



**CLAYTON CITY COUNCIL  
REGULAR MEETING AGENDA**

**TUESDAY, APRIL 7, 2026  
7:00 PM**

**Hoyer Hall, Clayton Community Library  
6125 Clayton Road, Clayton, CA 94517**

*Jeff Wan, Mayor*

*Richard G Enea, Vice Mayor  
Holly Tillman, Councilmember*

*Jim Diaz, Councilmember  
Kim Trupiano, Councilmember*

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- 1. CALL TO ORDER AND ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. 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.*

**4. CONSENT CALENDAR**

- (a) Approve March 03, 2026 Minutes  
[\(View\)](#)
- (b) Adopt Resolution No.03-2026 to Revise the City of Clayton's Appropriations (Gann) Limits Applicable During Fiscal Year 2024-25 and Fiscal Year 2025-26  
[\(View\)](#)

- (c) Resolution Directing the Preparation of an Engineer's Report for the Diablo Estates Benefit Assessment District  
[\(View\)](#)
- (d) Authorize the City Manager to Sign Amendment No. 1 to a Contract Signed May 9, 2025 by the City Manager with NBS Government Finance Group Adding a Citywide Fee Study to the Scope of Work, Extending the Contract to September 30, 2026 and Adding \$42,000 for a total Not to Exceed Amount of \$60,000.  
[\(View\)](#)
- (e) Establishing 2026/2027 Equivalent Runoff Unit (ERU) Assessment Rate for Federal and State Mandated National Publishing Discharge Elimination System (NPDES) Program (Storm Water Pollution Prevention System)  
[\(View\)](#)
- (f) Acceptance Of The 2025 General Plan Implementation and Housing Element Annual Progress Report  
[\(View\)](#)

## **5. RECOGNITIONS AND PRESENTATIONS**

- (a) Presentation of a Proclamation Recognizing March 2026 as American Red Cross Month  
[\(View\)](#)
- (b) Presentation of a Proclamation Honoring Contra Costa County Fire Protection District Chief Lewis Broschard for His Service, Leadership and Dedication to the Community Upon His Retirement  
[\(View\)](#)
- (c) City Beautification and Project Update  
[\(View\)](#)

## **6. REPORTS**

- (a) City Manager's Report  
[\(View\)](#)
- (b) City Council/Committees Reports  
[\(View\)](#)

## **7. PUBLIC HEARINGS**

- (a) Introduce An Ordinance Amending The Clayton Municipal Code Subsection 17.36.079 To Chapter 17.36 (General Regulations) Of Title 17 (Zoning) To Add Specific Language Allowing Certain Affordable Housing By-Right And Defining By-Right  
[\(View\)](#)

## **8. ACTION ITEMS**

- (a) Review FY26 Budget Status, Consider Approval of FY27 Budget Revisions and Reserve Options  
[\(View\)](#)

**9. CLOSED SESSION**

*CONFERENCE WITH REAL PROPERTY NEGOTIATOR (Gov. Code § 54956.8)*

***Property Under Negotiation:*** Assessor's Parcel Numbers: APN: 118-370-077 and 118-520-001-9, located at Clayton Road east of Peacock Creek Drive, Clayton, CA, 94517

***Agency Negotiators:*** Kris Lofthus, City Manager and Kraig Chalem, Senior Planner

***Negotiating Parties:*** Grant Alvernaz, Three Putt Development, LLC

***Under Negotiations:*** Price and Terms of Payment

**10. ADJOURNMENT**

## 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](http://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](http://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](http://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](mailto:cityclerk@claytonca.gov) by 12:00 p.m. on the day of the meeting. All e-mailed public comments will be forwarded to the entire committee and made part of the official meeting file.

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



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Leticia Miguel, City Clerk

**DATE:** April 7, 2026

**SUBJECT:** Approve March 03, 2026 Minutes

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## **RECOMMENDATION**

Approve by Minute Order

## **BACKGROUND**

Does not apply to this item.

## **FISCAL IMPACT**

No fiscal impact associated with this agenda item.

## **ATTACHMENTS**

[DRAFT CC MIN 2026-03-03](#)



**MEETING MINUTES - DRAFT  
REGULAR MEETING  
CLAYTON CITY COUNCIL**

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**Tuesday, March 03, 2026**

**7:00 PM**

**1. CALL TO ORDER AND ROLL CALL**

The meeting was called to order at 7:00 PM by Mayor Jeff Wan at Hoyer Hall, in the Clayton Community Library, 6125 Clayton Road, Clayton, California

**ROLL CALL**

**Present: 5** Councilmember Jim Diaz, Councilmember Holly Tillman, Councilmember Kim Trupiano, Vice Mayor Richard Enea, and Mayor Jeff Wan

**Staff Present:**

City Manager, Kris Lofthus  
Administrative Services Director, Dennis Bozanich  
City Attorney, Mala Subramanian  
City Clerk, Leticia I. Miguel

**2. PLEDGE OF ALLEGIANCE**

Mayor Wan led the Pledge of Allegiance.

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

No Public comment was received.

**4. CONSENT CALENDAR**

No public comment was received.

*A motion was made by Vice-Mayor Enea, seconded by Councilmember Trupiano, and approved by a vote of those present to adopt the Consent Calendar.*

*The motion passed as follows:*

*Aye: 5 – Diaz, Tillman, Trupiano, Enea, and Wan*

(a) Approve February 03, 2026 Minutes

Approved as Submitted on the Consent Calendar.

(b) Approve January 06, 2026 Minutes

Approved as Submitted on the Consent Calendar.

(c) Adopt a Resolution Approving the Amended and Restated Municipal Pooling Authority Joint Exercise of Powers Agreement for Providing Property, Workers' Compensation, Public Liability, and Other Insurance Coverages

*Adopted. Enactment No. RES 02-2026*

(d) Authorize the City Manager to Sign a Maintenance Services Agreement with Cowan and Thompson Construction, Incorporated, for an Amount Not to Exceed \$95,000 for On-Call Pavement Repair Services from April 1, 2026 through June 30, 2027 with up to Three Additional One-Year Extensions by Mutual Agreement

Approved by Minute Order

(e) Authorize the City Manager to Sign a Professional Services Agreement with CSG, Inc., for an Amount Not to Exceed \$95,000 for Professional Engineering Services from April 1, 2026 through June 30, 2027 with up to Three Additional One-Year Extensions by Mutual Agreement

Approved by Minute Order

(f) Approve the purchase of two new Public Works Maintenance vehicles to replace unserviceable fleet vehicles

Approved by Minute Order

## 5. **RECOGNITIONS AND PRESENTATIONS**

No items scheduled.

## 6. **REPORTS**

(a) City Manager's Report

*No public comment was received.*

*City Manager Lofthus made the following announcements:*

- Reported that EV charging for vehicles is still being programmed and tested.

- For the library refresh, furniture purchase was received and updates on logistic planning were shared.
- Provided update to large fence installation at the Grove Park, the city is currently treating the soil before lawn installation.

(b) City Council/Committees Report

*No public comment was received.*

*City Council reports were included in the agenda packet.*

## **7. PUBLIC HEARINGS**

No items scheduled.

## **8. ACTION ITEMS**

- (a) Audited Annual Comprehensive Financial Report of the City of Clayton for the Fiscal Year ending June 30, 2025.

*City Manager Kris Lofthus, Sheldon Chavan from Chavan & Associates, LLP and Administrative Services Director, Dennis Bozanich, presented the item to the City Council and responded to questions.*

*No Public comment was received.*

*A motion was made by Councilmember Trupiano, seconded by Councilmember Tillman, to accept and file the Annual Comprehensive Financial Report with updated changes.*

*The motion passed as follows:*

*Aye: 5 – Diaz, Tillman, Trupiano, Enea, and Wan*

## **9. ADJOURNMENT**

Mayor Wan adjourned the meeting at 7:55 p.m.



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Dennis Bozanich

**DATE:** April 7, 2026

**SUBJECT:** Adopt Resolution No.03-2026 to Revise the City of Clayton's Appropriations (Gann) Limits Applicable During Fiscal Year 2024-25 and Fiscal Year 2025-26

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## **RECOMMENDATION**

Staff recommends that the City Council approve the Resolution that revises the City's Appropriation Limit for FY2024-25 and FY 2025-26.

## **BACKGROUND**

The city's auditor identified the transposition of a number in the calculation of the Gann Limit adopted by the City Council (Resolution 34-2024) on July 16, 2024.

## **ANALYSIS**

Adopting the Resolution will revise and correct the past two Appropriation Limit resolutions because the calculation requires a correct base number before incorporating the growth factors allowed under state statute. This correction will also provide the correct basis for a resolution later this year establishing the Appropriations Limit for FY2026-27.

## **CEQA**

Not applicable

## **FISCAL IMPACT**

No fiscal impact from correcting the error. The City has a significant annual tax gap (estimated appropriations below the limit) of over \$8.6 million.

## **ATTACHMENTS**

[Resolution 03-2026 Approving A Revised Appropriations \(Gann\) Limit for FY2024-25.pdf](#)

[Exhibit A - Revised FY24-25 Appropriation Limit Calculation.pdf](#)

[Exhibit B - Revised FY25-26 Appropriation Limit Calculation.pdf](#)

**RESOLUTION NO. 03-2026**

**A RESOLUTION REVISING THE APPROPRIATIONS LIMIT APPLICABLE TO THE CITY OF CLAYTON DURING FISCAL YEAR 2024-25**

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

**WHEREAS**, by Resolution No. 34-2024, enacted on July 16, 2024, the City of Clayton (City) used an incorrect amount of \$14,104,285 for the FY2023-24 Appropriation Limit, rather than the correct amount, which was to have been \$14,104,258, a difference of twenty-seven dollars; and

**WHEREAS**, as a result of that error, Resolution No. 34-2024, established an incorrect Appropriations Limit applicable to the City during the Fiscal Year (FY) 2024-25 of \$14,632,351, rather than the correct Appropriations Limit for FY2024-25 of \$14,632,370 as shown in Exhibit A; and

**WHEREAS**, as a result of the revised FY 2024-25 Appropriations Limit applicable to the City during the Fiscal Year (FY) 2024-25 of \$14,632,370, the City's FY2025-26 Appropriations Limit, adopted on July 15, 2025, requires a revision to \$15,548,218 as shown in Exhibit B, a difference of twenty-six dollars; and

**WHEREAS**, the need for a correction and restatement of the Appropriations Limit was identified by the City's outside audit firm on March 17, 2026; and

**WHEREAS**, Article XIII B of the California Constitution and Sections 7902 (b) and 7910 of the Government Code require that each local agency subject thereto establish by resolution the applicable appropriations limit for each Fiscal Year by applying to the limit for the previous Fiscal Year the factors, as issued by the California Department of Finance reflecting changes in the California per capita personal income and in the local agency's population; and,

**NOW THEREFORE, IT IS HEREBY RESOLVED** by the City Council of the City of Clayton that the corrected appropriations limit for Fiscal Year 2024-25 is hereby established as \$14,632,370.

**NOW BE IT FURTHER RESOLVED** by the City Council of the City of Clayton that the corrected appropriations limit for Fiscal Year 2025-26 is hereby established as \$15,548,218.

**PASSED, APPROVED, AND ADOPTED** by the City Council of Clayton, California at a regular public meeting of thereof held on April 7, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

THE CITY COUNCIL OF CLAYTON, CA

**ATTEST:**

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Leticia Miguel, Clerk

**Exhibit A**  
**City of Clayton**  
**FY2024-25 Appropriation Limit - Revised**

	Amount
<b>A. Appropriations limit for the fiscal year ended June 30, 2024</b>	\$ 14,104,258
<b>B. Calculation Factors:</b>	
1. Population increase %	1.0012
2. Inflation increase %	1.0362
3. Total adjustment factor %	1.03744344
<b>C. Annual Adjustment Increase</b>	528,112
<b>D. Other Adjustments:</b>	
Loss responsibility (-)	-
Transfers to private (-)	-
Transfers to fees (-)	-
Assumed responsibility (+)	-
<b>E. Total Adjustments</b>	528,112
<b>F. Appropriations limit for the fiscal year ending June 30, 2025</b>	\$ 14,632,370

**Exhibit B**  
**City of Clayton**  
**FY2025-26 Appropriation Limit - Revised**

	Amount
<b>A. Appropriations limit for the fiscal year ended June 30, 2025</b>	<b>\$ 14,632,370</b>
<b>B. Calculation Factors:</b>	
1. Population increase %	0.9983
2. Inflation increase %	1.0644
3. Total adjustment factor %	1.0626
<b>C. Annual Adjustment Increase</b>	<b>915,848</b>
<b>D. Other Adjustments:</b>	
Loss responsibility (-)	-
Transfers to private (-)	-
Transfers to fees (-)	-
Assumed responsibility (+)	-
<b>E. Total Adjustments</b>	<b>915,848</b>
<b>F. Appropriations limit for the fiscal year ending June 30, 2026</b>	<b>\$ 15,548,218</b>



# STAFF REPORT

**TO: CLAYTON CITY COUNCIL**

**FROM: Dennis Bozanich**

**DATE: April 7, 2026**

**SUBJECT: Resolution Directing the Preparation of an Engineer's Report for the Diablo Estates Benefit Assessment District**

## **RECOMMENDATION**

Adopt Resolution No. 04-2026 directing the preparation of an Engineer's Report for the Diablo Estates Benefit Assessment District.

## **BACKGROUND**

At the request of the developer of the Diablo Estates residential project, the City Council (by approval of Resolution 04-2012 on February 7, 2012) formed the Diablo Estates Benefit Assessment District ("District") in accordance with the requirements of the Landscaping & Lighting Act of 1972 and the Benefit Assessment Act of 1982. The purpose of the District is for private property owners to be assessed annually to fund the annual maintenance of the various subdivision improvements constructed as part of the residential project that are of benefit to the properties within the subdivision. The initial Engineer's Report and benefit assessment was prepared by the Engineer of Work and approved via a Proposition 218 ballot election by the property owners as required by law. The District was formed allowing the maximum annual assessment rates to increase annually based on the San Francisco Bay Area Consumer Price Index ("CPI").

Although the Benefit Assessment Act of 1982 does not require further action prior to levying the annual assessment if the assessment rates are not increased (other than any pre-authorized adjustment due to a CPI increase), the Landscaping & Lighting Act of 1972 does require the filing and approval of an annual Engineer's Report prior to levying an annual assessment.

For the purpose of continuing to levy annual assessments on the property owners, the City Council initiates the process by calling for preparation of an annual Engineer's Report. After adoption of this Resolution, the next step will be for the Engineer of Work to submit, and the City Council to review and then accept, the Engineer's Report for this District. Following that submittal and action by Council, there will be a public hearing (with property owners' advance notification) prior to formally setting next year's assessments in sufficient time to be levied and collected on the County's Fiscal Year 2026-2027 secured property tax bills.

**ANALYSIS**

This is the first step to initiate the process for setting the annual assessments on the properties within the Diablo Estates subdivision for landscape and weed abatement services which is collected through the property taxes collected by the County.

**CEQA**

None

**FISCAL IMPACT**

This is the first step to initiate the process for setting the annual assessments on the properties within the Diablo Estates subdivision for landscape and weed abatement services which is collected through the property taxes collected by the County.

**ATTACHMENTS**

[Resolution No 04-2026 Resolution of Initiation for Diablo Estates BAD.pdf](#)

**RESOLUTION NO. 04-2026**

**A RESOLUTION DIRECTING THE FILING OF AN ANNUAL ENGINEER'S REPORT  
FOR THE DIABLO ESTATES BENEFIT ASSESSMENT DISTRICT  
(PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972)**

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

**WHEREAS**, as requested by the Diablo Estates project's property owners and by Resolution No. 04-2012 adopted February 7, 2012, the Clayton City Council formed the Diablo Estates Benefit Assessment District (the "District") pursuant to both the Landscaping & Lighting Act of 1972 and the Benefit Assessment Act of 1982; and

**WHEREAS**, an initial Engineer's Report was prepared by a registered civil engineer; and

**WHEREAS**, an initial annual assessment, along with an allowable annual rate increase in accordance with annual increase in the San Francisco-Bay Area Consumer Price Index ("CPI"), was approved by the affected property owner(s) in a Proposition 218 ballot election; and

**WHEREAS**, although the Benefit Assessment Act of 1982 requires no further action to continue levying the annual assessment, the Landscaping & Lighting Act of 1972 does require the City Council to direct the Engineer of Work to prepare an Annual Engineer's Report prior to the levying of an assessment; and

**WHEREAS**, it is the City Council's intent to commence said proceedings to ensure sufficient funds be assessed, levied, collected, and expended each fiscal year to fulfill the property owner's obligation to properly maintain, operate and repair the associated Diablo Estates subdivision improvements as private property owner beneficiaries; and

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of Clayton, California, does hereby resolve as follows:

1. There are no significant changes proposed to the improvements maintained by the District.
2. The City Engineer is hereby directed to prepare and file an Annual Engineer's Report in accordance with the provisions of the Landscaping & Lighting Act of 1972.
3. This Resolution is adopted pursuant to Section 22622 of the California Streets and Highways Code.

**PASSED, APPROVED AND ADOPTED** by the City Council of Clayton, California, at a regular public meeting thereof held on the 7<sup>th</sup> day of April 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

THE CITY COUNCIL OF CLAYTON, CA

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Jeff Wan, Mayor

ATTEST:

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Leticia Miguel, City Clerk



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Dennis Bozanich

**DATE:** April 7, 2026

**SUBJECT:** Authorize the City Manager to Sign Amendment No. 1 to a Contract Signed May 9, 2025 by the City Manager with NBS Government Finance Group Adding a Citywide Fee Study to the Scope of Work, Extending the Contract to September 30, 2026 and Adding \$42,000 for a total Not to Exceed Amount of \$60,000.

## **RECOMMENDATION**

Staff recommends approval of the contract amendment to include the development of a validated fee study in the current scope of work for a city-wide Costa Allocation Plan. The addition to the scope of work will require an extension of the contract to September 30, 2026 and the additional of \$42,000 to the not to exceed limit.

## **BACKGROUND**

In May 2025, the City Manager signed a contract with NBS to develop a Cost Allocation Plan for the City of Clayton. That contract was not to exceed \$18,000. This amount was in the City Manager's signing authority.

NBS had also provided an estimate of \$40,300 for completing a citywide Fee Study. Staff is recommending that the amended contract include a not to exceed amount of \$42,000 for the Fee Study; a total (CAP + Fee Study) "not to exceed" of \$60,000. The City Council is being asked to approve this amendment because the total amount would now exceed the City Manager's signing authority.

## **ANALYSIS**

The Fee Study, when completed by NBS, will enhance the accuracy and the justification for the fees being charged for a variety of city-provided permits, licenses and rentals. It is worth noting that Proposition 218 (1996) laid out clear definitions that identify characteristics of a "tax" and the required elements of a "fee."

The work to be completed under the amended contract will also review our fee schedule in comparison to other similar cities to identify any possible fee gaps and avoid fee duplication or overlaps. The goal of the Fee Study will be a robust cost analysis that brings the City of Clayton as close to 100% cost recovery as possible.

When completed the Cost Allocation Plan (CAP) will provide the City with an objective

analysis and plan for allocating operational and overhead costs to the various funds including special revenue funds. Organizations with adopted CAPs greatly simplify budget development and increase the transparency for policy makers and residents.

**CEQA**

None

**FISCAL IMPACT**

The cost of the fee study will be built into future permit and rental fees. The cost allocation plan expenditures will be spread across all funds that as part of overhead or administrative charges.



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Dennis Bozanich

**DATE:** April 7, 2026

**SUBJECT: Establishing 2026/2027 Equivalent Runoff Unit (ERU) Assessment Rate for Federal and State Mandated National Publishing Discharge Elimination System (NPDES) Program (Storm Water Pollution Prevention System)**

## **RECOMMENDATION**

Staff recommends that the City Council adopt the Stormwater Utility Assessment Resolution No. 05-2026 (Attachment 1), establishing the Rate per Equivalent Runoff Unit (ERU) for FY 2026/2027, and requesting the Contra Costa Flood Control and Water Conservation District to adopt an Annual Parcel Assessment for Drainage and Maintenance and the National Pollutant Discharge Elimination System (NPDES), maintaining the current maximum ERU Rate at \$29.00 per single-family parcel.

## **BACKGROUND**

The 1987 Reauthorization of the Federal Clean Water Act, as well as similar State legislation, required local agencies to obtain a NPDES Permit for discharging the contents of municipal storm drainage water conveyance systems. As implemented and enforced by the State through the Regional Water Quality Control Board (San Francisco Bay Area Region), this permitting effort is intended to improve water quality in the Delta and San Francisco Bay Estuary System, protect endangered species, and safeguard public waters and waterways for continued economic, recreation and health purposes. Stormwater runoff pollution has been identified as a significant impact on water quality and wildlife in the Bay Area by the State and Federal Governments. During wet weather, large amounts of pollutants, such as oil and grease from automobiles, heavy metals from vehicle exhaust and brake pads, such as copper and lead, pesticides, herbicides and fertilizers from lawns and gardens, soil erosion, and biological material enter the storm drain system and ultimately empty, untreated, into creeks, waterways, the Delta and the Bay

The City participates and obtains its joint NPDES permit from the SF Regional Water Quality Control Board via the Contra Costa Clean Water Program whose participants include the cities within the County, the County and the Flood Control District. The City of Clayton has participated since its inception in September 1993. The SF Regional Water Quality Control Board issued the Municipal Regional Permit 3.0 (MRP 3.0), which began July 1, 2022, and extends to June 30, 2027. MRP 3.0 covers many counties and cities in the Bay Area. The MRP 3.0 permit allows the City and other jurisdictions to utilize the storm water drainage system for the discharges into creeks that ultimately drain into the Bay. This joint participation

allows for the program management and permit process costs to be kept to a minimum through economies of scale and local and regional collaboration, at a fraction of the cost of doing it alone. The program provides for a regional approach to stormwater pollution control, regional monitoring, public education and outreach, technical support and training, special studies and NPDES permit administration requirements.

The cost of meeting the obligations of the increased requirements contained in the MRP 3.0 have been and are expected to continue to exceed City revenues received from the ERU. Although it is difficult to fully identify all future additional costs at this point, current compliance costs are projected to outpace revenues in FY 2026/2027. Requirements contained in our current permit MRP 3.0 include more elimination of litter going into storm drains; more monitoring and reporting on our storm drain inlets trash capture devices (which capture litter before going to the creek), and “green infrastructure” which sets forth standards for cities to redirect their existing storm drainage water into landscape areas.

#### **AUGMENTED FUNDING DENIED:**

When the program was originally established in 1993, the rate cap for the current parcel fee in Clayton was set by the City Council at \$29/ERU. Because other members of the Clean Water Program also have the same issues (costs exceeding available revenue available from the ERU rate) a cost/revenue analysis was undertaken by the Contra Costa Clean Water Program to evaluate possible additional funding mechanisms for the added requirements of the MRP. The Clean Water Program attempted three times to pursue legislation to add stormwater to the definitions of other utilities such as sewer and water and was not successful in receiving needed legislative support, and there is no support by the governor and his staff. It was after these statewide attempts proved fruitless, our straining local funding and the continuing increased requirements by state regulating agencies that led to the 2012 Prop 218 property owner vote for a new parcel fee. The second proposed revenue measure did not pass. Local assessments for stormwater quality protection have been maxed out since 2000—while compliance costs continue to increase. Additional state legislation is being pursued to establish a process to allow for future local voter consideration of new stormwater revenues. However, in order to continue to receive the City’s existing current ERU rate of \$29 per single family parcel (the same amount levied since FY1999/2000) it must be levied annually. Failure to levy this fee would result in the City supplanting this revenue source (approx. \$130,631) from another funding source such as the General Fund, Rainy Day Fund 110, and/or a local city specific revenue measure.

#### **ANALYSIS**

As required by the Clean Water Program, this year City staff currently participate on the Clean Water Program's Administration Committee and Management Committee. City staff typically attend and participate in 2-3 meetings per month.

There are no new funds to address the mandated studies and documentation that cities must file as part of their Annual Report to the State. They include mandatory maintenance items such as clearing of trash along specific areas of creeks and drainage inlets; the quantification of the materials collected; enforcement action (issuance of citations) to individuals for pollution runoff; creeks and waterways testing, mapping, monitoring and of all creeks and all outfalls to creeks. The reporting format requires cities to use computer data base for mapping, reporting and monitoring information and transmitting it electronically to the SF Regional Water Board where they will post to a public accessible web site.

Overall, the City's total Stormwater related costs are comprised of two components, one consisting of the pro rata share of Clean Water group costs based upon population. The other is the management and maintenance activities undertaken by the City and its contracts with others for required activity implementation and monitoring and reporting. All program staff and permittees (cities and county) have been and continue to make strong efforts to control costs at the program level. However, the continuing increase in expenses to adhere to the requirements in the MRP 3.0 permit has outpaced the assessment funds which have remained flat for over 25 years.

#### ASSESSMENT AND PROGRAM BUDGET:

The Group's Clean Water Program Budget will remain the same as last fiscal year at \$4 million in FY 2025/26. For the last few years and through 2023 increased costs were addressed by Program reserve carry over or encumbrances of this year's funds to help reduce or smooth out increases; thus minimizing the impact (reduction) in return to source funds. Beginning last year and in future years there will be no further reserve available to reduce the expense borne by each member when the overall program budget increases. The anticipated budget in 2026/2027 is currently expected to remain at \$4 million.

For FY 2025/2026 the City of Clayton's pro rata share (based on countywide population) of the Contra Costa Clean Water Program cost was 0.93% (\$37,268) of the total annual program budget of \$4.0 million. Future program cost increases and lack of carryover/reserve funding in the future years will continue to result in less return to source funds to undertake the added local city permit requirements.

It is currently estimated that for FY 2025/26 the gross revenues from Clayton's stormwater utility assessment will total approximately \$130,631. The City's SUA Fund (#216) include the following expenditures: \$37,268 is allocated to the Clean Water Program administration and group expenses; \$3,800 to the County Auditor for costs related to assessment collection; \$8,000 to the Sanitary District for commercial inspection, monitoring and municipal requested call out inspections; \$3,000 to the District for fiscal and assessment area management, \$3,000 for program reserve, and \$15,000 for our annual state discharge permit fee. Thus, the remaining return to source funds available to the City, for all other activities in FY 2025/26 is approximately \$60,563.

The majority of the remaining return to source funds (\$60,653) are directly spent on staff/city engineer labor costs of participating in the Clean Water Program and performing maintenance activities required by the program, such as storm drain inspection and cleaning, creek clearing; responding to spill calls; the remaining is divided between equipment and materials; monitoring and inspection; and management and reporting. In FY 2025/2026 budget adoption it was anticipated that the ending fund balance would be near

As required by the Clean Water Program, this year City staff currently participate on the Clean Water Program's Administration Committee and Management Committee. City staff typically attend and participate in 2-3 meetings per month.

There are no new funds to address the mandated studies and documentation that cities must file as part of their Annual Report to the State. They include mandatory maintenance items such as clearing of trash along specific areas of creeks and drainage inlets; the quantification of the materials collected; enforcement action (issuance of citations) to individuals for pollution runoff; creeks and waterways testing, mapping, monitoring and of all creeks and all outfalls to

creeks. The reporting format requires cities to use computer data base for mapping, reporting and monitoring information and transmitting it electronically to the SF Regional Water Board where they will post to a public accessible web site.

Overall, the City's total Stormwater related costs are comprised of two components, one consisting of the pro rata share of Clean Water group costs based upon population. The other is the management and maintenance activities undertaken by the City and its contracts with others for required activity implementation and monitoring and reporting. All program staff and permittees (cities and county) have been and continue to make strong efforts to control costs at the program level. However, the continuing increase in expenses to adhere to the requirements in the MRP 3.0 permit has outpaced the assessment funds which have remained flat for over 25 years.

Since the City will not exceed the current rate cap and not increasing the levy rate, voter approval requirement of the Prop. 218 process does not apply. A single family detached dwelling is typically one ERU; homes on lots 20,000 sq. ft. or larger are allocated 1.7 ERU's; homes (e.g., townhomes and duets) are 0.7 ERU. This formula is the same throughout all Contra Costa communities and all cities.

**CEQA**

None.

**FISCAL IMPACT**

Annual authorization by the City Council of the ERU assessment fee is needed for the County Flood Control District to levy this fee each year on the property tax roll for parcels within the City of Clayton boundaries. Denying the assessment will result in the loss of approximately \$130,631 of stormwater funding that is used to perform the MRP 3.0 requirements, and the City would need to allocate separate funding to meet its obligations to avoid violations of the Nationwide Pollution Discharge Elimination System; including paying its share toward the Countywide Clean Water program.

**ATTACHMENTS**

[Reso No 05-2026 SUA ERU.pdf](#)

**RESOLUTION NO. 05-2026**

**A RESOLUTION ESTABLISHING THE RATE PER EQUIVILANT RUN-OFF UNIT (ERU) FOR FY 2026/2027 AND REQUESTING THE CONTRA COSTA FLOOD CONTROL AND WATER CONSERVATION DISTRICT TO ADOPT AN ANNUAL PARCEL ASSESSMENT FOR DRAINAGE MAINTENANCE AND THE NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM**

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

**WHEREAS**, under the Federal Water Quality Act [33 U.S.C. Section 1342 (p)], certain municipal stormwater discharges require a permit from the appropriate federal or state authorities pursuant to the National Pollutant Discharge Elimination System (NPDES) program; and

**WHEREAS**, the City of Clayton, in conjunction with other affected jurisdictions within Contra Costa County, applied to the State Regional Water Quality Control Board and received a Joint NPDES Permit which requires the implementation of a Stonn Water Management Plan and Best Management Practices to minimize or eliminate pollutants from entering stormwaters; and

**WHEREAS**, Assembly Bill 2768 (West's Water Code Appendix, Section 63-12 and 63-12.9) authorizes the Contra Costa County Flood Control and Water Conservation District (District) to establish Stormwater Utility Areas (SUA) and to levy annual benefit assessments for the purpose of carrying out activities required under the NPDES program; and

**WHEREAS**, it is the intent of the City of Clayton to utilize funds received from its Stormwater Utility Area (SUA) for implementation of the NPDES program and local drainage maintenance activities; and

**WHEREAS**, at the request of the City of Clayton, the Contra Costa County Flood Control District and Water Conservation District (District) has completed the process for the formation of a SUA, including the adoption of the Stormwater Utility Assessment Drainage Ordinance No. 93-47; and

**WHEREAS**, the SUA and Program Group Costs payment agreement between the City and the District requires that the City of Clayton annually, by April 1, determine its rate to be assigned to a single ERU for the forthcoming fiscal year; and

**WHEREAS**, the City Council adopted Resolution 9-93, which established the range of the annual assessment to be imposed by the District within the storm water utility area not to exceed \$29 per ERU; and

**WHEREAS**, the City of Clayton has operated at its maximum \$29 per ERU rate since FY 1999/00 (the last twenty-seven fiscal years) and this same rate is proposed again for FY 2026/2027.

**NOW THEREFORE, BE IT RESOLVED** the City Council of Clayton, California does hereby determine that its real property assessment rate to be assigned to a single ERU for FY 2026/2027 shall be set and assessed at \$29.00.

**BE IT FURTHER RESOLVED**, the City Council of Clayton, California, does hereby request the Contra Costa Flood Control and Water Conservation District to adopt the SUA levies in the City of Clayton based on the above established rate

**PASSED, APPROVED AND ADOPTED** by the City Council of Clayton, California, at a regular public meeting thereof held on the 7<sup>th</sup> day of April 2026, by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**ATTEST:**

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**Leticia Miguel, City Clerk**



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Kraig Chalem, Senior Planner

**DATE:** April 7, 2026

**SUBJECT:** Acceptance Of The 2025 General Plan Implementation and Housing Element Annual Progress Report

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## **RECOMMENDATION**

Adopt Resolution No. 06-2026 accepting the City's 2025 Housing Element Annual Progress Report (APR) and summary of actions related to implementation of other General Plan policies.

## **BACKGROUND**

Government Code Section 65400 requires the planning agency of each jurisdiction to prepare an annual report on the progress in implementation of the jurisdiction's general plan and general plan housing element. The report from the jurisdiction's planning director or staff must be submitted by April 1 of each year to the jurisdiction's legislative body (city council or board of supervisors), to the State Department of Housing and Community Development (HCD) and to the State Office of Planning and Research (OPR).

HCD uses the APR as a tool to facilitate implementation of a community's housing element as well as for the tracking and monitoring of progress in addressing statewide housing needs and goals. Jurisdictions must report the number of residential units in all pending development applications, the number of housing units approved or entitled, and the number of housing units with building permits issued or final inspections (certificates of occupancy) granted for the reporting calendar year.

The APR includes information on a jurisdiction's progress toward addressing its Regional Housing Needs Allocation (RHNA), including the number of housing units permitted by income level (number of building permits issued), the status of programs in the housing element as adopted on January 17, 2023, (amended in August 2025 in response to formal and informal HCD comments), and efforts to remove government constraints. HCD also uses the submittal of the report as one of its threshold requirements for local public agencies to qualify for certain State grants or program funds.

This Agenda report and the attached Resolution also summarize actions taken by the City during the calendar year 2025 with respect to other policies in the Clayton General Plan.

## **ANALYSIS**

This report for the City of Clayton covers the calendar year of January 1 to December 31, 2025. In that timeframe, the Council considered various actions that relate to adopted policies of the Clayton General Plan and adopted Housing Element for the current 6th housing cycle.

The City's Capital Improvement Program (CIP) was adopted June 3, 2025, by Resolution Authorizing the City of Clayton's Five-Year Capital Improvement Plan for Fiscal Years 2024-25 Through 2028-29 and include a list of appropriations for various infrastructure projects.

The City's 6th Cycle Housing Element spans the period from 2023 to 2031, with numerous programs scheduled for implementation during the subsequent years of the reporting period. To date, the City has made notable progress in advancing several housing programs within the initial two years of the planning period.

Throughout 2025, City staff continued implementing Housing Element programs, such as Housing Element Program A1 to preserve the existing housing stock in good condition. Code Enforcement staff opened 45 cases based on complaints of maintenance at residential properties including overgrown vegetation, junk/debris, and improper storage of recreational vehicles and/or trailers of any type. Of those 45 cases, 44 were closed within the year.

The 2025 APR also acknowledges affordable and market-rate housing units permitted within the calendar year with one (1) ADU issued a building permit. Additionally, in August the City passed a resolution updating the Housing Element to allow for "Junior" ADUs.

## **CEQA**

Acceptance of and authorization to submit the General Plan Annual Progress Report is not a "project" as that term is defined in section 15378 of the state Guidelines for Implementation of the California Quality Act (CEQA Guidelines, California Code of Regulations section 15000 et seq), and therefore, CEQA does not apply to this action.

## **FISCAL IMPACT**

There are nominal costs related to staff time and printing costs associated with the filing of this report.

## **ATTACHMENTS**

[Reso No. 06-2026 Approving-2025\\_APR.pdf](#)

## RESOLUTION NO. 6-2026

### A RESOLUTION APPROVING THE CITY OF CLAYTON 2025 GENERAL PLAN IMPLEMENTATION SUMMARY AND HOUSING ELEMENT ANNUAL PROGRESS REPORT

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

**WHEREAS**, Government Code Section 65400 requires the Planning Agency of the City of Clayton, California, to prepare an annual report on the City's progress in implementing its General Plan and Housing Element using forms and definitions adopted by the California Department of Housing and Community Development (HCD); and

**WHEREAS**, during the reporting period of January 1 through December 31, 2025, the City Council considered actions that relate to adopted General Plan policies. The City's Capital Improvement Program (CIP) was adopted June 3, 2025, by Resolution Authorizing the City of Clayton's Five-Year Capital Improvement Plan for Fiscal Years 2024-25 Through 2028-29 and include a list of appropriations for various infrastructure projects.

**WHEREAS**, the 2025 Housing Element Annual Progress Report (APR) includes information on the City of Clayton's progress in addressing its assigned Regional Housing Needs Allocation, including the total number of dwelling units submitted as part of development applications, the number of housing units entitled, the number of housing units by income level for which a building permit was issued or finalized, the status of program implementation, and efforts to remove governmental constraints for the reporting period; and

**WHEREAS**, the City's 6th Cycle Housing Element spans the period from 2023 to 2031, with numerous programs scheduled for implementation during the subsequent years of the reporting period. To date, the City has made progress in advancing housing programs within the initial three years of the planning period. The City continued its efforts in 2025 to permit construction of ADUs on existing developed residential properties. The City's updated ADU Ordinance codified in Clayton Municipal Code chapter 17.47 aligns with current California ADU legislation (Housing Element Program B1: Accessory Dwelling Units). Additionally, City staff continued implementing Housing Element programs, such as Housing Element Program A1 to preserve the existing housing stock in good condition. Code Enforcement staff opened 45 cases based on complaints of maintenance at residential properties including overgrown vegetation, junk/debris, and improper storage of recreational vehicles/ trailers of any type. Of those cases, 44 were closed within the year; and

**WHEREAS**, the 2025 APR also acknowledges affordable and market-rate housing units permitted in the City during the reporting period. One (1) ADU issued building permits; and

**WHEREAS**, at a public meeting held on April 7, 2026, the Clayton City Council considered the City's General Plan implementation report and Housing Element APR for

2025, including the Agenda Report and all other public comments and discussion thereon, and determined both reports to be satisfactory and acceptable for submittal to HCD and to the State Office of Planning and Research.

**NOW, THEREFORE, BE IT RESOLVED**, that the City Council of the City of Clayton, California, does hereby accept the 2025 report on General Plan implementation and the 2025 Housing Element Annual Progress Report, a copy of which is attached hereto labeled as Exhibit A and incorporated herein as if fully set forth.

**PASSED, APPROVED AND ADOPTED** by the City Council of Clayton, California, at a regular public meeting thereof held on the 7<sup>th</sup> day of April 2026, by the following vote:

**AYES:** Councilmembers:

**NOES:** None.

**ABSENT:** None.

**ABSTAIN:** None.

THE CITY COUNCIL OF CLAYTON, CA

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Jeff Wan, Mayor

ATTEST:

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Leticia I. Miguel, City Clerk



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Leticia Miguel, City Clerk

**DATE:** April 7, 2026

**SUBJECT:** Presentation of a Proclamation Recognizing March 2026 as American Red Cross Month

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## **BACKGROUND**

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## **CEQA**

CEQA: This proposed action is not a project as defined by CEQA.

## **FISCAL IMPACT**

No fiscal impact associated with this agenda item.

## **ATTACHMENTS**

[PROC Red Cross 20260407.pdf](#)

**declaring  
March 2026  
as  
“Red Cross Month”**

*WHEREAS, March is American Red Cross month, when we recognize the compassion of people in the City of Clayton and renew our commitment to lend a helping hand to our neighbors in need; and*

*WHEREAS, American Red Cross volunteers have stepped up to deliver relief and care across our country and around the world, bringing out the best of humanity in times of crisis as Clara Barton, founder of the American Red Cross, did over 140 years ago; and*

*WHEREAS, the volunteers, blood and platelet donors, and supporters shine a beacon of hope in people’s darkest hours —delivering shelter, food and comfort during disasters; providing critical blood donations for hospital patients; supporting service members, veterans and their families; saving lives with first aid, CPR, AED and other skills; or delivering international aid and reconnecting loved ones separated by global crises; and*

*WHEREAS, with 1148 volunteers in Contra Costa County, the American Red Cross assisted or responded to 101 disasters, assisting 190 families; and through our Sound the Alarm program, the American Red Cross installed 778 smoke alarms, making 241 homes safer, and trained 425 students through the Youth Preparedness Programs; and*

*WHEREAS, Contra Costa County residents donated 18,299 units of lifesaving blood; hosted 530 blood drives; and trained 12,164 citizens in first aid, CPR, AED, and aquatics; and provided 463 case services to military members and their families; and provided humanitarian aid internationally; and*

*WHEREAS, this work to uplift our community is made possible by those who selflessly answer the call to help, whenever and wherever it is needed. We hereby recognize this month of March in honor of their remarkable service, and we ask everyone to join in their commitment to care for one another.*

*NOW, THEREFORE, I, Jeff Wan, of on behalf of the Clayton City Council, do hereby proclaim March 2026 as Red Cross Month. I encourage all citizens of Clayton to reach out and support its humanitarian mission.*

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the Seal of the City of Clayton to affixed this 7<sup>th</sup> day of April, 2026.



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Kris Lofthus, City Manager

**DATE:** April 7, 2026

**SUBJECT:** Presentation of a Proclamation Honoring Contra Costa County Fire Protection District Chief Lewis Broschard for His Service, Leadership and Dedication to the Community Upon His Retirement

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## **BACKGROUND**

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## **FISCAL IMPACT**

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## **ATTACHMENTS**

[Proc - Chief Broschard.pdf](#)

**WHEREAS**, Fire Chief Lewis Broschard has dedicated more than eighteen years of exemplary service to the Contra Costa County Fire Protection District, demonstrating unwavering commitment to public safety, leadership, and the well-being of the residents of Contra Costa County; and

**WHEREAS**, Chief Broschard has served with distinction, earning the respect and trust of the community, the Board of Supervisors, the County Administrator's Office, and the men and women of the Fire District; and

**WHEREAS**, during his tenure as Fire Chief, the District experienced significant organizational and operational advancements, including the annexation of the East Contra Costa Fire Protection District and the Rodeo-Hercules Fire Protection District, establishing a contract for service with the City of Pinole and provided leadership to reinstitute Fire Station 11 in the City of Clayton; and

**WHEREAS**, Chief Broschard championed critical initiatives to strengthen emergency response capabilities, including the establishment of a firefighting hand crew program, the launch of a seasonal aerial firefighting helicopter program, the implementation of an apparatus replacement program, and increased staffing in both operations and fire prevention; and

**WHEREAS**, Chief Broschard championed critical initiatives to strengthen emergency response capabilities, including the establishment of a firefighting hand crew program, the launch of a seasonal aerial firefighting helicopter program, the implementation of an apparatus replacement program, and increased staffing in both operations and fire prevention; and

**WHEREAS**, under his leadership, the District undertook the rebuilding of fire stations, expanded and modernized the regional fire dispatch center, increased 911 dispatcher staffing, strengthened and expanded ambulance services, and introduced numerous health and wellness initiatives for personnel; and

**WHEREAS**, Chief Broschard played a vital role in advancing wildfire preparedness and resilience through significant mitigation projects and the formation of more than forty Firewise communities; and

**WHEREAS**, the District achieved a substantial improvement in its Insurance Services Office (ISO) rating, reaching a uniform Class 2/2Y rating, reflecting enhanced service quality and protection for residents; and

**WHEREAS**, Chief Broschard has led with integrity and professionalism through complex operational challenges, historic wildfire seasons, and a period of remarkable growth, always prioritizing the safety of both residents and

fire personnel; and

**WHEREAS**, his retirement on March 30, 2026, marks the conclusion of a distinguished career and the beginning of a well-deserved new chapter;

**NOW, THEREFORE, BE IT PROCLAIMED**, that the City of Clayton hereby honors and recognizes Fire Chief Lewis Broschard for his outstanding service, leadership, and dedication to the community; and

**BE IT FURTHER PROCLAIMED** that we extend our deepest gratitude and appreciation to Chief Broschard and congratulate him on his retirement, wishing him continued health, happiness, and fulfillment in the years ahead.



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL  
**FROM:** Kris Lofthus, City Manager  
**DATE:** April 7, 2026  
**SUBJECT:** City Beautification and Project Update

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## **BACKGROUND**

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## **FISCAL IMPACT**

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## **ATTACHMENTS**

[CITY BEAUTIFICATION AND PROJECT UPDATE.pdf](#)

# **CITY BEAUTIFICATION AND PROJECT UPDATE**

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**TUESDAY, APRIL 7, 2026**

- 1. Overview of where we are**
- 2. Weed abatement in landscaped areas**
- 3. Weed abatement fire protection**
- 4. General updates to landscaped areas**
- 5. Roadway improvements**
- 6. Upcoming major projects**

# WEED ABATEMENT

- **Weed abatement completed to this point**
  - Clayton Road from Clayton Station to Fire Station 11
- **Current Work**
  - Marsh Creek Road from Regency to the City limit
  - Hillside adjacent to Mount Diablo Elementary
  - Peacock Creek
- **In the coming weeks**
  - Oakhurst Drive
  - Trail edges
  - Open space adjacent to residences
  - Interior street medians

# **WEED ABATEMENT – Fire Protection**

- **Completion date of June 1, 2026 – per Contra Costa Fire Protection District**
- **All City owned parcels to create designated fire break prior to deadline**

# GENERAL IMPROVEMENTS

- **Grass replacement in The Grove Park**
- **Peacock Creek**
  - Replaced irrigation in the median
  - Removed dead vegetation and weeds
  - Replanting this spring and fall
- **Fence repair in the downtown**
- **Tree trimming throughout the community is ongoing**
- **Tree trimming on the trails as started**

# GENERAL IMPROVEMENTS - Upcoming

- 143 Segments of curb painting
- 12 street name signs
- 38 segments of Botts Dots
- 65 blue reflectors – fire hydrant
- 15 roadway markings (limit lines, crosswalks)
- 17 faded or damaged road signs

# ROADWAY IMPROVEMENTS

- **New contract for pothole repair**
- **Pavement Project Summer/Fall 2026**
  - **Design near completion**
  - **Bidding will be completed by mid-May**
  - **Contract to City Council June 2**
  - **Paving to be completed Fall 2026**

# ROADWAY IMPROVEMENTS

## Streets to be repaired-

1. Marsh Creek Rd between El Molino Dr and Cayton Rd (south)
2. Mountaire Parkway between Marsh Creek Rd and Mountaire Circle (south) with ROAD DIET STRIPING
3. Herriman Drive between Mitchell Canyon Rd and Tiffin Dr
4. N. Mitchell Canyon Road between Cayton Rd and northern END
5. Eagle Peak Avenue between Oakhurst Dr (east) to Keller Ridge Dr
6. El Portal Drive between Regency Dr and El Pueblo Pl
7. Main Street between Oak St and Marsh Creek Rd

# Major Projects

- **Downtown Pedestrian Improvements**
  - Raised and rectangular rapid flashing beacon (RRFB) system to be located on Oak Street In the east/west direction north of Center Street.
  - A tabletop or raised intersection at Marsh Creek Road and Main Street.
  - Raised crosswalk on Morris St and Center St (east) with RRFB.
  - Project is 90% designed
  - Will be assigned to the new PW Director

# Major Projects

- **Pedestrian Improvement**
  - **Install ADA accessible pathway between Four Oaks Ln. and Pine Hollow**
  - **60% Design Complete**
  - **Measure J funds and TDA Grant funded**
- **Cardinet Trail Repair**
  - **Assigned to Engineer, design has started**



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL  
**FROM:** Kris Lofthus, City Manager  
**DATE:** April 7, 2026  
**SUBJECT:** City Manager's Report

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## **BACKGROUND**

Does not apply to this item

## **FISCAL IMPACT**

Does not apply to this item



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL  
**FROM:** Leticia Miguel, City Clerk  
**DATE:** April 7, 2026  
**SUBJECT:** City Council/Committees Reports

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## **BACKGROUND**

The City Council provides a report of activities that took place between the city council meetings.

## **CEQA**

This item is not a project as defined by CEQA.

## **FISCAL IMPACT**

No fiscal impact associated with this agenda item.

## **ATTACHMENTS**

[City Council Committees Reports 20260407](#)

**Jim Diaz, Councilmember**

- 03-06-2026: Attended / Chaired the Operations and Scheduling Committee Meeting, County Connection.
- 03-07-2026: Attended County Connection Bus Rodeo and Competition Event.
- 03-14-2026: Attended 44th Annual Sheriff's Charity Ball.
- 03-17-2026: Observed St. Patrick's Day.
- 03-17-2026: Meeting with City Manager.
- 03-18-2026: Meeting with Chief of Police.
- 03-19-2026: Attended County Connection Board Meeting.
- 03-20-2026: Attended East Bay Regional Communications System Authority (EBRCSA) Board Meeting.
- 03-22-2026: Attended Grand Opening of K-One Music in Richmond.
- 03-24-2026: Attended Clayton "Unsung Heroes" Event.
- 03-30-2026: Meeting with Clayton Community Services Coordinator.  
Meeting with Clayton Director of Administrative Services.
- 04-02-2026: Attended Mayor's Conference - Concord.
- 04-03-2026: Attended / Chaired Operations & Scheduling Committee Meeting – County Connection.
- 04-05-2026: Observed Easter.
- 04-07-2026: Meeting with City Manager.

**Holly Tillman, Councilmember**

- 2/26- I attended the Keller Ridge Firewise meeting with Inspector Berumen where he provided guidance on the new fire maps and 3 important things homeowners can do now. We need to focus on the Zone 0 defensible space which is from zero to 5ft from the home and clear all combustible material from this area (no plants, bushes, or tan bark against the home) and replace with rock or cement. Limb trees away from house and at least 6 ft above the nearest bush/vegetation and install gutter guards and vents around the home.
- 3/5 - I attended the Mayors Conference hosted by the City of Hercules
- 3/7 - I attended and helped kick off the first CoCo County Pride Summit. The purpose of this gathering was to establish initial relationships among LGBTQ+-affiliated organizations in Contra Costa County, build mutual understanding, and lay the groundwork for ongoing communication, collaboration, and shared support of our community. The event was a success, and our next meeting will be held on July 11, 2026.
- Later that evening I attended the Network of Care 20th Annual Crab Feed with other former Clayton mayors and council members.
- 3/9 - I attended the MDEDF Board meeting.
- 3/10 - Clayton Pride Board Meeting. Our 5th Annual Clayton Pride Parade and Festival will be held on Sunday, May 31, 2026 in Downtown Clayton. Everyone is invited to attend. This year's theme is Just Love, No Label. Entry forms can be found at our website at <https://claytonpride.com/> for more information.
- 3/16 - Trails and Landscape Committee Meeting at 6:30 pm, Hoyer Hall
- 3/19 – Attended a community meeting at Oakhurst Country Club with ConFire Captain Ottolini to discuss the fire maps and learn more about fire prevention. This event was organized by resident Deborah Gong, a Keller Ridge Firewise neighbor. Thank you so much Deborah and Oakhurst for allowing us to use the space!
- 3/23 - Keller Ridge Firewise 2026 Kick-off meeting. We planned 2026 activities, formed committees, and are developing a Keller Ridge calendar. The meeting was hosted by Ken Studer who can be reached at [KellerFirewise@gmail.com](mailto:KellerFirewise@gmail.com) to join the mailing list and attend future meetings and events.

**Kim Trupiano, Councilmember**

- Weekly meetings with City Manager, Kris Lofthus
- Working on sponsorships and marketing for City Sponsored Events
- Numerous emails and discussions with residents about Olivia Project, Trail Repair, Sales Tax and LMD (renewal), landscaping, Clayton Club Saloon, library refresh and housing element
- March 3rd, Executive Committee Board Meeting, Clayton Community Library Foundation
- March 5th, Budget & Audit committee meeting, 2026 Budget Status, 2027 Budget Revisions, Reserve Strategy
- March 24th, League of Cal Cities, New Bill Briefing Webinar
- March 24th, Pizza Party for 2025 Unsung Heroes
- March 26th, 4th of July parade planning meeting, Chris Karney and Sarah Brinkman
- March 31st, Meeting with Republic Services

**Richard G Enea, Vice Mayor**

- Met with City Manager
- Attended my Black Diamond HOA meeting.
- Attended the TRANPAC ( county transportation committee meeting)
- Attended the trail/landscape committee meeting.
- Attended the Italian American dinner/meeting.
- Attended the Elks Club dinner/meeting.
- Attended the City pizza lunch for our unsung heroes.
- Attended the CBCA meeting
- Attended the Black Diamond HOA exec. Board meeting
- Met with residents/also phone calls regarding city issues , including the Jordan/ Olivia project, the closing of the Subway Sandwich shop



# STAFF REPORT

**TO:** CLAYTON CITY COUNCIL

**FROM:** Kraig Chalem, Senior Planner

**DATE:** April 7, 2026

**SUBJECT:** Introduce An Ordinance Amending The Clayton Municipal Code Subsection 17.36.079 To Chapter 17.36 (General Regulations) Of Title 17 (Zoning) To Add Specific Language Allowing Certain Affordable Housing By-Right And Defining By-Right

## RECOMMENDATION

That the City Council of the City of Clayton:

- Introduce Ordinance No. 503 amending the Clayton Municipal Code subsection 17.36.079 to Chapter 17.36 of Title 17 to state that developments Identified to accommodate the Regional Housing Needs Allocation shortfall and meeting affordable housing requires pursuant to Government Code section 65583.2(c), (h), and (i), are allowed by right and defining by right,
- Conduct a Public Hearing, accept written and spoken testimony, and
- Close the public hearing.

## BACKGROUND

On January 17, 2023, the Clayton City Council adopted the Housing Element Update (HEU) for the 6th Housing Cycle, approved in December 2022. Following the public hearing, the City Council adopted Resolution No. 06-2023 certifying the Final Environmental Impact Report (EIR) prepared for the project and adopting the update to the Housing Element and the associated Land Use Element and Land Use Diagram amendments. City Council Resolution No. 06-2023 (as well as the Planning Commission Resolution No. 04-2022) recommending adoption of the General Plan amendments. At its January 16, 2024, meeting, the City Council adopted amendments to Clayton Municipal Code Title 17 (Zoning) to implement certain adopted Housing Element policies.

The HEU and zoning amendments were forwarded to the State Housing and Community Development Agency (HCD) for certification process by the Agency. The correspondence between the City and HCD has been ongoing for that certification resulting in HCD's returning with required amendments. Which has resulted in two previous amendments supporting multifamily housing where at least 20% of the units are deed-restricted affordable units (including junior accessory dwelling units); and any multifamily housing that complies with all

objective development and design standards are allowed by right. Staff had thought that all issues had been resolved and followed up by submitting these amendments to HCD for certification. Since the last request for certification in January of 2026, HCD requested three additional provisions be added.

## **DISCUSSION**

As noted above, HCD has requested additional amendments to the City municipal code regarding entitlements, which staff seeks to satisfy by amending Chapter 17.36. Specifically, HCD recommends adding that, per Government Code section 65583.2(c), (h), and (i), sites identified to accommodate a shortfall for the lower income housing identified in program D2 of the housing element shall be an allowed residential use where at least twenty percent of the units are affordable to lower income households; minimum densities and residential requirements shall prevail over other allowed uses in the district; and, the term, “by-right” be defined in the municipal code.

At the Planning Commission on March 31, 2026, staff recommended the Planning Commission adopt Resolution 07-2026 which recommends that the City Council review and approve the Municipal Code amendments to include the following bullet points, and satisfy HCD’s requirements, that:

- per Government Code section 65583.2(c), (h), and (i) the Clayton Municipal Code reflects sites identified to accommodate a shortfall for the lower income housing identified in program D2 of the housing element be allowed where at least twenty percent of the units are affordable to lower income households; and,
- per Government Code section 65583.2(c), (h), and (i) minimum densities, and residential requirements shall prevail over regulations and allowed uses of the zoning district; and,
- the term “by-right” shall mean that the City's review of the project may not require a discretionary local government review or approval that would constitute a “project” under the California Environmental Quality Act as defined in Government Code Section 65583.2.

## **ANALYSIS**

To effectuate this proposed change, staff recommend amending Chapter 17.36 (General Requirements) of Title 17 (Zoning) by adding subchapter 17.36.079 as follows:

### **17.36.079 - Housing Element Opportunity Sites.**

Pursuant to Government Code section 65583.2(c), a non-vacant site that has been identified as a housing opportunity site in the City’s prior housing element and a vacant site that has been included in two or more consecutive housing element planning periods shall be an allowed residential use by right for housing developments where at least twenty percent of the units are affordable to lower income households. In addition, pursuant to Government Code section 65583.2(c), (h), and (i), sites identified to accommodate a shortfall for the lower income RHNA identified in program D2 of the housing element shall be an allowed residential use by right for housing developments where at least twenty percent of the units are affordable to lower income households. Requirements pursuant to Government Code section 65583.2(c), (h), and (i), including minimum densities and residential requirements, shall prevail over

regulations and allowed uses of the base zone. Pursuant to Government Code section 65583.2(i), the development shall comply with all objective development standards, and a proposed subdivision of the property shall be subject to all applicable laws. If applicable, such projects shall be subject to design review. By-right" shall mean that the City's review of the project may not require a conditional use permit, planned unit development permit, or other discretionary local government review or approval that would constitute a "project" under the California Environmental Quality Act as defined in Government Code Section 65583.2.

### **CEQA**

In accordance with the California Environmental Quality Act and the State CEQA Guidelines Section 15061(b)(3), which states that CEQA applies only to projects which have the potential for causing a significant effect on the environment. The Zoning amendment as summarized above is within the scope of a non-project action.

### **FISCAL IMPACT**

There are no immediate fiscal impacts associated with the project.

### **ATTACHMENTS**

[ATT A - Clayton Planning Commission Resolution for HE- Code Further Amendment.docx](#)

[ATT B - Ordinance No. 503 Amending Title 17.pdf](#)

**RESOLUTION NO. 4-2026**

**A RESOLUTION OF THE PLANNING COMMISSION RECOMMENDING THE CITY COUNCIL APPROVE ORDINANCE 503 AMENDING THE CLAYTON MUNICIPAL CODE TO AMEND SUBSECTION 17.36.079 TO CHAPTER 17.36 (GENERAL REGULATIONS) OF TITLE 17 (ZONING) RELATED TO BY RIGHT AFFORDABLE HOUSING OF CERTAIN HOUSING ELEMENT OPPORTUNITY SITES**

**City of Clayton, California**

**WHEREAS**, on January 17, 2023, the Clayton City Council adopted the Housing Element Update (HEU) for the 6th Housing Cycle, approved in December 2022.;" and,

**WHEREAS**, on January 16, 2024, meeting, the City Council adopted amendments to Clayton Municipal Code Title 17 (Zoning) to implement certain adopted Housing Element policies; and,

**WHEREAS**, the HEU and zoning amendments were forwarded to the State Housing and Community Development (HCD) Agency for certification process by the Agency; and,

**WHEREAS**, HCD requested additional amendments to the zoning code required by state law noting entitlements for multifamily development; and,

**WHEREAS**, City Staff has resolved all issues with HCD except for an amendment to the zoning code regarding entitlements for multifamily development as shown in the code amendment; and,

**WHEREAS**, California Government Code section 65854 requires that the Planning Commission, in its capacity as an advisory body to the City Council on matters of land use, hold a duly noticed public hearing on a proposed zoning ordinance or amendment to a zoning ordinance; and,

**WHEREAS**, CMC section 17.56.060 gives authority to the Planning Commission to make recommendations to the City Council on proposed amendments to CMC Title 17 and states further that "[n]o recommendation for amendment shall be made unless the Planning Commission finds that such proposed amendment, is in general conformance with the General Plan, if one be in effect at said time, and that the public necessity, convenience and general welfare require the adoption of the proposed amendment;" and,

**WHEREAS**, on March 31, 2026, the Planning Commission held a duly noticed public hearing and adopted Resolution No. 04-2026 recommending amendments to CMC Title 17.36 as requested by HCD be approved by the City Council.

**NOW, THEREFORE, BE IT RESOLVED**, that the Planning Commission of the City of Clayton, California, does hereby recommend that the City of Clayton City Council approve the attached ordinance amending the Clayton Municipal Code to amend Section

17.36.079 to Chapter 17.36 (General Regulations) of Title 17 (Zoning); Related to Affordable Housing and the Definition of By Right.

**PASSED, APPROVED AND ADOPTED** by the Planning Commission of the City of Clayton, California, at a regular public meeting thereof held on the 31st day of March 2026, by the following vote:

**AYES:**

**NAYS:**

**ABSENT:**

**ABSTAIN:**

**APPROVED:**

**ATTEST:**

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Daniel Richardson, Chair

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Leticia I. Miguel, City Clerk

**ORDINANCE NO. 503**

**AN ORDINANCE AMENDING THE CLAYTON MUNICIPAL CODE  
TO AMEND SUBSECTION 17.36.079 TO CHAPTER 17.36  
(GENERAL REGULATIONS) OF TITLE 17 (ZONING) RELATED  
TO CERTAIN RESIDENTIAL DEVELOPMENT BY RIGHT FOR  
SPECIFIC AFFORDABLE HOUSING AND DEFINING BY RIGHT  
AS IT RELATES TO CERTAIN AFFORDABLE HOUSING**

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

**The City Council of the City of Clayton DOES ORDAIN as**

**follows: Section 1.   Recitals**

**WHEREAS**, on January 17, 2023, the Clayton City Council adopted the Housing Element Update (HEU) for the 6th Housing Cycle, approved in December 2022.; and,

**WHEREAS**, on January 16, 2024, meeting, the City Council adopted amendments to Clayton Municipal Code Title 17 (Zoning) to implement certain adopted Housing Element policies; and,

**WHEREAS**, the HEU and zoning amendments were forwarded to the State Housing and Community Development (HCD) Agency for certification process by the Agency; and,

**WHEREAS**, HCD requested additional amendments to the City of Clayton Municipal Zoning Code pertaining to certain affordable housing development; and,

**WHEREAS**, City Staff has resolved these issues with HCD except for an amendment to the zoning code regarding entitlements for certain affordable housing development as shown in the code amendment; and,

**WHEREAS**, California Government Code section 65854 requires that the Planning Commission, in its capacity as an advisory body to the City Council on matters of land use, hold a duly noticed public hearing on a proposed zoning ordinance or amendment to a zoning ordinance; and,

**WHEREAS**, CMC section 17.56.060 gives authority to the Planning Commission to make recommendations to the City Council on proposed amendments to CMC Title 17 and states further that "[n]o recommendation for amendment shall be made unless the Planning Commission finds that such proposed amendment, is in general conformance with the General Plan, if one be in effect at said time, and that the public necessity, convenience and general welfare require the adoption of the proposed amendment;" and,

**WHEREAS**, on March 31, 2026, the Planning Commission held a duly noticed public hearing and adopted Resolution No. 04-2026 making amendments as requested by HCD and recommending that the City Council approve the proposed amendments to CMC Title 17.36; and,

**WHEREAS**, on April 7, 2026, the Clayton City Council conducted a public hearing on the amendments to CMC Title 17.36 (Zoning) and at that public hearing, received and considered the Planning Commission recommendation and other public testimony and evidence, both spoken and written.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CLAYTON DOES ORDAIN AS FOLLOWS:**

**Section 2. Findings.** In accordance with CMC section 17.56.100, the City Council makes the following findings:

Based on the information in Community Development Department files on this project, incorporated here by reference and available for review at City Hall, 6000 Heritage Trail in Clayton, the City Council finds that:

- A. The foregoing recitals are true and correct and are incorporated herein by reference.
- B. The proposed Zoning Ordinance Amendment is consistent with the General Plan, and specifically, Land use Goals 2, 4 and 10; and, identified in program D2 of the housing element; specifically, Goal 2 and Policy 2.3. Together, these goals and policies encourage diversity in housing types and tenures, support appropriate development controls through zoning regulation, and facilitate construction of multi-family housing while complying with state law.

**Section 3. Zoning Ordinance Amendment**

Based on the findings and the authority set forth above, the City Council hereby amends Chapter 17.36 (General Regulations) of Title 17 (Zoning) of the Clayton Municipal Code subsection 17.36.079, as follows (additions are in underline):

**17.36.079 - Housing Element Opportunity Sites.**

Pursuant to Government Code section 65583.2(c), a non-vacant site that has been identified as a housing opportunity site in the City's prior housing element and a vacant site that has been included in two or more consecutive housing element planning periods shall be an allowed residential use by right for housing developments where at least twenty percent of the units are affordable to lower income households. In addition, pursuant to Government Code section 65583.2(c), (h), and (i), sites identified to accommodate a shortfall for the lower income RHNA identified in program D2 of the housing element shall be an allowed residential use by right for housing developments where at least twenty percent of the units are affordable to lower income households. Requirements pursuant to Government Code section 65583.2(c), (h), and (i), including minimum densities and residential requirements, shall prevail over regulations and allowed uses of the base zone. Pursuant to Government Code section 65583.2(i), the development shall comply with all objective development standards, and a proposed subdivision of the property shall be subject to all applicable laws. If applicable, such projects shall be subject to design

review. By-right" shall mean that the City's review of the project may not require a conditional use permit, planned unit development permit, or other discretionary local government review or approval that would constitute a "project" under the California Environmental Quality Act as defined in Government Code Section 65583.2.

**Section 4. Severability.**

If any section, subsection, sentence, clause, or phrase of this Ordinance, or the application thereof to any person or circumstances, is held to be unconstitutional or to be otherwise invalid by any court competent jurisdiction, such invalidity shall not affect other provisions of clauses of this ordinance or application thereof which can be implemented without the invalid provisions, clause, or application, and to this end such provisions and clauses of the Ordinance are declared to be severable.

**Section 5. Environmental Review.**

This Ordinance is not a project or alternatively is exempt from CEQA pursuant to the commonsense exemption (Guidelines §15061(b)(3)) because there is no possibility the action may result in a significant effect on the environment. The Zoning code is within the scope of a non-project action.

**Section 6. Effective Date and Publication.**

This ordinance shall become effective thirty (30) days from and after its passage. Within fifteen (15) days after the passage of the Ordinance, the City Clerk shall cause the Ordinance, with the names of those City Council members voting for and against it, to be posted in three (3) public places heretofore designated by resolution by the City Council for the posting of ordinances and public notices. Further, the City Clerk is directed to cause the amendments adopted in Section 3 of this ordinance to be entered into the City of Clayton Municipal Code.

The foregoing Ordinance was introduced at a regular public meeting of the City Council of Clayton, California held on the 7th day of April 2026, and

**PASSED, ADOPTED AND ORDERED** posted by the City Council of Clayton, California at a regular public meeting thereof on April 21st, 2026, by the following vote:

AYE:

NAY:

ABSEN:

ABSTAIN:

THE CITY COUNCIL OF CLAYTON, CALIFORNIA

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Jeff Wan, Mayor

ATTEST:

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Leticia I. Miguel, City Clerk

APPROVED AS TO FORM:

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Malathy Subramanian, City Attorney

APPROVED BY ADMINISTRATION

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Kris Lofthus, City Manager



# STAFF REPORT

**TO: CLAYTON CITY COUNCIL**

**FROM: Dennis Bozanich**

**DATE: April 7, 2026**

**SUBJECT: Review FY26 Budget Status, Consider Approval of FY27 Budget Revisions and Reserve Options**

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## **BACKGROUND**

The City of Clayton remains fiscally stable with strong reserve levels and a clean FY25 audit.

The FY26 General Fund is projected to end the year with a deficit of \$950,000 and an ending fund balance of approximately \$6.0 million.

The recommended FY27 Adjusted Budget reduces the originally adopted structural deficit from \$667,349 to \$345,113, a reduction of approximately 48%. While reserves remain well above the policy minimum, structural deficits are projected to increase in the out-years without corrective action.

## **CEQA**

No impacts

## **FISCAL IMPACT**

The Council's action will consider impacts and adopt budget revisions and provide guidance to staff on the use of fund balances.

## **DISCUSSION**

### **FY 2025–26 General Fund Status**

The FY 2025–26 General Fund is projected to end the year with an approximate deficit of \$952,000, primarily due to revenue shortfalls and one-time expenditure increases.

### **FY 2026–27 Budget Revisions**

Staff recommends budget adjustments that reduce the projected deficit from \$667,349 to \$345,113, primarily through expenditure reductions and updated revenue assumptions.

### **Fund Balance and Reserves**

The City's General Fund reserves remain strong, with projected ending balances significantly above policy minimums.

### **Budget Augmentation Options**

Staff has identified one-time and ongoing funding requests for Council consideration, including infrastructure, public safety, and service level enhancements.

### **CONCLUSION**

The City remains financially stable, but continued attention to structural balance will be necessary to maintain long-term fiscal sustainability.

### **ATTACHMENTS**

[ATT A - FY26 and FY27 Budget Updates and Reserve Analysis.pdf](#)

[ATT B - FY27 Adopted and Recommended Adjusted Budget Detail.pdf](#)

[ATT C - FY27 Budget Revisions.pdf](#)

# FY26 Budget Status, FY27 Budget Revisions and FY25 Fund Balance Analysis & Options

City of Clayton

City Council

April 7, 2026

# Overview

Provide City Council and residents with:

- Budget status update for the FY26 Year to Date & Year-end
- Proposed Budget Revisions for FY27
- Status of fund balance/reserves
- Options for FY27 Budget augmentations
- Recommended actions:
  - Review the FY26 year-end projection,
  - Approve FY27 Budget Adjustments, and
  - If needed, provide direction on FY27 reserve-funded Budget Augmentations using Attachment E process we used at last years Budget Hearing

# FY26 Adjusted General Fund (GF) Budget Summary

	FY26 Adopted	FY26 Adjusted	FY26 Y-T-D (3/31/2026)	FY26 EOY (estimated)
07/01/25 Fund Balance	\$ 6,964,805*	\$ 6,964,805*	\$ 6,964,805*	\$ 6,964,805*
<b>Revenue</b>				
Revenue	6,177,168	6,208,885	3,351,000	5,708,885
Total Revenue	6,177,168	6,208,885	3,351,000	5,708,885
<b>Expenditures</b>				
Salaries and Benefits	4,425,693	4,301,381	3,485,662	4,410,690
Services and Supplies	1,888,861	2,137,504	1,837,243	2,250,397
Total Expenditures	6,320,054	6,438,885	5,322,905	6,661,087
Revenues less expenses	(130,886)	(230,000)		(952,202)
06/30/26 Fund Balance	\$ 6,964,805	\$ 6,754,805		\$ 6,012,603

\* Audited Fund Balance

# FY26 Major Variance Drivers

- General Fund Revenue Variance from Adjusted Budget = **-\$495,000**
  - - \$175K in RPTTF (\$495K v. \$320K)
  - - \$35K in water well charges
  - - \$285K Fiduciary Fund Transfer (SA, Streetlights and Stormwater)
- General Fund Expenditures Variance from Adjusted Budget = **+\$421,000**
  - +\$151K of one-time for website development + subscription costs (CC-approved)
  - +\$80K of unbudgeted engineering services (CC-approved)
  - +\$80K of Police overtime to cover vacancies
  - +\$43K on electricity
  - +\$67K of additional water (irrigation) costs for CCP

# FY27 Adopted GF Budget w/ Suggested Revisions

	FY27 Adopted	FY27 Adjusted - Recommended	Difference - Adopted to Adjusted
<b>Revenue</b>			
Revenue	5,901,449	5,873,013	(28,436)
Total Revenue	5,901,449	5,873,013	(28,436)
<b>Expenditures</b>			
Salaries and Benefits	4,604,081	4,413,692	(190,389)
Services and Supplies	1,964,717	1,804,434	(160,283)
Total Expenditures	6,568,798	6,218,126	(350,672)
Revenues less expenses	(667,349)	(345,113)	

# FY27 Recommended Revisions

- General Fund
  - Some revenue sources are no longer available
  - Revenue growth rate is lower than anticipated
  - Re-org of positions is creating ongoing savings but costs are increasing
  - IT subscription costs lower due to switch to CivicPlus
- LMD & Other Special Revenue Funds
  - All FY27 Special Revenue Funds will continue to be balanced
  - Budget changes to keep these funds balanced for FY27 are minimal

# Year End Reserves

	General Fund	LMD	Other Special Revenue Funds
FY21 Fund Balance	\$ 6,108,981	\$ 1,085,886	\$ 10,102,813
FY22 Fund Balance	\$ 6,413,357	\$ 638,533	\$ 10,141,950
FY23 Fund Balance	\$ 7,744,099	\$ 477,587	\$ 9,350,556
FY24 Fund Balance	\$ 7,467,481	\$ 424,342	\$ 10,254,201
FY25 Fund Balance	\$ 6,964,805	\$ 355,072	\$ 10,578,234

# FY27 Reserve Funding One-Time Budget Requests

Project	Purpose	1x Cost
Sidewalk Safety Program	Study to identify and prioritize sidewalk trip/fall hazards	\$100,000
Library exterior paint	Maintain the exterior surfaces	\$125,000
Expand Baseball Fields	Less with partnerships	\$500,000
PD Tech & Officer Safety	Firearms, tactical gear, mobile data for low mileage police vehicle	\$32,000
Endeavor Hall Sign	For the corner of Oak & Center	\$8,000
Grove & CCP Cameras	Five-year service contract w/ purchase of 8 cameras	\$64,800
City Hall Security Update	City Hall currently does not have emergency monitoring or response	\$75,000
Geographic Info System	Already in CIP, but urgently need contractor to collect/organize layers	\$18,000
FY26 Estimated Deficit	Balance budget	\$952,202
FY27 Estimated Deficit	Balance budget	\$345,113
FY28 Estimated Deficit	Balance Budget	\$476,578

# FY27 Reserve Funding Ongoing Budget Requests

Project	Purpose	Ongoing
Expand library hours	From 40-hour base to 46-hours	\$69,723
	From 40-hour base to 52-hours	\$111,158
	From 40-hour base to 56-hours	\$233,283
PD Tech & Officer Safety	Body-worn & vehicle camera system	\$37,800
Permit Tracking Software	Software would track progress and billing for permit processing	\$6,000

# Summary

- The City's overall financial position remains sound and stable
- FY26 will end with a deficit
  - Revenue trailing budget by \$495K
  - Services/Supplies impacted by 1x costs with future savings + Unexpected costs
- Recommended FY27 Adjusted Budget will cut the FY27 Adopted Budget deficit in half
- Fund balance reserves remain strong:
  - FY26 GF EOY Fund Balance is likely \$6.0M; Reserve policy minimum = \$2.28M
  - FY27 GF EOY Fund Balance is likely \$5.7M; Reserve policy minimum = \$2.35M
- Staff has identified \$2.69M in One-time FY27 Funding Requests & \$113-\$275K ongoing expenses

# Thank you

Staff recommends that the Council:

- Review the FY26 year-end projection,
- Approve FY27 Budget Adjustments, and
- Provide direction regarding FY27 reserve-funded budget augmentation requests

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted					
Fund Code	Description	Budget		Fund	Code	Description	FY 2027	Difference	Notes
101	4100	Property Tax In-Lieu of VLF	\$ 1,428,062	101	4100	Property Tax In-Lieu of VLF	\$ 1,431,029	\$ 2,967	A
101	4101	Property Taxes - Secured	\$ 1,398,368	101	4101	Property Taxes - Secured	\$ 1,411,945	\$ 13,577	A
101	4102	Property Taxes - Unsecured	\$ 63,608	101	4102	Property Taxes - Unsecured	\$ 50,114	\$ (13,494)	A
101	4103	Property Taxes - Unitary Tax	\$ 21,348	101	4103	Property Taxes - Unitary Tax	\$ 18,503	\$ (2,845)	A
101	4104	Property Taxes - Supplemental	\$ 34,291	101	4104	Property Taxes - Supplemental	\$ 11,249	\$ (23,042)	A
101	4106	Property Taxes - Other	\$ 9,360	101	4106	Property Taxes - Other	\$ 10,124	\$ 764	A
101	4301	Sales and Use Tax	\$ 630,000	101	4301	Sales and Use Tax	\$ 630,907	\$ 907	A
101	4502	Real Property Transfer Tax	\$ 110,000	101	4502	Real Property Transfer Tax	\$ 88,357	\$ (21,643)	A
101	5101	Business Licenses	\$ 180,000	101	5101	Business Licenses	\$ 185,000	\$ 5,000	A
101	5103	Building Permit Remit Fees (Surcharge)	\$ 89,000	101	5103	Building Permit Remit Fees (Surcharge)	\$ 82,349	\$ (6,651)	A
101	5106	Engineering Service Fees		101	5106	Engineering Service Fees	\$ 6,588	\$ 6,588	A
101	5201	Public Safety Allocation	\$ 120,000	101	5201	Public Safety Allocation	\$ 125,000	\$ 5,000	A
101	5202	Abandoned Veh Abate (AVA)	\$ 5,000	101	5202	Abandoned Veh Abate (AVA)	\$ 5,000	\$ -	
101	5203	Motor Vehicle In Lieu	\$ 17,000	101	5203	Motor Vehicle In Lieu	\$ 13,176	\$ (3,824)	A
101	5205	Other In-Lieu	\$ 192,539	101	5205	Other In Lieu	\$ 192,539	\$ -	
101	5214	POST Reimbursements	\$ 7,000	101	5214	POST Reimbursements	\$ 7,137	\$ 137	A
101	5301	Planning Permits/Fees	\$ 40,000	101	5301	Planning Permits/Fees	\$ 17,000	\$ (23,000)	A
101	5302	Police Permits/Fees	\$ 14,000	101	5302	Police Permits/Fees	\$ 11,258	\$ (2,742)	A
101	5304	Planning Service Charges	\$ 20,000	101	5304	Planning Service Charges	\$ 10,980	\$ (9,020)	A
101	5306	Well Water Usage Charge		101	5306	Well Water Usage Charge	\$ 35,000	\$ 35,000	D
101	5319	Miscellaneous City Services	\$ 40,000	101	5319	Miscellaneous City Services	\$ 110	\$ (39,890)	A
101	5322	Fiduciary Funds Administration		101	5322	Fiduciary Funds Administration	\$ 242,520	\$ 242,520	E
101	5401	Franchises - Comcast Cable	\$ 180,000	101	5401	Franchises - Comcast Cable	\$ 215,000	\$ 35,000	A
101	5402	Franchises - Republic Services	\$ 300,000	101	5402	Franchises - Garbage Fees	\$ 350,000	\$ 50,000	A
101	5403	Franchises - PG&E	\$ 190,000	101	5403	Franchises - PG&E	\$ 196,333	\$ 6,333	A
101	5404	Franchises - Pipeline	\$ 23,626	101	5404	Franchises - Equilon Pipe	\$ 21,960	\$ (1,666)	A
101	5501	Fines and Forfeitures	\$ 25,000	101	5501	Fines and Forfeitures	\$ 21,960	\$ (3,040)	A
101	5601	Interest	\$ 150,000	101	5601	Interest	\$ 150,000	\$ -	
101	5602	Park Use Fee	\$ 65,000	101	5602	Park Use Fee	\$ 65,000	\$ -	
101	5603	Meeting Room Fee	\$ 10,000	101	5603	Meeting Room Fee	\$ 8,000	\$ (2,000)	A
101	5608	Cattle Grazing Lease Rent	\$ 11,634	101	5608	Cattle Grazing Lease Rent	\$ 11,634	\$ -	
101	5609	Cell Tower Lease Rent	\$ 46,303	101	5609	Cell Tower Lease Rent	\$ 41,723	\$ (4,580)	A
101	5613	Clayton Community Gym Rent	\$ 31,774	101	5613	Clayton Community Gymnasium Rent	\$ 32,414	\$ 640	A
101	5701	Reimbursements/Refunds	\$ 20,000	101	5701	Reimbursements/Refunds	\$ 28,470	\$ 8,470	A
101	5790	Other Revenues	\$ 5,000	101	5790	Other Revenues	\$ 5,490	\$ 490	A
101	5791	Overhead Cost Recovery	\$ 40,000	101	5791	Overhead Cost Recovery	\$ 21,960	\$ (18,040)	A
101	6002	Transfer from Measure J	\$ 20,000	101	6002	Admin Exp Rec - Measure J Fund	\$ 6,116	\$ (13,884)	A
101	6003	Transfer from CIP	\$ 20,000					\$ (20,000)	
101	6004	Transfer from HUTA Gas Tax Fund	\$ 40,000	101	6004	Admin Exp Rec - HUTA Gas Tax Fund	\$ 10,193	\$ (29,807)	A
101	6005	Transfer from Neighborhood Street Lights Fund	\$ 10,000	101	6005	Admin Exp Rec - Neighborhood Street Lights Fund	\$ 14,924	\$ 4,924	A
101	6006	Transfer from GHAD Fund	\$ 25,000	101	6006	Admin Exp Rec - GHAD Fund	\$ 9,374	\$ (15,626)	A
101	6007	Transfer from Landscape Maint CFD Fund	\$ 55,000	101	6007	Admin Exp Rec - Landscape Maint CFD Fund	\$ 46,939	\$ (8,061)	A
101	6011	Transfer from The Grove Park CFD Fund	\$ 12,000	101	6011	Admin Exp Rec - The Grove Park CFD Fund	\$ 9,919	\$ (2,081)	A
101	6013	Transfer from Concerts In The Grove Fund	\$ 2,500	101				\$ (2,500)	B
101	6016	Transfer from Stormwater Assessment Fund	\$ 20,000	101	6016	Admin Exp Rec - Stormwater Assessment Fund	\$ 48,155	\$ 28,155	F
101	6020	Transfer from Lydia Lane Sewer	\$ 1,500	101				\$ (1,500)	B
101	6021	Transfer from Oak Street Sewer	\$ 1,500	101				\$ (1,500)	B
101	6023	Transfer from Development Impact	\$ 7,600	101				\$ (7,600)	B
101	6025	Transfer from Successor Agency	\$ 55,000	101				\$ (55,000)	B
101	6028	Transfer from Diablo Estates BAD	\$ 15,000	101				\$ (15,000)	B
101	6029	Transfer from Diablo Meadows BAD	\$ 15,000	101				\$ (15,000)	B
101	6031	Transfer from RMRA	\$ 40,000	101				\$ (40,000)	B
101	6034	Transfer from Energy Conservation Assistance	\$ 15,000	101				\$ (15,000)	B
		<b>Total Adjusted Revenue GF</b>	<b>\$ 5,873,013</b>			<b>Total Budgeted Revenue GF</b>	<b>\$ 5,901,449</b>		
Fund Code	Description/Department	Budget	Sum-Codes	Fund	Code	Description	FY 2027	Difference	Notes
101	7111	Regular Salaries	\$ 2,752,725						
	2	\$ 858,000		101	7111	Regular Salaries	\$ 926,737	\$ 68,737	C
	3	\$ 40,000		101	7111	Regular Salaries	\$ 20,216	\$ (19,784)	C
	4	\$ 233,000		101	7111	Regular Salaries	\$ 287,768	\$ 54,768	C
	6	\$ 1,571,225		101	7111	Regular Salaries	\$ 1,635,248	\$ 64,023	C
	7	\$ 8,500		101	7111	Regular Salaries	\$ 8,564	\$ 64	C
	9	\$ 42,000		101	7111	Regular Salaries	\$ 47,475	\$ 5,475	C
101	7113	Overtime	\$ 175,350						
	3	\$ 250		101	7113	Overtime	\$ 1,040	\$ 790	C
	6	\$ 171,600		101	7113	Overtime	\$ 171,600		
	9	\$ 3,500		101	7113	Overtime	\$ 2,080	\$ (1,420)	C
101	7115	Council/Commission Compensation	\$ 33,000						
	1	\$ 28,200		101	7115	Council/Commission Compensation	\$ 28,200		
	4	\$ 4,800		101	7115	Council/Commission Compensation	\$ 6,240	\$ 1,440	C
101	7218	Long/Short Term Disability Insurance	\$ 22,860						
	2	\$ 6,000		101	7218	Long/Short Term Disability Insurance	\$ 9,900	\$ 9,900	C
	3	\$ 450		101	7218	Long/Short Term Disability Insurance	\$ 185	\$ (5,815)	C
	4	\$ 2,000		101	7218	Long/Short Term Disability Insurance	\$ 2,212	\$ 1,762	C
	6	\$ 14,000		101	7218	Long/Short Term Disability Insurance	\$ 15,998	\$ 13,996	C
	7	\$ 60		101	7218	Long/Short Term Disability Insurance	\$ 78	\$ (13,922)	C
	9	\$ 350		101	7218	Long/Short Term Disability Insurance	\$ 434	\$ 374	C
101	7219	Deferred Compensation Retirement	\$ 7,200						
	2	\$ 4,800		101	7219	Deferred Compensation Retirement	\$ 4,992	\$ 192	C

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted				
Fund Code	Description	Budget		Fund Code	Description	FY 2027	Difference	Notes
	6	\$ 2,400		101	7219	Deferred Compensation Retirement		\$ (2,400) C
101	7220	PERS Retirement-Normal Cost	\$ 337,600					
	2	\$ 75,000		101	7220	PERS Retirement-Normal Cost	\$ 84,251	\$ 9,251 C
	3	\$ 3,000		101	7220	PERS Retirement-Normal Cost	\$ 2,761	\$ (239) C
	4	\$ 20,000		101	7220	PERS Retirement-Normal Cost	\$ 18,838	\$ (1,162) C
	6	\$ 235,000		101	7220	PERS Retirement-Normal Cost	\$ 215,966	\$ (19,034) C
	7	\$ 900		101	7220	PERS Retirement-Normal Cost	\$ 1,170	\$ 270 C
	9	\$ 3,700		101	7220	PERS Retirement-Normal Cost	\$ 6,484	\$ 2,784 C
101	7221	PERS Retirement - Unfunded Liability	\$ 559,310					
	1	\$ 3,435		101	7221	PERS Retirement - Unfunded Liability	\$ 3,200	\$ (235) C
	2	\$ 141,630		101	7221	PERS Retirement - Unfunded Liability	\$ 131,945	\$ (9,685) C
	3	\$ 2,909		101	7221	PERS Retirement - Unfunded Liability	\$ 2,710	\$ (199) C
	4	\$ 34,730		101	7221	PERS Retirement - Unfunded Liability	\$ 32,355	\$ (2,375) C
	6	\$ 368,527		101	7221	PERS Retirement - Unfunded Liability	\$ 344,082	\$ (24,445) C
	7	\$ 1,237		101	7221	PERS Retirement - Unfunded Liability	\$ 1,152	\$ (85) C
	9	\$ 6,842		101	7221	PERS Retirement - Unfunded Liability	\$ 6,375	\$ (467) C
101	7231	Workers' Compensation	\$ 136,800					
	1	\$ 450		101	7231	Workers' Compensation	\$ 2,180	\$ 1,730 C
	2	\$ 45,500		101	7231	Workers' Compensation	\$ 49,361	\$ 3,861 C
	3	\$ 13,000		101	7231	Workers' Compensation	\$ 914	\$ (12,086) C
	4	\$ 7,000		101	7231	Workers' Compensation	\$ 12,172	\$ 5,172 C
	6	\$ 68,000		101	7231	Workers' Compensation	\$ 75,505	\$ 7,505 C
	7	\$ 350		101	7231	Workers' Compensation	\$ 387	\$ 37 C
	9	\$ 2,500		101	7231	Workers' Compensation	\$ 2,147	\$ (353) C
101	7232	Unemployment Compensation	\$ 4,577					
	3	\$ 1,427		101	7232	Unemployment Compensation	\$ 1,427	\$ -
	4	\$ 500		101	7232	Unemployment Compensation	\$ 612	\$ 112 C
	6	\$ 2,650		101	7232	Unemployment Compensation	\$ 2,650	\$ -
101	7233	FICA Taxes	\$ 39,970					
	1	\$ 2,000		101	7233	FICA Taxes	\$ 1,516	\$ (484) C
	2	\$ 11,000		101	7233	FICA Taxes	\$ 13,510	\$ 2,510 C
	3	\$ 150		101	7233	FICA Taxes	\$ 281	\$ 131 C
	4	\$ 1,200		101	7233	FICA Taxes	\$ 4,494	\$ 3,294 C
	6	\$ 24,700		101	7233	FICA Taxes	\$ 24,754	\$ 54 C
	7	\$ 120		101	7233	FICA Taxes	\$ 120	\$ -
	9	\$ 800		101	7233	FICA Taxes	\$ 660	\$ (140) C
101	7241	Auto Allowance/Mileage	\$ 4,800	101	7241	Auto Allowance/Mileage	\$ 4,800	\$ -
101	7242	Uniform Allowance	\$ 12,000	101	7242	Uniform Allowance	\$ 12,000	\$ -
101	7246	Benefit Insurance	\$ 327,500					
	2	\$ 100,000		101	7246	Benefit Insurance	\$ 134,836	\$ 34,836 C
	3	\$ 3,500		101	7246	Benefit Insurance	\$ 3,383	\$ (117) C
	4	\$ 20,000		101	7246	Benefit Insurance	\$ 28,154	\$ 8,154 C
	6	\$ 195,000		101	7246	Benefit Insurance	\$ 198,587	\$ 3,587 C
	7	\$ 1,500		101	7246	Benefit Insurance	\$ 1,433	\$ (67) C
	9	\$ 7,500		101	7246	Benefit Insurance	\$ 7,944	\$ 444 C
101	7247	OPEB Contributions (Health Plan)	\$ 20,031	101	7247	OPEB Contributions (Health Plan)	\$ 20,031	\$ -
101	7301	Recruitment/Pre-employment	\$ 6,000					
	5	\$ 500		101	7301	Recruitment/Pre-employment	\$ 515	\$ 15 A
	6	\$ 5,500		101	7301	Recruitment/Pre-employment	\$ 5,150	\$ (350) A
101	7307	Irrigation Supplies and Materials	\$ 2,000	101	7307	Irrigation Supplies and Materials	\$ 3,605	\$ 1,605 A
101	7311	General Supplies	\$ 21,550					
	1	\$ 450		101	7311	General Supplies	\$ 515	\$ 65 A
	3	\$ 11,000		101	7311	General Supplies	\$ 9,270	\$ (1,730) A
	6	\$ 9,000		101	7311	General Supplies	\$ 7,725	\$ (1,275) A
	9	\$ 1,100		101	7311	General Supplies	\$ 1,030	\$ (70) A
101	7312	Office Supplies/Expense	\$ 15,500					
	5	\$ 10,000		101	7312	Office Supplies/Expense	\$ 8,755	\$ (1,245) A
	6	\$ 5,500		101	7312	Office Supplies/Expense	\$ 5,665	\$ 165 A
101	7314	Postage	\$ 4,200					
	5	\$ 4,000		101	7314	Postage	\$ 4,300	\$ 300 A
	6	\$ 200		101	7314	Postage	\$ 315	\$ 115 A
101	7321	Printing and Binding	\$ 765					
	1	\$ 615		101	7321	Printing and Binding	\$ 515	\$ (100) A
	6	\$ 150		101	7321	Printing and Binding	\$ 263	\$ 113 A
101	7323	Books/Periodicals	\$ -	101	7323	Books/Periodicals	\$ 155	\$ 155 A
101	7324	Dues and Subscriptions	\$ 107,400					
	1	\$ 20,000		101	7324	Dues and Subscriptions	\$ 39,758	\$ 19,758 A
	2	\$ 75,000		101	7324	Dues and Subscriptions	\$ 6,695	\$ (68,305) A
	4	\$ 2,400		101	7324	Dues and Subscriptions	\$ 2,471	\$ 71 A
	6	\$ 10,000		101	7324	Dues and Subscriptions	\$ 16,480	\$ 6,480 A
101	7325	EBRCSA System Subscription	\$ 15,000	101	7325	EBRCSA System Subscription	\$ 15,450	\$ 450 A
101	7331	Rentals/Leases	\$ 14,300					
	5	\$ 11,000		101	7331	Rentals/Leases	\$ 9,270	\$ (1,730) A
	6	\$ 3,300		101	7331	Rentals/Leases	\$ 3,090	\$ (210) A
101	7332	Telecommunications	\$ 35,130					
	3	\$ 4,700		101	7332	Telecommunications	\$ 3,605	\$ (1,095) A
	4	\$ 1,030		101	7332	Telecommunications	\$ 1,030	\$ - A
	7	\$ 15,000		101	7332	Telecommunications	\$ 2,575	\$ (12,425) A

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted					
Fund Code	Description	Budget		Fund Code	Description	FY 2027	Difference	Notes	
	5	\$ 5,000		101	7332	Telecommunications	\$ 9,270	\$ 4,270 A	
	6	\$ 9,400		101	7332	Telecommunications	\$ 12,360	\$ 2,960 A	
101	7335	Gas & Electricity	\$ 53,000						
	3	\$ 25,000		101	7335	Gas & Electricity	\$ 46,350	\$ 21,350 A	
	7	\$ 25,000		101	7335	Gas & Electricity	\$ 74,160	\$ 49,160 A	
	9	\$ 3,000		101	7335	Gas & Electricity	\$ 3,090	\$ 90 A	
101	7338	Water Services	\$ 109,700						
	3	\$ 7,000		101	7338	Water Services	\$ 7,725	\$ 725 A	
	7	\$ 2,700		101	7338	Water Services	\$ 2,575	\$ (125) A	
	9	\$ 100,000		101	7338	Water Services	\$ 92,700	\$ (7,300) A	
101	7341	Buildings/Grounds Maintenance	\$ 17,000						
	3	\$ 12,000		101	7341	Buildings/Grounds Maintenance	\$ 10,300	\$ (1,700) A	
	9	\$ 5,000		101	7341	Buildings/Grounds Maintenance	\$ 2,060	\$ (2,940) A	
101	7342	Machinery/Equipment Maintenance	\$ 4,950						
	3	\$ 3,000		101	7342	Machinery/Equipment Maintenance	\$ 2,060	\$ (940) A	
	7	\$ 350		101	7342	Machinery/Equipment Maintenance	\$ 1,030	\$ 680 A	
	9	\$ 500		101	7342	Machinery/Equipment Maintenance	\$ 515	\$ 15 A	
	6	\$ 1,100		101	7342	Machinery/Equipment Maintenance	\$ 515	\$ - A	
101	7343	Vehicle Maintenance	\$ 26,500						
	3	\$ 1,300		101	7343	Vehicle Maintenance	\$ 1,030	\$ (270) A	
	7	\$ 500		101	7343	Vehicle Maintenance	\$ 28,840	\$ 28,340 A	
	9	\$ 2,700		101	7343	Vehicle Maintenance	\$ 557	\$ (2,143) A	
	6	\$ 22,000		101	7343	Vehicle Maintenance	\$ 1,030	\$ (20,970) A	
101	7344	Vehicles: Gas, Oil & Supplies	\$ 37,700						
	3	\$ 900		101	7344	Vehicles: Gas, Oil & Supplies	\$ 979	\$ 79 A	
	9	\$ 1,800		101	7344	Vehicles: Gas, Oil & Supplies	\$ 31,390	\$ 29,590 A	
	6	\$ 35,000		101	7344	Vehicles: Gas, Oil & Supplies	\$ 2,575	\$ (32,425) A	
101	7346	HVAC Mtn & Repairs	\$ 30,000						
	3	\$ 15,000		101	7346	HVAC Mtn & Repairs	\$ 30,900	\$ 15,900 A	
	7	\$ 15,000					\$ (15,000)		
101	7351	Insurance Premiums	\$ 252,414	\$ 252,414	101	7351	Insurance Premiums	\$ 315,118	\$ 62,704 A
101	7362	City Promotional Activity	\$ 200	\$ 200	101	7362	City Promotional Activity	\$ 1,030	\$ 830 A
101	7363	Business Meeting Expense	\$ 1,200	\$ 1,200	101	7363	Business Meeting Expense	\$ 824	\$ (376) A
101	7364	Employee Recognition	\$ 3,900						
	1	\$ 400		101	7364	Employee Recognition	\$ 103	\$ (297) A	
	5	\$ 3,000		101	7364	Employee Recognition	\$ 2,060	\$ (940) A	
	6	\$ 500		101	7364	Employee Recognition	\$ 309	\$ (191) A	
101	7371	Travel	\$ 5,000						
	2	\$ 3,500		101	7371	Travel	\$ 5,665	\$ 2,165 A	
	6	\$ 1,500		101	7371	Travel	\$ 6,695	\$ 5,195 A	
101	7372	Conferences/Meetings	\$ 8,000						
	1	\$ 2,500		101	7372	Conferences/Meetings	\$ 2,500	\$ - A	
	2	\$ 5,000		101	7372	Conferences/Meetings	\$ 1,545	\$ (3,455) A	
	4	\$ 500		101	7372	Conferences/Meetings	\$ 515	\$ 15 A	
101	7373	Education & Training	\$ 11,000						
	3	\$ 1,000		101	7373	Education & Training	\$ 412	\$ (588) A	
	6	\$ 10,000		101	7373	Education & Training	\$ 6,489	\$ (3,511) A	
101	7380	Recording Fees	\$ 500	\$ 500	101	7380	Recording Fees	\$ 541	\$ 41 A
101	7381	Property Tax Admin. Costs	\$ 9,500	\$ 9,500	101	7381	Property Tax Admin. Costs	\$ 10,286	\$ 786 A
101	7382	Election Services	\$ 10,000	\$ 10,000	101	7382	Election Services	\$ 515	\$ (9,485) A
101	7384	Legal Notices	\$ 3,500						
	4	\$ 1,000		101	7384	Legal Notices	\$ 2,163	\$ 1,163 A	
	5	\$ 2,500					\$ (2,500)		
101	7408	Crossing guard services	\$ 40,880	\$ 40,880	101	7408	Crossing guard services	\$ 63,690	\$ 22,810 A
101	7411	Legal Services Retainer	\$ 139,000						
	2	\$ 120,000		101	7411	Legal Services Retainer	\$ 108,150	\$ (11,850) A	
	3	\$ 500		101	7411	Legal Services Retainer	\$ 1,339	\$ 839 A	
	4	\$ 11,000		101	7411	Legal Services Retainer	\$ 10,300	\$ (700) A	
	6	\$ 7,500		101	7411	Legal Services Retainer	\$ 13,813	\$ 6,313 A	
101	7413	Legal Services	\$ 23,000						
	2	\$ 15,000		101	7413	Legal Services	\$ 12,000	\$ (3,000) A	
	4	\$ 8,000		101	7413	Legal Services	\$ 8,240	\$ 240 A	
101	7414	Audit & Financial Reporting Services	\$ 36,000	\$ 36,000	101	7414	Audit & Financial Reporting Services	\$ 49,131	\$ 13,131 A
101	7415	Computer/IT Services	\$ 59,500						
	1	\$ 2,500		101	7415	Computer/IT Services	\$ 1,751	\$ (749) A	
	2	\$ -		101	7415	Computer/IT Services	\$ 9,270	\$ 9,270 A	
	5	\$ 57,000		101	7415	Computer/IT Services	\$ 38,419	\$ (18,581) A	
101	7417	Janitorial Service	\$ 16,000						
	3	\$ 3,000		101	7417	Janitorial Service	\$ 15,189	\$ 12,189 A	
	7	\$ 5,000		101	7417	Janitorial Service	\$ 10,000	\$ 5,000 A	
	9	\$ 5,000		101	7417	Janitorial Service	\$ 26,225	\$ 21,225 A	
	6	\$ 3,000		101	7417	Janitorial Service	\$ 15,450	\$ 12,450 A	
101	7419	Other Professional Services	\$ 31,000						
	1	\$ 10,000		101	7419	Other Professional Services	\$ 15,450	\$ 5,450 A	
	4	\$ 4,000		101	7419	Other Professional Services	\$ 3,605	\$ (395) A	
	5	\$ 12,000		101	7419	Other Professional Services	\$ 23,690	\$ 11,690 A	
	6	\$ 5,000		101	7419	Other Professional Services	\$ 8,755	\$ 3,755 A	
101	7420	Merchant Fees/Administrative Costs	\$ 20,000	\$ 20,000	101	7420	Merchant Fees	\$ 12,360	\$ (7,640) A

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted					
Fund Code	Description	Budget		Fund Code	Description	FY 2027	Difference	Notes	
101 7424	Dispatch Services	\$ 419,175	\$ 419,175	101 7424	Dispatch Services	\$ 419,175	\$ -		
101 7425	Crime Lab	\$ 15,000	\$ 15,000	101 7425	Crime Lab	\$ 15,000	\$ -		
101 7427	CAL ID	\$ 20,000	\$ 20,000	101 7427	CAL ID	\$ 20,600	\$ 600	A	
101 7429	Animal/Pest Control Services		\$ 138,439						
	3	\$ 2,400		101 7429	Animal/Pest Control Services	\$ 2,060	\$ (340)	A	
	7	\$ 1,967		101 7429	Animal/Pest Control Services	\$ 133,900	\$ 131,933	A	
	9	\$ 1,100		101 7429	Animal/Pest Control Services	\$ 1,967	\$ 867	A	
	6	\$ 132,972		101 7429	Animal/Pest Control Services	\$ 1,093	\$ (131,679)	A	
101 7433	Integrated Justice System	\$ 12,500	\$ 12,500	101 7433	Integrated Justice System	\$ 9,270	\$ (3,230)	A	
101 7435	Contract Seasonal Labor	\$ 500	\$ 500	101 7435	Contract Seasonal Labor	\$ 12,360	\$ 11,860	A	
101 7440	Tree Trimming Services		\$ 7,500						
	3	\$ -		101 7440	Tree Trimming Services	\$ 4,378	\$ 4,378	A	
	9	\$ 7,500		101 7440	Tree Trimming Services	\$ 11,073	\$ 3,573	A	
		<b>GF Revenue</b>	<b>\$ 5,873,013</b>		<b>GF Revenue</b>	<b>\$ 5,901,449</b>			
		<b>GF Exp S/B</b>	<b>\$ 4,413,692</b>	<b>\$ 6,218,126</b>	<b>GF Exp S/B</b>	<b>\$ 4,604,081</b>			
		<b>GF Exp S/S</b>	<b>\$ 1,804,434</b>		<b>GF Exp S/S</b>	<b>\$ 1,964,717</b>			
		<b>Difference</b>	<b>\$ (345,113)</b>		<b>Difference</b>	<b>\$ (667,349)</b>			
<b>Fund Code</b>	<b>Description</b>	<b>Budget</b>	<b>Sum-Revenue</b>	<b>Fund Code</b>	<b>Description</b>	<b>FY 2027</b>	<b>Difference</b>	<b>Notes</b>	
201 3201	Fund Balance Usage	\$ 875,374					\$ 875,374	A	
201 4101	Property Taxes - Secured	\$ 50,400		201 4101	Property Taxes - Secured	\$ 50,110	\$ (291)	A	
201 4102	Property Taxes - Unsecured	\$ 2,200		201 4102	Property Taxes - Unsecured	\$ 2,009	\$ (192)	A	
201 4103	Property Taxes - Unitary Tax	\$ 700		201 4103	Property Taxes - Unitary Tax	\$ 680	\$ (20)	A	
201 4104	Property Taxes - Supplemental	\$ 1,100		201 4104	Property Taxes - Supplemental	\$ 1,080	\$ (20)	A	
201 4106	Property Taxes - Other	\$ 300		201 4106	Property Taxes - Other	\$ 290	\$ (10)	A	
201 5209	State Gasoline 2105	\$ 73,000		201 5209	State Gasoline 2105	\$ 86,972	\$ 13,972	A	
201 5210	State Gasoline 2106	\$ 48,900		201 5210	State Gasoline 2106	\$ 61,398	\$ 12,498	A	
201 5211	State Gasoline 2107	\$ 97,000		201 5211	State Gasoline 2107	\$ 113,894	\$ 16,894	A	
201 5212	State Gasoline 2107.5	\$ 3,000		201 5212	State Gasoline 2107.5	\$ 3,090	\$ 90	A	
201 5216	State Gasoline 2103	\$ 112,250		201 5216	State Gasoline 2103	\$ 109,664	\$ (2,586)	A	
201 5601	Interest	\$ 8,000	\$ 1,272,224				\$ (8,000)	A	
201 7111	Regular Salaries	\$ 35,000		201 7111	Regular Salaries	\$ 49,292	\$ 14,292	A	
201 7218	Long/Short Term Disability Insurance	\$ 280		201 7218	Long/Short Term Disability Insurance	\$ 453	\$ 173	A	
201 7220	PERS Retirement-Normal Cost	\$ 3,500		201 7220	PERS Retirement-Normal Cost	\$ 20,056	\$ 16,556	A	
201 7221	PERS Retirement - Unfunded Liability	\$ 6,782		201 7221	PERS Retirement - Unfunded Liability	\$ 6,258	\$ (524)	A	
201 7231	Workers' Compensation	\$ 3,000		201 7231	Workers' Compensation	\$ 2,303	\$ (697)	A	
201 7233	FICA Taxes	\$ 500		201 7233	FICA Taxes	\$ 715	\$ 215	A	
201 7246	Benefit Insurance	\$ 6,500		201 7246	Benefit Insurance	\$ 7,171	\$ 671	A	
201 7311	General Supplies	\$ 1,000		201 7311	General Supplies	\$ 1,061	\$ 61	A	
201 7326	Pavement Repair Supplies	\$ 1,500		201 7326	Pavement Repair Supplies	\$ 5,464	\$ 3,964	A	
201 7327	Arterial Street Light Supplies	\$ 1,000		201 7327	Arterial Street Light Supplies	\$ 1,093	\$ 93	A	
201 7335	Gas & Electricity	\$ 50,000		201 7335	Gas & Electricity	\$ 54,636	\$ 4,636	A	
201 7340	Traffic Safety Supplies	\$ 2,000		201 7340	Traffic Safety Supplies	\$ 10,927	\$ 8,927	A	
201 7342	Machinery/Equipment Maintenance	\$ 500		201 7342	Machinery/Equipment Maintenance	\$ 546	\$ 46	A	
201 7343	Vehicle Maintenance	\$ 1,725		201 7343	Vehicle Maintenance	\$ 1,093	\$ (632)	A	
201 7344	Vehicles: Gas, Oil & Supplies	\$ 1,500		201 7344	Vehicles: Gas, Oil & Supplies	\$ 1,093	\$ (407)	A	
201 7349	Traffic Signal Maintenance	\$ 32,000		201 7349	Traffic Signal Maintenance	\$ 43,709	\$ 11,709	A	
201 7350	Pavement Repairs/Maintenance	\$ 25,000		201 7350	Pavement Repairs/Maintenance	\$ 81,955	\$ 56,955	A	
201 7351	Insurance Premiums	\$ 5,000		201 7351	Insurance Premiums	\$ 437	\$ (4,563)	A	
201 7381	Property Tax Admin. Costs	\$ 437		201 7381	Property Tax Admin. Costs	\$ 437	\$ -	A	
201 7419	Other Professional Services	\$ 10,000		201 7419	Other Professional Services	\$ 43,709	\$ 33,709	A	
201 7450	Street Light Maintenance	\$ 5,000		201 7450	Street Light Maintenance	\$ 5,464	\$ (464)	A	
201 7486	CERF Charges	\$ 5,000		201 7486	CERF Charges	\$ 4,917	\$ (83)	A	
201 7520	Project Costs	\$ 1,000,000		201 7520	Project Costs	\$ 186,000	\$ (814,000)	A	
201 8101	Transfer to General Fund*	\$ 40,000		201 8101	Transfer to General Fund	\$ 10,193	\$ (29,807)	A	
201 8103	Transfer to Streetlight Fund	\$ 35,000		201 8103	Transfer to Streetlight Fund	\$ 22,371	\$ (12,629)	A	
202 3201	Fund Balance Usage	\$ 726,504					\$ (726,504)	A	
202 5218	RMRA	\$ 304,478		202 5218	RMRA	\$ 304,478	\$ -		
202 5601	Interest	\$ 9,018	\$ 1,040,000	202 5601	Interest	\$ 9,018	\$ -		
202 7520	Project Costs	\$ 1,000,000		202 7520	Project Costs	\$ 710,000	\$ (290,000)	A	
202 8101	Transfer to General Fund*	\$ 40,000					\$ (40,000)	A	
210 3201	Fund Balance Usage	\$ 24,000					\$ (24,000)	A	
210 4604	LMD Special Tax Rate	\$ 1,350,000		210 4604	LMD Special Tax Rate	\$ 1,314,319	\$ (35,681)	A	
210 5601	Interest	\$ 12,000	\$ 1,386,000	210 5601	Interest	\$ 7,571	\$ (4,429)	A	
210 7111	Regular Salaries	\$ 410,106		210 7111	Regular Salaries	\$ 317,415	\$ (92,691)	A	
210 7113	Overtime	\$ 500		210 7113	Overtime	\$ 582	\$ 82	A	
210 7218	Long/Short Term Disability Insurance	\$ 3,200		210 7218	Long/Short Term Disability Insurance	\$ 2,919	\$ (281)	A	
210 7220	PERS Retirement-Normal Cost	\$ 36,000		210 7220	PERS Retirement-Normal Cost	\$ 29,149	\$ (6,851)	A	
210 7221	PERS Retirement - Unfunded Liability	\$ 77,244		210 7221	PERS Retirement - Unfunded Liability	\$ 71,270	\$ (5,974)	A	
210 7231	Workers' Compensation	\$ 16,048		210 7231	Workers' Compensation	\$ 14,830	\$ (1,218)	A	
210 7233	FICA Taxes	\$ 5,500		210 7233	FICA Taxes	\$ 4,603	\$ (897)	A	
210 7246	Benefit Insurance	\$ 75,000		210 7246	Benefit Insurance	\$ 46,180	\$ (28,820)	A	
210 7306	Trail Fixture Repairs/Replacement	\$ 10,000		210 7306	Trail Fixture Repairs/Replacement	\$ 10,000	\$ -		
210 7307	Irrigation Supplies and Materials	\$ 11,000		210 7307	Irrigation Supplies and Materials	\$ 9,000	\$ (2,000)	A	
210 7308	Weed Abatement Supplies and Materials	\$ 5,000		210 7308	Weed Abatement Supplies and Materials	\$ 5,000	\$ -		
210 7309	Plant Nutrition Supplies and Materials	\$ 4,000		210 7309	Plant Nutrition Supplies and Materials	\$ 5,000	\$ 1,000	A	
210 7311	General Supplies	\$ 10,000		210 7311	General Supplies	\$ 4,500	\$ (5,500)	A	
210 7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)	\$ 5,000		210 7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)	\$ 5,000	\$ -		

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted					
Fund	Code	Description	Budget	Fund	Code	Description	FY 2027	Difference	Notes
210	7335	Gas & Electricity	\$ 30,000	210	7335	Gas & Electric Services	\$ 22,950	\$ (7,050)	A
210	7338	Water Services	\$ 250,000	210	7338	Water Services	\$ 214,200	\$ (35,800)	A
210	7340	Traffic Safety Supplies	\$ 250	210	7340	Traffic Safety Supplies	\$ 1,000	\$ 750	A
210	7341	Buildings/Grounds Maintenance	\$ 20,000	210	7341	Buildings/Grounds Maintenance	\$ 10,200	\$ (9,800)	A
210	7342	Machinery/Equipment Maintenance	\$ 25,000	210	7342	Machinery/Equipment Maintenance	\$ 17,500	\$ (7,500)	A
210	7343	Vehicle Maintenance	\$ 30,000	210	7343	Vehicle Maintenance	\$ 10,200	\$ (19,800)	A
210	7344	Vehicles: Gas, Oil & Supplies	\$ 18,000	210	7344	Vehicle Gas, Oil, and Supplies	\$ 15,504	\$ (2,496)	A
210	7351	Insurance Premiums	\$ 24,000					\$ (24,000)	A
210	7381	Property Tax Admin. Costs	\$ 3,800	211	7381	Property Tax Admin. Costs	\$ 4,822	\$ 1,022	A
210	7419	Other Professional Services	\$ 5,000	211	7419	Other Professional Services	\$ 5,400	\$ 400	A
210	7429	Animal/Pest Control Services	\$ 30,000	211	7429	Animal/Pest Control Services	\$ 31,212	\$ 1,212	A
210	7435	Contract Seasonal Labor	\$ 5,000	211	7435	Contract Seasonal Labor	\$ 160,000	\$ 155,000	A
210	7440	Tree Trimming Services	\$ 90,000	211	7440	Tree Trimming Services	\$ 90,000	\$ -	
210	7445	Weed Abatement Services	\$ 105,000	211	7445	Weed Abatement Services	\$ 105,000	\$ -	
210	7486	CERF Charges	\$ 22,952	211	7486	CERF Charges/Depreciation	\$ 32,148	\$ 9,196	A
210	7615	CCC Property Tax	\$ 3,400	211	7615	CCC Property Tax	\$ 3,751	\$ 351	A
210	8101	Transfer to General Fund*	\$ 55,000	211	8101	Transfer to General Fund	\$ 46,939	\$ (8,061)	A
211	4613	Downtown Park Assessment	\$ 160,000	211	4100	Revenue	\$ 175,999	\$ 15,999	A
211	5601	Interest	\$ 8,500					\$ (8,500)	A
211	5602	Park Use Fee	\$ 1,000					\$ (1,000)	A
			\$ 169,500						
211	7111	Regular Salaries	\$ 23,000	211	7111	Regular Salaries	\$ 12,567	\$ (10,433)	A
211	7113	Overtime	\$ 24,000	211	7218	Long/Short Term Disability Insurance	\$ 423	\$ (23,577)	A
211	7218	Long/Short Term Disability Insurance	\$ 400	211	7220	PERS Retirement-Normal Cost	\$ 5,113	\$ 4,713	A
211	7220	PERS Retirement-Normal Cost	\$ 1,700	211	7221	PERS Retirement - Unfunded Liability	\$ 1,600	\$ (100)	A
211	7221	PERS Retirement - Unfunded Liability	\$ 1,733	211	7231	Workers' Compensation	\$ 587	\$ (1,146)	A
211	7231	Workers' Compensation	\$ 2,986	211	7233	FICA Taxes	\$ 182	\$ (2,804)	A
211	7233	FICA Taxes	\$ 180	211	7246	Benefit Insurance	\$ 1,828	\$ 1,648	A
211	7246	Benefit Insurance	\$ 2,000	211	7311	General Supplies	\$ 515	\$ (1,485)	A
211	7311	General Supplies	\$ 1,387	211	7332	Telecommunications	\$ 2,185	\$ 798	A
211	7332	Telecommunications	\$ 2,500	211	7335	Gas & Electricity	\$ 1,967	\$ (533)	A
211	7335	Gas & Electricity	\$ 2,600	211	7338	Water Service	\$ 21,855	\$ 19,255	A
211	7338	Water Services	\$ 38,000	211	7341	Building/Grounds Maintenance	\$ 10,300	\$ (27,700)	A
211	7341	Buildings/Grounds Maintenance	\$ 10,000	211	7342	Machinery/Equipment Maintenance	\$ 546	\$ (9,454)	A
211	7343	Vehicle Maintenance	\$ 700	211	7343	Vehicle Maintenance	\$ 1,093	\$ 393	A
211	7344	Vehicles: Gas, Oil & Supplies	\$ 500	211	7344	Vehicles: Gas, Oil & Supplies	\$ 5,150	\$ 4,650	A
211	7381	Property Tax Admin. Costs	\$ 3,800	211	7381	Property Tax Admin. Costs	\$ 4,371	\$ 571	A
211	7417	Janitorial Service	\$ 12,000	211	7417	Janitorial Services	\$ 12,360	\$ 360	A
211	7419	Other Professional Services	\$ 7,000	211	7419	Other Professional Services	\$ 6,180	\$ (820)	A
211	7429	Animal/Pest Control Services	\$ 500	211	7429	Animal/Pest Control Services	\$ 820	\$ 320	A
211	7435	Contract Seasonal Labor	\$ 5,000	211	7435	Contract Seasonal Labor	\$ 13,659	\$ 8,659	A
211	7440	Tree Trimming Services	\$ 15,000	211	7440	Tree Trimming Services	\$ 16,391	\$ 1,391	A
211	7486	CERF Charges	\$ 2,514	211	7486	CERF Charges	\$ 3,278	\$ 764	A
				211	7615	CCC Property Tax	\$ 656	\$ 656	A
211	8101	Transfer to General Fund*	\$ 12,000	211	8101	Transfer to General Fund	\$ 9,919	\$ (2,081)	A
212	4606	Oakhurst GHAD Assessment	\$ 347,339	212	4606	Oakhurst GHAD Assessment	\$ 51,902	\$ (295,437)	A
212	5601	Interest	\$ 2,500					\$ (2,500)	A
212	7231	Workers' Compensation	\$ 2,900					\$ (2,900)	A
212	7314	Postage	\$ 2,200	212	7314	Postage	\$ 1,050	\$ (1,150)	A
212	7381	Property Tax Admin. Costs	\$ 1,100	212	7381	Property Tax Admin. Costs	\$ 750	\$ (350)	A
212	7412	Engineering/Inspection Service	\$ 10,000	212	7412	Engineering/Inspection Service	\$ 19,000	\$ 9,000	A
212	7413	Legal Services	\$ 10,000	212	7413	Special Legal Services	\$ 500	\$ (9,500)	A
212	7419	Other Professional Services	\$ 298,639	212	8101	Transfer to General Fund	\$ 9,374	\$ (289,265)	A
212	8101	Transfer to General Fund*	\$ 25,000					\$ (25,000)	A
214	4607	Streetlight Assessment	\$ 130,000	214	4607	Revenue	\$ 133,803	\$ 3,803	A
214	6003	Transfer from CIP	\$ 35,000	214	6003	Transfer from HUTA Gas Tax	\$ 22,371	\$ (12,629)	A
214	7111	Regular Salaries	\$ 2,500					\$ (2,500)	A
214	7113	Overtime	\$ 1,000					\$ (1,000)	A
214	7335	Gas & Electricity	\$ 80,000	214	7335	Gas & Electricity	\$ 120,000	\$ 40,000	A
214	7381	Property Tax Admin. Costs	\$ 3,900	214	7381	Property Tax Admin. Costs	\$ 7,250	\$ 3,350	A
				214	7412	Engineering/Inspection Service	\$ 6,000	\$ 6,000	A
214	7419	Other Professional Services	\$ 30,000					\$ (30,000)	A
214	7450	Street Light Maintenance	\$ 37,600	214	7450	Street Light Maintenance	\$ 8,000	\$ (29,600)	A
214	8101	Transfer to General Fund*	\$ 5,000	214	8101	Transfer to General Fund	\$ 14,924	\$ 9,924	A
214		Revenue over Expense to fund Balance	\$ 5,000					\$ (5,000)	A
216	4602	Revenue	\$ 75,000	216	4602	Revenue	\$ 186,160	\$ 111,160	A
216	5324	Street Sweeping Fees	\$ 64,000	216	5324	Street Sweeping Fees	\$ 64,000	\$ -	
216	5601	Interest	\$ 200					\$ (200)	A
216	7111	Regular Salaries	\$ 20,000	216	7111	Regular Salaries	\$ 29,435	\$ 9,435	A
216	7113	Overtime	\$ 500	216	7218	Long/Short Term Disability Insurance	\$ 271	\$ (229)	A
216	7218	Long/Short Term Disability Insurance	\$ 150	216	7220	PERS Retirement-Normal Cost	\$ 5,216	\$ 5,066	A
216	7220	PERS Retirement-Normal Cost	\$ 2,500	216	7221	PERS Retirement - Unfunded Liability	\$ 3,741	\$ 1,241	A
216	7221	PERS Retirement - Unfunded Liability	\$ 4,055	216	7231	Workers' Compensation	\$ 1,375	\$ (2,680)	A
216	7231	Workers' Compensation	\$ 1,500	216	7233	FICA Taxes	\$ 426	\$ (1,074)	A
216	7246	Benefit Insurance	\$ 2,700	216	7246	Benefit Insurance	\$ 4,283	\$ 1,583	A
216	7311	General Supplies	\$ 1,500	216	7311	General Supplies	\$ 1,093	\$ (407)	A
216	7341	Buildings/Grounds Maintenance	\$ 2,000	216	7341	Building/Grounds Maintenance	\$ 2,185	\$ 185	A
216	7343	Vehicle Maintenance	\$ 1,000	216	7343	Vehicle Maintenance	\$ 1,093	\$ 93	A
216	7344	Vehicles: Gas, Oil & Supplies	\$ 1,000	216	7344	Vehicles: Gas, Oil & Supplies	\$ 1,093	\$ 93	A

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted					
Fund	Code	Description	Budget	Fund	Code	Description	FY 2027	Difference	Notes
216	7409	Street Sweeping	\$ 59,535	216	7409	Street Sweeping	\$ 65,564	\$ 6,029	A
216	7419	Other Professional Services	\$ 3,760					\$ (3,760)	A
				216	7435	Contract Seasonal Labor	\$ 6,556	\$ 6,556	A
216	7481	State Regional Annual Discharge Fee	\$ 16,000	216	7481	State Regional Annual Discharge Fee	\$ 16,391	\$ 391	A
216	7486	CERF Charges	\$ 3,000	216	7486	CERF Charges	\$ 5,245	\$ 2,245	A
				216	7520	Project Costs	\$ 546	\$ 546	A
216	8101	Transfer to General Fund*	\$ 20,000	216	8101	Transfer to General Fund	\$ 48,155	\$ 28,155	A
217	4611	High Street Bridge Assessment	\$ 1,754	217	4611	High Street Bridge Assessment	\$ 1,807	\$ 53	A
217	5601	Interest	\$ 175					\$ (175)	A
217		Revenue over Expense to fund Balance	\$ 1,929					\$ (1,929)	A
218	4611	Oak Street Bridge Assessment	\$ 1,760	218	4611	Oak Street Bridge Assessment	\$ 1,813	\$ 53	A
218	5601	Interest	\$ 400					\$ (400)	A
218	7381	Property Tax Admin. Costs	\$ 375	218	7381	Property Tax Admin. Costs	\$ 375	\$ -	A
218		Revenue over Expense to fund Balance	\$ 1,785					\$ (1,785)	A
220	3201	Fund Balance Usage	\$ 729,800					\$ (729,800)	A
220	5223	Measure J-Local Streets	\$ 270,000	220	5223	Measure J-Local Streets	\$ 268,270	\$ (1,730)	A
220	5225	Measure J-Co-op	\$ 37,000	220	5225	Measure J-Co-op	\$ 50,000	\$ 13,000	A
220	5601	Interest	\$ 22,000					\$ (22,000)	A
220	7324	Dues and Subscriptions	\$ 1,800	220	7324	Dues and Subscriptions	\$ 1,814	\$ 14	A
220	7385	TRANSPAC Fees	\$ 37,000	220	7385	TRANSPAC Fees	\$ 38,010	\$ 1,010	A
220	7520	Project Costs	\$ 1,000,000	220	7520	Project Costs	\$ 591,000	\$ (409,000)	A
220	8101	Transfer to General Fund*	\$ 20,000	220	8101	Transfer to General Fund	\$ 6,116	\$ (13,884)	A
222	4612	Lydia Lane Sewer Assessment	\$ 17,500	222	4612	Lydia Lane Sewer Assessment	\$ 17,500	\$ -	A
222	5601	Interest	\$ 1,700					\$ (1,700)	A
222	7381	Property Tax Admin. Costs	\$ 270	222	7381	Property Tax Admin. Costs	\$ 375	\$ 105	A
222	7419	Other Professional Services	\$ 630	222	7420	Administrative Costs	\$ 2,634	\$ 2,004	A
222	7611	Principal	\$ 10,000					\$ (10,000)	A
222	7612	Interest Expense	\$ 6,300					\$ (6,300)	A
222	7613	Paying Agent Fee	\$ 500					\$ (500)	A
222	8101	Transfer to General Fund*	\$ 1,500					\$ (1,500)	A
223	4612	Oak Street Sewer Assessment	\$ 11,400	223	4612	Oak Street Sewer Assessment	\$ 11,330	\$ (70)	A
223	5601	Interest	\$ 1,600					\$ (1,600)	A
223	7381	Property Tax Admin. Costs	\$ 270	223	7381	Property Tax Admin. Costs	\$ 375	\$ 105	A
223	7419	Other Professional Services	\$ 4,430					\$ (4,430)	A
				223	7420	Administrative Costs	\$ 1,361	\$ 1,361	A
223	7611	Principal	\$ 6,100					\$ (6,100)	A
223	7612	Interest Expense	\$ 700					\$ (700)	A
223	8101	Transfer to General Fund*	\$ 1,500	230	5260	Revenue	\$ 151,000	\$ 149,500	A
230	5220	Restricted Grants	\$ 50,000					\$ (50,000)	A
230	5250	Grant Revenue PEG Fee	\$ 20,000					\$ (20,000)	A
230	5260	Grant Revenue SLESF	\$ 250,000					\$ (250,000)	A
230	5601	Interest	\$ 7,000					\$ (7,000)	A
230	7111	Regular Salaries	\$ 115,000	230	7111	Regular Salaries	\$ 115,349	\$ 349	A
230	7218	Long/Short Term Disability Insurance	\$ 1,000	230	7218	Long/Short Term Disability Insurance	\$ 1,080	\$ 80	A
230	7220	PERS Retirement-Normal Cost	\$ 17,500	230	7220	PERS Retirement-Normal Cost	\$ 16,200	\$ (1,300)	A
230	7221	PERS Retirement - Unfunded Liability	\$ 26,585	230	7221	PERS Retirement - Unfunded Liability	\$ 23,861	\$ (2,724)	A
230	7231	Workers' Compensation	\$ 3,200	230	7231	Workers' Compensation	\$ 5,389	\$ 2,189	A
230	7233	FICA Taxes	\$ 1,500	230	7233	FICA Taxes	\$ 1,673	\$ 173	A
230	7242	Uniform Allowance	\$ 1,200	230	7242	Uniform Allowance	\$ 1,200	\$ -	A
230	7246	Benefit Insurance	\$ 10,000	230	7246	Benefit Insurance	\$ 9,672	\$ (328)	A
230	7311	General Supplies	\$ 20,000	230	7324	Dues and Subscriptions	\$ 11,875	\$ (8,125)	A
230	7324	Dues and Subscriptions	\$ 40,000	230	7331	Rentals/Leases	\$ 34,004	\$ (5,996)	A
230	7331	Rentals/Leases	\$ 35,000	230	7332	Telecommunications	\$ 3,000	\$ (32,000)	A
230	7332	Telecommunications	\$ 12,000	230	7343	Vehicle Maintenance	\$ 6,000	\$ (6,000)	A
230	7351	Insurance Premiums	\$ 3,004	230	7344	Vehicles: Gas, Oil & Supplies	\$ 7,000	\$ 3,996	A
230	7415	Computer/IT Services	\$ 20,000	230	7371	Travel	\$ 8,000	\$ (12,000)	A
230	7419	Other Professional Services	\$ 21,011	230	7373	Training	\$ 6,025	\$ (14,986)	A
231	4611	High Street Bridge Assessment	\$ 103,395	231	4611	Revenue	\$ 103,395	\$ -	
231	5601	Interest	\$ 6,000	231	5601	Interest	\$ 3,713	\$ (2,287)	A
231	7335	Gas & Electricity	\$ 50	231	7335	Gas & Electricity	\$ 849	\$ 799	A
231	7338	Water Services	\$ 10,000	231	7338	Water Service	\$ 7,957	\$ (2,043)	A
231	7381	Property Tax Admin. Costs	\$ 280	231	7381	Property Tax Admin. Costs	\$ 530	\$ 250	A
				231	7412	Engineering/Inspection Service	\$ 2,652	\$ 2,652	A
231	7419	Other Professional Services	\$ 56,065	231	7419	Other Professional Services	\$ 28,644	\$ (27,421)	A
231	7420	Merchant Fees/Administrative Costs	\$ 15,000	231	7420	Administrative Costs	\$ 2,621	\$ (12,379)	A
231	7445	Weed Abatement Services	\$ 13,000	231	7445	Weed Abatement Services	\$ 12,731	\$ (269)	A
231	8101	Transfer to General Fund*	\$ 15,000					\$ (15,000)	A
233	4105	Property Taxes Special District	\$ 62,000	233	4105	Property Taxes Special District	\$ 62,000	\$ -	
233	5601	Interest	\$ 1,300					\$ (1,300)	A
233	7327	Arterial Street Light Supplies	\$ 960	233	7327	Arterial Street Light Supplies	\$ 960	\$ -	
233	7335	Gas & Electricity	\$ 670	233	7335	Gas & Electricity	\$ 670	\$ -	
233	7338	Water Services	\$ 7,210	233	7338	Water Service	\$ 7,210	\$ -	
233	7419	Other Professional Services	\$ 39,460	233	7419	Other Professional Services	\$ 36,775	\$ (2,685)	A
				233	7420	Administrative Costs	\$ 15,827	\$ 15,827	A
233	8101	Transfer to General Fund*	\$ 15,000					\$ (15,000)	A
240	3201	Fund Balance Usage	\$ 23,000					\$ (23,000)	A
240	5601	Interest	\$ 1,300					\$ (1,300)	A
240	5702	Donations	\$ 30,000	240	5702	Donations	\$ 25,000	\$ (5,000)	A

## FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted				Adopted					
Fund	Code	Description	Budget	Fund	Code	Description	FY 2027	Difference	Notes
240	7111	Regular Salaries	\$ 2,500	240	7111	Regular Salaries	\$ 2,500	\$ -	
240	7130	Concert Performers	\$ 30,000	240	7130	Concert Performers	\$ 45,217	\$ 15,217	A
240	7131	Sound Technician	\$ 9,800	240	7131	Sound Technician	\$ 24,400	\$ 14,600	A
240	7311	General Supplies	\$ 250	240	7311	General Supplies	\$ 250	\$ -	
240	7321	Printing and Binding	\$ 250	240	7321	Printing and Binding	\$ 250	\$ -	
240	7360	Advertising & Promotion	\$ 5,000	240	7360	Advertising & Promotion	\$ 9,000	\$ 4,000	A
240	7365	Volunteer Recognition	\$ 500	240	7365	Volunteer Recognition	\$ 500	\$ -	
240	7366	Licensing	\$ 445	240	7366	Licensing	\$ 445	\$ -	
240	7411	Legal Services Retainer	\$ 402	240	7411	Legal Services	\$ 402	\$ -	
240	7419	Other Professional Services	\$ 2,653	240	7419	Other Professional Services	\$ 4,400	\$ 1,747	A
240	8101	Transfer to General Fund*	\$ 2,500					\$ (2,500)	A
303	5601	Interest	\$ 30,000	303	5601	Interest	\$ 29,705	\$ (295)	A
303	6002	Transfer from Measure J	\$ 1,000,000					\$ (1,000,000)	A
303	6003	Transfer from CIP	\$ 1,000,000					\$ (1,000,000)	A
303	6031	Transfer from RMRA	\$ 1,000,000					\$ (1,000,000)	A
303	7520	Project Costs	\$ 3,000,000					\$ (3,000,000)	A
303	8101	Transfer to General Fund*	\$ 20,000					\$ (20,000)	A
				303	7552	Project Costs -Construction/Execution	\$ 884,000	\$ 884,000	A
303		Revenue over Expense to fund Balance	\$ 10,000					\$ (10,000)	A
304	5601	Interest	\$ 7,600	304	5601	Interest	\$ 9,071	\$ 1,471	A
304	8101	Transfer to General Fund*	\$ 7,600					\$ (7,600)	A
				420	7420	Administrative Costs	\$ 20,312	\$ 20,312	A
450	3201	Fund Balance Usage	\$ 84,031					\$ (84,031)	A
450	7611	Principal	\$ 42,975					\$ (42,975)	A
450	7612	Interest Expense	\$ 26,056					\$ (26,056)	A
450	8101	Transfer to General Fund*	\$ 15,000					\$ (15,000)	A
502	5601	Interest	\$ 3,700	502	5601	Interest	\$ 3,713	\$ 13	A
502	6099	Capital Contribution	\$ 33,466	502	6099	Capital Contribution	\$ 45,588	\$ 12,122	A
502		Revenue over Expense to fund Balance	\$ 37,166					\$ (37,166)	A
				502	7485	Capital Outlay - Equipment & Machinery	\$ 90,000	\$ 90,000	A
				615	7420	Administrative Costs	\$ 215,448	\$ 215,448	A
616	4110	Diamond Terrace Loan	\$ 141,400	616	4110	Diamond Terrace Loan	\$ 136,400	\$ (5,000)	A
616	5601	Interest	\$ 36,000					\$ (36,000)	A
616	7413	Legal Services	\$ 5,000					\$ (5,000)	A
616	8101	Transfer to General Fund*	\$ 55,000					\$ (55,000)	A
616		Revenue over Expense to fund Balance	\$ 117,400					\$ (117,400)	A
702	3201	Fund Balance Usage	\$ 45,580					\$ (45,580)	A
702	5601	Interest	\$ 1,700					\$ (1,700)	A
702	5607	Endeavor Hall Rental Fees	\$ 22,000	702	5607	Endeavor Hall Rental Fees	\$ 17,374	\$ (4,626)	A
702	7111	Regular Salaries	\$ 5,000	702	7111	Regular Salaries	\$ 4,137	\$ (863)	A
				702	7113	Overtime	\$ 1,040	\$ 1,040	A
702	7218	Long/Short Term Disability Insurance	\$ 200	702	7218	Long/Short Term Disability Insurance	\$ 38	\$ (162)	A
702	7220	PERS Retirement-Normal Cost	\$ 250	702	7220	PERS Retirement-Normal Cost	\$ 1,683	\$ 1,433	A
702	7221	PERS Retirement - Unfunded Liability	\$ 568	702	7221	PERS Retirement - Unfunded Liability	\$ 509	\$ (59)	A
702	7231	Workers' Compensation	\$ 170	702	7231	Workers' Compensation	\$ 193	\$ 23	A
702	7233	FICA Taxes	\$ 60	702	7233	FICA Taxes	\$ 60	\$ -	
702	7246	Benefit Insurance	\$ 500	702	7246	Benefit Insurance	\$ 602	\$ 102	A
702	7311	General Supplies	\$ 500	702	7311	General Supplies	\$ 104	\$ (396)	A
702	7332	Telecommunications	\$ 4,200	702	7332	Telecommunications	\$ 3,640	\$ (560)	A
702	7335	Gas & Electricity	\$ 5,000	702	7335	Gas & Electricity	\$ 4,264	\$ (736)	A
702	7338	Water Services	\$ 15,000	702	7338	Water Service	\$ 14,560	\$ (440)	A
702	7341	Buildings/Grounds Maintenance	\$ 4,000	702	7341	Building/Grounds Maintenance	\$ 3,640	\$ (360)	A
702	7343	Vehicle Maintenance	\$ 120	702	7343	Vehicle Maintenance	\$ 104	\$ (16)	A
702	7344	Vehicles: Gas, Oil & Supplies	\$ 120	702	7344	Vehicles: Gas, Oil & Supplies	\$ 104	\$ (16)	A
702	7346	HVAC Mtn & Repairs	\$ 2,600	702	7346	HVAC Mnt/Repairs	\$ 2,600	\$ -	
702	7390	Depreciation Expense	\$ 28,872	702	7390	Depreciation Expense	\$ 28,872	\$ -	
702	7417	Janitorial Service	\$ 120	702	7417	Janitorial Services	\$ 104	\$ (16)	A
702	7429	Animal/Pest Control Services	\$ 2,000	702	7429	Animal/Pest Control Services	\$ 1,560	\$ (440)	A
				702	7435	Contract Seasonal Labor	\$ 1,071	\$ 1,071	A
		Total	\$ 19,152,648					\$ 9,576,324	
		Revenue	\$ 9,576,324						
		Difference (Expenses)	\$ 9,576,324						

A	Fine tuned using historical figures
B	Using transfers for fiduciary funds transfers for fund detail
C	Reference to correct wage file
D	Oakhurst not using well water
E	Successor Agency complete and dissolved
F	Reviewed historical figures and fund balance

