue generation.
   f. Communicate with the community on City financial matters.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Clayton, California, at a regular public meeting thereof held on the 18th day of October 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

THE CITY COUNCIL OF CLAYTON, CA

___________________________________
Peter Cloven, Mayor

ATTEST:

___________________________________
Janet Calderon, City Clerk

**CITY OF CLAYTON**

**COMMUNITY FINANCIAL SUSTAINABILITY COMMITTEE APPLICATION**

Name:________________________________________________________________

Date:_________________________________________________________________

Home address: _______________________________ Contact phone:________________

Length of residence in Clayton:_______________________________________________

Email address:_________________________________________________________

Present employer:______________________________________________________

Occupation:___________________________________________________________

Education and special training. Specifically identify your background and experience in governmental finance and accounting, auditing, financial management:

______________________________________________________________________

______________________________________________________________________

______________________________________________________________________

Please provide an example of how you have addressed a complex financial challenge in your work. Please provide as many specifics as possible, particularly to actions or decisions for which you were personally responsible.

______________________________________________________________________

______________________________________________________________________

______________________________________________________________________

Since this is a new Committee, what do you think are the three most important goals for the Committee to achieve in its first year?

Please describe what you believe the top financial challenge is facing the City of Clayton.  What research have you done in reaching this conclusion?

List three references with phone numbers:

Please attach a resume or other summary of your relevant financial experience.

Signature

Date

# STAFF REPORT

**TO:** FINANCIAL SUSTAINABILITY COMMITTEE

**FROM:** Dennis Bozanich

**DATE:** September 17, 2025

**SUBJECT:** Review and Discuss the City's Investment Policy adopted by the City Council in May 2023

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## BACKGROUND
The City's Investment Policy was last update in May 2023.

## CEQA
None

## FISCAL IMPACT
None

## DISCUSSION
This discussion will provide an overview of the City's current Investment Policy to provide a context for a review of investment performance at upcoming meetings.  Additionally, the committee may identify, for the City Council's consideration, any needed updates to the Investment Policy in the future.

## ATTACHMENTS
Clayton Investment Policy Updated May 2023.pdf


**City of Clayton**

**Investment Policy**

**May 2, 2023**

# INVESTMENT POLICY

**CITY OF CLAYTON, CALIFORNIA**

## I. POLICY

It is the policy of the City of Clayton [and the Redevelopment Agency of the City of Clayton] {together, referred to as the "City"} to meet the short and long-term cash flow demands of the City in a manner which will provide for the safety of principal monies with sufficient liquidity, while providing a reasonable investment return. The purpose of this Investment Policy is to identify and outline various methods and procedures for the prudent and systematic investment of public funds.

## II. SCOPE

This Investment Policy applies to all investment activities and financial assets of the City {hereinafter, the "Funds"}. The following Funds are covered by this Investment Policy and are accounted for in the City's Comprehensive Annual Financial Report:

(A) General Fund
(B) Special Revenue Fund
(C) Debt Service Fund
(D) Capital Project Funds
(E) Enterprise Funds
(F) Internal Services Funds
(G) Trust and Agency Funds
(H) Any new funds created by the City Council.

Bond proceeds shall be invested in accordance with the requirements and restrictions outlined in the bond documents. Bond proceeds are not considered part of the Funds nor subject to this Investment Policy.

## III. DELEGATION OF AUTHORITY

Pursuant to Section 53601 of the California Government Code, the City Council as the legislative body of the City has primary responsibility for the investment of in the City treasury. As authorized under Section 53607 of the California Government Code, the City Council hereby delegates its authority to invest or reinvest the funds of the City, and to sell or exchange securities so purchased, to the City Treasurer. The City Treasurer simultaneously delegates the responsibility of day to day activities in conducting investment transactions and managing the operations of the investment portfolio to the Finance Director.

The City Council has established this Investment Policy within which the Finance Director shall execute day-to-day investment activities.

## IV. ASSIGNMENTS AND DUTIES

**A. <u>City Council.</u>** The City Council establishes and approves the Investment Policy of the City.

**B. <u>City Manager.</u>** The City Manager is the Chief Fiscal Officer and is responsible for general management of all investments of Funds.

**C. <u>City Treasurer.</u>** The City Treasurer is appointed by the City Council and serves at the will and pleasure of the Council. The City Treasurer shall provide guidance on the proper and prudent investment of Funds, periodically review investments and returns, and make recommendations regarding the investments of Funds and investment policies.

**D. <u>Finance Director.</u>** The Finance Director is responsible for investment and management of City funds within the scope of this policy.

Together, the City Treasurer, City Manager and the Finance Director function and operate as a check-and-balance system for the prudent and proper investment of all Funds.

## V. PRUDENCE

Investments shall be made pursuant to the "Prudent Investor" standard, mandated by California Government Code Section 53600.3, which states:

> "When investing, reinvesting, purchasing, acquiring, exchanging, selling, and managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City. Within the limitations of this section and considering individual investments as part of an overall strategy, a trustee is authorized to acquire investments as authorized by law."

The "Prudent Investor" standard shall be applied in the context of managing the Funds. The City Treasurer and each investment employee, acting within the intent and scope of this Investment Policy and other written procedures and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments.

## VI. INVESTMENT OBJECTIVES

The objective of the investment portfolio is to meet the short and long-term cash flow demands of the City. To achieve this objective, the portfolio will be structured to provide

Safety of Principal, Liquidity and Return on Investments.

A. Safety of Principal.
Safety of principal is the primary objective of the City. Investments of the Funds shall be undertaken in a manner that seeks to ensure the preservation of capital and losses are minimized, whether from institution default, broker-dealer default, or erosion of the market value of securities. The City shall seek to preserve principal by mitigating two types of risk, in order of importance:

1. Credit Risk. Credit risk, defined as the risk of loss due to failure of an issuer of a security, shall be mitigated by purchasing Treasuries or high-grade securities. All investments beyond Treasury securities will be diversified so that the failure of any one issuer would not unduly harm the City's cash flow.
2. Market or Interest Rate Risk. Interest rate risk is the risk the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk may be mitigated by structuring Funds so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities. The cash flow is updated on a daily basis and will be considered prior to investment of securities in order to limit the need to sell investments for liquidity purposes.

   Long-term securities shall not be purchased for the sole purpose of short-term speculation. Securities shall not be sold prior to maturity with the following exceptions: 1). A declining credit security would be sold early to minimize loss of principal;
   2). A security swap would improve the quality, yield, or target duration in the portfolio; or 3). Liquidity needs of the portfolio require the security be sold.

   The weighted average maturity of the Funds is limited to two and a half (2.5) years or less. Purchases of investments will be restricted to securities with a final stated maturity not to exceed four (4) years. The weighted average maturities shall be based on the market conditions or requirements of the cash being invested.

B. Liquidity.
Funds shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Since all possible cash demands cannot be anticipated, the Funds will maintain a liquidity buffer and invest primarily in securities with active secondary or resale markets.

C. Return on Investments.
Return on investment should be considered and maximized after the prior objectives of safety and liquidity have been met. The Funds shall be designed to attain a return on investments through budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. The core of

investments is limited to relatively low risk securities in anticipation of earning a reasonable return relative to the risk being assumed.

## VII. AUTHORIZED INVESTMENTS

The investments set forth in this section are authorized investments pursuant to Section 53601 of the California Government Code and are herewith authorized investments for City Funds:

**A. LOCAL AGENCY INVESTMENT FUND:** The State of California Investment Pool, known as the Local Agency Investment Fund (LAIF). As authorized in Government Code Section 16429.1, local agencies may invest in the Local Agency Investment Fund (LAIF), a pooled investment money market fund established by the State of California, and overseen by the State Treasurer, which allows local agencies to pool their investment resources. Principal may be withdrawn on a one-day notice. Interest earned is paid quarterly. The fees charged are limited to one-quarter of one percent of the earnings of the fund. Current policies of LAIF set minimum and maximum amounts of monies that may be invested as well as maximum numbers of transactions that are allowed per month. The City may invest up to the maximum amount permitted by LAIF. The LAIF is in trust in the custody of the State Treasurer. The City's right to withdraw its deposited monies from LAIF is not contingent upon the State's ability to adopt a State Budget by July 1st of each new fiscal year.

**B. NEGOTIABLE CERTIFICATE OF DEPOSIT (NCD).** Allowable certificates of deposits must be issued by a nationally or state-chartered bank or a state or federal association, a state or federal credit union, or by a federally licensed or state licensed branch of a foreign bank. The amount of the NCD insured up to the FDIC limit does not require any credit ratings. Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated "A-1" or its equivalent or better by at least one NRSRO; or long-term obligations rated in a rating category of "A" or its equivalent or better by at least one NRSRO. No more than 30% of the total portfolio may be invested in these securities. No more than 5% of the portfolio may be invested in any single issuer.

**C. MUNICIPAL BONDS OF THE STATE OF CALIFORNIA OR LOCAL AGENCIES**: As authorized in Government Code Section 53601(e), local agencies may invest in Bonds of the State of California and any local government in the State of California, which are rated in the "A" category or better by one NRSRO at the time of investment. In no event shall this classification of investment exceed 30% of the value of the portfolio. No more than 5% of the portfolio may be invested in any single issuer.

**D. U.S. TREASURY NOTES, U.S. TREASURY BILLS, U.S. GOVERNENT AGENCY ISSUES AND GOVERNMENT SPONSORED ENTERPRISES:** United States Treasury notes, bonds bills or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest. There are no limits on the dollar amount or percentage that the City may invest in U.S. Treasury Bills.

**E. U.S. GOVERNMENT AGENCY ISSUES AND GOVERNMENT SPONSORED ENTERPRISES**: Federal Agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the City may invest in government-sponsored enterprises.

**F. GOVERNMENT INVESTMENT POOLS**: Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive, and including but not limited to California Asset Management Program (CAMP). Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issued the shares shall have retained an investment adviser that meets all of the following criteria:

- The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
- The adviser has assets under management in excess of five hundred million dollars ($500,000,000).

For all other recommended investment of Funds by the City Finance Director and the City Manager, the City Council shall adopt the individual authorized instrument by resolution at a regular public meeting thereof.

## VIII. PROHIBITED INVESTMENTS AND TRANSACTIONS

A. Investments not described specifically in VII Authorized Investments are prohibited.

B. The City shall not invest any Funds in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages or reverse purchase agreements.

C. The City shall not purchase or sell securities on margin.

D. The City shall not invest any Funds in any security that could result in zero interest accrual if held to maturity date.

## IX. ALLOCATION OF INTEREST EARNINGS

When a single investment is made from a single Fund, interest on that investment is to be credited to that source Fund. When an investment represents multiple Funds, the interest shall be distributed based on the proportionate share of each Fund included in the aggregate investment.

When investments result in interest paid for a period greater than one (1) month, the interest shall be distributed proportionately based on the average of the monthly beginning balances of each involved Fund.

## X. DIVERSIFICATION

The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions. In a diversified portfolio it is recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

## XI. PUBLIC TRUST

All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize the investment portfolio is subject to public review, scrutiny and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the highest ideals of the public trust.

## XII. ETHICS AND CONFLICTS OF INTEREST

The City Treasurer and other employees or elected officials involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. The City Treasurer and investment employees and elected officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio and shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of their entity.

During the course of the year, if there is an event subject to disclosure that could impair the ability of the City Treasurer or investment employees to make impartial decisions, the City Council shall be notified in writing within ten (10) days of the event.

## XIII. REPORTING REQUIREMENTS

The Finance Director shall submit a quarterly investment report to the City Council. This report will include the following elements:

A. Type of each investment
B. Financial institution
C. Date of Maturity
D. Amount of deposit or cost of security
E. Current market value of securities
F. Rate of Interest
G. Weighted average maturity of the investments

H. Discussion of the current economic climate
I. Statement that the portfolio is in compliance with this Investment Policy or the manner in which the portfolio is not in compliance
J. Statement of the City's ability to meet anticipated expenditure requirements for the next six months, or an explanation as to why sufficient money may not be available
K. Quarterly review of the investment portfolio with the Finance Director, City Manager and City Treasurer
L. Quarterly meeting with the Budget and Audit Committee with the City staff and the City's broker/dealer.

## XIV. INTERNAL CONTROLS

The City Manager shall ensure the development of a system of internal investment controls and a segregation of duties and responsibilities of investment functions in order to assure an adequate system of internal control over the investment function. This segregation of duties will take into account the authorized staffing levels of the City. Internal control procedures shall address wire controls, separation of duties, delivery of securities to a third party for custodial safekeeping, and written procedures for placing investment transactions.

## XV. GENERAL FUND RESERVE CONTINGENCY

The City Manager shall set aside Funds designated as *General Fund Reserve Contingency (GFRC)* to protect the City from unexpected financial expenses and to absorb the impact of deficiencies in cash flow not anticipated at the time the fiscal year budget was adopted.

The General Fund Reserves of the City shall include $250,000.00 (two hundred fifty thousand dollars) designated as *GFRC – Emergency Component*. Further, the City will make every effort to maintain a *GFRC*, cash flow component, in an amount not less than fifty percent (50%) of the adopted annual General Fund budget. The amounts of the *GFRCs* will be reviewed annually prior to adoption of the General Fund budget. City Council approval shall be required for any expenditure that would decrease the amount of the *GFRC* below the level established at the time of budget adoption.

## XVI. POLICY REVIEW

The Investment Policy shall be reviewed at least annually by the City Manager, City Treasurer, Finance Director, and the City Council to ensure its consistency with the overall objectives of preservation of principal, liquidity, and return on investments, along with its relevance to current law, financial and economic trends, and the needs of the City.

* * * * *

| | |
|---|---|
| Established: | 30 July 2002 |
| City Council adopted revisions: | 21 April 2015 |
| | 03 August 2010 |
| | 05 May 2005 |
| | 06 August 2002 |

21 April 2015
20 November 2018
2 May 2023

# STAFF REPORT

**TO:** **FINANCIAL SUSTAINABILITY COMMITTEE**

**FROM:** **Dennis Bozanich**

**DATE:** **September 17, 2025**

**SUBJECT:** **Discussion on the Status of FY2024-25 Budget**

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## BACKGROUND
The FY2024-25 Adopted Budget ended on June 30, 2025. At the end of the fiscal year, staff identifies reasonably anticipated revenues and expenditures and encumbers them for posting to the correct fiscal year.

## CEQA
None

## FISCAL IMPACT
None

## DISCUSSION
The receipt of those revenues and expenditures is nearly complete for FY2024-25. Staff anticipates bringing a FY2024-25 Year-end Budget to Actual Report to the Budget and Audit Committee Meeting on October 13, 2025. Staff will agendize that report for this committee at the Regular Meeting on November 3, 2025.

CITY OF CLAYTON
Founded 1857 .. Incorporated 1964

# STAFF REPORT

**TO:** **FINANCIAL SUSTAINABILITY COMMITTEE**

**FROM:** **Dennis Bozanich**

**DATE:** **September 17, 2025**

**SUBJECT:** **Discussion on the Status of the FY2025-27 Budget**

---

## BACKGROUND

The FY2025-27 Budget was adopted on June 3, 2025. See Attachment A.

## DISCUSSION

The FY2025-27 Budget adopted on June 3, 2025 is the first two-year budget for the City of Clayton. The adopted "first year" General Fund budget (FY2025-26) had a deficit of approximately $90,000 after several amendments were made by the City Council at the Budget Hearing and adopted along with the Proposed budget. Staff is anticipating several mid-year adjustments early in the second quarter that will close that remaining structural deficit.

The "second year" General Fund Budget (FY2026-27) has a much larger ($745,347) structural deficit identified. Significant mid-year adjustments will need to be made later in the second quarter to reduce or eliminate that deficit.

Additionally, the FY2025-27 Special Revenue fund budgets are going to require multiple mid-year revenue and expenditure budget adjustments to close deficits or use of existing fund balances if adjustments are insufficient to close the budget gaps. The financial needs of these other Special Revenue Funds were presented to the City Council as a part of the "Revenue Options" discussion on August 19, 2025. A slide detailing the status of these Special Revenue Funds from that broader presentation are on Attachment B.

## ATTACHMENTS

Attachment A - FY2025-27 Discretionary Budget.pdf

# GENERAL FUND BUDGET

28.6 Full Time Employees

## Budget Summary

| | Updated | | | | | | |
|---|---|---|---|---|---|---|---|
| | Budget | | | Budget | | | |
| | 2024-25 Final Budget | YTD (4/30/2025) | % Increase Over Prior Year Budget | 2025-26 Preliminary | % Increase | 2026-27 Preliminary | % Increase |
| **Starting Fund Balance** | **$7,695,787** | | | **$7,386,301** | -4.02% | **$7,256,320** | -1.76% |
| **Revenue** | | | | | | | |
| Revenue | 5,811,063 | 4,526,556 | 2.24% | 6,177,168 | 6.30% | 5,889,444 | -4.66% |
| **Total Revenue** | **$5,811,063** | **$4,526,556** | **2.24%** | **6,177,168** | 6.30% | **5,889,444** | **-4.66%** |
| **Expenditures** | | | | | | | |
| Salaries and Benefits | 3,968,661 | 3,232,244 | 6.72% | 4,395,931 | 10.77% | 4,571,768 | 4.00% |
| Services and Supplies | 2,151,889 | 2,549,216 | 9.50% | 1,911,219 | -11.18% | 2,063,023 | 7.94% |
| **Total Expenditures** | **6,120,550** | **$5,781,461** | **7.68%** | **$6,307,149** | **3.05%** | **$ 6,634,791** | 5.19% |
| **Revenues over (under) Expenditures** | **($309,486)** | **($1,254,905)** | | **($129,981)** | | **($745,347)** | |
| **Ending Fund Balance** | **$7,386,301** | | | **$7,256,320** | | **$6,510,972** | |

# City of Clayton
## FY 2025-26 PROPOSED
## 101 - General Fund Budget

| | | 2024-25 | | 2025-26 | 2026-27 |
|---|---|---|---|---|---|
| | | Final Budget | YTD (4/30/2025) | Proposed Budget | Anticipated Budget |
| **Revenues** | | | | | |
| 101-4100 | Property Tax In-Lieu of VLF | 1,323,067 | 677,607 | 1,375,990 | 1,431,029 |
| 101-4101 | Property Taxes - Secured | 1,305,423 | 1,083,511 | 1,357,639 | 1,411,945 |
| 101-4102 | Property Taxes - Unsecured | 46,333 | 55,253 | 48,186 | 50,114 |
| 101-4103 | Property Taxes - Unitary Tax | 17,107 | 19,117 | 17,791 | 18,503 |
| 101-4104 | Property Taxes - Supplemental | 10,400 | 2,152 | 10,816 | 11,249 |
| 101-4106 | Property Taxes - Other | 9,360 | 4,144 | 9,734 | 10,124 |
| 101-4502 | Real Property Transfer Tax | 83,691 | 65,770 | 86,202 | 88,357 |
| 101-4301 | Sales and Use Tax | 594,704 | 456,788 | 609,572 | 630,907 |
| 101-5203 | Motor Vehicle In Lieu | 12,480 | - | 12,854 | 13,176 |
| 101-5205 | Other In Lieu | 182,000 | 92,591 | 188,764 | 192,539 |
| 101-5401 | Franchises - Comcast Cable | 202,800 | 150,103 | 212,000 | 215,000 |
| 101-5402 | Franchises - Garbage Fees | 238,518 | 285,065 | 320,000 | 350,000 |
| 101-5403 | Franchises - PG&E | 169,623 | 185,966 | 191,545 | 196,333 |
| 101-5404 | Franchises - Equilon Pipe | 20,800 | 22,283 | 21,424 | 21,960 |
| 101-5101 | Business Licenses | 164,473 | 143,554 | 180,000 | 185,000 |
| 101-5602 | Park Use Fee | 36,400 | 58,614 | 60,000 | 65,000 |
| 101-5603 | Meeting Room Fee | 3,120 | 7,331 | 7,500 | 8,000 |
| 101-5608 | Cattle Grazing Lease Rent | 11,336 | 11,264 | 11,449 | 11,634 |
| 101-5609 | Cell Tower Lease Rent | 39,520 | 36,796 | 44,604 | 41,723 |
| 101-5303 | City Hall Rental Fees | - | | - | - |
| 101-5613 | Clayton Community Gymnasium Rent | 27,456 | 24,425 | 30,870 | 32,414 |
| 101-5103 | Building Permit Remit Fees (Surcharge) | 78,000 | 75,514 | 80,340 | 82,349 |
| 101-5106 | Engineering Service Fees | 6,240 | 2,395 | 6,427 | 6,588 |
| 101-5301 | Planning Permits/Fees | 10,400 | 18,245 | 17,000 | 17,000 |
| 101-5302 | Police Permits/Fees | 10,400 | 10,752 | 10,930 | 11,258 |
| 101-5304 | Planning Service Charges | 10,400 | - | 10,712 | 10,980 |
| 101-4108 | Redevelopment Property Tax Trust Fund - Distributi | 495,591 | 307,537 | 495,000 | - |
| 101-5201 | Public Safety Allocation | 104,000 | 94,489 | 120,000 | 125,000 |
| 101-5405 | AT&T Mobility Francise Fees | - | | - | - |
| 101-5202 | Abandoned Veh Abate (AVA) | 3,120 | 4,663 | 5,000 | 5,000 |
| 101-5214 | POST Reimbursements | 6,760 | 1,872 | 6,963 | 7,137 |
| 101-5306 | Well Water Usage Charge | 18,000 | - | 35,000 | 35,000 |
| 101-5319 | Miscellaneous City Services | 104 | 156 | 107 | 110 |
| 101-5605 | Inv. Premium/Discount | - | - | - | - |
| 101-5606 | Unrealized Inv. Gain/Loss | - | | - | - |
| 101-5322 | Fiduciary Funds Administration | 229,713 | 229,713 | 236,605 | 242,520 |
| 101-5501 | Fines and Forfeitures | 20,800 | 20,504 | 21,424 | 21,960 |
| 101-5502 | Administrative Citation Fee | | 500 | | |
| 101-5610 | Fountain Use Fee | - | - | - | - |
| 101-5601 | Interest | 139,147 | 221,130 | 150,000 | 150,000 |
| 101-5701 | Reimbursements/Refunds | 15,600 | 6,717 | 16,068 | 16,470 |
| 101-5790 | Other Revenues | 5,200 | 3,555 | 5,356 | 5,490 |
| 101-5791 | Overhead Cost Recovery | 20,800 | 8,302 | 21,424 | 21,960 |
| 101-5217 | State Mandated Cost Reimbursement | - | - | - | - |
| 101-5789 | Other Financing Sources | - | | - | - |
| 101-6002 | Admin Exp Rec - Measure J Fund | 5,765 | 5,765 | 5,938 | 6,116 |
| 101-6003 | Trx. From CIP Fund | - | - | - | - |
| 101-6004 | Admin Exp Rec - HUTA Gas Tax Fund | 9,608 | 9,608 | 9,896 | 10,193 |
| 101-6005 | Admin Exp Rec - Neighborhood Street Lights Fund | 14,067 | 14,067 | 14,489 | 14,924 |
| 101-6006 | Admin Exp Rec - GHAD Fund | 8,836 | 8,836 | 9,101 | 9,374 |
| 101-6007 | Admin Exp Rec - Landscape Maint CFD Fund | 45,116 | 45,116 | 46,018 | 46,939 |
| 101-6008 | Trx. From RDA Project Fund 301 | - | | - | - |
| 101-6009 | Trx. From RDA Housing Fund 302 | - | | - | - |
| 101-6010 | Trx. From OAD Debt | - | | - | - |
| 101-6011 | Admin Exp Rec - The Grove Park CFD Fund | 9,395 | 9,395 | 9,677 | 9,919 |
| 101-6014 | Trx From CFD 1990-1 | - | | - | - |
| 101-6015 | Trx From CFD 1990-2 | - | | - | - |
| 101-6016 | Admin Exp Rec - Stormwater Assessment Fund | 45,391 | 45,391 | 46,753 | 48,155 |
| | **Revenue Total** | **5,811,063** | **4,526,556** | **6,177,168** | **5,889,444** |

# City of Clayton
## FY 2025-26 PROPOSED
## 101 - General Fund Budget

### Expenses

| | | 2024-25 Final Budget | 2024-25 YTD (4/30/2025) | 2025-26 Proposed Budget | 2026-27 Anticipated Budget |
|---|---|---|---|---|---|
| **Salaries and Benefits** | | | | | |
| 101-7111 | Regular Salaries | 2,642,633 | 1,914,414 | 2,754,674 | 2,864,861 |
| 101-7113 | Overtime | 162,030 | 175,369 | 166,000 | 172,640 |
| 101-7115 | Council/Commission Compensation | 35,400 | 26,920 | 28,200 | 29,328 |
| 101-7218 | Long/Short Term Disability Insurance | 16,822 | 15,486 | 27,697 | 28,805 |
| 101-7219 | Deferred Compensation Retirement | 17,819 | 2,954 | 4,800 | 4,992 |
| 101-7220 | PERS Retirement-Normal Cost | 282,264 | 234,037 | 367,828 | 382,541 |
| 101-7221 | PERS Retirement - Unfunded Liability | 322,915 | 440,461 | 495,620 | 515,445 |
| 101-7231 | Workers' Compensation | 83,274 | 110,761 | 135,662 | 141,088 |
| 101-7232 | Unemployment Compensation | 2,015 | 3,469 | 5,054 | 5,257 |
| 101-7233 | FICA Taxes | 35,241 | 31,472 | 43,153 | 44,879 |
| 101-7246 | Benefit Insurance | 348,987 | 260,213 | 349,741 | 363,731 |
| 101-7247 | OPEB Contributions (Health Plan) | 19,261 | 16,688 | 17,500 | 18,200 |
| | **Salary and Benefit Expense Subtotal** | **3,968,661** | **3,232,244** | **4,395,931** | **4,571,768** |
| **Dept. Services and Supplies** | | | | | |
| 101-7341 | Buildings/Grounds Maintenance | 37,580 | 91,039 | 12,000 | 12,000 |
| 101-7342 | Machinery/Equipment Maintenance | 4,363 | 4,022 | 4,000 | 4,000 |
| 101-7343 | Vehicle Maintenance | 36,129 | 18,538 | 30,000 | 30,000 |
| 101-7345 | Office Equip-Maint/Repairs | 3,200 | - | - | - |
| 101-7346 | HVAC Mtn & Repairs | 31,930 | 44,418 | 30,000 | 30,000 |
| 101-7441 | Dog Park Operating Costs | 8,240 | - | | |
| 101-7307 | Irrigation Supplies and Materials | 6,695 | 1,607 | 3,500 | 3,500 |
| 101-7311 | General Supplies | 29,875 | 21,412 | 18,000 | 18,000 |
| 101-7312 | Office Supplies/Expense | 13,240 | 15,466 | 14,000 | 14,000 |
| 101-7314 | Postage | 4,935 | 2,941 | 4,500 | 4,500 |
| 101-7321 | Printing and Binding | 2,001 | 681 | 755 | 770 |
| 101-7323 | Books/Periodicals | 206 | - | 150 | 153 |
| 101-7324 | Dues and Subscriptions | 46,402 | 67,407 | 64,000 | 64,000 |
| 101-7325 | EBRCSA System Subscription | 12,500 | 12,648 | 15,000 | 15,000 |
| 101-7331 | Rentals/Leases | 51,035 | 10,419 | 12,000 | 12,000 |
| 101-7344 | Vehicles: Gas, Oil & Supplies | 45,835 | 28,643 | 35,000 | 35,000 |
| 101-7389 | Misc. Expense | 2,060 | 306 | - | - |
| 101-7241 | Auto Allowance/Mileage | 18,416 | 2,954 | 4,800 | 4,896 |
| 101-7242 | Uniform Allowance | 12,360 | 11,400 | 12,000 | 12,000 |
| 101-7301 | Recruitment/Pre-employment | 10,150 | 3,370 | 5,500 | 5,610 |
| 101-7351 | Insurance Premiums | 254,433 | 272,113 | 305,940 | 312,059 |
| 101-7362 | City Promotional Activity | 4,635 | 162 | 1,000 | 1,020 |
| 101-7380 | Recording Fees | 515 | - | 525 | 536 |
| 101-7381 | Property Tax Admin. Costs | 9,790 | 9,551 | 9,986 | 10,186 |
| 101-7382 | Election Services | - | 20,400 | 500 | 22,000 |
| 101-7384 | Legal Notices | 2,060 | - | 2,100 | 2,142 |
| 101-7420 | Merchant Fees | 10,300 | 10,646 | 12,000 | 12,360 |
| 101-7427 | CAL ID | 18,471 | 18,412 | 20,000 | 20,600 |
| 101-7429 | Animal/Pest Control Services | 132,049 | 61,709 | 135,000 | 135,000 |
| 101-7433 | Integrated Justice System | 11,000 | 8,770 | 9,000 | 9,000 |
| 101-7486 | CERF Charges | 96,800 | 172,164 | - | 99,704 |
| 101-7363 | Business Meeting Expense | 715 | 816 | 800 | 816 |
| 101-7364 | Employee Recognition | 1,436 | 3,673 | 2,400 | 2,448 |
| 101-7371 | Travel | 2,163 | 2,952 | 12,000 | 12,000 |
| 101-7372 | Conferences/Meetings | 3,605 | 5,217 | 4,500 | 4,500 |
| 101-7373 | Education & Training | 20,000 | 12,003 | 6,700 | 6,700 |
| 101-7332 | Telecommunications | 30,497 | 34,524 | 38,000 | 38,000 |
| 101-7335 | Gas & Electricity | 126,690 | 108,266 | 120,000 | 120,000 |
| 101-7338 | Water Services | 126,087 | 88,342 | 100,000 | 100,000 |
| 101-7408 | Crossing guard services | 64,217 | 26,772 | 61,835 | 63,072 |
| 101-7410 | Professional Engineering Services | 155,736 | 137,706 | - | - |
| 101-7411 | Legal Services Retainer | 135,031 | 101,172 | 138,000 | 138,000 |
| 101-7413 | Legal Services | 10,300 | 24,215 | 20,000 | 20,000 |
| 101-7414 | Audit & Financial Reporting Services | 45,922 | 33,895 | 47,700 | 47,700 |
| 101-7415 | Computer/IT Services | 7,828 | 37,147 | 48,000 | 48,000 |
| 101-7417 | Janitorial Service | 55,927 | 44,769 | 58,813 | 60,578 |
| 101-7419 | Other Professional Services | 40,000 | 505,527 | 50,000 | 50,000 |
| 101-7424 | Dispatch Services | 356,265 | 439,567 | 399,214 | 419,175 |
| 101-7425 | Crime Lab | 14,000 | 5,277 | 15,000 | 15,000 |
| 101-7435 | Contract Seasonal Labor | 16,480 | 12,762 | 12,000 | 12,000 |
| 101-7440 | Tree Trimming Services | 21,785 | 13,416 | 15,000 | 15,000 |
| | **Dept. Services and Supplies Subtotal** | **2,151,889** | **2,549,216** | **1,911,219** | **2,063,023** |
| | **Expenditure (SBE+DSS) Sub Total** | 6,120,550 | 5,781,461 | 6,307,149 | 6,634,791 |

## City of Clayton
## FY 2025-26 Budget
## Expenses by Department

| | | Legislative (01) | | | | Administration (02) | | |
|---|---|---|---|---|---|---|---|---|
| | | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget | FY2026-27 Anticipated Budget | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget |
| 101-7111 | Regular Salaries | - | | - | - | 697,141 | 562,779 | 891,093 |
| 101-7113 | Overtime | - | | - | - | | | |
| 101-7115 | Council/Commission Compensation | 29,036 | 26,320 | 28,200 | 29,328 | | | |
| 101-7218 | Long/Short Term Disability Insurance | - | | - | - | 5,293 | 3,526 | 9,519 |
| 101-7219 | Deferred Compensation Retirement | - | | - | - | 15,038 | 2,954 | 4,800 |
| 101-7220 | PERS Retirement-Normal Cost | - | | - | - | 73,446 | 40,260 | 81,010 |
| 101-7221 | PERS Retirement - Unfunded Liability | - | | 3,077 | 3,200 | 89,303 | 102,018 | 126,870 |
| 101-7231 | Workers' Compensation | 1,310 | 1,410 | 2,096 | 2,180 | 30,303 | 32,617 | 47,463 |
| 101-7232 | Unemployment Compensation | 2,015 | 790 | | - | | 1,176 | - |
| 101-7233 | FICA Taxes | 2,222 | 1,868 | 1,458 | 1,516 | 9,739 | 8,119 | 12,990 |
| 101-7246 | Benefit Insurance | - | | - | - | 106,222 | 65,999 | 129,650 |
| 101-7247 | OPEB Contributions (Health Plan) | - | | - | - | | | |
| | **Total Salaries and Benefits By Department** | **34,583** | **30,388** | **34,831** | **36,224** | **1,026,485** | **819,447** | **1,303,395** |
| **Services and Supplies** | | | | | | | | |
| 101-7341 | Buildings/Grounds Maintenance | - | | | - | 47,500 | 47,123 | - |
| 101-7342 | Machinery/Equipment Maintenanc | - | | | - | | | - |
| 101-7343 | Vehicle Maintenance | - | | | - | | | - |
| 101-7345 | Office Equip-Maint/Repairs | - | | | - | | | - |
| 101-7346 | HVAC Mtn & Repairs | - | | | - | | | - |
| 101-7441 | Dog Park Operating Costs | - | | | - | | | - |
| 101-7307 | Irrigation Supplies and Materials | - | | | - | | | - |
| 101-7311 | General Supplies | - | 313 | 500 | 515 | | | - |
| 101-7312 | Office Supplies/Expense | - | | | - | | | - |
| 101-7314 | Postage | - | | | - | | | - |
| 101-7321 | Printing and Binding | 721 | 407 | 500 | 515 | | | - |
| 101-7323 | Books/Periodicals | - | | 150 | 155 | | | - |
| 101-7324 | Dues and Subscriptions | 14,420 | 43,754 | 38,600 | 39,758 | 2,884 | 6,180 | 6,500 |
| 101-7325 | EBRCSA System Subscription | - | | | - | | | - |
| 101-7331 | Rentals/Leases | - | | | - | | | - |
| 101-7344 | Vehicles: Gas, Oil & Supplies | - | | | - | | | - |
| 101-7389 | Misc. Expense | - | | | - | 2,060 | - | - |
| 101-7241 | Auto Allowance/Mileage | - | | | - | 8,940 | 2,954 | 4,800 |
| 101-7242 | Uniform Allowance | - | | | - | | | |
| 101-7301 | Recruitment/Pre-employment | - | | | - | | | - |
| 101-7351 | Insurance Premiums | - | | | - | | | - |
| 101-7362 | City Promotional Activity | 4,635 | 162 | 1,000 | 1,030 | | | - |
| 101-7380 | Recording Fees | - | | | - | | | - |
| 101-7381 | Property Tax Admin. Costs | - | | | - | | | - |
| 101-7382 | Election Services | - | 20,400 | 500 | 515 | | | |
| 101-7384 | Legal Notices | - | | | - | | | - |
| 101-7420 | Merchant Fees | - | | | - | | | - |
| 101-7427 | CAL ID | - | | | - | | | - |
| 101-7429 | Animal/Pest Control Services | - | | | - | | | - |
| 101-7433 | Integrated Justice System | - | | | - | | | - |
| 101-7486 | CERF Charges | - | | | - | | | - |
| 101-7363 | Business Meeting Expense | 515 | 746 | 800 | 824 | | 70 | - |
| 101-7364 | Employee Recognition | 206 | 36 | 100 | 103 | | | - |
| 101-7371 | Travel | - | | | - | - | 2,180 | 5,500 |
| 101-7372 | Conferences/Meetings | - | 1,053 | 2,500 | 2,500 | 1,030 | 4,165 | 1,500 |
| 101-7373 | Education & Training | - | | | - | 5,150 | 3,622 | - |
| 101-7332 | Telecommunications | - | | | - | 7,622 | 10,893 | 10,000 |
| 101-7335 | Gas & Electricity | - | | | - | | | - |
| 101-7338 | Water Services | - | | | - | | | - |
| 101-7408 | Crossing guard services | - | | | - | | | - |
| 101-7410 | Professional Engineering Services | - | | | - | | | - |
| 101-7411 | Legal Services Retainer | - | | | - | 85,318 | 89,626 | 105,000 |
| 101-7413 | Legal Services | - | | | - | 5,150 | 11,799 | 12,000 |
| 101-7414 | Audit & Financial Reporting Services | - | | | - | 45,922 | 33,895 | 47,700 |
| 101-7415 | Computer/IT Services | - | 1,780 | 1,700 | 1,751 | 7,828 | 8,840 | 9,000 |
| 101-7417 | Janitorial Service | - | | | - | | | - |
| 101-7419 | Other Professional Services | 5,000 | 10,420 | 15,000 | 15,450 | 10,000 | 141,355 | - |
| 101-7424 | Dispatch Services | - | | | - | | | - |
| 101-7425 | Crime Lab | - | | | - | | | - |
| 101-7435 | Contract Seasonal Labor | - | | | - | | | - |
| 101-7440 | Tree Trimming Services | - | | | - | | | - |
| | **Total Services and Supplies** | **25,497** | **79,070** | **61,350** | 63,191 | **229,404** | **362,701** | **202,000** |

# City of Clayton
# FY 2025-26 Budget
# Expenses by Department

| | | Public Works (03) | | | | Community Development (04) | | | | General Services (05) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget | FY2026-27 Anticipated Budget | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget | FY2026-27 Anticipated Budget | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget |
| 101-7111 | Regular Salaries | 32,035 | 12,922 | 19,438 | 20,216 | 247,746 | 29,963 | 276,700 | 287,768 | - | | - |
| 101-7113 | Overtime | 1,030 | 0 | 1,000 | 1,040 | | | - | - | - | | - |
| 101-7115 | Council/Commission Compensation | - | - | | - | 7,416 | 600 | 6,000 | 6,240 | - | | - |
| 101-7218 | Long/Short Term Disability Insurance | 314 | 1,584 | 178 | 185 | 2,322 | 58 | 2,127 | 2,212 | - | | - |
| 101-7219 | Deferred Compensation Retirement | | | - | - | | | - | - | - | | - |
| 101-7220 | PERS Retirement-Normal Cost | 2,824 | 14,141 | 2,655 | 2,761 | 21,554 | 610 | 18,113 | 18,838 | - | | - |
| 101-7221 | PERS Retirement - Unfunded Liability | 5,488 | 6,269 | 2,606 | 2,710 | 29,032 | 33,166 | 31,111 | 32,355 | - | | - |
| 101-7231 | Workers' Compensation | 1,513 | 1,629 | 879 | 914 | 11,179 | 12,033 | 11,704 | 12,172 | - | | - |
| 101-7232 | Unemployment Compensation | | | 1,372 | 1,427 | | | 588 | 612 | - | 3,469 | - |
| 101-7233 | FICA Taxes | 486 | 23 | 270 | 281 | 4,052 | 423 | 4,321 | 4,494 | - | | - |
| 101-7246 | Benefit Insurance | 6,651 | 31,532 | 3,253 | 3,383 | 43,554 | 6,045 | 27,071 | 28,154 | - | | - |
| 101-7247 | OPEB Contributions (Health Plan) | | | | - | | | | - | 19,261 | 16,688 | 19,261 |
| | **Total Salaries and Benefits By Department** | **50,341** | **68,101** | **31,651** | **32,917** | **366,855** | **82,897** | **377,734** | **392,844** | **19,261** | **20,157** | **19,261** |
| **Services and Supplies** | | | | | | | | | | | | |
| 101-7341 | Buildings/Grounds Maintenance | 19,570 | 23,186 | 10,000 | 10,300 | - | - | - | - | - | - | - |
| 101-7342 | Machinery/Equipment Maintenance | 1,803 | 2,854 | 2,000 | 2,060 | - | - | - | - | - | - | - |
| 101-7343 | Vehicle Maintenance | 1,545 | 902 | 1,000 | 1,030 | - | - | - | - | - | - | - |
| 101-7345 | Office Equip-Maint/Repairs | - | - | - | - | - | - | - | - | - | - | - |
| 101-7346 | HVAC Mtn & Repairs | 21,630 | 10,859 | 30,000 | 30,900 | - | - | - | - | - | - | - |
| 101-7441 | Dog Park Operating Costs | 8,240 | - | - | - | - | - | - | - | - | - | - |
| 101-7307 | Irrigation Supplies and Materials | - | - | - | - | - | - | - | - | - | - | - |
| 101-7311 | General Supplies | 7,210 | 11,034 | 9,000 | 9,270 | 515 | 25 | - | - | - | - | - |
| 101-7312 | Office Supplies/Expense | - | - | - | - | - | - | | - | 8,240 | 11,778 | 8,500 |
| 101-7314 | Postage | - | - | - | - | - | - | - | - | 4,635 | 2,802 | 4,175 |
| 101-7321 | Printing and Binding | - | - | - | - | - | - | - | - | 1,030 | 274 | |
| 101-7323 | Books/Periodicals | - | - | - | - | 206 | - | - | - | - | - | - |
| 101-7324 | Dues and Subscriptions | 103 | - | - | - | 13,905 | 2,399 | 2,399 | 2,471 | - | - | - |
| 101-7325 | EBRCSA System Subscription | - | - | - | - | - | - | - | - | - | - | - |
| 101-7331 | Rentals/Leases | - | - | - | - | - | - | - | - | 17,510 | 7,535 | 9,000 |
| 101-7344 | Vehicles: Gas, Oil & Supplies | 1,030 | 410 | 950 | 979 | - | - | - | - | - | - | - |
| 101-7389 | Misc. Expense | - | - | - | - | - | - | - | - | - | 306 | - |
| 101-7241 | Auto Allowance/Mileage | - | - | - | - | 4,264 | - | - | - | - | - | - |
| 101-7242 | Uniform Allowance | - | - | - | - | - | - | - | - | - | - | - |
| 101-7301 | Recruitment/Pre-employment | - | - | - | - | - | - | - | - | 5,150 | 716 | 500 |
| 101-7351 | Insurance Premiums | - | - | - | - | - | - | - | - | 254,433 | 272,113 | 305,940 |
| 101-7362 | City Promotional Activity | - | - | - | - | - | - | - | - | - | - | - |
| 101-7380 | Recording Fees | - | - | - | - | 515 | - | 525 | 541 | - | - | - |
| 101-7381 | Property Tax Admin. Costs | - | - | - | - | - | - | - | - | 9,790 | 9,551 | 9,986 |
| 101-7382 | Election Services | | | | | | | | | | | |
| 101-7384 | Legal Notices | - | - | - | - | 2,060 | - | 2,100 | 2,163 | - | - | - |
| 101-7420 | Merchant Fees | - | - | - | - | - | - | - | - | 10,300 | 10,646 | 12,000 |
| 101-7427 | CAL ID | - | - | - | - | - | - | - | - | - | - | - |
| 101-7429 | Animal/Pest Control Services | 1,751 | 1,480 | 2,000 | 2,060 | - | - | - | - | - | - | - |
| 101-7433 | Integrated Justice System | - | - | - | - | - | - | - | - | - | - | - |
| 101-7486 | CERF Charges | 75,364 | 85,664 | - | - | - | - | - | - | - | - | - |
| 101-7363 | Business Meeting Expense | - | - | - | - | - | - | - | - | - | - | - |
| 101-7364 | Employee Recognition | - | - | - | - | - | - | - | - | 1,030 | 3,007 | 2,000 |
| 101-7371 | Travel | - | - | - | - | 2,060 | - | - | - | - | - | - |
| 101-7372 | Conferences/Meetings | - | - | - | - | 515 | - | 500 | 515 | - | - | - |
| 101-7373 | Education & Training | 1,030 | 1,045 | 400 | 412 | 3,090 | - | - | - | - | - | - |
| 101-7332 | Telecommunications | 3,708 | 3,650 | 3,500 | 3,605 | 721 | 691 | 1,000 | 1,030 | 5,665 | 2,882 | 2,500 |
| 101-7335 | Gas & Electricity | 56,650 | 48,551 | 45,000 | 46,350 | - | - | - | - | - | - | - |
| 101-7338 | Water Services | 20,600 | 4,805 | 7,500 | 7,725 | - | - | - | - | - | - | - |
| 101-7408 | Crossing guard services | - | - | - | - | - | - | - | - | - | - | - |
| 101-7410 | Professional Engineering Services | - | - | - | - | - | - | - | - | - | - | - |
| 101-7411 | Legal Services Retainer | 1,354 | - | 1,300 | 1,339 | 27,085 | 7,387 | 10,000 | 10,300 | - | - | - |
| 101-7413 | Legal Services | - | - | - | - | 5,150 | 4,155 | 8,000 | 8,240 | - | - | - |
| 101-7414 | Audit & Financial Reporting Services | - | - | - | - | - | - | - | - | - | - | - |
| 101-7415 | Computer/IT Services | - | - | - | - | - | - | - | - | - | 26,527 | 37,300 |
| 101-7417 | Janitorial Service | 14,317 | 12,753 | 14,747 | 15,189 | - | - | - | - | - | - | - |
| 101-7419 | Other Professional Services | - | - | - | - | 5,150 | 287,881 | 3,500 | 3,605 | 5,000 | 29,152 | 23,000 |
| 101-7424 | Dispatch Services | - | - | - | - | - | - | - | - | - | - | - |
| 101-7425 | Crime Lab | - | - | - | - | - | - | - | - | - | - | - |
| 101-7435 | Contract Seasonal Labor | 3,090 | 3,292 | - | - | - | - | - | - | - | - | - |
| 101-7440 | Tree Trimming Services | 5,305 | 3,372 | 4,250 | 4,378 | - | - | - | - | - | - | - |
| | **Total Services and Supplies** | **244,300** | **213,857** | **131,647** | **135,596** | **65,236** | **302,539** | **28,024** | **28,865** | **322,783** | **377,289** | **414,901** |

# City of Clayton
## FY 2025-26 Budget
## Expenses by Department

| | | Police (06) | | | | Library (07) | | | | Egineering (08) | | | | Parks and Recreation (09) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget | FY 2026-27 Anticipated Budget | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget | FY 2026-27 Anticipated Budget | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget | FY 2026-27 Anticipated Budget | FY 2024-25 Budget | YTD (4/30/2025) | FY 2025-26 Proposed Budget |
| 101-7111 | Regular Salaries | 1,387,257 | 1,272,833 | 1,572,354 | 1,635,248 | 7,121 | 5,857 | 8,235 | 8,564 | - | - | - | - | 56,117 | 48,281 | 45,649 |
| 101-7113 | Overtime | 161,009 | 172,375 | 165,000 | 171,600 | | | | - | - | - | - | - | 2,060 | | 2,000 |
| 101-7115 | Council/Commission Compensation | - | - | - | - | | | | - | - | - | - | - | - | - | - |
| 101-7218 | Long/Short Term Disability Insurance | 11,513 | 10,156 | 15,381 | 15,996 | 67 | 28 | 75 | 78 | - | - | - | - | 530 | 444 | 418 |
| 101-7219 | Deferred Compensation Retirement | 2,781 | - | - | - | | | | - | - | - | - | - | - | - | - |
| 101-7220 | PERS Retirement-Normal Cost | 222,600 | 177,182 | 207,660 | 215,966 | 552 | 285 | 1,125 | 1,170 | - | - | - | - | 4,766 | 4,434 | 6,235 |
| 101-7221 | PERS Retirement - Unfunded Liability | 258,053 | 291,073 | 330,848 | 344,082 | 1,072 | 1,225 | 1,108 | 1,152 | - | - | - | - | 5,874 | | 6,129 |
| 101-7231 | Workers' Compensation | 55,443 | 59,677 | 72,601 | 75,505 | 324 | 349 | 372 | 387 | - | - | - | - | 2,831 | 2,256 | 2,065 |
| 101-7232 | Unemployment Compensation | - | - | 2,548 | 2,650 | | | | - | - | - | - | - | - | 93 | - |
| 101-7233 | FICA Taxes | 17,817 | 20,353 | 23,802 | 24,754 | 104 | 85 | 115 | 120 | - | - | - | - | 821 | 700 | 635 |
| 101-7246 | Benefit Insurance | 180,044 | 152,764 | 190,949 | 198,587 | 1,294 | 609 | 1,378 | 1,433 | - | - | - | - | 11,222 | 7,024 | 7,638 |
| 101-7247 | OPEB Contributions (Health Plan) | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | **Total Salaries and Benefits By Department** | **2,296,517** | **2,156,413** | **2,581,143** | **2,684,389** | **10,534** | **8,437** | **12,408** | **12,904** | **-** | **-** | **-** | **-** | **84,221** | **63,232** | **70,769** |
| **Services and Supplies** | | | | | | | | | | | | | | | | |
| 101-7341 | Buildings/Grounds Maintenance | - | - | - | | 15,450 | 14,639 | | - | - | - | - | | 2,060 | 6,091 | 2,000 |
| 101-7342 | Machinery/Equipment Maintenance | 500 | 782 | 1,000 | 1,030 | - | 350 | 500 | 515 | - | - | - | | 2,060 | 36 | 500 |
| 101-7343 | Vehicle Maintenance | 30,000 | 15,503 | 28,000 | 28,840 | 464 | 313 | - | - | - | - | - | | 4,120 | 1,820 | 1,000 |
| 101-7345 | Office Equip-Maint/Repairs | 3,200 | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7346 | HVAC Mtn & Repairs | - | - | - | - | 10,300 | 33,559 | - | - | - | - | - | | - | - | - |
| 101-7441 | Dog Park Operating Costs | - | - | | - | | | - | - | - | - | | | - | - | |
| 101-7307 | Irrigation Supplies and Materials | - | - | - | - | - | - | - | - | - | - | - | | 6,695 | 1,607 | 3,500 |
| 101-7311 | General Supplies | 17,000 | 8,758 | 7,500 | 7,725 | - | 135 | - | - | - | - | - | | 5,150 | 1,147 | 1,000 |
| 101-7312 | Office Supplies/Expense | 5,000 | 3,687 | 5,500 | 5,665 | - | - | - | - | - | - | - | | - | - | - |
| 101-7314 | Postage | 300 | 139 | 306 | 315 | - | - | - | - | - | - | - | | - | - | - |
| 101-7321 | Printing and Binding | 250 | - | 255 | 263 | - | - | - | - | - | - | - | | - | - | - |
| 101-7323 | Books/Periodicals | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7324 | Dues and Subscriptions | 12,000 | 13,743 | 16,000 | 16,480 | - | - | - | - | 3,090 | 1,331 | 500 | | - | - | - |
| 101-7325 | EBRCSA System Subscription | 12,500 | 12,648 | 15,000 | 15,450 | - | - | - | - | - | - | - | | - | - | - |
| 101-7331 | Rentals/Leases | 33,525 | 2,883 | 3,000 | 3,090 | - | - | - | - | - | - | - | | - | - | - |
| 101-7344 | Vehicles: Gas, Oil & Supplies | 41,200 | 27,255 | 31,000 | 31,930 | 515 | 161 | 541 | 557 | - | - | - | | 3,090 | 817 | 2,500 |
| 101-7389 | Misc. Expense | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7241 | Auto Allowance/Mileage | 4,944 | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7242 | Uniform Allowance | 12,360 | 11,400 | 12,000 | 12,360 | - | - | - | - | - | - | - | | - | - | - |
| 101-7301 | Recruitment/Pre-employment | 5,000 | 2,654 | 5,000 | 5,150 | - | - | - | - | - | - | - | | - | - | - |
| 101-7351 | Insurance Premiums | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7362 | City Promotional Activity | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7380 | Recording Fees | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7381 | Property Tax Admin. Costs | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101-7382 | Election Services | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 101-7384 | Legal Notices | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7420 | Merchant Fees | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7427 | CAL ID | 18,471 | 18,412 | 20,000 | 20,600 | - | - | - | - | - | - | - | | - | - | - |
| 101-7429 | Animal/Pest Control Services | 127,414 | 58,237 | 130,000 | 133,900 | 1,854 | 1,214 | 1,910 | 1,967 | - | - | - | | 1,030 | 779 | 1,061 |
| 101-7433 | Integrated Justice System | 11,000 | 8,770 | 9,000 | 9,270 | - | - | - | - | - | - | - | | - | - | - |
| 101-7486 | CERF Charges | 86,500 | 86,500 | - | - | | | | - | - | - | | | | | |
| 101-7363 | Business Meeting Expense | 200 | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7364 | Employee Recognition | 200 | 630 | 300 | 309 | - | - | - | - | - | - | - | | - | - | - |
| 101-7371 | Travel | - | 772 | 6,500 | 6,695 | - | - | - | - | - | - | - | | - | - | - |
| 101-7372 | Conferences/Meetings | - | - | | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7373 | Education & Training | 10,730 | 7,336 | 6,300 | 6,489 | - | - | - | - | - | - | - | | - | - | - |
| 101-7332 | Telecommunications | 10,000 | 7,034 | 9,000 | 9,270 | 2,781 | 9,374 | 12,000 | 12,360 | - | - | - | | - | - | - |
| 101-7335 | Gas & Electricity | - | - | - | - | 66,950 | 56,891 | 72,000 | 74,160 | - | - | - | | 3,090 | 2,824 | 3,000 |
| 101-7338 | Water Services | - | - | - | - | 2,487 | 1,864 | 2,500 | 2,575 | - | - | - | | 103,000 | 81,673 | 90,000 |
| 101-7408 | Crossing guard services | 64,217 | 26,772 | 61,835 | 63,690 | - | - | - | - | - | - | - | | - | - | - |
| 101-7410 | Professional Engineering Services | - | - | - | - | - | - | - | - | 155,736 | 137,706 | - | | - | - | - |
| 101-7411 | Legal Services Retainer | 13,148 | 746 | 13,411 | 13,813 | - | - | - | - | 8,126 | 3,412 | 8,289 | | - | - | - |
| 101-7413 | Legal Services | - | 8,261 | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7414 | Audit & Financial Reporting Services | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7415 | Computer/IT Services | - | - | - | - | - | - | - | - | - | - | - | | - | - | - |
| 101-7417 | Janitorial Service | 3,500 | 2,025 | 3,605 | 10,000 | 24,720 | 19,478 | 25,462 | 26,225 | - | - | - | | 13,390 | 10,513 | 15,000 |
| 101-7419 | Other Professional Services | 14,850 | 36,719 | 8,500 | 8,755 | - | - | - | - | - | - | - | | - | - | - |
| 101-7424 | Dispatch Services | 356,265 | 439,567 | 399,214 | 419,175 | - | - | - | - | - | - | - | | - | - | - |
| 101-7425 | Crime Lab | 14,000 | 5,277 | 15,000 | 15,000 | - | - | - | - | - | - | - | | - | - | - |
| 101-7435 | Contract Seasonal Labor | - | - | | | 2,060 | 2,090 | - | - | - | - | - | | 11,330 | 7,381 | 12,000 |
| 101-7440 | Tree Trimming Services | - | - | | | 3,090 | - | | - | - | - | - | | 13,390 | 10,044 | 10,750 |
| | **Total Service and Supplies** | **908,274** | **806,510** | **807,226** | | **130,671** | **140,068** | **114,912** | **118,359** | **166,952** | **142,449** | **8,789** | | **168,405** | **124,732** | **142,311** |

# City of Clayton

## FY 2025-26 PRELIMINARY

## 210 - Landscape Maintenance District Fund

| | | 2024-25 Final Budget | 2024-25 YTD (4/30/2025) | 2025-26 Proposed Budget | 2026-27 Anticipated Budget |
|---|---|---|---|---|---|
| **PROJECTED BEGINNING FUND BALANCE** | | **424,342** | | **514,574** | **411,689** |
| | | | | | |
| **REVENUES** | | | | | |
| 210-4604 | LMD Special Tax Rate | 1,320,856 | 1,254,806 | 1,373,690 | 714,319 |
| 210-5601 | Interest | 7,000 | - | 7,280 | 7,571 |
| | Net Investment Gain (Loss) | | | | |
| | Other | | | | |
| **Total Revenue** | | **1,327,856** | **1,254,806** | **1,380,970** | **721,890** |
| | | | | | |
| **EXPENDITURES** | | | | | |
| 210-7111 | Regular Salaries | 265,021 | 327,678 | 545,012 | 317,415 |
| 210-7113 | Overtime | 2,500 | 289 | 1,000 | 582 |
| 210-7218 | Long/Short Term Disability Insurance | 2,618 | 1,716 | 5,013 | 2,919 |
| 210-7220 | PERS Retirement-Normal Cost | 24,309 | 18,649 | 50,049 | 29,149 |
| 210-7221 | PERS Retirement - Unfunded Liability | 43,406 | 49,586 | | - |
| 210-7231 | Workers' Compensation | 11,928 | 12,839 | 25,463 | 14,830 |
| 210-7233 | FICA Taxes | 4,051 | 4,763 | 7,903 | 4,603 |
| 210-7246 | Benefit Insurance | 55,565 | 39,428 | 79,293 | 46,180 |
| 210-7301 | Recruitment/Pre-employment | 258 | | - | - |
| 210-7306 | Trail Fixture Repairs/Replacement | 25,750 | 182 | 10,000 | 10,000 |
| 210-7307 | Irrigation Supplies and Materials | 10,000 | 8,909 | 9,000 | 9,000 |
| 210-7308 | Weed Abatement Supplies and Mater | 10,000 | 3,027 | 5,000 | 5,000 |
| 210-7309 | Plant Nutrition Supplies and Materials | 10,000 | 1,153 | 5,000 | 5,000 |
| 210-7311 | General Supplies | 4,120 | 4,456 | 4,500 | 4,500 |
| 210-7316 | Landscape Replacement Plants (Shru | 15,000 | 116 | 5,000 | 5,000 |
| 210-7326 | Pavement Repair Supplies | | 109 | | |
| 210-7335 | Gas & Electric Services | 10,000 | 27,472 | 22,500 | 22,950 |
| 210-7338 | Water Services | 206,000 | 211,125 | 210,000 | 214,200 |
| 210-7340 | Traffic Safety Supplies | 1,000 | 47 | 1,000 | 1,000 |
| 210-7341 | Buildings/Grounds Maintenance | 10,000 | 7,750 | 10,000 | 10,200 |
| 210-7342 | Machinery/Equipment Maintenance | 10,000 | 21,857 | 17,500 | 17,500 |
| 210-7343 | Vehicle Maintenance | 25,000 | 21,110 | 10,000 | 10,200 |
| 210-7344 | Vehicle Gas, Oil, and Supplies | 20,000 | 10,138 | 15,200 | 15,504 |
| 210-7381 | Property Tax Admin. Costs | 4,635 | 3,565 | 4,728 | 4,822 |
| 210-7419 | Other Professional Services | 10,000 | 6,024 | 5,400 | 5,400 |
| 210-7429 | Animal/Pest Control Services | 30,000 | 24,630 | 30,600 | 31,212 |
| 210-7435 | Contract Seasonal Labor | 160,000 | 110,727 | 160,000 | 160,000 |
| 210-7440 | Tree Trimming Services | 162,074 | 78,384 | 90,000 | 90,000 |
| 210-7445 | Weed Abatement Services | 115,000 | 64,404 | 105,000 | 105,000 |
| 210-7486 | CERF Charges/Depreciation | 30,900 | 30,900 | - | 32,148 |
| 210-7520 | Project Program Costs | - | | - | - |
| 210-7615 | CCC Property Tax | 3,605 | 3,369 | 3,677 | 3,751 |
| **Total Expenditures** | | **1,282,740** | **1,094,403** | **1,437,837** | **1,178,064** |
| | | | | | |
| **OTHER FINANCING SOURCES** | | | | | |
| | Transfers From General Fund (To) | - | - | - | |
| | Transfers From SRF To GF | 45,116 | 45,116 | 46,018 | 46,939 |
| | Other | | | | |
| **Total Other Financing Sources** | | (45,116) | (45,116) | (46,018) | (46,939) |
| | | | | | |
| **NET CHANGE IN FUND BALANCES** | | **90,232** | **205,519** | **(102,885)** | **(409,236)** |
| | | | | | |
| **ENDING FUND BALANCES** | | **514,574** | **629,861** | **411,689** | **2,454** |

## Special Revenue Funds - Gas Tax

| | | 201 - Gax Tax HUTA | | | | | | | | 202 - Gas Tax RMRA | | | | 220 - Measure J | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2024-25 | | 2025-26 | % | 2026-27 | % | 2024-25 | | 2025-26 | % | 2026-27 | % | 2024-25 | | 2025-26 | % | 2026-27 | % |
| | | Final Budget | YTD | Proposed | Increase | Anticipated | Increase | Final Budget | YTD | Proposed | Increase | Anticipated | Increase | Final Budget | YTD | Proposed | Increase | Anticipated | Increase |
| **PROJECTED BEGINNING FUND BALANCE 07/01/2024** | | **340,288** | | **317,484** | | **411,346** | | **652,752** | | **463,396** | | **519,310** | | **997,218** | | **861,874** | | **608,693** | |
| **REVENUES** | | | | | | | | | | | | | | | | | | | |
| 52XX | Program Revenue | 400,660 | 317,829 | 416,686 | 4% | 429,187 | 3% | 287,000 | 249,143 | 295,610 | 3% | 304,478 | 3% | 300,000 | 810,129 | 309,000 | 3% | 318,270 | 3% |
| 5601 | Interest | - | | | #DIV/0! | | #DIV/0! | 8,500 | - | 8,755 | 3% | 9,018 | 3% | | | | | | |
| **Total Revenue** | | **400,660** | **317,829** | **416,686** | | **429,187** | | **295,500** | **249,143** | **304,365** | | **313,496** | | **300,000** | **810,129** | **309,000** | | **318,270** | |
| **EXPENDITURES** | | | | | | | | | | | | | | | | | | | |
| 7111 | Regular Salaries | 13,816 | 27,690 | 47,856 | 246% | 49,292 | 3% | - | - | 76,151 | #DIV/0! | - | -100% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7112 | Temporary Salaries | 515 | - | - | -100% | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7218 | Long/Short Term Disability Insurance | 131 | 111 | 440 | 236% | 453 | 3% | - | - | 654 | #DIV/0! | - | -100% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7220 | PERS Retirement-Normal Cost | 1,180 | 983 | 19,472 | 1550% | 20,056 | 3% | - | - | 8,652 | #DIV/0! | - | -100% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7221 | PERS Retirement - Unfunded Liability | 2,170 | 2,479 | | -100% | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7231 | Workers' Compensation | 630 | 678 | 2,236 | 255% | 2,303 | 3% | - | - | 3,533 | #DIV/0! | - | -100% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7233 | FICA Taxes | 203 | 401 | 694 | 242% | 715 | 3% | - | - | 1,138 | #DIV/0! | - | -100% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7242 | Uniform Allowance | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7246 | Benefit Insurance | 2,779 | 2,167 | 6,962 | 151% | 7,171 | 3% | - | - | 18,323 | #DIV/0! | - | -100% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7311 | General Supplies | 1,030 | 64 | 1,030 | 0% | 1,061 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7321 | Printing and Binding | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7324 | Dues and Subscriptions | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | 1,710 | 1,761 | #DIV/0! | 1,814 | 3% |
| 7326 | Pavement Repair Supplies | 5,150 | 657 | 5,305 | 3% | 5,464 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7327 | Arterial Street Light Supplies | 1,030 | - | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7331 | Rentals/Leases | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7332 | Telecommunications | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7335 | Gas & Electricity | 51,500 | 37,546 | 53,045 | 3% | 54,636 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7338 | Water Service | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7340 | Traffic Safety Supplies | 10,300 | 2,455 | 10,609 | 3% | 10,927 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7341 | Building/Grounds Maintenance | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7342 | Machinery/Equipment Maintenance | 515 | - | 530 | 3% | 546 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7343 | Vehicle Maintenance | 1,030 | 955 | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7344 | Vehicles: Gas, Oil & Supplies | 1,030 | 620 | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7349 | Traffic Signal Maintenance | 41,200 | 24,484 | 42,436 | 3% | 43,709 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7350 | Pavement Repairs/Maintenance | 77,250 | 16,346 | 79,568 | 3% | 81,955 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7360 | Advertising & Promotion | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7381 | Property Tax Admin. Costs | 412 | 348 | 424 | 3% | 437 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7384 | Legal Notices | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7385 | TRANSPAC Fees | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | 33,637 | 36,903 | #DIV/0! | 38,010 | 3% |
| 7412 | Engineering/Inspection Service | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7415 | Computer/IT Support | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7417 | Janitorial Services | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7419 | Other Professional Services | 41,200 | - | 42,436 | 3% | 43,709 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7429 | Animal/Pest Control Services | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7435 | Contract Seasonal Labor | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7440 | Tree Trimming Services | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7445 | Weed Abatement Services | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7450 | Street Light Maintenance | 5,150 | - | 5,305 | 3% | 5,464 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7484 | Capital Outlay - Structures & Improvement | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7485 | Capital Outlay - Equipment & Machinery | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7486 | CERF Charges | 4,635 | 4,635 | 4,774 | 3% | 4,917 | 3% | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7520 | Project Costs | 151,000 | - | 31,000 | -79% | 186,000 | 500% | 484,856 | - | 140,000 | -71% | 710,000 | 407% | 429,579 | - | 517,579 | 20% | 591,000 | 14% |
| 7611 | Principal (RDA Successor Agency) | - | | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7612 | Interest | - | | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7615 | CCC Property Tax | - | | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| **Total Expenditures** | | **413,856** | **122,621** | **357,304** | | **522,093** | | **484,856** | | **248,451** | | **710,268** | | **429,579** | **35,347** | **556,243** | | **630,824** | |
| **OTHER FINANCING SOURCES** | | | | | | | | | | | | | | | | | | | |
| | Transfers From Gax Tax to Streetlight | - | | 24,583 | | 22,371 | | - | | - | | - | | | | | | | |
| | Transfers From SRF Fund To GF | 9,608 | 9,608 | 9,896 | | 10,193 | | - | | - | | - | | 5,765 | 5,765 | 5,938 | 3% | 6,116 | 3% |
| **Total Other Financing Sources** | | **(9,608)** | **(9,608)** | **34,479** | | **32,564** | | **-** | | **-** | | **-** | | **(5,765)** | **(5,765)** | **(5,938)** | | **(6,116)** | |
| **NET CHANGE IN FUND BALANCES** | | (22,804) | 185,600 | 93,862 | | (60,342) | | (189,356) | | 55,914 | | (396,772) | | (135,344) | | (253,181) | | (318,670) | |
| **ENDING FUND BALANCES** | | **317,484** | | **411,346** | | **351,004** | | **463,396** | | **519,310** | | **122,538** | | **861,874** | | **608,693** | | **290,023** | |

## Special Revenue Funds - GHAD

| | 212 - Oakhurst GHAD Assessment | | | | | | 213 - Presley Settlement | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2024-25 Final Budget | 2024-25 YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase | 2024-25 Final Budget | 2024-25 YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase |
| **PROJECTED BEGINNING FUND BALANCE** | **(10,163)** | | **(10,695)** | | **10,394** | | **54,014** | | **-** | | **-** | |
| **REVENUES** | | | | | | | | | | | | |
| 4100 Program Revenue | 103,471 | 48,393 | 50,390 | -51% | 51,902 | 3% | - | | - | #DIV/0! | - | #DIV/0! |
| 5601 Interest | | | | | | | 1,000 | | - | -100% | - | #DIV/0! |
| 5801 Sale of Assets | | | | | | | | | | | | |
| **Total Revenue** | **103,471** | **48,393** | **50,390** | | **51,902** | | **1,000** | | **-** | | **-** | |
| **EXPENDITURES** | | | | | | | | | | | | |
| 7314 Postage | 1,000 | - | 1,000 | 0% | 1,050 | 5% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7381 Property Tax Admin. Costs | 700 | 1,043 | 700 | 0% | 750 | 7% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7412 Engineering/Inspection Service | 30,000 | | 18,000 | -40% | 19,000 | 6% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7413 Special Legal Service | 4,000 | 5,096 | 500 | -88% | 500 | 0% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7419 Other Professional Services | 20,000 | 60,127 | - | -100% | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7520 Project Costs | 39,467 | 2,974 | - | -100% | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| **Total Expenditures** | **95,167** | **69,240** | **20,200** | | **21,300** | | **-** | | | | | |
| **OTHER FINANCING SOURCES** | | | | | | | | | | | | |
| Transfers From General Fund (To) | - | | | | | | - | - | - | #DIV/0! | - | #DIV/0! |
| 8101 Transfers From SRF Fund To GF | 8,836 | 8,836 | 9,101 | 3% | 9,374 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| Other | - | | | | | | **55,014** | - | - | -100% | - | #DIV/0! |
| **Total Other Financing Sources** | **(8,836)** | **(8,836)** | **(9,101)** | | **(9,374)** | | **(55,014)** | | **-** | | **-** | |
| **NET CHANGE IN FUND BALANCES** | **(532)** | **(29,683)** | **21,089** | | **21,228** | | **(54,014)** | | **-** | -100% | **-** | #DIV/0! |
| **ENDING FUND BALANCES** | **(10,695)** | | **10,394** | | **31,622** | | **-** | | **-** | | **-** | |

# Special Revenue Funds

| | 303 - Capital Improvement | | | | | | 502 - Capital Equipment and Replacement | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 2024-25 | | 2025-26 | % | 2026-27 | % | 2024-25 | | 2025-26 | % | 2026-27 | % |
| | Final Budget | YTD | Proposed | Increase | Anticipated | Increase | Final Budget | YTD | Proposed | Increase | Anticipated | Increase |
| **PROJECTED BEGINNING FUND BALANCE** | 1,522,739 | | 1,180,739 | | 1,606,752 | | 778,300 | | 745,000 | | 289,654 | |
| **REVENUES** | | | | | | | | | | | | |
| 4100 Program Revenue | - | - | 717,173 | #DIV/0! | - | -100% | 52,300 | 140,369 | 13,049 | -75% | 145,292 | 1013% |
| 5601 Interest | 28,000 | - | 28,840 | 3% | 29,705 | 3% | 3,500 | 0% | 3,605 | 3% | 3,713 | 3% |
| 5801 Sale of Assets | - | | - | | - | | | | - | | - | |
| **Total Revenue** | **28,000** | **-** | **746,013** | | **29,705** | | **55,800** | **140,369** | **16,654** | | **149,005** | |
| **EXPENDITURES** | | | | | | | | | | | | |
| 7485 Capital Outlay - Equipment & Machine | - | | - | #DIV/0! | - | #DIV/0! | 89,100 | 85,759 | 242,000 | 172% | 90,000 | -63% |
| 7520 Project Costs | - | 2,359 | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7551 Project Costs - Planning/Design | - | 227,841 | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7552 Project Costs - Construction/Executio | 370,000 | 709,083 | 320,000 | -14% | 884,000 | 176% | - | - | 230,000 | #DIV/0! | | -100% |
| 7554 Project Costs - Close-out/Punch List | 0 | 36,914 | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| **Total Expenditures** | **370,000** | **976,197** | **320,000** | | **884,000** | | **89,100** | **85,759** | **472,000** | | **90,000** | |
| **NET CHANGE IN FUND BALANCES** | **(342,000)** | **(976,197)** | **426,013** | | **(854,295)** | | **(33,300)** | **54,610** | **(455,346)** | | **59,005** | |
| **ENDING FUND BALANCES** | 1,180,739 | (976,197) | 1,606,752 | | 752,457 | | 745,000 | 54,610 | 289,654 | | 348,659 | |

# Special Revenue Funds - Assessment Districts

| | | 211 - Grove Park District | | | | | | 214 - Neighborhood Street Lighting District | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2024-25 Final Budget | 2024-25 YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase | 2024-25 Final Budget | 2024-25 YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase |
| **PROJECTED BEGINNING FUND BALANCE** | | **423,282** | | **400,237** | | **427,047** | | **(16,956)** | | **(95,468)** | | **(95,468)** | |
| **REVENUES** | | | | | | | | | | | | | |
| 5602 | Park use fee | | 430 | | | | | | | | | | |
| 4100 | Program Revenue | 165,896 | 149,733 | 170,873 | 3% | 175,999 | 3% | 126,122 | 119,816 | 129,906 | 3% | 133,803 | 3% |
| 5601 | Interest | | | | | | | | | | | | |
| **Total Revenue** | | 165,896 | 150,163 | 170,873 | | 175,999 | | **126,122** | **119,816** | **129,906** | | **133,803** | |
| **EXPENDITURES** | | | | | | | | | | | | | |
| 7111 | Regular Salaries | 32,237 | 8,604 | 12,201 | -62% | 12,567 | 3% | - | 980 | - | #DIV/0! | - | #DIV/0! |
| 7112 | Temporary Salaries | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7113 | Overtime | - | 2,950 | | #DIV/0! | - | #DIV/0! | - | 470 | - | #DIV/0! | - | #DIV/0! |
| 7130 | Concert Performer | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7218 | Long/Short Term Disability Insurance | 305 | 38 | 411 | 35% | 423 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7220 | PERS Retirement-Normal Cost | 2,753 | 402 | 4,964 | 80% | 5,113 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7221 | PERS Retirement - Unfunded Liability | 5,064 | 5,785 | | -100% | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7231 | Workers' Compensation | 1,471 | 1,583 | 570 | -61% | 587 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7233 | FICA Taxes | 473 | 125 | 177 | -63% | 182 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7246 | Benefit Insurance | 6,484 | 852 | 1,775 | -73% | 1,828 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7311 | General Supplies | 2,884 | 392 | 500 | -83% | 515 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7314 | Postage | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7321 | Printing and Binding | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7324 | Dues and Subscriptions | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7326 | Pavement Repair Supplies | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7327 | Arterial Street Light Supplies | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7331 | Rentals/Leases | 3,090 | - | - | -100% | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7332 | Telecommunications | 2,060 | 2,146 | 2,122 | 3% | 2,185 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7335 | Gas & Electricity | 1,854 | 1,850 | 1,910 | 3% | 1,967 | 3% | 150,000 | 70,765 | 120,000 | -20% | 120,000 | 0% |
| 7338 | Water Service | 20,600 | 24,305 | 21,218 | 3% | 21,855 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7341 | Building/Grounds Maintenance | 10,300 | 4,868 | 10,000 | -3% | 10,300 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7342 | Machinery/Equipment Maintenance | 515 | - | 530 | 3% | 546 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7343 | Vehicle Maintenance | 1,030 | 450 | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7344 | Vehicles: Gas, Oil & Supplies | 15,450 | 221 | 5,000 | -68% | 5,150 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7381 | Property Tax Admin. Costs | 4,120 | 3,571 | 4,244 | 3% | 4,371 | 3% | 6,500 | 3,696 | 7,000 | 8% | 7,250 | 4% |
| 7409 | Street Sweeping | - | - | - | #DIV/0! | - | #DIV/0! | - | - | | #DIV/0! | | #DIV/0! |
| 7412 | Engineering/Inspection Service | - | - | - | #DIV/0! | - | #DIV/0! | 5,000 | 4,569 | 5,500 | 10% | 6,000 | 9% |
| 7413 | Special Legal Service | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7415 | Computer/IT Support | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7417 | Janitorial Services | 10,300 | 11,006 | 12,000 | 17% | 12,360 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7419 | Other Professional Services | 10,300 | 5,379 | 6,000 | -42% | 6,180 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7420 | Administrative Costs | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7429 | Animal/Pest Control Services | 773 | - | 796 | 3% | 820 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7435 | Contract Seasonal Labor | 12,875 | 12,645 | 13,261 | 3% | 13,659 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7440 | Tree Trimming Services | 15,450 | - | 15,914 | 3% | 16,391 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7445 | Weed Abatement Services | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7450 | Street Light Maintenance | - | - | - | #DIV/0! | - | #DIV/0! | 15,000 | 3,799 | 7,500 | -50% | 8,000 | 7% |
| 7481 | State Regional Annual Discharge Fee | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7484 | Capital Outlay - Structures & Improve | 15,450 | - | 15,914 | 3% | 16,391 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7485 | Capital Outlay - Equipment & Machine | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7486 | CERF Charges | 3,090 | 3,090 | 3,183 | 3% | 3,278 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7615 | CCC Property Tax | 618 | - | 637 | 3% | 656 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 8101 | Transfer to General Fund | 9,395 | 9,395 | 9,677 | 0 | 9,967 | 0 | 14,067 | 14,067 | - | -100% | - | #DIV/0! |
| **Total Expenditures** | | **188,941** | **99,657** | **144,063** | | **148,385** | | **190,567** | **98,346** | **140,000** | | **141,250** | |
| **OTHER FINANCING SOURCES** | | | | | | | | | | | | | |
| | Transfers From Fund 201 to Fund | - | | - | | - | | | 36,476 | 24,583 | | 22,371 | |
| | Transfers From Fund 214 To GF | - | | - | | - | | (14,067) | | (14,489) | | (14,924) | |
| | Other | - | | - | | - | | | | - | | | |
| **Total Other Financing Sources** | | **0** | | **0** | | **0** | | **(14,067)** | | **10,094** | | **7,447** | |
| **NET CHANGE IN FUND BALANCES** | | **(23,045)** | | **26,810** | | **27,614** | | **(78,512)** | | **(0)** | | **(0)** | |
| **ENDING FUND BALANCES** | | **400,237** | | **427,047** | | **454,661** | | **(95,468)** | | **(95,468)** | | **(95,469)** | |

## Special Revenue Funds - Assessment Districts

| | | 216 - Stormwater Assessment | | | | | | 231 - Diablo Estates Assessment District | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2024-25 Final Budget | 2024-25 YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase | 2024-25 Final Budget | 2024-25 YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase |
| **PROJECTED BEGINNING FUND BALANCE** | | **51,896** | | **(7,197)** | | **(22,595)** | | **345,132** | | **383,792** | | **435,972** | |
| **REVENUES** | | | | | | | | | | | | | |
| 4100 | Program Revenue | 175,474 | 82,187 | 180,738 | 3% | 186,160 | 3% | 97,460 | 92,587 | 100,384 | 3% | 103,395 | 3% |
| 5601 | Interest | | | | | | | 3,500 | 0 | 3,605 | 3% | 3,713 | 3% |
| 5324 | Street Sweeping fees | | 62,608 | | | | | | | | | | |
| **Total Revenue** | | **175,474** | **144,795** | **180,738** | | **186,160** | | **100,960** | **92,587** | **103,989** | | **107,108** | |
| **EXPENDITURES** | | | | | | | | | | | | | |
| 7111 | Regular Salaries | 32,237 | 14,744 | 28,578 | -11% | 29,435 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7112 | Temporary Salaries | - | | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7113 | Overtime | - | | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7130 | Concert Performer | - | | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7218 | Long/Short Term Disability Insurance | 305 | 98 | 263 | -14% | 271 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7220 | PERS Retirement-Normal Cost | 2,753 | 854 | 11,628 | 322% | 11,977 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7221 | PERS Retirement - Unfunded Liability | 5,064 | 5,785 | 6,147 | 21% | 6,332 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7231 | Workers' Compensation | 1,471 | 1,583 | 1,335 | -9% | 1,375 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7233 | FICA Taxes | 473 | 216 | 414 | -12% | 426 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7242 | Uniform Allowance | - | - | - | #DIV/0! | - | #DIV/0! | - | - | - | #DIV/0! | - | #DIV/0! |
| 7246 | Benefit Insurance | 6,484 | 1,888 | 4,158 | -36% | 4,283 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7311 | General Supplies | 1,030 | - | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7314 | Postage | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7321 | Printing and Binding | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7324 | Dues and Subscriptions | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7326 | Pavement Repair Supplies | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7327 | Arterial Street Light Supplies | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7331 | Rentals/Leases | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7332 | Telecommunications | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7335 | Gas & Electricity | - | - | - | #DIV/0! | - | #DIV/0! | 800 | 41 | 824 | 3% | 849 | 3% |
| 7338 | Water Service | - | - | - | #DIV/0! | - | #DIV/0! | 7,500 | 6,335 | 7,725 | 3% | 7,957 | 3% |
| 7340 | Traffic Safety Supplies | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7341 | Building/Grounds Maintenance | 2,060 | 2,735 | 2,122 | 3% | 2,185 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7342 | Machinery/Equipment Maintenance | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7343 | Vehicle Maintenance | 1,030 | 822 | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7344 | Vehicles: Gas, Oil & Supplies | 1,030 | 544 | 1,061 | 3% | 1,093 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7349 | Traffic Signal Maintenance | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7350 | Pavement Repairs/Maintenance | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7351 | Liability Insurance | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7352 | Insurance Claim Deductables | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7360 | Advertising & Promotion | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7381 | Property Tax Admin. Costs | - | - | - | #DIV/0! | - | #DIV/0! | 500 | 257 | 515 | 3% | 530 | 3% |
| 7384 | Legal Notices | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7385 | TRANSPAC Fees | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7389 | Misc. Expense | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7409 | Street Sweeping | 61,800 | 42,525 | 63,654 | 3% | 65,564 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7412 | Engineering/Inspection Service | 20,600 | 20,587 | - | -100% | - | #DIV/0! | 2,500 | - | 2,575 | 3% | 2,652 | 3% |
| 7413 | Special Legal Service | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7415 | Computer/IT Support | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7417 | Janitorial Services | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7419 | Other Professional Services | 25,750 | - | - | -100% | - | #DIV/0! | 27,000 | 19,970 | 27,810 | 3% | 28,644 | 3% |
| 7420 | Administrative Costs | - | | - | #DIV/0! | - | #DIV/0! | 12,000 | 12,841 | - | -100% | - | #DIV/0! |
| 7429 | Animal/Pest Control Services | - | | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7435 | Contract Seasonal Labor | 6,180 | 11,848 | 6,365 | 3% | 6,556 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7440 | Tree Trimming Services | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7445 | Weed Abatement Services | - | - | - | #DIV/0! | - | #DIV/0! | 12,000 | - | 12,360 | 3% | 12,731 | 3% |
| 7450 | Street Light Maintenance | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7481 | State Regional Annual Discharge Fee | 15,450 | 14,865 | 15,914 | 3% | 16,391 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7484 | Capital Outlay - Structures & Improve | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7485 | Capital Outlay - Equipment & Machin | - | - | - | #DIV/0! | - | #DIV/0! | | - | - | #DIV/0! | - | #DIV/0! |
| 7486 | CERF Charges | 4,944 | 4,944 | 5,092 | 3% | 5,245 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| 7520 | Project Costs | 515 | - | 530 | 3% | 546 | 3% | - | - | - | #DIV/0! | - | #DIV/0! |
| **Total Expenditures** | | **189,176** | **124,038** | **149,384** | | **153,865** | | **62,300** | **39,443** | **51,809** | | **53,363** | |
| **OTHER FINANCING SOURCES** | | | | | | | | | | | | | |
| | Transfers From Fund 201 to Fund | - | | - | #DIV/0! | - | #DIV/0! | - | - | - | - | - | - |
| | Transfers From Fund 216 To GF | (45,391) | (45,391) | (46,753) | 3% | (48,155) | 3% | - | - | - | - | - | - |
| | Other | | | | - | | | | | | | | |
| **Total Other Financing Sources** | | **(45,391)** | **(45,391)** | **(46,753)** | | **(48,155)** | | **0** | | **0** | | **0** | |
| **NET CHANGE IN FUND BALANCES** | | **(59,093)** | **(24,634)** | **(15,398)** | | **(15,860)** | | **38,660** | | **52,180** | | **53,745** | |
| **ENDING FUND BALANCES** | | **(7,197)** | | **(22,595)** | | **(38,455)** | | **383,792** | | **435,972** | | **489,717** | |

## Development Impact and Successor Agency Funds

| | | 304 - Development Impact Fees | | | | | | 616 - Successor Housing | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2024-25 Final Budget | YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase | 2024-25 Final Budget | YTD | 2025-26 Proposed | % Increase | 2026-27 Anticipated | % Increase |
| **PROJECTED BEGINNING FUND BALANCE** | | **487,755** | | **496,305** | | **505,112** | | **22,115** | | **22,115** | | **0** | |
| **REVENUES** | | | | | | | | | | | | | |
| 4108 | RPTTF | | | | | | | 126,256 | 126,400 | | | | |
| 4100 | Program Revenue | - | | - | | - | | - | | - | | - | |
| 5601 | Interest | 8,550 | | 8,807 | | 9,071 | | - | | - | | - | |
| 5801 | Sale of Assets | | | | | | | | | | | | |
| **Total Revenue** | | **8,550** | | **8,807** | | **9,071** | | **0** | | **0** | | **0** | |
| **EXPENDITURES** | | | | | | | | | | | | | |
| 7485 | Capital Outlay - Equipment & Machine | - | | - | | - | | - | | - | | - | |
| 7486 | CERF Charges | - | | - | | - | | - | | - | | - | |
| 7520 | Project Costs | - | | - | | - | | - | | - | | - | |
| 7551 | Project Costs - Planning/Design | - | | - | | - | | - | | - | | - | |
| 7552 | Project Costs - Construction/Executior | - | | - | | - | | - | | - | | - | |
| 7611 | Principal (RDA Successor Agency) | - | | - | | - | | - | | - | | - | |
| 7612 | Interest | - | | - | | - | | - | | - | | - | |
| 7613 | Paying Agent Fee | - | | - | | - | | - | | - | | - | |
| 7615 | CCC Property Tax | - | | - | | - | | - | | - | | - | |
| 8101 | Transfer to General Fund | - | | - | | - | | - | | - | | - | |
| **Total Expenditures** | | **0** | | **0** | | **0** | | **0** | | **0** | | **0** | |
| **OTHER FINANCING SOURCES** | | | | | | | | | | | | | |
| | Transfers From General Fund (To) | - | | - | | | | - | | - | | | |
| | Transfers From 616 Fund To 101 - | - | | - | | | | - | | (22,115) | | | |
| | Other | - | | - | | | | - | | - | | | |
| **Total Other Financing Sources** | | - | | - | | | | - | | (22,115) | | | |
| **NET CHANGE IN FUND BALANCES** | | **8,550** | | **8,807** | | **9,071** | | - | | (22,115) | | - | |
| **ENDING FUND BALANCES** | | **496,305** | | **505,112** | | **514,182** | | **22,115** | | - | | - | |

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

## Special Revenue Funds

| | | 230 - Grants | | | | | | 702 - Endeavor Hall | | | | | | 217, 218, 222, 223, 233, 240, 450, 615 - Other Funds | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 2024-25 Final Budget | YTD | 2025-26 Projection | % Increase | 2026-27 Projection | % Increase | 2024-25 Final Budget | YTD | 2025-26 Projection | % Increase | 2026-27 Projection | % Increase | 2024-25 Final Budget | YTD | 2025-26 Projection | % Increase | 2026-27 Projection | % Increase |
| **PROJECTED BEGINNING FUND BALANCE 07/01/2024** | | **204,218** | | **554,151** | | **560,701** | | **783,718** | | **722,888** | | **656,030** | | | | | | | |
| **REVENUES** | | | | | | | | | | | | | | | | | | | |
| 4100 | Program Revenue | 1,405,603 | 612,209 | 150,000 | -89% | 151,000 | | 16,000 | 16,063 | 16,706 | 4% | 17,374 | 4% | 288,576 | 37,954 | 50,000 | -83% | 50,000 | 0% |
| 5328 | CERF Charges to Departments | | | | | | | | | | | | | | | | | | |
| 5601 | Interest | | | | | | | | | | | | | | | - | | | |
| 5801 | Sale of Assets | | | | | | | | | | | | | | | | | | |
| | Other | | | | | | | | 16,063 | | | | | | 30,226 | | | | |
| **Total Revenue** | | **1,405,603** | **612,209** | **150,000** | | **151,000** | | **16,000** | **16,063** | | | | | | **68,180** | **50,000** | | | |
| **EXPENDITURES** | | | | | | | | | | | | | | | | | | | |
| 7111 | Regular Salaries | 96,093 | 85,260 | 109,856 | 14% | 115,349 | 5% | 9,163 | 3,654 | 3,978 | -57% | 4,137 | 4% | - | 1,065 | - | #DIV/0! | - | #DIV/0! |
| 7113 | Overtime | | - | | #DIV/0! | - | #DIV/0! | 1,030 | | 1,000 | -3% | 1,040 | 4% | - | | - | #DIV/0! | - | #DIV/0! |
| 7130 | Concert Performer | | - | | #DIV/0! | - | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 45,217 | | 45,217 | 0% | 47,026 | 4% |
| 7218 | Long/Short Term Disability Insurance | | - | 1,029 | #DIV/0! | 1,080 | 5% | 87 | 6 | 37 | -57% | 38 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7220 | PERS Retirement-Normal Cost | | 12,938 | 15,429 | #DIV/0! | 16,200 | 5% | 783 | 63 | 1,618 | 107% | 1,683 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7221 | PERS Retirement - Unfunded Liability | | 10,203 | | #DIV/0! | - | #DIV/0! | 1,439 | 1,635 | | -100% | - | #DIV/0! | | | - | #DIV/0! | - | #DIV/0! |
| 7231 | Workers' Compensation | | 4,444 | 5,132 | #DIV/0! | 5,389 | 5% | 418 | | 186 | -56% | 193 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7233 | FICA Taxes | | 1,272 | 1,593 | #DIV/0! | 1,673 | 5% | 134 | 132 | 58 | -57% | 60 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7242 | Uniform Allowance | | 1,200 | 1,200 | #DIV/0! | 1,260 | 5% | | | | #DIV/0! | - | #DIV/0! | | | - | #DIV/0! | - | #DIV/0! |
| 7246 | Benefit Insurance | | - | 9,211 | #DIV/0! | 9,672 | 5% | 1,843 | 135 | 579 | -69% | 602 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7311 | General Supplies | | 27,100 | | #DIV/0! | | #DIV/0! | 206 | 84 | 100 | -51% | 104 | 4% | | 36 | - | #DIV/0! | - | #DIV/0! |
| 7321 | Printing and Binding | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 3,878 | 205 | 3,878 | 0% | 4,033 | 4% |
| 7324 | Dues and Subscriptions | | 31,099 | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | | - | #DIV/0! | - | #DIV/0! |
| 7327 | Arterial Street Light Supplies | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | - | 960 | #DIV/0! | 998 | 4% |
| 7331 | Rentals/Leases | | 33,525 | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | | - | #DIV/0! | - | #DIV/0! |
| 7332 | Telecommunications | | 9,201 | | #DIV/0! | | #DIV/0! | 1,133 | 3,483 | 3,500 | 209% | 3,640 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7335 | Gas & Electricity | | | | #DIV/0! | | #DIV/0! | 3,090 | 4,075 | 4,100 | 33% | 4,264 | 4% | | | 670 | #DIV/0! | 697 | 4% |
| 7338 | Water Service | | | | #DIV/0! | | #DIV/0! | 5,180 | 12,890 | 14,000 | 170% | 14,560 | 4% | | | 7,210 | #DIV/0! | 7,498 | 4% |
| 7341 | Building/Grounds Maintenance | | | | #DIV/0! | | #DIV/0! | 6,180 | 3,307 | 3,500 | -43% | 3,640 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7343 | Vehicle Maintenance | | | | #DIV/0! | | #DIV/0! | 412 | 69 | 100 | -76% | 104 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7344 | Vehicles: Gas, Oil & Supplies | | | | #DIV/0! | | #DIV/0! | 309 | 36 | 100 | -68% | 104 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7346 | HVAC Mtn&Repairs | | | | #DIV/0! | | #DIV/0! | 1,545 | 2,325 | 2,500 | 62% | 2,600 | 4% | | | | #DIV/0! | - | #DIV/0! |
| 7360 | Advertising & Promotion | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 670 | | 670 | 0% | 697 | 4% |
| 7365 | CC Volunteer Recognition | | | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | 6,160 | | #DIV/0! | - | #DIV/0! |
| 7366 | Licensing | | | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | 445 | | #DIV/0! | - | #DIV/0! |
| 7381 | Property Tax Admin. Costs | | | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 806 | 997 | 1,115 | 38% | 1,160 | 4% |
| 7384 | Legal Notices | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | | 103 | #DIV/0! | 107 | 4% |
| 7390 | Depreciation Expense | | - | | #DIV/0! | | #DIV/0! | 38,625 | | 28,872 | -25% | 28,872 | 0% | | | - | #DIV/0! | - | #DIV/0! |
| 7411 | Legal Services Retainer | | | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | 402 | | #DIV/0! | - | #DIV/0! |
| 7412 | Engineering/Inspection Service | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 531 | 2,380 | 1,046 | 97% | 1,088 | 4% |
| 7415 | Computer/IT Support | | 26,437 | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | | - | #DIV/0! | - | #DIV/0! |
| 7417 | Janitorial Services | | | | #DIV/0! | | #DIV/0! | 2,678 | 85 | 100 | -96% | 104 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7419 | Other Professional Services | | 4,655 | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | 6,564 | 43,775 | #DIV/0! | 45,526 | 4% |
| 7420 | Administrative Costs | | | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | 204,191 | 15,450 | #DIV/0! | 16,068 | 4% |
| 7429 | Animal/Pest Control Services | | | | #DIV/0! | | #DIV/0! | 1,545 | 1,419 | 1,500 | -3% | 1,560 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7435 | Contract Seasonal Labor | | | | #DIV/0! | | #DIV/0! | 1,030 | | 1,030 | 0% | 1,071 | 4% | | | - | #DIV/0! | - | #DIV/0! |
| 7445 | Weed Abatement Services | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | | 11,330 | #DIV/0! | 11,783 | 4% |
| 7520 | Project Costs | | 5,546 | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | | 332,168 | - | #DIV/0! | - | #DIV/0! |
| 7611 | Principal (RDA Successor Agency) | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 20,723 | 10,000 | 20,723 | 0% | 21,552 | 4% |
| 7612 | Interest | | - | | #DIV/0! | | #DIV/0! | | | | #DIV/0! | - | #DIV/0! | 8,537 | 10,911 | 8,537 | 0% | 8,878 | 4% |
| 7613 | Paying Agent Fee | | - | | #DIV/0! | | #DIV/0! | | | | | | | - | 2,898 | - | #DIV/0! | - | #DIV/0! |
| 7615 | CCC Property Tax | | | | | | | | | | | | | | 603 | - | #DIV/0! | - | #DIV/0! |
| **Total Expenditures** | | | **252,881** | **143,450** | | **150,623** | | **76,830** | **33,397** | **66,858** | | **68,377** | | | **579,026** | **160,684** | | | |
| **OTHER FINANCING SOURCES** | | | | | | | | | | | | | | | | | | | |
| | Transfers From General Fund (To) | | | | | | | | | | | | | | | | | | |
| | Transfers From SRF Fund To GF | | 9,395 | 0 | | 0 | | 0 | 0 | | | | | | | 0 | | | |
| | Other | | | | | | | | | | | | | | | | | | |
| **Total Other Financing Sources** | | | **9,395** | **0** | | **0** | | | **0** | **0** | | **0** | | | **0** | **0** | | **0** | |
| **NET CHANGE IN FUND BALANCES** | | | **349,933** | **6,550** | | **378** | | **(60,830)** | **(17,334)** | **(66,858)** | | **(68,377)** | | | **(510,846)** | **(110,684)** | | **0** | |
| **ENDING FUND BALANCES** | | | **554,151** | **560,701** | | **561,079** | | **722,888** | **766,384** | **656,030** | | **587,653** | | | | | | | |

CITY OF CLAYTON
Founded 1857 .. Incorporated 1964

# STAFF REPORT

**TO:** FINANCIAL SUSTAINABILITY COMMITTEE

**FROM:** Dennis Bozanich

**DATE:** September 17, 2025

**SUBJECT:** Discussion on General Fund and Special Revenue Fund Balances

## BACKGROUND

At the August 19, 2025 City Council meeting, staff provided a Revenue Options Report that included *Financial Needs for Other Funds* slide. See Attachment A. A budget status analysis was conducted on all thirty-five funds as represented by the green, yellow and red signal lights. Nineteen of the funds require no further action. It is worth noting that eleven of these nineteen funds do not currently have budget activities. Thirteen of the funds require budget revisions to bring them to balance. Three of the funds, at first take are at-risk and would benefit from deeper analysis.

## CEQA

None

## FISCAL IMPACT

None

## DISCUSSION

As mentioned on the FY2025-27 Budget item earlier in the agenda, budget adjustments are needed to balance about half of the funds. These adjustments will be brought to the City Council in the next 30-45 days. One resource that I requested to support budget adjustments was a ten-year longitudinal report of fund balances per fund. That analysis is Attachment B. The Committee may find this report valuable in addressing Duties #8.d.i and #8.e as it details recent fund balance history.

## ATTACHMENTS

Attachment A - Financial Needs for Other Funds.pdf
Attachment B - All Funds Fund Balances.pdf

# FINANCIAL NEEDS FOR OTHER FUNDS

| | Fund | FY 2026-budget | FY 2027-budget | FY 2026-budget | FY 2027-budget | FY 2026-budget | FY 2027-budget |
|---|---|---|---|---|---|---|---|
| | | Revenues | | Expenses | | Net | |
| 🟡 | 101 - General Fund | $6,189,168 | $5,917,132 | $6,316,159 | $6,568,798 | ($126,991) | ($651,666) |
| 🟢 | 110 - Rainy Day Fund | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟢 | 111 - Pandemic Recovery Reserve Fund | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟡 | 201 - Gas Tax Fund | $416,687 | $429,187 | $391,784 | $560,916 | $24,903 | ($131,729) |
| 🟡 | 202 - Road Maintenance and Rehabilit | $304,365 | $313,496 | $248,451 | $710,000 | $55,914 | ($396,504) |
| 🟡 | 210 - Landscape Maintenance CFD | $1,380,970 | $1,321,890 | $1,483,856 | $1,296,274 | ($102,886) | $25,616 |
| 🟢 | 211 - The Grove Park CFD 2006-1 | $170,873 | $175,999 | $144,065 | $133,545 | $26,808 | $42,454 |
| 🟢 | 212 - Oakhurst GHAD | $50,390 | $51,902 | $29,301 | $30,674 | $21,089 | $21,228 |
| 🟢 | 213 - Presley GHAD Settlement | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟢 | 214 - Street Lighting Assessment | $154,489 | $156,174 | $154,489 | $156,174 | $0 | $0 |
| 🔴 | 216 - Stormwater Assessment | $180,738 | $250,160 | $196,136 | $192,668 | ($15,398) | $57,492 |
| 🟢 | 217 - High Street Bridge | $1,724 | $1,807 | $0 | $0 | $1,724 | $1,807 |
| 🟢 | 218 - Oak Street Bridge | $1,730 | $1,813 | $371 | $375 | $1,359 | $1,438 |
| 🟢 | 219 - Stormwater Treatment District | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟡 | 220 - Measure J Fund | $309,000 | $318,270 | $562,181 | $636,940 | ($253,181) | ($318,670) |
| 🟡 | 222 - Lydia Lane Sewer Assessment | $17,000 | $17,500 | $32,202 | $3,009 | ($15,202) | $14,491 |
| 🟢 | 223 - Oak Street Sewer Assessment | $11,000 | $11,330 | $1,700 | $1,736 | $9,300 | $9,594 |

| | Fund | FY 2026-budget | FY 2027-budget | FY 2026-budget | FY 2027-budget | FY 2026-budget | FY 2027-budget |
|---|---|---|---|---|---|---|---|
| | | Revenues | | Expenses | | Net | |
| 🟡 | 230 - Restricted Grants | $0 | $151,000 | $143,450 | $250,328 | ($143,450) | ($99,328) |
| 🟢 | 231 - Diablo Estates Benefit Assessm | $3,605 | $107,108 | $51,809 | $55,984 | ($48,204) | $51,124 |
| 🟢 | 232 - American Rescue Plan Act - SLF | $0 | $0 | $0 | $0 | $0 | $0 |
| 🔴 | 233 - CFD 2022-01 | $6,500 | $62,000 | $89,937 | $61,442 | ($83,437) | $558 |
| 🟡 | 240 - Concerts in The Grove Park | $0 | $25,000 | $56,765 | $87,364 | ($56,765) | ($62,364) |
| 🟡 | 303 - Capital Improvements Fund | $28,840 | $29,705 | $320,000 | $884,000 | ($291,160) | ($854,295) |
| 🟢 | 304 - Clayton Development Impact Fee | $8,807 | $9,071 | $0 | $0 | $8,807 | $9,071 |
| 🟢 | 405 - Clayton Financing Authority | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟡 | 420 - Middle School CFD | $0 | $0 | $0 | $20,312 | $0 | ($20,312) |
| 🟢 | 422 - CFA Clayton Financing Authorit | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟢 | 450 - Energy Conservation Assistance | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟢 | 501 - Self Insurance | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟡 | 502 - Capital Replacement | $3,605 | $49,301 | $472,000 | $90,000 | ($468,395) | ($40,699) |
| 🟢 | 503 - Pension Contribution Stabiliza | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟢 | 601 - Deposits Fund | $0 | $0 | $0 | $0 | $0 | $0 |
| 🟡 | 615 - RDA Successor Agency Fund | $0 | $0 | $0 | $215,448 | $0 | ($215,448) |
| 🟡 | 616 - RDA Successor Housing Agency I | $0 | $136,400 | $0 | $0 | $0 | $136,400 |
| 🔴 | 702 - Endeavor Hall | $16,706 | $17,374 | $66,858 | $68,885 | ($50,152) | ($51,511) |
| | Totals | $9,256,197 | $9,553,619 | $10,761,514 | $12,024,872 | ($1,505,317) | ($2,471,253) |

| | |
|---|---|
| 🟢 | Fine, as is |
| 🟡 | Needs budget updates |
| 🔴 | At risk, potential challenges |

| fund balances | FY 15 | FY 16 | FY 17 | FY 18 | FY 19 | FY 20 | FY 21 | FY 22 | FY 23 | FY 24 | FY 25 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 101 GF | $5,413,157 | $5,618,059 | $5,917,281 | $5,666,471 | $5,760,145 | $6,164,570 | $6,163,893 | $6,413,357 | $7,744,099 | $7,467,481 | $6,365,938 |
| 201 HUTA | $428,649 | $108,846 | $228,689 | $312,553 | $267,695 | $395,287 | $509,772 | $57,745 | $210,380 | $328,383 | $544,116 |
| 202 RMRA | | | | $51,602 | $195,645 | $428,499 | $620,917 | $257,296 | $357,369 | $652,752 | $974,164 |
| 210 LMD | $816,202 | $986,766 | $1,096,083 | $1,203,234 | $1,226,636 | $1,063,587 | $1,085,886 | $638,533 | $477,587 | $424,342 | $315,827 |
| 211 Grove | $234,033 | $288,657 | $276,948 | $313,848 | $352,339 | $406,456 | $465,045 | $423,008 | $447,119 | $500,805 | $558,122 |
| 212 GHAD | $29,197 | $34,238 | $23,965 | $34,038 | $37,739 | $56,612 | $31,651 | $76,294 | $53,684 | ($10,163) | ($73,286) |
| 213 Presley | $120,583 | $123,100 | $123,593 | $104,279 | $107,916 | $112,153 | $113,472 | $90,470 | $51,535 | $54,014 | $54,014 |
| 214 Streetlights | $137,992 | $124,409 | $108,849 | $101,524 | $96,552 | $84,507 | $50,869 | $23,321 | ($9,990) | ($78,290) | ($86,168) |
| 216 Stormwater | $153,840 | $121,603 | $91,231 | $89,910 | $87,986 | $74,162 | $49,063 | $69,775 | $18,174 | ($33,099) | ($72,256) |
| 217 High St Bridge | $4,884 | $5,297 | $5,623 | $5,930 | $6,461 | $7,054 | $8,797 | $6,843 | $6,674 | $6,730 | $7,889 |
| 218 Oak St Bridge | $20,880 | $24,991 | $14,627 | $11,842 | $13,977 | $20,589 | $22,065 | $21,261 | $22,349 | $24,343 | $25,451 |
| 219 SW Treat | ($2,550) | ($2,550) | ($2,550) | ($2,550) | ($2,550) | $0 | $0 | $0 | $0 | $0 | $0 |
| 220 Measure J | $457,525 | $521,687 | $424,464 | $656,889 | ($165,787) | $88,291 | $86,243 | $9,544 | $310,439 | $701,364 | $1,505,087 |
| 222 Lydia Lane Sewer | $86,078 | $78,968 | $78,246 | $78,350 | $80,394 | $81,902 | $81,312 | $81,297 | $76,652 | $77,505 | $52,343 |
| 223 Oak St Sewer | $3,787 | $4,189 | $2,769 | $2,715 | $2,282 | $2,206 | $542 | $497 | ($917) | ($1,103) | $8,134 |
| 230 Grants | $346,690 | $322,724 | $352,824 | $398,979 | $356,855 | $381,398 | $258,808 | $270,274 | $162,102 | $204,218 | $965,089 |
| 231 Diablo Estates | $71,864 | $83,696 | $100,576 | $119,612 | $151,228 | $182,239 | $201,274 | $228,277 | $284,197 | $345,132 | $389,600 |
| 233 Diablo Meadows | | | | | | | | | | $4,305 | $9,302 |
| 303 CIP | $2,008,088 | $1,597,677 | $1,606,900 | $1,850,852 | $1,812,067 | $1,663,367 | $1,924,746 | $2,627,377 | $1,622,724 | $1,522,739 | $547,115 |
| 304 Dev Impact | $600,529 | $611,214 | $579,148 | $524,631 | $544,841 | $554,479 | $561,984 | $619,151 | $453,332 | $487,755 | $499,875 |
| 405 CFA | $699,488 | $714,087 | $716,949 | $548,840 | $567,983 | $590,288 | $598,256 | $587,462 | $538,890 | $549,500 | $563,155 |
| 420 Middle School | $417,351 | $397,985 | $364,559 | $320,614 | $290,248 | $270,400 | $206,753 | ($172,695) | ($501,785) | ($18,305) | ($38,159) |
| 422 CFA 2007 | $746,944 | $760,417 | $738,158 | $709,314 | $669,048 | $613,596 | $582,355 | $777,520 | $501,785 | $0 | $0 |
| 450 Climatec | | | | | | | | | | ($80,311) | ($418,497) |
| 501 Self Ins | $59,592 | $53,872 | $48,638 | $38,118 | $35,430 | $33,407 | $30,848 | $25,459 | $19,667 | $19,336 | $17,419 |
| 502 CERF | $466,033 | $511,663 | $471,265 | $596,045 | $643,305 | $679,476 | $685,600 | $694,830 | $754,590 | $778,300 | $837,046 |
| 503 Pension | | | | $167,860 | $274,551 | $285,332 | $289,094 | $280,447 | $282,108 | $183,606 | $188,168 |
| 615 Successor Agency | ($3,048,225) | ($3,354,930) | ($2,957,049) | ($2,476,940) | ($1,842,882) | ($1,253,718) | ($905,727) | ($576,558) | ($314,166) | $22,115 | ($188,286) |
| 616 Successor Housing | $4,125,392 | $4,295,173 | $4,427,228 | $4,765,562 | $4,654,561 | $4,957,952 | $5,430,243 | $5,617,695 | $5,673,688 | $5,999,729 | $6,160,180 |
| 702 EH | $1,206,109 | $1,114,757 | $1,120,552 | $1,071,541 | | $998,924 | $923,986 | $880,139 | $849,152 | $783,718 | $763,136 |