



**BUDGET AND AUDIT COMMITTEE
SPECIAL MEETING AGENDA**

MONDAY, MAY 19, 2025

4:00 PM

**City Hall, 1st Floor Conference Room
6000 Heritage Trail, Clayton, CA 94517**

Committee Members

Kim Trupiano, Mayor

Jeff Wan, Vice Mayor

1. CALL TO ORDER AND ROLL CALL

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

Members of the public may address the committee on non-agendized items within the committee's jurisdiction. To ensure an orderly meeting and an equal opportunity for everyone, each speaker is limited to three (3) minutes, or the time established by the Chair. In accordance with State Law, no action may take place on any item not appearing on the posted agenda.

Public comment and input on other agenda items will be allowed when each item is considered by the Committee.

3. ACTION ITEMS

- (a) Approval of the April 21, 2025, Meeting Minutes
([View](#))
- (b) Receive Report Amending the Salary Schedule for Vacant Senior Planner Position
([View](#))
- (c) Update Report on DRAFT Fiscal Year 2025-27 Budget
([View](#))

4. ADJOURNMENT

The next scheduled meeting of the Budget and Audit Committee will be June 9, 2025. For meeting information and materials, please visit the City's website at www.claytonca.gov

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 5:00 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 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 Chair.



STAFF REPORT

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: Stephanie Cabrera-Brown, City Clerk/Assistant to the City Manager

DATE: May 19, 2025

SUBJECT: Approval of the April 21, 2025, Meeting Minutes

RECOMMENDATION

Review and approve the April 21, 2025, meeting minutes.

ATTACHMENTS

[BAC Minutes 042125 - Draft](#)



**MINUTES
OF THE
BUDGET & AUDIT COMMITTEE
SPECIAL MEETING**

MONDAY, APRIL 21, 2025

1. **CALL TO ORDER AND ROLL CALL** – The meeting was called to order at 4:00 p.m. by Mayor Trupiano held in-person in Hoyer Hall, Clayton Community Library, 6125 Clayton Road, Clayton, California. Committee members present: Vice Mayor Wan and Mayor Trupiano. Staff present: City Manager, Kris Lofthus; Assistant City Manager, Regina Rubier; Management Analyst, Dennis Bozanich; and City Clerk/Assistant to the City Manager, Stephanie Cabrera-Brown

2. **PUBLIC COMMENT ON NON - AGENDA ITEMS**

Members of the public may address the City Council on non-agendized items within the Council's jurisdiction. To ensure an orderly meeting and an equal opportunity for everyone, each speaker is limited to three (3) minutes, or the time established by the Mayor. In accordance with State Law, no action may take place on any item not appearing on the posted agenda. The Council may respond to statements made or questions asked or may at its discretion request Staff to report back at a future meeting concerning the matter.

Public comment and input on other agenda items will be allowed when each item is considered by the Council.

There were no members of the public wishing to speak under Public Comment.

3. **ACTION ITEMS**

- (a) **Approval of the April 7, 2025, Minutes**

Mayor Trupiano opened the item for public comment; there were no members of the public wishing to speak to this item.

It was moved by Vice Mayor Wan and seconded by Mayor Trupiano to approve the April 7, 2025, Meeting Minutes. (Passed; 2-0)

(b) Budget Overview, Discussion, and Schedule

a. Update on the Fiscal Year (FY) 2025-26 Budget

b. Updated FY 2024-25 YTD Actual Revenue and Expenses, and Budget Amendment.

Regina Rubier, Assistant City Manager, presented an overview of the FY 2025-26 Budget and the Updated FY 2027-25 YTD Actual Revenue and Expenses, and Budget Amendment. Following discussion by the Committee, Mayor Trupiano opened the item to public comment;

Howard Kaplan – Requested additional information on the budget workshop scheduled for May 6th.

Frank Gavidia – Spoke regarding the audit and supported staff for the work they did.

Report was Heard and Filed. The Committee provided staff with feedback and directed staff to forward the presentation to the full city council.

4. ADJOURNMENT – on a call by Mayor Trupiano, The City Council adjourned its meeting at 5:00 p.m.

The next scheduled meeting of the Budget and Audit Committee will be May 12, 2025.



STAFF REPORT

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: Regina Rubier, Assistant City Manager

DATE: May 19, 2025

SUBJECT: Receive Report Amending the Salary Schedule for Vacant Senior Planner Position

RECOMMENDATION

Staff recommends amending the Salary Schedule for this position to attract a larger pool of qualified candidates for this important role within the City that contributes to the development of its future property tax revenues

BACKGROUND

On January 21, 2025, the Council adopted resolutions to authorize the revised Senior Planner job description and placement on the City's Salary Schedule. Since February 2025, the city has conducted an open recruitment process for multiple positions including Senior Planner. Only the Senior Planner position remains vacant. The multiple recruitments for the Senior Planner position yielded three viable candidates for the position. One individual was offered the position by the city but declined the offer due to the lack of promotional opportunities and higher benefit costs. Currently, a contractor provides the services that will be fulfilled by the Senior Planner. The vendor contract that is averaging about \$18,572 per month.

DISCUSSION

The January 21, 2025, Staff Report providing details on the proposed positions, their salary comparable and proposed City salary steps is attached for reference. As detailed in the Staff Report, the proposed Senior Planner top step pay was set at 13% below the average top step pay of fourteen other cities in Contra Costa County. The adopted January resolution set the following monthly pay steps:

Adopted Senior Planner Salary Steps - Monthly

A	B	C	D	E
\$9,002	\$9,452	\$9,924	\$10,421	\$10,942

Staff recommend amending the Salary Schedule for this position to attract a larger pool of qualified candidates for this important role within the City that contributes to the development of its future property tax revenues. The proposed top step is proposed to be 15.75% higher than the adopted top step and the previous top step is now Step B. The proposed salary would match the average top step monthly pay rate of the other fourteen cities noted above. It is also

worth noting that the proposed top step is over 30% lower than the current average monthly contract invoices.

Proposed Senior Planner Salary Steps - Monthly

A	B	C	D	E
\$10,395	\$10,942	\$11,489	\$12,063	\$12,666

FISCAL IMPACTS

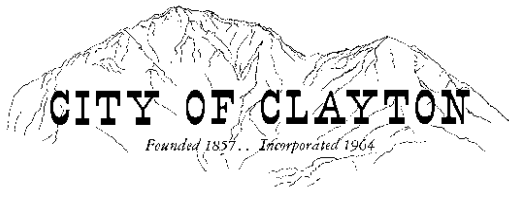
The exact fiscal impact of this proposed salary schedule amendment will only be known following a successful hire. Based on current contract costs of \$210 an hour and fully loaded employee costs at the top step of \$95 an hour, the city can expect cost savings and a higher level of service to the community.

CEQA

This action is an administrative action and not a “project” under CEQA.

ATTACHMENTS

[January 21, 2025, Staff Report - Staffing Positions 01 21 2025 BAC Endorsed \(reference document\)](#)



STAFF REPORT

TO: Honorable Mayor and Councilmembers

FROM: Regina Rubier, Assistant City Manager

DATE: January 21, 2025

SUBJECT: Adopt a Resolution Authorizing The Revised Job Descriptions For The Full-Time Administrative Clerk, the Part-Time Community Services Leader and Approving the Additions of a Full-Time Management Analyst, Senior Planner and Community Development Technician, and a Resolution Approving a Publicly Available Pay Schedule for the Full-Time Positions of Administrative Clerk, Management Analyst, Senior Planner and Community Development Technician and the Part-Time Community Services Leader

RECOMMENDATION

Staff recommends, and the Budget and Audit Committee concurs that the City Council approve two Resolutions authorizing:

1. Update the job description for Administrative Clerk
2. Reclassify the Community Development Director and Assistant Planner positions to a Senior Planner to include the related job specification, benefit package and pay range with a low annual salary of \$108,021 and a high annual salary of \$131,300
3. Reclassify the Facilities Attendant to Community Services Leader and update the job description and pay range with a low hourly wage of \$17.92 and a high hourly wage of \$21.78. This is a part-time position and scheduled to work as needed.
4. A Full-time-time classification of Management Analyst to include the related job specification, benefit package and pay range with a low annual salary of \$88,896 and a high annual salary of \$108,054.
5. A Full-time classification of Community Development Technician to include the related job specification, benefit package and pay range with a low annual salary of \$61,675.53 and a high annual salary of \$74,966.99.

PREVIOUS ACTION

On June 4, 2024, the City Council approved the FY 2024-25 budget, which allocated funds for an Administrative Assistant, a Community Development Director, an Assistant Planner and Facilities Attendant. A need for a Management Analyst position was identified for mid-year.

While this role was considered during the budget planning process, it was decided that the new City Manager would conduct their own analysis and provide further recommendations regarding the realignment of the City's administrative staff. There was additional discussion regarding a Code Enforcement Officer and during the budget process, it was decided that the position would be hired using a consultant. The on-going cost of the consultant has been determined not cost effective, therefore, it is staff's recommendation to add a Community Development Technician to address Code Enforcement Officer and Permit Technician duties.

BACKGROUND

The City's Classification and Compensation Plan, along with the publicly accessible Master Pay Schedule and approved Position List, provides comprehensive details on job descriptions, classifications, pay ranges, and allocated positions for all City employees. While developing and approving the FY 2024-25 budget, significant discussion arose around staffing vacancies.

- (1) The City currently includes an Administrative Clerk position in its official list of job classifications, however, the job description is outdated.
- (2) Currently, the City's official list of job classifications includes both a Community Development Director position and an Assistant Planner position. However, staff is proposing to consolidate these two roles into a single Senior Planner position.
- (3) Staff recommend reclassifying the Facilities Attendant position to Community Services Leader. This job description is more in line with the needs and expectations of the role.
- (4) During budget discussions, it was identified that adding a Management Analyst could address high-level administrative responsibilities. It was ultimately decided to leave the final decision to the incoming City Manager, allowing them to shape their team as needed.
- (5) When the Fiscal Year 2024-25 budget was initially created, Code Enforcement services were being managed by an external consulting firm.

DISCUSSION

The City currently needs assistance with the following roles. From May 2024 through current, the City is using outside consultants to provide some of these services. External contracting is far more expensive, management does not always get to select the most qualified employees from the various firms and the time in the office is limited. In addition, it has been determined by management that fulfilling these positions with a city employee better serves the community.

- (1) The City currently includes an Administrative Clerk position in its official list of job classifications. Currently, staff is seeking approval for updated language to reflect changes to the position's responsibilities, qualifications, or other relevant details. These updates are intended to ensure the job description aligns with the current

needs and expectations of the role, as well as to provide clarity for future hiring and operational efficiency.

- (2) Currently, the City's official list of job classifications includes two distinct positions: Community Development Director and Assistant Planner. However, to improve efficiency and make better use of available resources, staff is proposing to merge these two roles into a single position titled Senior Planner. This proposed restructuring is intended to streamline departmental operations by reducing redundancy and fostering a more cohesive approach to community development tasks. The financial savings and reallocation resulting from this consolidation would be directed toward the creation of a new position, the Community Development Technician. This role is envisioned as a key addition to the department, with a focus on addressing critical operational priorities such as enhancing code compliance efforts, facilitating smoother and more efficient permit processing, and providing support for a variety of community development activities. By reorganizing the department in this manner, the City aims to align its staffing structure with evolving community needs, ensuring more effective service delivery while maintaining fiscal responsibility. This change is expected to result in a more dynamic and responsive team capable of better serving residents and supporting the City's growth objectives.
- (3) Staff recommend reclassifying the Facilities Attendant position to Community Services Leader. This job description is more in line with the needs and expectations of the role.
- (4) During budget discussions, it was identified that adding a Management Analyst could address high-level administrative responsibilities. It was ultimately decided to leave the final decision to the incoming City Manager, allowing them to shape their team as needed. This position is responsible for providing comprehensive support across a range of administrative and operational functions. Key responsibilities include assisting with human resources activities such as recruitment, onboarding, employee relations, and record maintenance. The role also involves managing contracts by ensuring compliance, tracking timelines, and maintaining accurate documentation. Additionally, the position will oversee procurement processes, including vendor selection, purchase orders, and inventory management. Staff reporting duties will require compiling and analyzing data to prepare regular updates and performance summaries. The position will also play an integral role in supporting the preparation of budgets by gathering financial data, monitoring expenditures, and ensuring alignment with organizational goals. This multifaceted role is essential in ensuring the smooth operation and efficiency of administrative functions.
- (5) When the Fiscal Year 2024-25 budget was initially created, Code Enforcement services were being managed by an external consulting firm. However, after a comprehensive review, staff have determined that hiring a full-time Community Development Technician is essential to effectively support the operations of the Community Development front counter. This role will not only assist with general inquiries and provide customer service but will also handle a range of important responsibilities, including processing temporary use permits, special event permits, park and facility rental applications, and aid the Senior Planner. They will

also conduct complaint-based code enforcement actions as needed. The addition of this position is expected to enhance the efficiency and responsiveness of the department, addressing both code enforcement needs and permit processing in a more streamlined and integrated manner.

Staff are prepared to recruit for these positions. When making a salary recommendation, we first look to the regional labor market and the City's comparable entities; we looked at all cities in Contra Costa County with populations less than 40,000 and found a representative data set to find classifications that are most comparable Clayton's classification. Then we look internally at parity throughout the City's compensation plan.

The salary recommendations and appropriate market surveys for the Administrative Clerk, the Senior Planner, the Management Analyst, the Community Development Technician and the part-time Community Services Leader are on the following pages.

Administrative Clerk

The Administrative Clerk will be responsible for the following duties

- Provide exceptional customer service to the public at the front counter of city hall.
- Monitor phone calls and provide information as requested and to also connect callers with appropriate staff members.
- Construct City Council, Planning Commission, and other committee agenda packets.
- Provide general office support to administrative staff
- Create and maintain various paper and digital files as instructed by the City Clerk.

Currently, there is not an established pay range for this position on the City's publicly accessible pay schedule, however, there is a Police Administrative Clerk position. The Administrative Clerk is comparable in duties and scope to use the same pay scale for both positions. This recommendation aligns with industry standards and the City's compensation framework, ensuring transparency and consistency across similar positions while fulfilling operational needs.

Staff recommends setting pay with a 5-step model and the top annual step of \$66,342.71 for full-time Administrative Clerk and approved benefits package as stated in the "Terms and Conditions of Employment for the Undesignated Miscellaneous City Employees Unit Effective the Fiscal Years of 2023-24 and 2024-25. This results in a five-step pay range as shown below.

Administrative Clerk Salary Steps:

A	B	C	D	E
54,580.31	57,309.33	60,174.80	63,183.54	66,342.71

Senior Planner

The market survey for the Senior Planner (below) shows the average top monthly wage for a full-time position at \$139,501.

Senior Planner				
Agency	Class Title	Annual		
		Min		Max
Discovery Bay				
El Cerrito	Senior Planner	95,448		119,316
Hercules	Senior Planner	104,649		133,578
Lafayette	Senior Planner	106,548		148,944
Martinez	Senior Planner	116,229		148,339
Moraga	Senior Planner	109,448		133,031
Orinda	Senior Planner	117,276		140,744
Pleasant Hill	Senior Planner	106,548		152,556
Pinole				
San Pablo				
	Number of Matches	7		
	Median of Comparators	106,548		140,744
	Average of Comparators	108,021		139,501

Once market average and mean are established, staff reviewed how the pay aligned with other similar classifications and class levels in the compensation plan. Because there are no similar classifications currently in use in the City, staff recommends setting pay at the market average for the full-time Senior Planner as shown below and approved benefits package as stated in the “Terms and Conditions of Employment for the Undesignated Miscellaneous City Employees Unit Effective the Fiscal Years of 2023-24 and 2024-25. The recommended salary steps are based on the average low of the comparators and each step is increased by 5%.

Senior Planner Salary Steps

A	B	C	D	E
108,021	113,422	119,093	125,048	131,300

Community Services Leder

The market survey for Community Services Leader (below) shows the average top hourly wage for part-time position to be \$21.23.

Community Services Leader				
Agency	Class Title		Min	Max
Discovery Bay	Recreation Leader II		16.75	17.75
El Cerrito	Recreation Aide		20.39	24.79
Hercules	Sr. Facilities Attendant		16.95	21.63
Lafayette	Building Attendant		18.00	22.00
Martinez	Recreation Leader III		20.50	22.00
Moraga	Facilities Attendant		16.00	19.50
Pleasant Hill Parks & Rec District	Special Events Assistant		20.42	24.82
Pinole	Recreation Leader		16.00	18.84
San Pablo	Recreation Leader		16.28	19.78
	Number of Matches		9	
	Median of Comparators		16.95	21.63
	Average of Comparators		17.92	21.23

Once market average and mean are established, staff reviewed how the pay aligned with other similar classifications and class levels in the compensation plan. Because there are no similar classifications currently in use in the City, staff recommend setting pay at the market average for the part-time Community Services Leader as shown below. The recommended salary steps are based on the average low of the comparators and each step is increased by 5%.

Community Services Leader Pay Steps

A	B	C	D	E
17.92	18.82	19.76	20.75	21.78

Management Analyst

The market survey for the Management Analyst (below) shows the average top monthly wage for a full-time position at \$119,391.

Management Analyst				
Agency	Class Title	Annual		
		Min		Max
Discovery Bay	Management Analyst	79,914		99,742
El Cerrito	Management Analyst	78,156		122,112
Hercules	Management Analyst	76,926		98,187
Lafayette	Management Analyst	96,444		134,832
Martinez	Management Analyst	103,940		141,999
Orinda	Management Analyst	97,998		119,576
Pleasant Hill	Management Analyst	84,372		113,388
Pinole	Management Analyst	98,487		119,712
San Pablo	Management Analyst	102,744		124,968
	Number of Matches	9		
	Median of Comparators	96,444		119,712
	Average of Comparators	90,998		119,391

Once market average and mean are established, staff reviewed how the pay aligned with other similar classifications and class levels in the compensation plan. Because there are no similar classifications currently in use in the City, staff recommends setting pay at the market average for the full-time Management Analyst as shown below and approved benefits package as stated in the "Terms and Conditions of Employment for the Undesignated Miscellaneous City Employees Unit Effective the Fiscal Years of 2023-24 and 2024-25. The recommended salary steps are based on the average low of the comparators and each step is increased by 5%.

Management Analyst Salary Steps

A	B	C	D	E
90,998	95,548	100,325	105,341	110,608

Community Development Technician

Currently, there is not an established pay range for this position on the City's publicly accessible pay schedule, however, there is a Police Office Coordinator position. The Community Development Technician is comparable in duties and scope to use the same pay scale for both positions. This recommendation aligns with industry standards and the City's compensation framework, ensuring transparency and consistency across similar positions while fulfilling operational needs.

Staff recommends setting pay with a 5-step model and the top annual step of \$74,966.99 for full-time Community Development Technician and approved benefits package as stated in the "Terms and Conditions of Employment for the Undesignated Miscellaneous City Employees Unit Effective the Fiscal Years of 2023-24 and 2024-25. This results in a five-step pay range as shown below.

Community Development Technician Salary Steps

A	B	C	D	E
61,675.53	64,759.30	67,997.27	71,397.13	74,966.99

FISCAL IMPACT

These positions will not require a budget adjustment for FY 2024-25. We anticipate, if the City Council approves the motion on January 17, 2025, that these positions will be staffed for the last three months of the fiscal year.

CEQA IMPACT

None.

Attachments:

1. Resolution Authorizing the Revised Job Descriptions 2025
2. Resolution Authorizing the Revised Salary Schedule 2025
3. Exhibit A – Job Specifications for Administrative Clerk, Senior Planner, Community Services Leader, Management Analyst and Community Development Technician
4. Exhibit B – FY 2024-25 Org. Chart
5. Exhibit C – Proposed Mid-Year FY 2024-25 Org. Chart
6. Exhibit D – Functional Org. Chart
7. Exhibit E - Total Financial Analysis
8. Exhibit G – FY 2024-25 Revised Pay Schedule



STAFF REPORT

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: Kris Lofthus

DATE: May 19, 2025

SUBJECT: Update Report on DRAFT Fiscal Year 2025-27 Budget

RECOMMENDATION

Receive report and provide directions, if necessary, on the draft proposed City of Clayton Fiscal Years (FY) 2025-26 and 2026-27 Budgets for the General Fund, Landscape Maintenance District Fund, Fiduciary Funds and Other Funds.

BACKGROUND

On May 6, 2025, the City Council and community participated in a Budget Workshop that provided an update on the current year's budget and a two-year Preliminary Budget for FY2025-27. The workshop resulted in comments, questions and requests from the Council and the community.

DISCUSSION

Following the discussion on May 6, 2025, staff have made adjustments to the budget in response to feedback received from both the Council and the community. All feedback—submitted before, during, and after the workshop—was compiled into a comprehensive log (attached). Each of the more than sixty questions and comments was thoroughly reviewed, with the outcomes documented in the log.

One specific request was to provide explanations for any year-over-year budget changes exceeding 10% or \$10,000. Given the volume of information involved, these explanations have been compiled in a separate attachment.

The following chart provides a quick summary of the General Fund budget changes made between May 5th and today:

	Final Budget FY2024-25	FY2025-26 Preliminary from May 6, 2025	FY2025-26 DRAFT Proposed from May 19, 2025	FY2026-27 Preliminary from May 6, 2025	FY2026-27 DRAFT Proposed from May 19, 2025
Starting Fund Balance	\$7,695,787	\$7,386,301	\$7,386,301	\$6,730,843	\$6,837,494
Total Revenue	\$5,811,063	\$6,025,920	\$6,184,442	\$6,227,719	\$6,390,665
Total Expenses	\$6,120,550	\$6,681,375	\$6,733,248	\$7,065,514	\$6,932,846
Variance from balance	(\$309,486)	(\$655,458)	(\$548,806)	(\$837,795)	(\$542,180)
Ending Fund Balance	\$7,386,301	\$6,730,843	\$6,837,494	\$5,893,048	\$6,295,314

The changes in revenue projection between May 6, 2025, and today are +\$158,522 (+2.6%) for FY 2025-26 and +\$162,946 (+2.5%) for FY2026-27. The changes in expenditure projections between May 6, 2025, and today are +\$51,870 (+0.8%) for FY2025-26 and - \$132,668 (-1.9%).

FISCAL IMPACTS

There is no fiscal impact because of this update for the Committee.

CEQA

This item is not a “project” as defined by CEQA and therefor exempt from CEQA.

ATTACHMENTS

[FY 25-26 Preliminary City of Clayton Budget 04 21 2025 05 15 25 503.pdf](#)
[Clayton Budget Inquiry Log.pdf](#)
[List of 10%_\\$10K Variances and Explanations.pdf](#)
[Budget Workshop Follow-up PPT 05_19_2025.pdf](#)

GENERAL FUND BUDGET

28.6 Full Time Employees

Budget Summary

	Budget			Budget			
	2024-25			2025-26		2026-27	
	Final Budget	YTD (4/30/2025)	Increase Over Prior Year Budget	Preliminary	Increase	Preliminary	Increase
Starting Fund Balance	\$7,695,787			\$7,386,301		\$6,837,494 -11.15%	
Revenue							
Revenue	5,811,063	4,526,556	2.24%	6,184,442	6.43%	6,390,665	3.33%
Total Revenue	\$5,811,063	\$4,526,556	2.24%	6,184,442	6.43%	\$6,390,665	3.33%
Expenditures							
Salaries and Benefits	3,968,661	3,232,244	6.72%	4,422,566	11.44%	4,598,011	3.97%
Services and Supplies	2,151,889	2,549,216	9.50%	2,310,682	7.38%	2,334,835	1.05%
Total Expenditures	6,120,550	\$5,781,461	7.68%	\$6,733,248	10.01%	6,932,846	13.27%
Revenues over (under) Expenditures	(\$309,486)	(\$1,254,905)		(\$548,806)		(\$542,180)	
Ending Fund Balance	\$7,386,301			\$6,837,494		\$6,295,314	

City of Clayton
FY 2025 - 26 PRELIMINARY GENERAL FUND BUDGET

Revenue Budget

		2024-25		%	2025-26		%	2026-27		%
		Final Budget	YTD (4/30/2025)	Increase	Preliminary	Increase		Preliminary	Increase	
Revenue										
101-4100	Property Tax In-Lieu of VLF	1,323,067	677,607	-48.79%	1,375,990	4.00%		1,431,029	4.00%	
101-4101	Property Taxes - Secured	1,305,423	1,083,511	-17.00%	1,357,639	4.00%		1,411,945	4.00%	
101-4102	Property Taxes - Unsecured	46,333	55,253	19.25%	48,186	4.00%		50,114	4.00%	
101-4103	Property Taxes - Unitary Tax	17,107	19,117	11.75%	17,791	4.00%		18,503	4.00%	
101-4104	Property Taxes - Supplemental	10,400	2,152	-79.30%	10,816	4.00%		11,249	4.00%	
101-4106	Property Taxes - Other	9,360	4,144	-55.73%	9,734	4.00%		10,124	4.00%	
101-4502	Real Property Transfer Tax	83,691	65,770	-21.41%	86,202	3.00%		88,357	0.00%	
101-4301	Sales and Use Tax	594,704	456,788	-23.19%	609,572	2.50%		630,907	3.50%	
101-5203	Motor Vehicle In Lieu	12,480	-	-100.00%	12,854	3.00%		13,176	2.50%	
101-5205	Other In Lieu	182,000	92,591	-49.13%	187,460	3.00%		192,147	2.50%	
101-5401	Franchises - Comcast Cable	202,800	150,103	-25.98%	208,884	3.00%		214,106	2.50%	
101-5402	Franchises - Garbage Fees	238,518	285,065	19.52%	245,673	3.00%		251,815	2.50%	
101-5403	Franchises - PG&E	169,623	185,966	9.63%	191,545	12.92%		196,333	2.50%	
101-5404	Franchises - Equilon Pipe	20,800	22,283	7.13%	21,424	3.00%		21,960	2.50%	
101-5101	Business Licenses	164,473	143,554	-12.72%	169,407	3.00%		173,642	2.50%	
101-5602	Park Use Fee	36,400	58,614	61.03%	38,256	5.10%		39,404	3.00%	
101-5603	Meeting Room Fee	3,120	7,331	134.95%	3,279	5.10%		3,377	3.00%	
101-5608	Cattle Grazing Lease Rent	11,336	11,264	-0.63%	11,676	3.00%		11,968	2.50%	
101-5609	Cell Tower Lease Rent	39,520	36,796	-6.89%	40,706	3.00%		41,723	2.50%	
101-5303	City Hall Rental Fees	-		#DIV/0!	-	#####		-	#DIV/0!	
101-5613	Clayton Community Gymnasium Rent	27,456	24,425	-11.04%	28,856	5.10%		29,722	3.00%	
101-5103	Building Permit Remit Fees (Surcharge)	78,000	75,514	-3.19%	80,340	3.00%		82,349	2.50%	
101-5106	Engineering Service Fees	6,240	2,395	-61.62%	6,427	3.00%		6,588	2.50%	
101-5301	Planning Permits/Fees	10,400	18,245	75.44%	10,930	5.10%		11,258	3.00%	
101-5302	Police Permits/Fees	10,400	10,752	3.38%	10,930	5.10%		11,258	3.00%	
101-5304	Planning Service Charges	10,400	-	-100.00%	10,712	3.00%		10,980	2.50%	
101-4108	Redevelopment Property Tax Trust Fund - Distribution	495,591	307,537	-37.95%	510,459	3.00%		525,773	3.00%	
101-5201	Public Safety Allocation	104,000	94,489	-9.14%	107,120	3.00%		109,798	2.50%	
101-5202	Abandoned Veh Abate (AVA)	3,120	4,663	49.46%	3,214	3.00%		3,294	2.50%	
101-5214	POST Reimbursements	6,760	1,872	-72.30%	6,963	3.00%		7,137	2.50%	
101-5306	Well Water Usage Charge	18,000	-	-100.00%	18,540	3.00%		19,004	2.50%	
101-5319	Miscellaneous City Services	104	156	50.00%	107	3.00%		110	2.50%	
101-5322	Fiduciary Funds Administration	229,713	229,713	0.00%	236,605	3.00%		242,520	2.50%	
101-5501	Fines and Forfeitures	20,800	20,504	-1.42%	21,424	3.00%		21,960	2.50%	
101-5502	Administrative Citation Fee		500							
101-5610	Fountain Use Fee	-	-	#DIV/0!	-	#####		-	#DIV/0!	
101-5601	Interest	139,147	221,130	58.92%	300,000	#####		307,500	2.50%	
101-5701	Reimbursements/Refunds	15,600	6,717	-56.94%	16,068	3.00%		16,470	2.50%	
101-5790	Other Revenues	5,200	3,555	-31.63%	5,356	3.00%		5,490	2.50%	
101-5791	Overhead Cost Recovery	20,800	8,302	-60.09%	21,424	3.00%		21,960	2.50%	
101-6002	Admin Exp Rec - Measure J Fund	5,765	5,765	0.00%	5,938	3.00%		6,116	3.00%	
101-6004	Admin Exp Rec - HUTA Gas Tax Fund	9,608	9,608	0.00%	9,896	3.00%		10,193	3.00%	
101-6005	Admin Exp Rec - Neighborhood Street Lights Fund	14,067	14,067	0.00%	14,489	3.00%		14,924	3.00%	
101-6006	Admin Exp Rec - GHAD Fund	8,836	8,836	0.00%	9,101	3.00%		9,374	3.00%	
101-6007	Admin Exp Rec - Landscape Maint CFD Fund	45,116	45,116	0.00%	46,018	2.00%		46,939	2.00%	
101-6011	Admin Exp Rec - The Grove Park CFD Fund	9,395	9,395	0.00%	9,677	3.00%		9,919	2.50%	
101-6016	Admin Exp Rec - Stormwater Assessment Fund	45,391	45,391	0.00%	46,753	3.00%		48,155	3.00%	
TOTAL		5,811,063	4,526,556		6,184,442			6,390,665		

City of Clayton
FY 2025 - 26 PRELIMINARY GENERAL FUND BUDGET

Expense Budget

			2024-25		%	2025-26		%	2026-27		%
			Final Budget	YTD	(4/30/2025)	Increase	Preliminary Budget	Increase	Preliminary Budget	Increase	
Salaries and Benefits											
101-7111	Regular Salaries		2,642,633	1,914,414	13.04%	2,828,919	7.05%	2,942,076	4.0%		
101-7113	Overtime		162,030	175,369	13.31%	168,000	3.68%	174,720	4.0%		
101-7115	Council/Commission Compensation		35,400	26,920	0.00%	36,452	2.97%	36,452	0.0%		
101-7218	Long/Short Term Disability Insurance		16,822	15,486	-17.65%	19,345	15.00%	20,118	4.0%		
101-7219	Deferred Compensation Retirement		17,819	2,954	3.00%	3,500	-80.36%	3,640	4.0%		
101-7220	PERS Retirement-Normal Cost		282,264	234,037	-3.89%	316,564	12.15%	329,226	4.0%		
101-7221	PERS Retirement - Unfunded Liability		322,915	440,461	-14.46%	475,602	47.28%	494,626	4.0%		
101-7231	Workers' Compensation		83,274	110,761	-16.65%	115,717	38.96%	120,346	4.0%		
101-7232	Unemployment Compensation		2,015	3,469	3.02%	2,096	4.00%	2,179	4.0%		
101-7233	FICA Taxes		35,241	31,472	3.00%	50,826	44.22%	52,859	4.0%		
101-7246	Benefit Insurance		348,987	260,213	3.00%	386,285	10.69%	401,737	4.0%		
101-7247	OPEB Contributions (Health Plan)		19,261	16,688	3.00%	19,261	0.00%	20,031	4.0%		
	Subtotal		3,968,661	3,232,244		4,422,566	10.26%	4,598,011			
Services and Supplies											
101-7341	Buildings/Grounds Maintenance		37,580	91,039	4.39%	183,068	387.14%	31,729	-82.67%		
101-7342	Machinery/Equipment Maintenance		4,363	4,022	2.66%	3,339	-23.47%	3,506	5.00%		
101-7343	Vehicle Maintenance		36,129	18,538	0.50%	37,109	2.71%	38,965	5.00%		
101-7345	Office Equip-Maint/Repairs		3,200	-	0.00%	-	-100.00%	-	#DIV/0!		
101-7346	HVAC Mtn & Repairs		31,930	44,418	3.00%	30,506	-4.46%	31,116	2.00%		
101-7441	Dog Park Operating Costs		8,240	-	3.00%	8,487	3.00%	8,742	3.00%		
101-7307	Irrigation Supplies and Materials		6,695	1,607	3.00%	3,500	-47.72%	3,570	2.00%		
101-7311	General Supplies		29,875	21,412	1.27%	16,500	-44.77%	16,830	2.00%		
101-7312	Office Supplies/Expense		13,240	15,466	1.85%	14,000	5.74%	14,280	2.00%		
101-7314	Postage		4,935	2,941	2.81%	5,306	7.52%	5,412	2.00%		
101-7321	Printing and Binding		2,001	681	2.62%	755	-62.27%	770	2.00%		
101-7323	Books/Periodicals		206	-	3.00%	150	-27.18%	153	2.00%		
101-7324	Dues and Subscriptions		46,402	67,407	4.51%	101,213	118.12%	103,237	2.00%		
101-7325	EBRCSA System Subscription		12,500	12,648	0.00%	15,000	20.00%	15,300	2.00%		
101-7331	Rentals/Leases		51,035	10,419	89.02%	49,570	-2.87%	50,561	2.00%		
101-7344	Vehicles: Gas, Oil & Supplies		45,835	28,643	0.30%	42,867	-6.48%	43,724	2.00%		
101-7389	Misc. Expense		2,060	306	3.00%	-	-100.00%	-	#DIV/0!		
101-7241	Auto Allowance/Mileage		18,416	2,954	3.00%	4,800	-73.94%	4,896	2.00%		
101-7242	Uniform Allowance		12,360	11,400	3.00%	13,200	6.80%	13,464	2.00%		
101-7301	Recruitment/Pre-employment		10,150	3,370	1.50%	5,500	-45.81%	5,610	2.00%		
101-7351	Insurance Premiums		254,433	272,113	3.00%	305,940	20.24%	312,059	2.00%		
101-7362	City Promotional Activity		4,635	162	3.00%	1,000	-78.43%	1,020	2.00%		
101-7380	Recording Fees		515	-	3.00%	525	2.00%	536	2.00%		
101-7381	Property Tax Admin. Costs		9,790	9,551	3.00%	9,986	2.00%	10,186	2.00%		
101-7382	Election Services		-	20,400		500	#DIV/0!	22,000	4300.00%		
101-7384	Legal Notices		2,060	-	3.00%	2,100	1.94%	2,142	2.00%		
101-7420	Merchant Fees		10,300	10,646	3.00%	12,000	16.50%	12,360	3.00%		
101-7427	CAL ID		18,471	18,412	42.08%	20,000	8.28%	20,600	3.00%		
101-7429	Animal/Pest Control Services		132,049	61,709	27.63%	137,746	4.31%	141,878	3.00%		
101-7433	Integrated Justice System		11,000	8,770	0.00%	11,330	3.00%	11,670	3.00%		
101-7486	CERF Charges		96,800	172,164	868.00%	-	-100.00%	99,704	#DIV/0!		
101-7363	Business Meeting Expense		715	816	2.14%	800	11.89%	816	2.00%		
101-7364	Employee Recognition		1,436	3,673	2.57%	2,400	67.13%	2,448	2.00%		
101-7371	Travel		2,163	2,952	3.00%	24,475	1031.53%	25,454	4.00%		
101-7372	Conferences/Meetings		3,605	5,217	3.00%	8,945	148.13%	9,571	7.00%		
101-7373	Education & Training		20,000	12,003	5.26%	13,427	-32.86%	13,696	2.00%		
101-7332	Telecommunications		30,497	34,524	2.00%	46,532	52.58%	47,463	2.00%		
101-7335	Gas & Electricity		126,690	108,266	3.00%	126,489	-0.16%	129,019	2.00%		
101-7338	Water Services		126,087	88,342	3.00%	116,002	-8.00%	118,322	2.00%		
101-7408	Crossing guard services		64,217	26,772	16.48%	61,835	-3.71%	63,072	2.00%		
101-7410	Professional Engineering Services		155,736	137,706	3.00%	-	-100.00%	-	#DIV/0!		
101-7411	Legal Services Retainer		135,031	101,172	2.70%	140,432	4.00%	143,241	2.00%		
101-7413	Legal Services		10,300	24,215	3.00%	18,300	77.67%	19,215	5.00%		
101-7414	Audit & Financial Reporting Services		45,922	33,895	3.00%	55,000	19.77%	56,650	3.00%		
101-7415	Computer/IT Services		7,828	37,147	3.00%	48,000	513.18%	49,440	3.00%		
101-7417	Janitorial Service		55,927	44,769	2.81%	58,813	5.16%	60,578	3.00%		
101-7419	Other Professional Services		40,000	505,527	-35.06%	99,675	149.19%	102,665	3.00%		
101-7424	Dispatch Services		356,265	439,567	5.00%	410,000	15.08%	422,300	3.00%		
101-7425	Crime Lab		14,000	5,277	0.00%	15,000	7.14%	15,450	3.00%		
101-7435	Contract Seasonal Labor		16,480	12,762	3.00%	11,670	-29.19%	12,020	3.00%		
101-7440	Tree Trimming Services		21,785	13,416	3.00%	16,889	-22.47%	17,396	3.00%		
	Subtotal		2,151,889	2,549,216		2,310,682		2,334,835	1.05%		

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 Budget	FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget
101-7111	Regular Salaries		-		-	697,141	562,779	889,749
101-7113	Overtime		-		-			-
101-7115	Council/Commission Compensation		29,036	26,320	29,036			-
101-7218	Long/Short Term Disability Insurance		-		-	5,293	3,526	4,953
101-7219	Deferred Compensation Retirement		-		-	15,038	2,954	3,500
101-7220	PERS Retirement-Normal Cost		-		-	73,446	40,260	77,938
101-7221	PERS Retirement - Unfunded Liability		-		-	89,303	102,018	123,073
101-7231	Workers' Compensation		1,310	1,410	-	30,303	32,617	2,900
101-7232	Unemployment Compensation		2,015		2,096			-
101-7233	FICA Taxes		2,222	1,868	2,222	9,739	8,119	12,444
101-7246	Benefit Insurance		-		-	106,222	65,999	132,173
101-7247	OPEB Contributions (Health Plan)		-		-			
Total Salaries and Benefits By Department			34,583	29,598	33,354	1,026,485	818,271	1,246,730
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			-
101-7312	Office Supplies/Expense		-		-			-
101-7314	Postage		-		-			-
101-7321	Printing and Binding		721	407	500			-
101-7323	Books/Periodicals		-		150			-
101-7324	Dues and Subscriptions		14,420	43,754	43,500	2,884	6,180	9,058
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			-
101-7380	Recording Fees		-		-			-
101-7381	Property Tax Admin. Costs		-		-			-
101-7382	Election Services		-	20,400	500			-
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		70	-
101-7364	Employee Recognition		206	36	100			-
101-7371	Travel		-		-	103	2,180	7,875
101-7372	Conferences/Meetings		-	1,053	2,520	1,030	4,165	5,925
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	107,352
101-7413	Legal Services		-		-	5,150	11,799	12,000
101-7414	Audit & Financial Reporting Services		-		-	45,922	33,895	55,000
101-7415	Computer/IT Services		-	1,780	1,700	7,828	8,840	7,000
101-7417	Janitorial Service		-		-			-
101-7419	Other Professional Services		5,000	10,420	30,000	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	81,270	229,507	362,701	219,010

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 Budget	FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget	FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget
101-7111	Regular Salaries	32,035	12,922	40,213	247,746	29,963	244,913	-		-
101-7113	Overtime	1,030	0	1,000			-	-		-
101-7115	Council/Commission Compensation	-	-	-	7,416	600	7,416	-		-
101-7218	Long/Short Term Disability Insurance	314	1,584	435	2,322	58	1,768	-		-
101-7219	Deferred Compensation Retirement			-			-	-		-
101-7220	PERS Retirement-Normal Cost	2,824	14,141	5,470	21,554	610	16,233	-		-
101-7221	PERS Retirement - Unfunded Liability	5,488	6,269	5,877	29,032	33,166	43,955	-		-
101-7231	Workers' Compensation	1,513	1,629	1,871	11,179	12,033	1,200	-		-
101-7232	Unemployment Compensation			-			-	-	3,469	-
101-7233	FICA Taxes	486	23	557	4,052	423	3,796	-		-
101-7246	Benefit Insurance	6,651	31,532	7,223	43,554	6,045	41,838	-		-
101-7247	OPEB Contributions (Health Plan)							19,261	16,688	19,261
Total Salaries and Benefits By Department		50,341	68,101	62,646	366,855	82,897	361,119	19,261	20,157	19,261
Services and Supplies										
101-7341	Buildings/Grounds Maintenance	19,570	23,186	10,000	-	-	-	-	-	-
101-7342	Machinery/Equipment Maintenance	1,803	2,854	1,839	-	-	-	-	-	-
101-7343	Vehicle Maintenance	1,545	902	1,622	-	-	-	-	-	-
101-7345	Office Equip-Maint/Repairs	-	-	-	-	-	-	-	-	-
101-7346	HVAC Mtn & Repairs	21,630	10,859	20,000	-	-	-	-	-	-
101-7441	Dog Park Operating Costs	8,240	-	8,487	-	-	-	-	-	-
101-7307	Irrigation Supplies and Materials	-	-	-	-	-	-	-	-	-
101-7311	General Supplies	7,210	11,034	7,500	515	25	-	-	-	-
101-7312	Office Supplies/Expense	-	-	-	-	-	500	8,240	11,778	8,500
101-7314	Postage	-	-	-	-	-	-	4,635	2,802	5,000
101-7321	Printing and Binding	-	-	-	-	-	-	1,030	274	-
101-7323	Books/Periodicals	-	-	-	206	-	-	-	-	-
101-7324	Dues and Subscriptions	103	-	105	13,905	2,399	3,175	-	-	17,000
101-7325	EBRCSA System Subscription	-	-	-	-	-	-	-	-	-
101-7331	Rentals/Leases	-	-	-	-	-	-	17,510	7,535	12,566
101-7344	Vehicles: Gas, Oil & Supplies	1,030	410	1,082	-	-	-	-	-	-
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	-	-	-
101-7381	Property Tax Admin. Costs	-	-	-	-	-	-	9,790	9,551	9,986
101-7384	Legal Notices	-	-	-	2,060	-	2,100	-	-	-
101-7420	Merchant Fees	-	-	-	-	-	-	10,300	10,646	12,000
101-7427	CAL ID	-	-	-	-	-	-	-	-	-
101-7429	Animal/Pest Control Services	1,751	1,480	1,804	-	-	-	-	-	-
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	-	2,100	-	-	-
101-7372	Conferences/Meetings	-	-	-	515	-	500	-	-	-
101-7373	Education & Training	1,030	1,045	1,102	3,090	-	-	-	-	-
101-7332	Telecommunications	3,708	3,650	3,782	721	691	750	5,665	2,882	5,000
101-7335	Gas & Electricity	56,650	48,551	43,337	-	-	-	-	-	-
101-7338	Water Services	20,600	4,805	18,911	-	-	-	-	-	-
101-7408	Crossing guard services	-	-	-	-	-	-	-	-	-
101-7410	Professional Engineering Services	-	-	-	-	-	-	-	-	-
101-7411	Legal Services Retainer	1,354	-	1,381	27,085	7,387	10,000	-	-	-
101-7413	Legal Services	-	-	-	5,150	4,155	6,300	-	-	-
101-7414	Audit & Financial Reporting Services	-	-	-	-	-	-	-	-	-
101-7415	Computer/IT Services	-	-	-	-	-	-	-	26,527	39,300
101-7417	Janitorial Service	14,317	12,753	14,747	-	-	-	-	-	-
101-7419	Other Professional Services	-	-	-	5,150	287,881	5,000	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	5,464	-	-	-	-	-	-
Total Services and Supplies		244,300	213,857	141,163	65,236	302,539	30,950	322,783	377,289	440,792

City of Clayton
FY 2025-26 Budget
Expenses by Department

		Police (06)			Library (07)			Engineering (08)			Parks and Recreation (09)		
		FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget	FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget	FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget	FY 2024-25 Budget	YTD (4/30/2025)	FY 2025-26 Budget
101-7111	Regular Salaries	1,387,257	1,272,833	1,583,318	7,121	5,857	13,772	-	-	-	56,117	30,060	56,953
101-7113	Overtime	161,009	172,375	165,000	-	-	-	-	-	-	2,060	2,993	2,000
101-7115	Council/Commission Compensation	-	-	-	-	-	-	-	-	-	-	-	-
101-7218	Long/Short Term Disability Insurance	11,513	10,156	11,492	67	28	131	-	-	-	530	136	566
101-7219	Deferred Compensation Retirement	2,781	-	-	-	-	-	-	-	-	-	-	-
101-7220	PERS Retirement-Normal Cost	222,600	177,182	207,274	552	285	1,879	-	-	-	4,766	1,559	7,770
101-7221	PERS Retirement - Unfunded Liability	258,053	291,073	285,706	1,072	1,225	2,665	-	-	-	5,874	6,710	14,327
101-7231	Workers' Compensation	55,443	59,677	106,500	324	349	626	-	-	-	2,831	3,047	2,620
101-7232	Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-
101-7233	FICA Taxes	17,817	20,353	30,825	104	85	191	-	-	-	821	601	791
101-7246	Benefit Insurance	180,044	152,764	192,870	1,294	609	2,339	-	-	-	11,222	3,265	9,841
101-7247	OPEB Contributions (Health Plan)	-	-	-	-	-	-	-	-	-	-	-	-
Total Salaries and Benefits By Department		2,296,517	2,156,413	2,582,985	10,534	8,437	21,603				84,221	48,371	94,868
Services and Supplies													
101-7341	Buildings/Grounds Maintenance	-	-	-	15,450	14,639	171,068	-	-	-	2,060	6,091	2,000
101-7342	Machinery/Equipment Maintenance	500	782	1,000	-	350	500	-	-	-	2,060	36	-
101-7343	Vehicle Maintenance	30,000	15,503	34,000	464	313	487	-	-	-	4,120	1,820	1,000
101-7345	Office Equip-Maint/Repairs	3,200	-	-	-	-	-	-	-	-	-	-	-
101-7346	HVAC Mtn & Repairs	-	-	-	10,300	33,559	10,506	-	-	-	-	-	-
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	-	135	-	-	-	-	5,150	1,147	1,000
101-7312	Office Supplies/Expense	5,000	3,687	5,000	-	-	-	-	-	-	-	-	-
101-7314	Postage	300	139	306	-	-	-	-	-	-	-	-	-
101-7321	Printing and Binding	250	-	255	-	-	-	-	-	-	-	-	-
101-7323	Books/Periodicals	-	-	-	-	-	-	-	-	-	-	-	-
101-7324	Dues and Subscriptions	12,000	13,743	27,875	-	-	-	3,090	1,331	500	-	-	-
101-7325	EBRCSA System Subscription	12,500	12,648	15,000	-	-	-	-	-	-	-	-	-
101-7331	Rentals/Leases	33,525	2,883	37,004	-	-	-	-	-	-	-	-	-
101-7344	Vehicles: Gas, Oil & Supplies	41,200	27,255	38,000	515	161	541	-	-	-	3,090	817	3,245
101-7389	Misc. Expense	-	-	-	-	-	-	-	-	-	-	-	-
101-7241	Auto Allowance/Mileage	4,944	-	-	-	-	-	-	-	-	-	-	-
101-7242	Uniform Allowance	12,360	11,400	13,200	-	-	-	-	-	-	-	-	-
101-7301	Recruitment/Pre-employment	5,000	2,654	5,000	-	-	-	-	-	-	-	-	-
101-7351	Insurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
101-7362	City Promotional Activity	-	-	-	-	-	-	-	-	-	-	-	-
101-7380	Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-
101-7381	Property Tax Admin. Costs	-	-	-	-	-	-	-	-	-	-	-	-
101-7384	Legal Notices	-	-	-	-	-	-	-	-	-	-	-	-
101-7420	Merchant Fees	-	-	-	-	-	-	-	-	-	-	-	-
101-7427	CAL ID	18,471	18,412	20,000	-	-	-	-	-	-	-	-	-
101-7429	Animal/Pest Control Services	127,414	58,237	132,972	1,854	1,214	1,910	-	-	-	1,030	779	1,061
101-7433	Integrated Justice System	11,000	8,770	11,330	-	-	-	-	-	-	-	-	-
101-7486	CERF Charges	86,500	86,500	-	-	-	-	-	-	-	-	-	-
101-7363	Business Meeting Expense	200	-	-	-	-	-	-	-	-	-	-	-
101-7364	Employee Recognition	200	630	300	-	-	-	-	-	-	-	-	-
101-7371	Travel	-	772	14,500	-	-	-	-	-	-	-	-	-
101-7372	Conferences/Meetings	-	-	-	-	-	-	-	-	-	-	-	-
101-7373	Education & Training	10,730	7,336	12,325	-	-	-	-	-	-	-	-	-
101-7332	Telecommunications	10,000	7,034	12,000	2,781	9,374	15,000	-	-	-	-	-	-
101-7335	Gas & Electricity	-	-	-	66,950	56,891	80,000	-	-	-	3,090	2,824	3,152
101-7338	Water Services	-	-	-	2,487	1,864	2,537	-	-	-	103,000	81,673	94,554
101-7408	Crossing guard services	64,217	26,772	61,835	-	-	-	-	-	-	-	-	-
101-7410	Professional Engineering Services	-	-	-	-	-	-	155,736	137,706	-	-	-	-
101-7411	Legal Services Retainer	13,148	746	13,411	-	-	-	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	24,720	19,478	25,462	-	-	-	13,390	10,513	15,000
101-7419	Other Professional Services	14,850	36,719	41,675	-	-	-	-	-	-	-	-	-
101-7424	Dispatch Services	356,265	439,567	410,000	-	-	-	-	-	-	-	-	-
101-7425	Crime Lab	14,000	5,277	15,000	-	-	-	-	-	-	-	-	-
101-7435	Contract Seasonal Labor	-	-	-	2,060	2,090	-	-	-	-	11,330	7,381	11,670
101-7440	Tree Trimming Services	-	-	-	3,090	-	3,183	-	-	-	13,390	10,044	8,242
Total Service and Supplies		908,274	806,510	933,093	130,671	140,068	311,193	166,952	142,449	8,789	168,405	124,732	144,423

City of Clayton

FY 2025-26 PRELIMINARY

210 - Landscape Maintenance District Fund

		2024-25		%	2025-26		%	2026-27		%
		Final Budget	YTD	Increase	Preliminary Budget		Increase	Preliminary Budget		Increase
		(4/30/2025)								
PROJECTED BEGINNING FUND BALANCE		424,342			514,574			695,108		
REVENUES										
210-4604	LMD Special Tax Rate	1,320,856	1,254,806	-5%	1,373,690		9%	714,319		-48%
210-5601	Interest	7,000	-	-100%	7,280		4%	7,571		4%
	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	24%	356,535		35%	370,797		4%
210-7113	Overtime	2,500	289	-88%	1,000		-60%	1,040		4%
210-7218	Long/Short Term Disability Insurance	2,618	1,716	-34%	3,077		18%	3,077		0%
210-7220	PERS Retirement-Normal Cost	24,309	18,649	-23%	39,137		61%	40,702		4%
210-7221	PERS Retirement - Unfunded Liability	43,406	49,586	14%	84,613		95%	87,997		4%
210-7231	Workers' Compensation	11,928	12,839	8%	16,103		35%	16,747		4%
210-7233	FICA Taxes	4,051	4,763	18%	5,185		28%	5,392		4%
210-7246	Benefit Insurance	55,565	39,428	-29%	100,061		80%	104,063		4%
210-7301	Recruitment/Pre-employment	258		-29%	-		-100%	-		#DIV/0!
210-7306	Trail Fixture Repairs/Replacement	25,750	182	-65%	25,000		-3%	26,000		4%
210-7307	Irrigation Supplies and Materials	10,000	8,909	-70%	6,000		-40%	6,240		4%
210-7308	Weed Abatement Supplies and Materials	10,000	3,027	-88%	10,000		0%	10,400		4%
210-7309	Plant Nutrition Supplies and Materials	10,000	1,153	-55%	10,000		0%	10,000		0%
210-7311	General Supplies	4,120	4,456	-97%	4,500		9%	4,500		0%
210-7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)	15,000	116	-99%	15,000		0%	15,300		2%
210-7326	Pavement Repair Supplies		109							
210-7335	Gas & Electric Services	10,000	27,472	175%	22,500		125%	22,950		2%
210-7338	Water Services	206,000	211,125	2%	189,108		-8%	192,890		2%
210-7340	Traffic Safety Supplies	1,000	47	-95%	1,000		0%	1,020		2%
210-7341	Buildings/Grounds Maintenance	10,000	7,750	-22%	10,000		0%	10,200		2%
210-7342	Machinery/Equipment Maintenan	10,000	21,857	119%	15,000		50%	15,300		2%
210-7343	Vehicle Maintenance	25,000	21,110	-16%	10,000		-60%	10,200		2%
210-7344	Vehicle Gas, Oil, and Supplies	20,000	10,138	-49%	15,200		-24%	15,504		2%
210-7381	Property Tax Admin. Costs	4,635	3,565	-23%	4,728		2%	4,822		2%
210-7419	Other Professional Services	10,000	6,024	-40%	5,000		-50%	5,100		2%
210-7429	Animal/Pest Control Services	30,000	24,630	-18%	30,600		2%	31,212		2%
210-7435	Contract Seasonal Labor	160,000	110,727	-31%	50,000		-69%	51,000		2%
210-7440	Tree Trimming Services	162,074	78,384	-52%	45,794		-72%	46,710		2%
210-7445	Weed Abatement Services	115,000	64,404	-44%	75,600		-34%	77,112		2%
210-7486	CERF Charges/Depreciation	30,900	30,900	0%	-		-100%	32,148		#DIV/0!
210-7520	Project Program Costs	-		#DIV/0!	-		#DIV/0!	-		#DIV/0!
210-7615	CCC Property Tax	3,605	3,369	-7%	3,677		2%	3,751		2%
Total Expenditures		1,282,740	1,094,403		1,154,418			1,222,175		
OTHER FINANCING SOURCES										
	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		180,534			(453,346)		
ENDING FUND BALANCES		514,574	629,861		695,108			241,762		

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

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	Preliminary	Increase	Preliminary	Increase	Final Budget	YTD	Preliminary	Increase	Preliminary	Increase	Final Budget	YTD	Preliminary	Increase	Preliminary	Increase
PROJECTED BEGINNING FUND BALANCE 07/01/2024		340,288		317,484		440,371		652,752		463,396		500,203		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	28,210	104%	29,056	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	254	94%	262	3%	-	-	654	#DIV/0!	-	-100%	-	-	-	#DIV/0!	-	#DIV/0!
7220	PERS Retirement-Normal Cost	1,180	983	3,197	171%	3,293	3%	-	-	8,652	#DIV/0!	-	-100%	-	-	-	#DIV/0!	-	#DIV/0!
7221	PERS Retirement - Unfunded Liability	2,170	2,479	6,830	215%	7,035	3%	-	-	19,107	#DIV/0!	-	-100%	-	-	-	#DIV/0!	-	#DIV/0!
7231	Workers' Compensation	630	678	1,321	110%	1,361	3%	-	-	3,533	#DIV/0!	-	-100%	-	-	-	#DIV/0!	-	#DIV/0!
7233	FICA Taxes	203	401	425	109%	438	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	8,398	202%	8,650	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	328,279		492,197		484,856		267,558		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	122,887		(30,446)		(189,356)		36,807		(396,772)		(135,344)		(253,181)		(318,670)	
ENDING FUND BALANCES		317,484		440,371		409,925		463,396		500,203		103,431		861,874		608,693		290,023	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - GHAD

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

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

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	Preliminary	Increase	Preliminary	Increase	Final Budget	YTD	Preliminary	Increase	Preliminary	Increase
PROJECTED BEGINNING FUND BALANCE		1,522,739		1,180,739		1,606,752		778,300		745,000		560,474	
REVENUES													
4100	Program Revenue	-	-	717,173	#DIV/0!	-	-100%	52,300	140,369	53,869	3%	55,485	3%
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	57,474		59,198	
EXPENDITURES													
7485	Capital Outlay - Equipment & Machinery	-		-	#DIV/0!	-	#DIV/0!	89,100	85,759	242,000	172%	249,260	3%
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/Execution	370,000	709,083	320,000	-14%	884,000	176%	-	-	-	#DIV/0!	-	#DIV/0!
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	242,000		249,260	
NET CHANGE IN FUND BALANCES		(342,000)	(976,197)	426,013		(854,295)		(33,300)	54,610	(184,526)		(190,062)	
ENDING FUND BALANCES		1,180,739	(976,197)	1,606,752		752,457		745,000	54,610	560,474		370,412	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - Assessment Districts

		211 - Grove Park District						214 - Neighborhood Street Lighting District					
		2024-25		2025-26	%	2026-27	%	2024-25		2025-26	%	2026-27	%
		Final Budget	YTD	Preliminary	Increase	Preliminary	Increase	Final Budget	YTD	Preliminary	Increase	Preliminary	Increase
PROJECTED BEGINNING FUND BALANCE		423,282		400,237		385,632		(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	37,827	17%	38,962	3%	-	980	-	#DIV/0!	-	#DIV/0!
7112	Temporary Salaries	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7113	Overtime	-	2,950	1,500	#DIV/0!	1,545	3%	-	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	3,540	29%	3,646	3%	-	-	-	#DIV/0!	-	#DIV/0!
7221	PERS Retirement - Unfunded Liability	5,064	5,785	3,231	-36%	3,328	3%	-	-	-	#DIV/0!	-	#DIV/0!
7231	Workers' Compensation	1,471	1,583	1,770	20%	1,823	3%	-	-	-	#DIV/0!	-	#DIV/0!
7233	FICA Taxes	473	125	569	20%	586	3%	-	-	-	#DIV/0!	-	#DIV/0!
7246	Benefit Insurance	6,484	852	12,665	95%	13,045	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 & Improvement	15,450	-	15,914	3%	16,391	3%	-	-	-	#DIV/0!	-	#DIV/0!
7485	Capital Outlay - Equipment & Machinery	-	-	-	#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	185,478		191,042		190,567	98,346	140,000		141,250	
OTHER FINANCING SOURCES													
	Transfers From Fund 201 to Fund 214	-		-		-			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)		(14,605)		(15,043)		(78,512)		(0)		(0)	
ENDING FUND BALANCES		400,237		385,632		370,589		(95,468)		(95,468)		(95,469)	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - Assessment Districts

		216 - Stormwater Assessment						231 - Diablo Estates Assessment District					
		2024-25		2025-26	%	2026-27	%	2024-25		2025-26	%	2026-27	%
		Final Budget	YTD	Preliminary	Increase	Preliminary	Increase	Final Budget	YTD	Preliminary	Increase	Preliminary	Increase
PROJECTED BEGINNING FUND BALANCE		51,896		(7,197)		(40,742)		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	35,649	11%	36,718	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	242	-21%	249	3%	-	-	-	#DIV/0!	-	#DIV/0!
7220	PERS Retirement-Normal Cost	2,753	854	5,064	84%	5,216	3%	-	-	-	#DIV/0!	-	#DIV/0!
7221	PERS Retirement - Unfunded Liability	5,064	5,785	16,496	226%	16,990	3%	-	-	-	#DIV/0!	-	#DIV/0!
7231	Workers' Compensation	1,471	1,583	1,689	15%	1,740	3%	-	-	-	#DIV/0!	-	#DIV/0!
7233	FICA Taxes	473	216	545	15%	561	3%	-	-	-	#DIV/0!	-	#DIV/0!
7242	Uniform Allowance	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7246	Benefit Insurance	6,484	1,888	10,986	69%	11,316	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 & Improvement	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7485	Capital Outlay - Equipment & Machinery	-	-	-	#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	167,531		172,557		62,300	39,443	51,809		53,363	
OTHER FINANCING SOURCES													
	Transfers From Fund 201 to Fund 214	-		-	#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)	(33,545)		(34,552)		38,660		52,180		53,745	
ENDING FUND BALANCES		(7,197)		(40,742)		(75,294)		383,792		435,972		489,717	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds

PROJECTED BEGINNING FUND BALANCE

REVENUES

4108 RPTTF
4100 Program Revenue
5601 Interest
5801 Sale of Assets

Total Revenue

EXPENDITURES

7485 Capital Outlay - Equipment & Machinery
7486 CERF Charges
7520 Project Costs
7551 Project Costs - Planning/Design
7552 Project Costs - Construction/Execution
7611 Principal (RDA Successor Agency)
7612 Interest
7613 Paying Agent Fee
7615 CCC Property Tax
8101 Transfer to General Fund

Total Expenditures

OTHER FINANCING SOURCES

Transfers From General Fund (To)
Transfers From 616 Fund To 101 - GF
Other

Total Other Financing Sources

NET CHANGE IN FUND BALANCES

ENDING FUND BALANCES

304 - Development Impact Fees					616 - Successor Housing				
2024-25		2025-26		2026-27	2024-25		2025-26		2026-27
Final Budget	YTD	Preliminary	Increase	Preliminary	Final Budget	YTD	Preliminary	Increase	Preliminary
487,755		496,305		505,112	22,115		22,115		0
					126,256	126,400			
-		-		-	-		-		-
8,550		8,807		9,071	-		-		-
8,550		8,807		9,071	0		0		0
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
-		-		-	-		-		-
0		0		0	0		0		0
-		-		-	-		-		-
-		-		-	-		(22,115)		-
-		-		-	-		-		-
-		-		-	-		(22,115)		-
8,550		8,807		9,071	-		(22,115)		-
496,305		505,112		514,182	22,115		-		-

City of Clayton
Budget Inquiry Log for
Fiscal Years 2024-25, 2025-26 & 2026-27
Based on Preliminary Budget Presented at the City Council
Budget Workshop on May 5, 2025

Original Question/Comment	Response
Q1: Is this Preliminary Budget for Fiscal Years 2025-26 and 2026-27 deficit spending?	A1: Yes, it is, but we have reserve funds to balance the budget. Reserves are available once and then unavailable after that. A structurally balanced budget uses ongoing revenues for ongoing expenses and one-time sources (e.g., reserves) for one time uses
Q2: What are the results of the water analysis?	A2: The water analysis has not been initiated at this time. It will await the arrival of the new Public Works Director/City Engineer.
Q3: How have utility bills been budgeted?	A3: We based the utility bill budget on the current year's actual costs and adjusted to account for anticipated rate increases.
Q4: When can we expect our first statement of investment revenue from UBS under the new investment agreement?	A4: That statement arrived and was posted on the City's website on May 9, 2025.
Q5: When are we planning on implementing an update to the Master Fee Schedule?	A5: Work has begun. Staff anticipate bringing an updated Master Fee Schedule to the June Budget and Audit Committee and then to the City Council Meeting on June 17, 2025.
Q6: What FY2025-26 savings are associated with the transition from contracted engineering services to the new Public Works Director/City Engineer?	A6: Contractor to staff transition funding has been budgeted in FY2025-26. The budget for the transition and ongoing salary and benefits are largely in the special assessment budgets where most of the work is done.
Q7: Is the new Public Works Director/City Engineer position accounted for in both FY2025-26 and Fy2026-27?	A7: Yes.
Q8: Will the job description for the Public Works Director/City Engineer include technical proficiency in maintenance software (e.g., 311)?	A8: Staff will add proficiency in maintenance management software as well as the role of General Manager of the Geological Hazard Abatement District (GHAD).
Q9: Will the Public Works Director/City Engineer carry out and planning functions?	A9: No.
Q10: Will the Public Works Director/City Engineer address general maintenance needs for the city?	A10: Yes. Various types of maintenance are mentioned throughout the job description.

Q11: At the May 6, 2025 City Council Budget Workshop, why was there a \$347, 921 difference in the General Fund Expenditure budget between the FY2024-25 Final Budget and expenditures presented Year to Date?	A11: The data presented on May 6, 2025 was dynamic, real-time data to show where we are, not necessarily where we will end the fiscal year on June 30, 2025.
Q12: For 2025 we're budgeting for \$2,177,462 and then \$2,381,860 for the following year. Why lower next year?	A12: Some items were cut or reduced to help produce a balanced budget.
Q13: For the current budget year (FY2024-25), several budget items appeared to be too high. Salaries, HVAC, dues and subscriptions, insurance premiums, Audit services, IT, professional services and contracted seasonal labor were specifically mentioned.	A13: There was a formula error in the spreadsheets used for the FY2024-25 Year to Date Budget totals at the May 6 th Budget Workshop. The errors were fixed on May 7, 2025.
Q14: The presentation at the May 6 th Budget Workshop presented Revenues under/over Expenditures: \$309,486 - is that the correct number? It seems different in every report...	A14: The data presented at the Budget Workshop is dynamic data from the city's financial management system. The data changes based on the latest transactions. Staff work to present the most up to date information possible. Some variances are the result of when a report is pulled, and a presentation is created. The FY2025-26 and FY2026-27 Proposed Budgets will have stable numbers for the Council to consider and the public to comment upon.
Q15: What is happening with the FEMA storm damage reimbursements?	A15: The city received \$419,000 from FEMA to repair damaged portions of the city's infrastructure. The repairs will commence in the summer of 2026 after completing environmental analysis and permitting.
Q16: At the May 6 th Budget Workshop, why is "other taxes" going from \$1,574,005 in FY2025-26 to \$919,641 in FY 2026-27? It was \$1,515,336 in FY2024-25. Same with "Other Allocations? Yet, property taxes were expected to grow.	A16: Total taxes decrease in FY 2026-27 because of a budgeting assumption that only six months of revenue will be collected due to the expiration of the Landscape and Maintenance District assessment.
Q17: At the May 6 th Budget Workshop, a graph showed the City of Clayton receives 6.63% of the 1% assessed value of each property. This is a lower rate than other nearby cities. Is there anything the city can do about our property tax rate?	Q17: The percentage of the taxes received by the city from the 1% assessed value goes back to the implementation of Proposition 13 in the late 1970's. It is unlikely to change.
Q18: Why is the starting fund balance for 2026-2027 12% lower than 2025-2026?	A18: Fund balance will continue to decrease as long as the budget is not structurally balanced.
Q19: We are saving \$100,000 in FY 2025-26 by transitioning to Public Works Director/City Engineer but then down \$100,000 the following year. Why?	A19: Engineering expenses were removed as possible out of the General Fund to help make it balance. Any engineering expenses for the transition are in the special assessment district budgets.

Q20: What is the difference between PERS and PERS UAL?	A20: PERS is retirement payments for current employees. PERS UAL is the payments toward the unfunded liability.
Q21: What is the true cost of Granicus per year? Where is that contract?	A21: Based on the contract, Granicus charges in FY2024-25 were \$28,815 and will be \$30,832 in FY 2025-26.
Q22: Is the \$48,000 for APEX, annual? Is there anyone else on the staff that could take on that job?	A22: That is the correct annual charges for APEX's IT support contract. We do not have any IT professionals
Q23: What are the additional HdL fees identified as contributing to the FY2025-26 expenditure gap?	A23: They are for the preparation of sales and property tax reports and analysis used for long range financial planning.
Q24: What are Lexipol and Nixle charges identified as contributing to the FY2025-26 expenditure gap?	A24: Lexipol is used to maintain police policies and procedures and Nixle is used for emergency alerting of residents.
Q25: What is the difference between Administration and General Services when looking at the General Fund budget?	A25: The Administration budget contains all of the personnel that support the City Manager and core business support functions. General Services contains things like postage, insurance premiums, leases, etc.
Q26: Why are the costs for library going up from \$141,000 to \$177,000 to \$182,000? Is any of this the library interior "refresh" project?	A26: None of these amounts include funding set aside for the "refresh." These amounts are for the cost of basic maintenance, HVAC, and utilities required for the library services to be delivered in the city-owned library building. Additionally, staff worked to "build the budget from the bottom up" as requested. This led to identification of needed budget changes to "right-size" budgets as needed.
Q27: Is the Police Department budget going up \$500,000 over two years?	A27: Yes, because of salary and benefit increases, overtime and workers compensation insurance premiums. Additionally, staff worked to "build the budget from the bottom up" as requested. This led to identification of needed budget changes to "right-size" budgets as needed.
Q28: Is the Public Works Department budget going down from \$294,000 to \$203,000 to \$209,000?	A28: Yes. Most of the changes in Public Works is the reallocation of expenditures from the General Fund to Special Revenue Funds to support the maintenance requirements of those assets. Additionally, staff worked to "build the budget from the bottom up" as requested. This led to identification of needed budget changes to "right-size" budgets as needed.
Q29: Salaries are going up \$800,000 over a two-year period?	A29: Yes. The Police Department salary and benefit increases are \$500,000 of \$800,000. Additionally, Funding for a Public Works Director/City Engineer (net +1.0 FTEs) has been

	added to the City's Position Schedule. Additionally, staff worked to "build the budget from the bottom up" as requested. On salary and benefits, this led to identification of needed budget changes to PERS, workers comp and COLAs and step increase calculations through a more sophisticated salary model than was available for past budgets.
Q30: Business Services and Business Supplies are increasing by \$40,000 each?	A30: Yes. However, the FY2025-26 & FY26-27 Preliminary Budget is based on existing spending to date in these line accounts. Some reductions on these expenses are being examined for the Proposed Budgets to be considered on June 3, 2025.
Q31: Asset Maintenance expenditures are currently budgeted to decrease in the FY2025-26 & FY26-27 Preliminary Budget from \$168,000 to \$110,000.	A31: Asset maintenance is the cost of maintaining city owned vehicles, buildings, parks and infrastructure. The decreases noted in question are in the General Fund. It is important to look at the Special Revenue Fund asset maintenance, including the LMD for the re-allocation of those expenditures to where the revenue resides. This allocation of expenditures is another example of "build(ing) the budget from the bottom up".
Q32: How are HUTA and RMRA an expense?	A32: HUTA and RMRA funds each have project costs associated with their revenue sources.
Q33: Why is the LMD budget going down next year?	A33: The LMD budget goes down next year because it did not expend all its funds this year. Additionally, LMD went down to coincide with contract maximum amounts as part of staff efforts to build a bottom-up budget.
Q34: Did GHAD expenditures remain status quo with current FY2024-25 expenditure amounts?	A34: Yes. Primarily because of better estimates on administrative charges and the changes to the city engineer contract.
Q35: Won't utilities start going down because of the Climatec energy project?	A35: Staff believe that utility cost reductions very likely could be a factor in the future. However, we have not seen reduced utility bills to date. The incompleteness of the project and future, scheduled utility rate increases, provides no basis for budget adjustments currently. This will be monitored closely over the next year after completion of the solar panel project.
Q36: Why did vendor services decrease from \$1.428M now, \$1.178M next year and \$1.210M for FY 2026-27?	A36: This cost reduction is largely a result of moving from contracted services to a city employee.
Q37: What are the expenses for travel meetings and conferences? What are the expenses for Transfer Out? And what is that?	A37: The charts presented at the May Budget Workshop (Page 21 and 23) failed to show the expenses for travel and conferences and

	<p>“Transfers Out” because they were so small on the chart. The FY2025-26 budget for Travel, Conferences and Training is \$16,627 and \$16,960 in FY 2026-27.</p> <p>Transfer Outs are funds that are moving to another fund to cover expenses (e.g., overhead) in another fund. On the Preliminary FY2025-26 ALL Fund Budget that is currently budgeted to be \$9,677 and \$9,967 in the FY2026-27 budget.</p>
Q38: Why did Capital Expenditure go up \$1.0M?	A38: Paving and pavement maintenance project expenses.
Q39: Why are Business Supplies over \$309,000?	A39: The Adopted FY2024-25 All Funds Final Budget for Business Supplies was over \$309, 000. This category of spending includes Irrigation Supplies and Materials, General Supplies, Office Supplies, Postage, Printing, Books/Periodicals, Dues and Subscriptions, EBRCSA System Subscription, Rentals/Leases, Vehicles: Gas, Oil & Supplies and Miscellaneous Expense.
Q40: What is the difference between Business Supplies and Business Services?	A40: Supplies are tangible goods that are generally consumed and may require replacement. Services are capacity or expertise purchased to meet business needs.
Q41: What is the Financial Software and how will you use it?	A40: Currently to develop the city’s budget, staff are using Excel, manually importing the budget and actuals from accounting software. Pulling the data and then working with it “offline” introduces timing variance between the “live” accounting software and the downloaded data in Excel used to develop the budget. The staff believes that purchasing budgeting software that is designed to link dynamically with the city’s accounting software would improve the accuracy and efficiency of the budget development process.
Q42: Do we have a list of all software programs with one time and annual costs?	A42: The software used by the city is report this in the ACFR under GASB 68.
Q43: Are we required to purchase a new police vehicle each year? Doesn’t maintenance need vehicles first?	A43: It helps improve vehicle reliability, but it is not mandated to buy a new police vehicle each year. Whether maintenance needs vehicles more than police is a policy call for the City Council.
Q44: Maintenance Vehicles: Can we do a Fleet Contract? Leasing contract?	A44: Staff will research to determine if this is an option. This will take time and will not be available in time for the budget hearing.
Q45: A couple of general revenue questions:	A45: Per Couty Tax assessor’s office, we should not anticipate seeing any additional ad valorem tax for at least two years. We should have the

When will the city receive additional money from the shopping center transaction? What is the timing on the Climatec - IRA refund?	transfer tax within the next 6 months. On the Climatec question, let's review again after meeting with Climatec
Q46: The library refresh was included in the presentation but not in the budget.	A46: That has now been completed.
Q47: How do we anticipate draining the reserves in five years? We have over \$7 million in the reserves? How is that possible in five years?	A47: Staff will edit and represent the Ten-Year Reserve Funds chart to show the line representing the 40% reserve policy for each year.
Q48: Was the Landscape Maintenance District in the budget, or wasn't it?	A48: LMD revenue was included for FY 25-26 and half of 26-27 and all LMD expenses were included in FY 25-26 and 26-27.
Q49: Why has Account # 101-7220 (PERS – Normal Costs) increased 34.79% when salaries have increased by 7.82%	A49: That cost is determined by CalPERS and is determined by the prorated impact of positive or negative investment fund performance by CalPERS. Increased rates beyond salary growth is indicative of poor investment performance.
Q50: Basically, the same questions regarding FICA - FICA is increasing 44.57% compared to salaries at 7.82%	A50: We are budgeting this amount based on Year-to-Date actual expenditures for FICA using bottom-up budgeting. In the prior year, staff may have just added a percentage increase.
Q51: Is the large jump in Dues and Subscriptions (101-7324) all due to new contracts? And, are all of them essential?	A51: The reason for the large jump in this account is due to reconciliation of contracts with the budget. The significant increase in these charges from the previous years was the result of staff adding a set percentage increase. Subscription essentiality was reviewed, and actual budget year expenses were determined from the service contracts as a part of bottom-up budgeting.
Q52: What are Granicus, HdL Fees, Lexipool, and Nixle?	A52: Granicus is the agenda software; HdL is for business licenses management, property tax analysis and sales tax analysis; Lexipool is software that manages the police policy records; and Nixle is a community alerting system that the police department uses.
Q53: Why the large increases in <ul style="list-style-type: none"> • Travel (101-7371), • Legal Services Retainer (101-7411). • Computer/IT Services (101-7415), and • Other Professional Services (101-7419)? 	A53: Responses: <ul style="list-style-type: none"> • Staff budgeted all five council members and the city manager to attend the League of CA Cities annual conference. The Police Department also increased its training and travel budget. • Legal retainer was fixed to coincide with an average increase of 4%. • Computer/IT services went up in the general fund because they were previously budgeted in the PEG Fund. • \$30,000 is for the council meeting production (used to be budgeted in the PEG Fund;

	\$15,000 is for HdL which was not budgeted in prior years; \$27,000 is Police (Peregrine and Axon Taser).
<p>Q54: Please explain the changes to the following line items from 24-25 budget:</p> <ul style="list-style-type: none"> • 101-7307 Irrigation supplies and materials - 47.72% • 101-7311 General supplies - 44.77% • 101-7234 Dues and Subscription +118.2% • 101-7486 CERF Why -0- then \$99,704 the next year? • 101-7371 Travel +1031.53% • 101-7338 Water Services -8.00% • 101-7419 Other Professional Services +149.19% Does this include specialist consulting services to complement staff skills? • 101-7435 Contract Seasonal Labor -29.19% • 101-7440 Tree Trimming Services -29.19% 	<p>A54:</p> <ul style="list-style-type: none"> • 101-7307 Irrigation supplies and materials - 47.72% Staff believes following the purchasing policy more closely this amount will be reduced • 101-7311 General supplies - 44.77% Staff believes following the purchasing policy more closely this amount will be reduced • 101-7234 Dues and Subscription +118.2% This account increased due to the “bottom up” budgeting process. • 101-7486 CERF Why -0- then \$99,704 the next year? Due to trying to keep a balanced budget and the funding available in the Capital Equipment Replacement Fund (CERF) budget, staff elected not to contribute to the CERF budget • 101-7371 Travel increased by 1031.53% because we budgeted for all 5 council members and the City Manager to attend the League of California Cities annual conference. The Police Department also has some additional training budget that requires travel. • 101-7338 Water Services we are anticipating an -8.00% savings due to the Climatec water project being completed at the parks. • 101-7419 Other Professional Services +149.19% Does this include specialist consulting services to complement staff skills? \$30,000 is for the council meeting production (used to be budgeted in the PEG Fund); \$15,000 is for HdL which was not budgeted in prior years but identified through bottom-up budgeting process; \$27,000 is Police (Peregrine and Axon Taser). • 101-7435 Contract Seasonal Labor is reduced by -29.19%, we anticipate using more contract seasonal labor in the various special funds and not through the General Fund.

	<ul style="list-style-type: none"> 101-7440 Tree Trimming Services was reduced by -29.19% so the amount spent on the service would align with the vendor contract.
Q55: Can you include an explanation of any variance in FY25 that is over \$10K and 10% for GF expenditures?	A55: These were answered in A26, A28, A30, A36, A49, A50, A51, A53, and A54. Staff have created a separate List of 10% or \$10K Line-Item Changes with explanations. It is attached to the Staff Report for the May 19, 2025, Budget & Audit Committee meeting.
Q56: Can you verify that the forward year projections are apples to apples with the LMD. We can either assume the LMD revenue is consistent as an assumption or assume that the associated costs will be cut - I understand this will likely mean people.	A56: The forward year projections are “apples to apples” for FY 25-26. For FY 26-27, the staff recommend budgeting one half the year of revenue but a full year of expenses, still providing a positive ending fund balance.
Q57: Can you clarify what 101-7433 Integrated Justice System represents?	A57: All public safety agencies, including police, fire and ambulance in the county pay into this fund for interoperability for the radio system.
Q58: Can you clarify if any of the requests identified by department directors are included in FY26 and beyond budget?	A58: The vehicle requests for both Maintenance and Police were included. The finance software and library refresh project were not.
Q59: Can you confirm what the maximum possible increase in sales tax is?	A59: The countywide max tax rate is 9.75, therefore, Clayton can increase the sales tax rate by 1%.
Q60: Can you confirm any changes in the organization that are included in the report? New/updated/removed positions?	A60: The budget included 28.6 employees. The differences are – removing a Maintenance Superintendent and replacing it with a Public Works Director/City Engineer and adding a Sr. Maintenance Worker.
Q61: Can we include a slide that outlines what's <u>new</u> for 2025-26 and 2026-27 that was not in the 2024-2025 budget? Maybe even highlight those lines that are "new" expenses.	A61: Nothing “new” was included in the Preliminary Budget. However, some expenses lost a dedicated revenue source and is now part of the General Fund expenditures. For example, expenses related to the Council broadcasts formerly were supported by funds dedicated from the cable franchise fees, however, those funds are no longer available. The General Fund is your largest discretionary revenue that could be applied to this expense.
Q62: Could we include a slide about the upcoming "one-offs" - like vehicle replacement, library refresh, and the fund that those expenses will be coming out of (General, Capital, etc.)?	A62: Except for the vehicles that are budgeted in the Capital fund, no other “one-offs” are included in the budget. Staff anticipate receiving directions from the Budget and Audit Committee or the Council majority prior to budget adoption.

Q63: Where can we find the leftover ARPA funds from last year? I think it was around \$1.3 million. Are those in General Fund Reserves?	A63: \$1.3M is the correct amount.
Q64: For library refresh, I'm assuming you will be including the \$230,000 into the revised budget (I know we had a slide referencing it, but it was not in the numbers) and showing an offset of that amount by \$75,000 as provided by the CCLF. Will we have that for Monday's meeting?	A64: The expenses for the proposed "library refresh are now included in the Preliminary Budget.
Q65: For beginning fund balance for LMD we list: \$ 424,342 (2024) \$514,574 (2025) and \$695,108 (2026). Can you explain why the beginning fund balance is going up each year? We know that there is so much work to be done, that's not getting done and it looks like we're leaving money on the table each year. Does that make sense?	A65: Yes, the LMD does have a lot of work that needs to be done but the Preliminary Budget only includes what we have contracts for. In the last few years, the budget included high amounts for contract labor, tree trimming and weed abatement. The contracts for tree trimming and weed abatement are not in sync for what was previously budgeted. For example, weed abatement contract is around \$75,000 annually and last year, there was \$115,000 budgeted; tree trimming had an even larger gap between the contract limit and the amount budgeted.
Q66: Am I accurately reading that the police department salaries will be going up by \$500,000 over two years?	A66: Salary and employee benefits for the Police Department are increasing by \$286,468 in the FY2025-26 Preliminary Budget over the prior year. The FY2026-27 now includes a more modest increase that will require monitoring. It is estimated that the Police Department salary increase will be approximately \$390,000 over the two years.
Q67: The same for salaries in general, going up \$800,000 over two years. Is that accurate? In both cases is that PERS, Insurance, etc.?	A67: General Fund salaries and benefit costs are currently budgeted to increase by \$627, 170 over the next two years. That is a combination of factors including COLAs, step increases, retirement and health insurance cost increases from PERS.

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

General Fund Budget								
		2024-25			2025-26			
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase	\$10K/10%	Explanation
Salaries and Benefits								
101-7111	Regular Salaries	2,642,633	1,914,414	13.04%	2,828,919	7%		
101-7113	Overtime	162,030	175,369	13.31%	168,000	4%		
101-7115	Council/Commission Compe	35,400	26,920	0.00%	36,452	3%		
101-7218	Long/Short Term Disability I	16,822	15,486	-17.65%	19,345	15%	Y	1. Based on Year-to-Date actual expenses.
101-7219	Deferred Compensation Retir	17,819	2,954	3.00%	3,500	-80%	Y	1. Based on Year-to-Date actual expenses.
101-7220	PERS Retirement-Normal Co	282,264	234,037	-3.89%	316,564	12%	Y	2. Based on notification received from CalPERS.
101-7221	PERS Retirement - Unfunded	322,915	440,461	-14.46%	475,602	47%	Y	3. Based on notification received from Municipal Pooling Authority (MPA).
101-7231	Workers' Compensation	83,274	110,761	-16.65%	115,717	39%	Y	3. Based on notification received from Municipal Pooling Authority (MPA).
101-7232	Unemployment Compensatio	2,015	3,469	3.02%	2,096	4%		
101-7233	FICA Taxes	36,452	31,472	3.00%	50,826	44%	Y	1. Based on Year-to-Date actual expenses.
101-7246	Benefit Insurance	20,039	260,213	3.00%	386,285	11%	Y	2. Based on notification received from CalPERS.
101-7247	OPEB Contributions (Health	19,261	16,688	3.00%	19,261	0%		
Services and Supplies								
101-7341	Buildings/Grounds Maintena	37,580	91,039	4.39%	183,068	387%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
101-7342	Machinery/Equipment Maint	4,363	4,022	2.66%	3,339	-23%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
101-7343	Vehicle Maintenance	36,129	18,538	0.50%	37,109	3%		
101-7345	Office Equip-Maint/Repairs	3,200	-	0.00%	-	-100%	Y	1. Based on Year-to-Date actual expenses.
101-7346	HVAC Mtn & Repairs	31,930	44,418	3.00%	30,506	-4%		
101-7441	Dog Park Operating Costs	8,240	-	3.00%	8,487	3%		
101-7307	Irrigation Supplies and Mater	6,695	1,607	3.00%	3,500	-48%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26			
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase	\$10K/10%	Explanation
101-7311	General Supplies	29,875	21,412	1.27%	16,500	-45%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
101-7312	Office Supplies/Expense	13,240	15,466	1.85%	14,000	6%		
101-7314	Postage	4,935	2,941	2.81%	5,306	8%		
101-7321	Printing and Binding	2,001	681	2.62%	755	-62%	Y	1. Based on Year-to-Date actual expenses.
101-7323	Books/Periodicals	206	-	3.00%	150	-27%	Y	1. Based on Year-to-Date actual expenses.
101-7324	Dues and Subscriptions	46,402	67,407	4.51%	101,213	118%	Y	5. This account increased/decreased due to the “bottom up” budgeting process.
101-7325	EBRCSA System Subscriptio	12,500	12,648	0.00%	15,000	20%	Y	6. Based on anticipated cost from agency.
101-7331	Rentals/Leases	51,035	10,419	89.02%	49,570	-3%		
101-7344	Vehicles: Gas, Oil & Supplie	45,835	28,643	0.30%	42,867	-6%		
101-7389	Misc. Expense	2,060	306	3.00%	-	-100%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
101-7241	Auto Allowance/Mileage	18,416	2,954	3.00%	4,800	-74%	Y	7. If the Maintenance Department is allocated two new vehicles, it is anticipated that those vehicles will require less repair and maintenance.
101-7242	Uniform Allowance	12,360	11,400	3.00%	13,200	7%		
101-7301	Recruitment/Pre-employment	10,150	3,370	1.50%	5,500	-46%	Y	8. Not as many vacant positions at the beginning of the fiscal year; staff is not anticipating a large recruitment class.
101-7351	Insurance Premiums	254,433	272,113	3.00%	305,940	20%	Y	3. Based on notification received from Municipal Pooling Authority (MPA).
101-7362	City Promotional Activity	4,635	162	3.00%	1,000	-78%	Y	1. Based on Year-to-Date actual expenses.
101-7380	Recording Fees	515	-	3.00%	525	2%		
101-7381	Property Tax Admin. Costs	9,790	9,551	3.00%	9,986	2%		
101-7382	Election Services	-	20,400		500	100%	Y	5. This account increased/decreased due to the “bottom up” budgeting process.
101-7384	Legal Notices	2,060	-	3.00%	2,100	2%		
101-7420	Merchant Fees	10,300	10,646	3.00%	12,000	17%	Y	1. Based on Year-to-Date actual expenses.
101-7427	CAL ID	18,471	18,412	42.08%	20,000	8%		
101-7429	Animal/Pest Control Services	132,049	61,709	27.63%	137,746	4%		

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26			
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase	\$10K/10%	Explanation
101-7433	Integrated Justice System	11,000	8,770	0.00%	11,330	3%		
101-7486	CERF Charges	96,800	172,164	868.00%	-	-100%	Y	9. Due to trying to keep a balanced budget and the funding available in the Capital Equipment Replacement Fund (CERF) budget, staff elected not to contribute to the CERF budget.
101-7363	Business Meeting Expense	715	816	2.14%	800	12%	Y	1. Based on Year-to-Date actual expenses.
101-7364	Employee Recognition	1,436	3,673	2.57%	2,400	67%	Y	1. Based on Year-to-Date actual expenses.
101-7371	Travel	2,163	2,952	3.00%	24,475	1032%	Y	10. Staff budgeted for all 5 council members and the city manager to attend the League of California Cities conference this year. In addition, the Police Department has training they need to participate in that is out of the county.
101-7372	Conferences/Meetings	3,605	5,217	3.00%	8,945	148%	Y	10. Staff budgeted for all 5 council members and the city manager to attend the League of California Cities conference this year. In addition, the Police Department has training they need to participate in that is out of the county.
101-7373	Education & Training	20,000	12,003	5.26%	13,427	-33%	Y	10. Staff budgeted for all 5 council members and the city manager to attend the League of California Cities conference this year. In addition, the Police Department has training they need to participate in that is out of the county.
101-7332	Telecommunications	30,497	34,524	2.00%	46,532	53%	Y	1. Based on Year-to-Date actual expenses.
101-7335	Gas & Electricity	126,690	108,266	3.00%	126,489	0%		
101-7338	Water Services	126,087	88,342	3.00%	116,002	-8%		
101-7408	Crossing guard services	64,217	26,772	16.48%	61,835	-4%		
101-7410	Professional Engineering Ser	155,736	137,706	3.00%	-	-100%	Y	11. Staff has reallocated the Outside Professional Engineering Services in the General Fund to the Public Works Director/City Engineer salary. During the transition from the external engineer to the internal employee, all projects will be coded to the proper assessment district and not part of the general fund.
101-7411	Legal Services Retainer	135,031	101,172	2.70%	140,432	4%		
101-7413	Legal Services	10,300	24,215	3.00%	18,300	78%	Y	1. Based on Year-to-Date actual expenses.
101-7414	Audit & Financial Reporting	45,922	33,895	3.00%	55,000	20%	Y	1. Based on Year-to-Date actual expenses.

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26			
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase	\$10K/10%	Explanation
101-7415	Computer/IT Services	7,828	37,147	3.00%	48,000	513%	Y	12. This amount was previously budgeted in the Public Education Grant (PEG) Fund, however, the PEG is closed therefore, to continue with this service, it must get incorporated into the General Fund.
101-7417	Janitorial Service	55,927	44,769	2.81%	58,813	5%		
101-7419	Other Professional Services	40,000	505,527	-35.06%	99,675	149%	Y	13. \$30,000 is for the council meeting production (used to be budgeted in the PEG Fund; \$15,000 is for HdL which was not budgeted in prior years; \$27,000 is Police (Peregrine and Axon Taser).
101-7424	Dispatch Services	356,265	439,567	5.00%	410,000	15%	Y	14. Based on amount received from Concord Police Department.
101-7425	Crime Lab	14,000	5,277	0.00%	15,000	7%		
101-7435	Contract Seasonal Labor	16,480	12,762	3.00%	11,670	-29%	Y	15. Based on contractual amount with vendor.
101-7440	Tree Trimming Services	21,785	13,416	3.00%	16,889	-22%	Y	15. Based on contractual amount with vendor.
Landscape and Maintenance District								
210-7111	Regular Salaries	265,021	327,678	24%	-	-100%	Y	16. Based on reallocation of positions and actual work performed.
210-7113	Overtime	2,500	289	-88%	1,000	-60%	Y	1. Based on Year-to-Date actual expenses.
210-7218	Long/Short Term Disability Insu	2,618	1,716	-34%	3,077	18%	Y	16. Based on reallocation of positions and actual work performed.
210-7220	PERS Retirement-Normal Cost	24,309	18,649	-23%	39,137	61%	Y	16. Based on reallocation of positions and actual work performed.
210-7221	PERS Retirement - Unfunded L	43,406	49,586	14%	-	-100%	Y	16. Based on reallocation of positions and actual work performed.
210-7231	Workers' Compensation	11,928	12,839	8%	16,103	35%	Y	16. Based on reallocation of positions and actual work performed.
210-7233	FICA Taxes	4,051	4,763	18%	5,185	28%	Y	16. Based on reallocation of positions and actual work performed.
210-7246	Benefit Insurance	55,565	39,428	-29%	100,061	80%	Y	16. Based on reallocation of positions and actual work performed.
210-7301	Recruitment/Pre-employment	258		-29%	-	-100%	Y	8. Not as many vacant positions at the beginning of the fiscal year; staff is not anticipating a large recruitment class.
210-7306	Trail Fixture Repairs/Replaceme	25,750	182	-65%	25,000	-3%		
210-7307	Irrigation Supplies and Material	10,000	8,909	-70%	6,000	-40%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
210-7308	Weed Abatement Supplies and M	10,000	3,027	-88%	10,000	0%		
210-7309	Plant Nutrition Supplies and Ma	10,000	1,153	-55%	10,000	0%		

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26			
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase	\$10K/10%	Explanation
210-7311	General Supplies	4,120	4,456	-97%	4,500	9%		
210-7316	Landscape Replacement Plants	15,000	116	-99%	15,000	0%		
210-7326	Pavement Repair Supplies		109					
210-7335	Gas & Electric Services	10,000	27,472	175%	22,500	125%	Y	5. This account increased/decreased due to the “bottom up” budgeting process.
210-7338	Water Services	206,000	211,125	2%	189,108	-8%		
210-7340	Traffic Safety Supplies	1,000	47	-95%	1,000	0%		
210-7341	Buildings/Grounds Maintenance	10,000	7,750	-22%	10,000	0%		
210-7342	Machinery/Equipment Maintenance	10,000	21,857	119%	15,000	50%	Y	5. This account increased/decreased due to the “bottom up” budgeting process.
210-7343	Vehicle Maintenance	25,000	21,110	-16%	10,000	-60%	Y	7. If the Maintenance Department is allocated two new vehicles, it is anticipated that those vehicles will require less repair and maintenance.
210-7344	Vehicle Gas, Oil, and Supplies	20,000	10,138	-49%	15,200	-24%	Y	7. If the Maintenance Department is allocated two new vehicles, it is anticipated that those vehicles will require less repair and maintenance.
210-7381	Property Tax Admin. Costs	4,635	3,565	-23%	4,635	0%		
210-7419	Other Professional Services	10,000	6,024	-40%	5,000	-50%	Y	1. Based on Year-to-Date actual expenses.
210-7429	Animal/Pest Control Services	30,000	24,630	-18%	30,000	0%		
210-7435	Contract Seasonal Labor	160,000	110,727	-31%	50,000	-69%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
210-7440	Tree Trimming Services	162,074	78,384	-52%	45,794	-72%	Y	15. Based on contractual amount with vendor.
210-7445	Weed Abatement Services	115,000	64,404	-44%	75,600	-34%	Y	15. Based on contractual amount with vendor.
210-7486	CERF Charges/Depreciation	30,900	30,900	0%	-	-100%	Y	9. Due to trying to keep a balanced budget and the funding available in the Capital Equipment Replacement Fund (CERF) budget, staff elected not to contribute to the CERF budget.
210-7615	CCC Property Tax	3,605	3,369	-7%	3,605	0%		

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26		\$10K/10%	Explanation
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase		
Gas Tax RMRA								
7111	Regular Salaries	-	-	76,151	100%		Y	16. Based on reallocation of positions and actual work performed.
7218	Long/Short Term Disability Insu	-	-	654	100%		Y	16. Based on reallocation of positions and actual work performed.
7220	PERS Retirement-Normal Cost	-	-	8,652	100%		Y	16. Based on reallocation of positions and actual work performed.
7231	Workers' Compensation	-	-	3,533	100%		Y	16. Based on reallocation of positions and actual work performed.
7233	FICA Taxes	-	-	1,138	100%		Y	16. Based on reallocation of positions and actual work performed.
7246	Benefit Insurance	-	-	18,323	100%		Y	16. Based on reallocation of positions and actual work performed.
7520	Project Costs	484,856	-	140,000	-71%		Y	16. Based on reallocation of positions and actual work performed.
Grove Park District								
7111	Regular Salaries	32,237	8,604		37,827	340%	Y	16. Based on reallocation of positions and actual work performed.
7113	Overtime	-	2,950		1,500	-49%	Y	16. Based on reallocation of positions and actual work performed.
7218	Long/Short Term Disability Insu	305	38		411	991%	Y	16. Based on reallocation of positions and actual work performed.
7220	PERS Retirement-Normal Cost	2,753	402		3,540	781%	Y	16. Based on reallocation of positions and actual work performed.
7221	PERS Retirement - Unfunded L	5,064	5,785		-	-100%	Y	16. Based on reallocation of positions and actual work performed.
7231	Workers' Compensation	1,471	1,583		1,770	12%	Y	16. Based on reallocation of positions and actual work performed.
7233	FICA Taxes	473	125		569	355%	Y	16. Based on reallocation of positions and actual work performed.
7246	Benefit Insurance	6,484	852		12,665	1386%	Y	16. Based on reallocation of positions and actual work performed.
7311	General Supplies	2,884	392		500	27%	Y	1. Based on Year-to-Date actual expenses.
7332	Telecommunications	2,060	2,146		2,211	3%		
7335	Gas & Electricity	1,854	1,850		1,906	3%		
7338	Water Service	20,600	24,305		25,034	3%		
7341	Building/Grounds Maintenance				10,000	105%	Y	7. If the Maintenance Department is allocated two new vehicles, it is anticipated that those vehicles will require less repair and maintenance.
		10,300	4,868					
7343	Vehicle Maintenance	1,030	450		463	3%		

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26		\$10K/10%	Explanation
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase		
7344	Vehicles: Gas, Oil & Supplies	15,450	221		5,000	2160%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
7381	Property Tax Admin. Costs	4,120	3,571		3,678	3%		
7417	Janitorial Services	10,300	11,006		12,000	9%		
7419	Other Professional Services	10,300	5,379		6,000	12%	Y	4. Staff believes following the purchasing policy more closely this amount will be reduced.
7429	Animal/Pest Control Services	773	-		796	3%		
7435	Contract Seasonal Labor	12,875	12,645		13,024	3%		
7440	Tree Trimming Services	15,450	-		15,914	3%		
7486	CERF Charges	3,090	3,090		3,183	3%		
8101	Transfer to General Fund	9,395	9,395		9,677	0		
Neighborhood Street Lighting District								
7335	Gas & Electricity	150,000	70,765		120,000	-205%	Y	19. Anticipated savings from Climatec project.
7381	Property Tax Admin. Costs	6,500	3,696		7,000	8%		
7412	Engineering/Inspection Service	5,000	4,569		5,500	10%	Y	15. Basedon contractual amount with vendor.
7450	Street Light Maintenance	15,000	3,799		7,500	-50%	Y	15. Basedon contractual amount with vendor.
Stormwater Assessment								
7111	Regular Salaries	32,237	14,744		35,649	142%	Y	16. Based on reallocation of positions and actual work performed.
7218	Long/Short Term Disability Insu	305	98		242	147%	Y	16. Based on reallocation of positions and actual work performed.
7220	PERS Retirement-Normal Cost	2,753	854		5,064	493%	Y	16. Based on reallocation of positions and actual work performed.
7221	PERS Retirement - Unfunded L	5,064	5,785		-	-100%	Y	16. Based on reallocation of positions and actual work performed.
7231	Workers' Compensation	1,471	1,583		1,689	7%		
7233	FICA Taxes	473	216		545	152%	Y	16. Based on reallocation of positions and actual work performed.
7246	Benefit Insurance	6,484	1,888		10,986	482%	Y	16. Based on reallocation of positions and actual work performed.

List of FY2025-26 Budget Items that exceed \$10K or 10% Variance from Prior Budget with Explanation

		2024-25			2025-26			
		Final Budget	YTD (4/30/2025)	% Increase	Preliminary Budget	% Increase	\$10K/10%	Explanation
7311	General Supplies	1,030	-		1,061	3%		
7341	Building/Grounds Maintenance	2,060	2,735		2,817	3%		
7343	Vehicle Maintenance	1,030	822		846	3%		
7344	Vehicles: Gas, Oil & Supplies	1,030	544		560	3%		
7409	Street Sweeping	61,800	42,525		43,801	3%		
7412	Engineering/Inspection Service					-100%	Y	11. Staff has reallocated the Outside Professional Engineering Services in the General Fund to the Public Works Director/City Engineer salary. During the transition from the external engineer to the internal employee, all projects will be coded to the proper assessment district and not part of the general fund.
		20,600	20,587		-			
Capital Improvement & Maintenance								
502-7485	Capital Outlay - Equipment & M	89,100	85,759		242,000	182%	Y	18. Purchasing 2 Maintenance vehicles and 1 Police vehicle.
303-7552	Project Costs - Construction/Exc	370,000	709,083		320,000	-55%	Y	17. Anticipated cost of project

Budget Workshop Follow-up

May 19, 2025



Budget Follow-up Agenda

- General Fund Budget updates
 - FY2024-25 Budget status
 - FY2025-26 & FY2026-27 Draft Proposed Budget
- Budget Inquiry Log and Responses

Budget Timeline

February 2025	Departments started their budgets
April 21, 2025	Budget Kickoff-Budget & Audit Committee
May 6, 2025	Community Budget Workshop
May 19, 2025	Budget and Audit Committee Meeting
June 3, 2025	Budget Hearing – City Council
June 10, 2025	Special Budget Meeting (as needed)
June 17, 2025	Budget Adoption (if not approved June 3)
July 1, 2025	New Budget Begins

FY 2024-25 Adjusted Budget Status

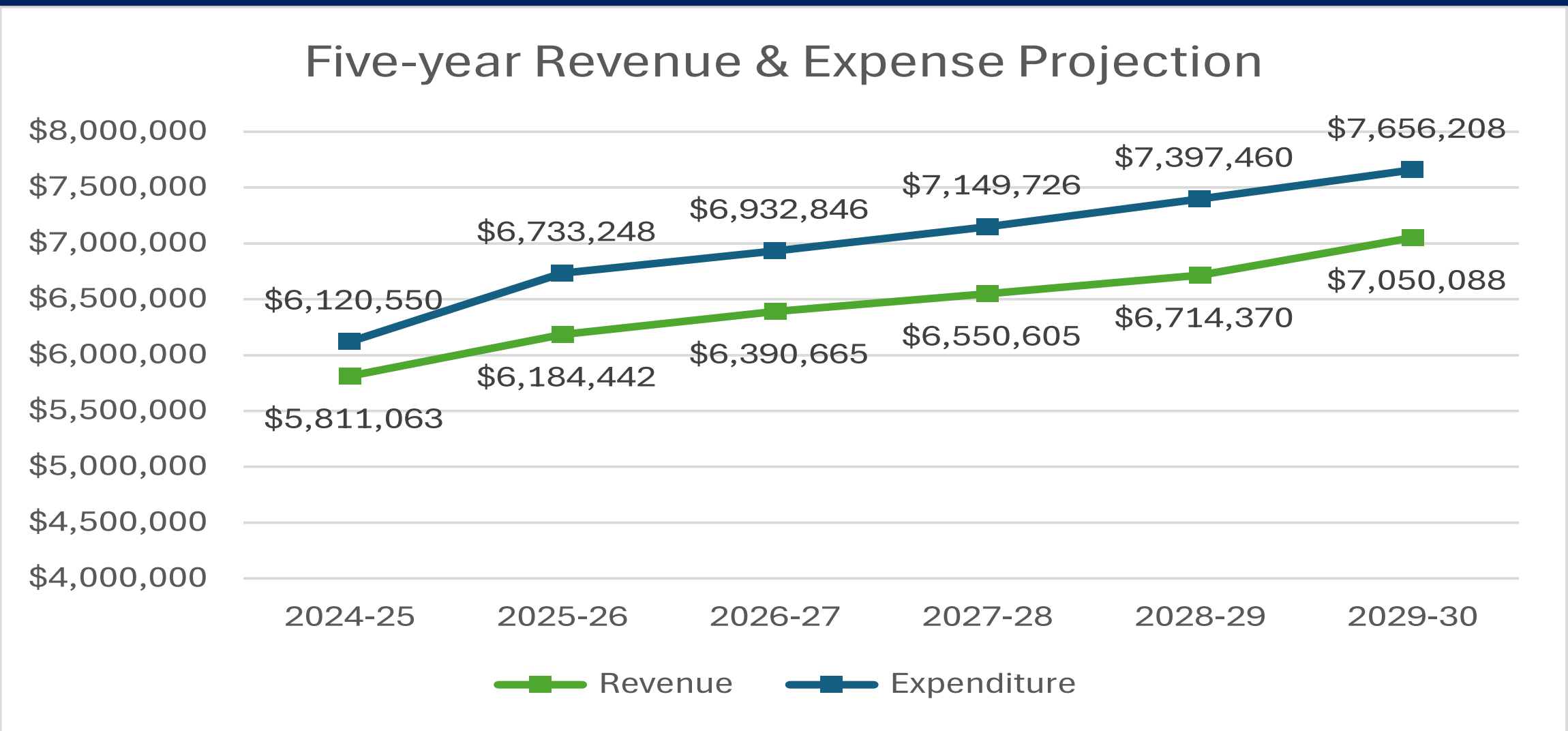
27.6 FTEs		2024-25		%
		Final Budget	YTD (4/30/2025)	Increase Over Prior Year Budget
Starting Fund Balance		\$7,695,787		
Revenue				
Revenue		5,811,063	4,526,556	2.24%
Total Revenue		\$5,811,063	\$4,526,556	2.24%
Expenditures				
Salaries and Benefits		3,968,661	3,232,244	6.72%
Services and Supplies		2,151,889	2,549,216	9.50%
Total Expenditures		\$6,120,550	\$5,781,461	7.68%
Revenues over (under) Expenditures		(\$309,486)	(\$1,254,905)	
Ending Fund Balance		\$7,386,301		

FY 2025-27 Proposed General Fund Budget

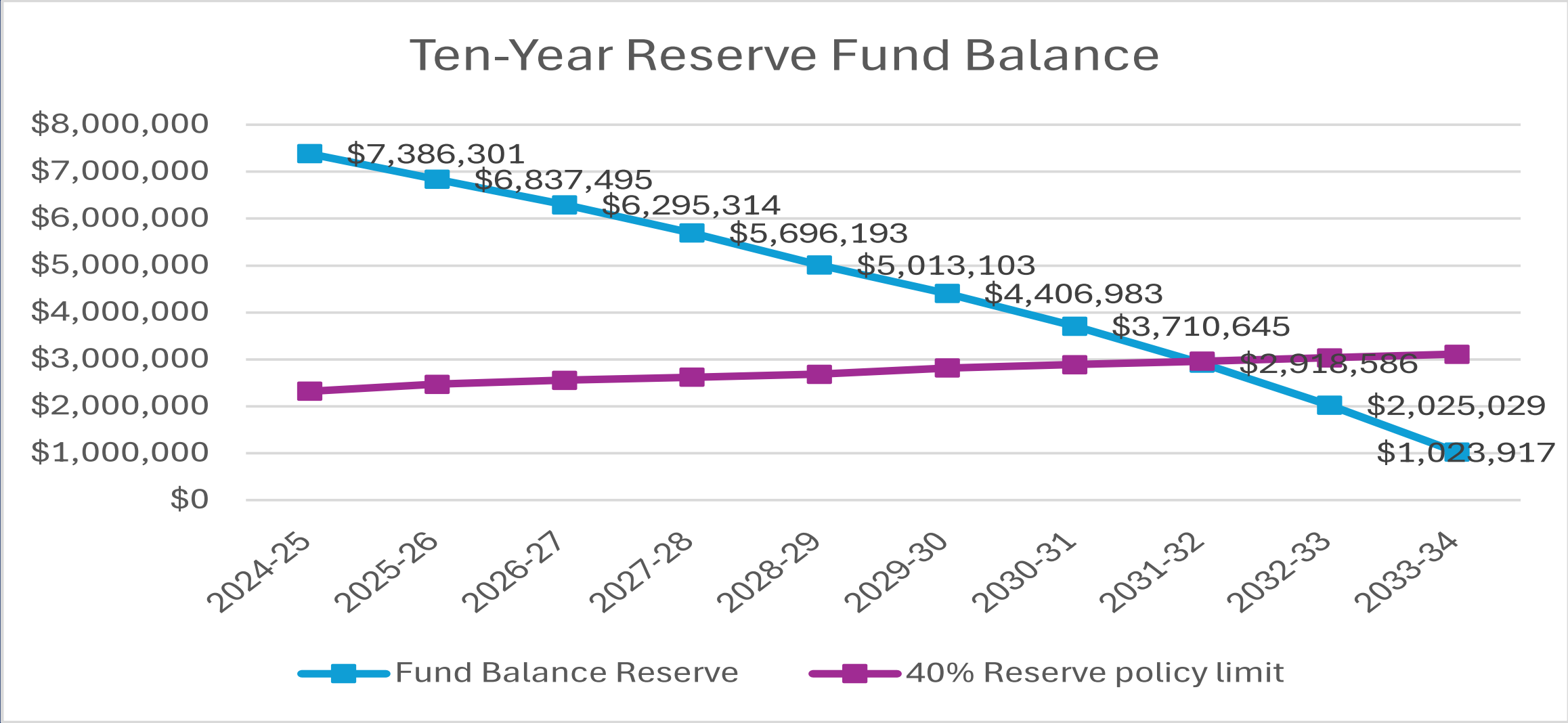
28.6 FTEs

	FY2025-26 Proposed	Change from Prior FY	FY2026-27 Proposed	Change from Prior FY
Starting Fund Balance	\$7,386,301	-4.02%	\$6,837,494	-7.43%
Revenue				
Revenue	6,184,442	6.43%	6,390,665	3.33%
Total Revenue	\$6,184,442	6.43%	\$6,390,665	3.33%
Expenditures				
Salaries and Benefits	4,422,566	11.44%	4,598,011	3.97%
Services and Supplies	2,310,682	7.38%	2,334,835	1.05%
Total Expenditures	\$6,733,248	10.01%	\$6,932,846	2.96%
Revenues over (under) Expenditures	(\$548,806)		(\$542,180)	
Ending Fund Balance	\$6,837,494		\$6,295,314	

General Fund Five-Year Forecast



Ten-Year General Fund Balance (Reserves)



Council & Community Budget Inquiries

- Received sixty questions from councilmembers and the community
- Staff created a log of the inquiries and developed responses to each inquiry
- The Budget Inquiry Log is attached to the Staff Report
- Question #55 asked for an explanation for each variance of ten percent or \$10K between the current year and the budget year. The related document is also attached.

Questions