



**BUDGET AND AUDIT COMMITTEE
SPECIAL MEETING AGENDA**

MONDAY, APRIL 21, 2025

4:00 PM

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

Committee Members

Kim Trupiano, Mayor

Jeff Wan, Vice Mayor

1. CALL TO ORDER AND ROLL CALL

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

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

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

3. ACTION ITEMS

(a) Approval of the April 7, 2025, Meeting Minutes

[\(View\)](#)

(b) Budget Overview, Discussion, and Schedule

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

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

[\(View\)](#)

4. ADJOURNMENT

The next proposed meeting of the Budget and Audit Committee will be May 5, 2025. For meeting information and materials, please visit the City's website at www.claytonca.gov

Meeting Information and Access

- A complete packet of information containing staff reports and exhibits related to each public item is available for public review in City Hall located at 6000 Heritage Trail and on the City's website at www.claytonca.gov
- Agendas are posted at: 1) City Hall, 6000 Heritage Trail; 2) Library, 6125 Clayton Road; 3) Ohm's Bulletin Board, 1028 Diablo Street, Clayton; and 4) City Website at www.claytonca.gov
- Any writings or documents provided to a majority of the City Council after distribution of the agenda packet and regarding any public item on this agenda will be made available for public inspection in the City Clerk's office located at 6000 Heritage Trail during normal business hours and is available for review on the City's website at www.claytonca.gov
- If you have a physical impairment requiring special accommodation to participate, please call the City Clerk's office at least 72 hours (about 3 days) before the meeting at (925) 673-7300.
- E-mail Public Comments: Public comment may also be sent to the City Clerk at cityclerk@claytonca.gov by 5:00 p.m. on the day of the meeting. All e-mailed public comments will be forwarded to the entire committee and made part of the official meeting file.

Each person attending the meeting 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 Chair.



STAFF REPORT

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

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

DATE: April 21, 2025

SUBJECT: Approval of the April 7, 2025, Meeting Minutes

BACKGROUND

n/a

FISCAL IMPACTS

None.

CEQA

n/a

ATTACHMENTS

[BAC Minutes 031725 - Draft](#)



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

MONDAY, March 17, 2025

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

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

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

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

Frank Gavidia – Spoke regarding the Mid-Year Budget review and thanked the Assistant City Manager for identifying an accounting error.

3. **ACTION ITEMS**

- (a) **Approval of the February 10, 2025, Minutes**

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

It was moved by Vice Mayor Wan and seconded by Mayor Trupiano to approve the February 10, 2025, Meeting Minutes. (Passed; 2-0)

(b) Receive Report From HdL on Contract and Performance for Business License Services Vendor

Regina Rubier, Assistant City Manager, introduced Ian Davis, Senior Compliance Manger for HdL Companies. Mr. Davis presented an overview of HdL Contract and Performance for Business License Services. Following discussion by the Committee, Mayor Trupiano opened the item to public comment; There were no members of the public wishing to speak to this item.

Report was Heard and Filed. No Action Taken.

4. **ADJOURNMENT** – on a call by Mayor Trupiano, The City Council adjourned its meeting at 4:43 p.m.

The next regularly scheduled meeting of the Budget and Audit Committee will be April 7, 2025.



STAFF REPORT

TO: HONORABLE MAYOR AND COUNCIL MEMBERS

FROM: Regina Rubier, Assistant City Manager

DATE: April 21, 2025

SUBJECT: Budget Overview, Discussion, and Schedule

- a. Update on the Fiscal Year (FY) 2025-26 Budget**
- b. Updated FY 2024-25 YTD Actual Revenue and Expenses, and Budget Amendment**

RECOMMENDATION

Budget Overview, Discussion, and Schedule

- a. Update on the Fiscal Year (FY) 2025-26 Budget
- b. Updated FY 2024-25 YTD Actual Revenue and Expenses, and Budget Amendment

ATTACHMENTS

[FY 25-26 Preliminary City of Clayton Budget](#)

City of Clayton
FY 2025-26 PRELIMINARY
GENERAL FUND BUDGET
 27.6 Full Time Employees

Budget Summary

	Budget			Budget			
				27.6 FTE Personnel			
	2024-25		%	2025-26		%	2026-27
							%
			Increase Over Prior Year Budget				
	Final Budget	YTD	Year Budget	Projection	Increase	Projection	Increase
Starting Fund Balance	\$7,695,787			\$7,466,164		\$6,627,049 -13.89%	
Revenue							
Revenue	5,811,063	5,965,386	2.24%	6,009,538	3.42%	6,204,632	3.25%
Total Revenue	\$5,811,063	\$5,965,386	2.24%	6,009,538	3.42%	\$6,204,632	6.77%
Expenditures							
Salaries and Benefits	3,888,797	2,964,999	4.58%	4,337,548	11.54%	4,508,702	15.94%
Services and Supplies	2,151,889	2,560,579	9.50%	2,511,106	16.69%	2,571,232	19.49%
Total Expenditures	\$6,040,686	\$5,525,577	6.28%	\$6,848,654		7,079,933	17.20%
Revenues over (under) Expenditures	(\$229,623)	\$439,809		(\$839,115)		(\$875,302)	
Ending Fund Balance	\$7,466,164			\$6,627,049		\$5,751,747	

City of Clayton
FY 2024 - 25 FINAL GENERAL FUND BUDGET

Revenue Budget

		2024-25			2025-26		2026-27	
		Final Budget	YTD	Increase	Projection	Increase	Projection	Increase
Revenue								
101-4100	Property Tax In-Lieu of VLF	1,323,067	1,355,214	2.43%	1,375,990	4.00%	1,431,029	4.00%
101-4101	Property Taxes - Secured	1,305,423	1,246,863	-4.49%	1,357,639	4.00%	1,411,945	4.00%
101-4102	Property Taxes - Unsecured	46,333	113,912	145.86%	48,186	4.00%	50,114	4.00%
101-4103	Property Taxes - Unitary Tax	17,107	22,135	29.39%	17,791	4.00%	18,503	4.00%
101-4104	Property Taxes - Supplemental	10,400	-	-100.00%	10,816	4.00%	11,249	4.00%
101-4106	Property Taxes - Other	9,360	-	-100.00%	9,734	4.00%	10,124	4.00%
101-4108	Redevelopment Property Tax Trust Fund - Distribution	495,591	615,073	24.11%	510,459	3.00%	525,773	3.00%
101-4301	Sales and Use Tax	594,704	545,126	-8.34%	609,572	2.50%	624,811	2.50%
101-4502	Real Property Transfer Tax	83,691	113,967	36.18%	86,202	3.00%	88,357	0.00%
101-5101	Business Licenses	164,473	186,351	13.30%	169,407	3.00%	173,642	2.50%
101-5103	Building Permit Remit Fees (Surcharge)	78,000	98,793	26.66%	80,340	3.00%	82,349	2.50%
101-5106	Engineering Service Fees	6,240	3,193	-48.82%	6,427	3.00%	6,588	2.50%
101-5201	Public Safety Allocation	104,000	94,489	-9.14%	107,120	3.00%	109,798	2.50%
101-5202	Abandoned Veh Abate (AVA)	3,120	4,663	49.46%	3,214	3.00%	3,294	2.50%
101-5203	Motor Vehicle In Lieu	12,480	-	-100.00%	12,854	3.00%	13,176	2.50%
101-5205	Other In Lieu	182,000	189,182	3.95%	187,460	3.00%	192,147	2.50%
101-5214	POST Reimbursements	6,760	1,872	-72.30%	6,963	3.00%	7,137	2.50%
101-5301	Planning Permits/Fees	10,400	21,858	110.17%	10,712	3.00%	10,980	2.50%
101-5302	Police Permits/Fees	10,400	14,028	34.88%	10,712	3.00%	10,980	2.50%
101-5304	Planning Service Charges	10,400	-	-100.00%	10,712	3.00%	10,980	2.50%
101-5306	Well Water Usage Charge	18,000	-	-100.00%	18,540	3.00%	19,004	2.50%
101-5319	Miscellaneous City Services	104	156	50.00%	107	3.00%	110	2.50%
101-5322	Fiduciary Funds Administration	229,713	229,713	0.00%	236,605	3.00%	242,520	2.50%
101-5401	Franchises - Comcast Cable	202,800	200,137	-1.31%	208,884	3.00%	214,106	2.50%
101-5402	Franchises - Garbage Fees	238,518	287,566	20.56%	245,673	3.00%	251,815	2.50%
101-5403	Franchises - PG&E	169,623	-	-100.00%	174,712	3.00%	179,079	2.50%
101-5404	Franchises - Equilon Pipe	20,800	22,831	9.77%	21,424	3.00%	21,960	2.50%
101-5501	Fines and Forfeitures	20,800	26,179	25.86%	21,424	3.00%	21,960	2.50%
101-5601	Interest	139,147	257,042	84.73%	143,321	3.00%	146,904	2.50%
101-5602	Park Use Fee	36,400	76,853	111.13%	37,492	3.00%	38,429	2.50%
101-5603	Meeting Room Fee	3,120	7,287	133.57%	3,214	3.00%	3,294	2.50%
101-5608	Cattle Grazing Lease Rent	11,336	11,264	-0.63%	11,676	3.00%	11,968	2.50%
101-5609	Cell Tower Lease Rent	39,520	33,116	-16.20%	40,706	3.00%	41,723	2.50%
101-5613	Clayton Community Gymnasium Rent	27,456	32,567	18.61%	28,280	3.00%	28,987	2.50%
101-5701	Reimbursements/Refunds	15,600	8,956	-42.59%	16,068	3.00%	16,470	2.50%
101-5790	Other Revenues	5,200	4,740	-8.84%	5,356	3.00%	5,490	2.50%
101-5791	Overhead Cost Recovery	20,800	2,080	-90.00%	21,424	3.00%	21,960	2.50%
101-6002	Admin Exp Rec - Measure J Fund	5,765	5,765	0.00%	5,938	3.00%	6,086	2.50%
101-6003-0	Trx. From CIP Fund	-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
101-6004	Admin Exp Rec - HUTA Gas Tax Fund	9,608	9,608	0.00%	9,896	3.00%	10,143	2.50%
101-6005	Admin Exp Rec - Neighborhood Street Lights Fund	14,067	14,067	0.00%	14,489	3.00%	14,851	2.50%
101-6006	Admin Exp Rec - GHAD Fund	8,836	8,836	0.00%	9,101	3.00%	9,328	2.50%
101-6007	Admin Exp Rec - Landscape Maint CFD Fund	45,116	45,116	0.00%	46,470	3.00%	47,631	2.50%
101-6011	Admin Exp Rec - The Grove Park CFD Fund	9,395	9,395	0.00%	9,677	3.00%	9,919	2.50%
101-6016	Admin Exp Rec - Stormwater Assessment Fund	45,391	45,391	0.00%	46,753	3.00%	47,921	2.50%
TOTAL		5,811,063	5,965,386		6,009,538		6,204,632	

City of Clayton
FY 2024 - 25 FINAL GENERAL FUND BUDGET

Expense Budget

Salaries and Benefits

101-7111	Regular Salaries *
101-7113	Overtime
101-7115	Council/Commission Compensation
101-7218	Long/Short Term Disability Insurance
101-7219	Deferred Compensation Retirement
101-7220	PERS Retirement-Normal Cost
101-7221	PERS Retirement - Unfunded Liability
101-7231	Workers' Compensation
101-7232	Unemployment Compensation
101-7233	FICA Taxes
101-7246	Benefit Insurance
101-7247	OPEB Contributions (Health Plan)
	Subtotal

Services and Supplies

101-7241	Auto Allowance/Mileage
101-7242	Uniform Allowance
101-7301	Recruitment/Pre-employment
101-7307	Irrigation Supplies and Materials
101-7311	General Supplies
101-7312	Office Supplies/Expense
101-7314	Postage
101-7321	Printing and Binding
101-7323	Books/Periodicals
101-7324	Dues and Subscriptions
101-7325	EBRCSA System Subscription
101-7331	Rentals/Leases
101-7332	Telecommunications
101-7335	Gas & Electricity
101-7338	Water Services
101-7341	Buildings/Grounds Maintenance
101-7342	Machinery/Equipment Maintenanc
101-7343	Vehicle Maintenance
101-7344	Vehicles: Gas, Oil & Supplies
101-7345	Office Equip-Maint/Repairs
101-7346	HVAC Mtn & Repairs
101-7351	Insurance Premiums
101-7362	City Promotional Activity
101-7363	Business Meeting Expense
101-7364	Employee Recognition
101-7371	Travel
101-7372	Conferences/Meetings
101-7373	Education & Training
101-7380	Recording Fees
101-7381	Property Tax Admin. Costs
101-7384	Legal Notices
101-7389	Misc. Expense
101-7408	Crossing guard services
101-7410	Professional Engineering Services
101-7411	Legal Services Retainer
101-7413	Legal Services
101-7414	Audit & Financial Reporting Services
101-7415	Computer/IT Services
101-7417	Janitorial Service
101-7419	Other Professional Services
101-7420	Merchant Fees
101-7424	Dispatch Services
101-7425	Crime Lab
101-7427	CAL ID
101-7429	Animal/Pest Control Services
101-7433	Integrated Justice System
101-7435	Contract Seasonal Labor
101-7440	Tree Trimming Services
101-7441	Dog Park Operating Costs
101-7486	CERF Charges
	Subtotal

2024-25			2025-26		2026-27	
Final Budget	YTD	% Increase	Preliminary Budget	% Increase	Preliminary Budget	% Increase
2,642,633	1,738,453	13.04%	2,806,025	6.18%	2,918,266	4.0%
162,030	149,996	13.31%	183,000	12.94%	190,320	4.0%
35,400	24,570	0.00%	58,713	65.85%	58,713	0.0%
16,822	13,647	-17.65%	45,222	168.83%	47,031	4.0%
17,819	2,585	3.00%	3,500	-80.36%	3,640	4.0%
282,264	211,063	-3.89%	271,958	-3.65%	282,836	4.0%
322,915	436,798	-14.46%	404,534	25.28%	420,715	4.0%
83,274	107,714	-16.65%	55,104	-33.83%	57,309	4.0%
2,015	3,263	3.02%	2,096	4.00%	2,179	4.0%
28,714	28,353	-16.08%	63,870	122.44%	66,425	4.0%
275,651	233,292	-18.64%	424,266	53.91%	441,236	4.0%
19,261	15,266	3.00%	19,261	0.00%	20,031	4.0%
3,888,797	2,964,999		4,337,548		4,508,702	
18,416	22,599	3.00%	-	-100.00%	-	#DIV/0!
12,360	13,600	3.00%	14,900	20.55%	15,198	2.00%
10,150	2,941	1.50%	5,750	-43.35%	5,865	2.00%
6,695	274	3.00%	3,500	-47.72%	3,570	2.00%
29,875	313	1.27%	21,300	-28.70%	21,726	2.00%
13,240	13,820	1.85%	21,500	62.39%	21,930	2.00%
4,935	12,648	2.81%	5,306	7.52%	5,412	2.00%
2,001	9,738	2.62%	1,255	-37.28%	1,280	2.00%
206	21,869	3.00%	500	142.72%	510	2.00%
46,402	173,096	4.51%	49,655	7.01%	50,648	2.00%
12,500	88,342	0.00%	15,000	20.00%	15,300	2.00%
51,035	43,094	89.02%	50,070	-1.89%	51,071	2.00%
30,497	14,024	2.00%	57,132	87.34%	58,275	2.00%
126,690	18,188	3.00%	193,493	52.73%	197,363	2.00%
126,087	25,719	3.00%	128,609	2.00%	131,181	2.00%
37,580	47,123	4.39%	41,029	9.18%	41,850	2.00%
4,363	38,488	2.66%	15,339	251.57%	16,106	5.00%
36,129	272,113	0.50%	38,109	5.48%	40,015	5.00%
45,835	-	0.30%	42,867	-6.48%	43,724	2.00%
3,200	-	0.00%	5,000	56.25%	5,100	2.00%
31,930	3,637	3.00%	32,569	2.00%	33,220	2.00%
254,433	530	3.00%	305,940	20.24%	312,059	2.00%
4,635	161	3.00%	-	-100.00%	-	#DIV/0!
715	8,901	2.14%	-	-100.00%	-	#DIV/0!
1,436	36	2.57%	5,300	269.08%	5,406	2.00%
2,163	2,320	3.00%	16,600	667.45%	17,264	4.00%
3,605	4,357	3.00%	1,500	-58.39%	1,605	7.00%
20,000	3,928	5.26%	14,227	-28.86%	14,512	2.00%
515	23,437	3.00%	625	21.42%	638	2.00%
9,790	124,731	3.00%	23,661	141.68%	24,134	2.00%
2,060	38,590	3.00%	16,470	699.51%	16,799	2.00%
2,060	4,155	3.00%	-	-100.00%	-	#DIV/0!
64,217	-	16.48%	65,501	2.00%	66,811	2.00%
155,736	22,419	3.00%	-	-100.00%	-	#DIV/0!
135,031	43,913	2.70%	34,281	-74.61%	34,966	2.00%
10,300	392,848	3.00%	6,300	-38.83%	6,615	5.00%
45,922	21,446	3.00%	-	-100.00%	-	#DIV/0!
7,828	431,830	3.00%	48,000	513.18%	49,440	3.00%
55,927	9,217	2.81%	58,813	5.16%	60,578	3.00%
40,000	18,412	-35.06%	225,175	462.94%	231,930	3.00%
10,300	208,445	3.00%	24,000	133.01%	24,720	3.00%
356,265	8,770	5.00%	465,000	30.52%	478,950	3.00%
14,000	12,762	0.00%	23,700	69.29%	24,411	3.00%
18,471	13,416	42.08%	20,000	8.28%	20,600	3.00%
132,049	-	27.63%	184,774	39.93%	190,317	3.00%
11,000	172,164	0.00%	11,330	3.00%	11,670	3.00%
16,480	-	3.00%	16,974	3.00%	17,484	3.00%
21,785	-	3.00%	22,439	3.00%	23,112	3.00%
8,240	-	3.00%	8,487	3.00%	8,742	3.00%
96,800	172,164	868.00%	169,125	74.72%	169,125	0.00%
2,151,889	2,560,579		2,511,106		2,571,232	2.39%

City of Clayton
FY 2024-25 Budget
Expenses by Department

	City Wide (00)			Legislative (01)			Administration (02)		
	FY 2024-25		FY 2025-26	FY 2024-25		FY 2025-26	FY 2024-25		FY 2025-26
	Budget	YTD	Budget	Budget	YTD	Budget	Budget	YTD	Budget
101-7111 Regular Salaries	-	-	-	-	-	-	697,141	503,417	894,549
101-7113 Overtime	-	-	-	-	-	-	-	-	-
101-7115 Council/Commission Compensation	-	-	-	29,036	23,970	51,000	-	-	-
101-7218 Long/Short Term Disability Insurance	-	-	-	-	-	-	5,293	2,972	10,800
101-7219 Deferred Compensation Retirement	-	-	-	-	-	-	15,038	2,585	3,500
101-7220 PERS Retirement-Normal Cost	-	-	-	-	-	-	73,446	35,991	76,210
101-7221 PERS Retirement - Unfunded Liability	-	-	-	-	-	-	89,303	102,018	92,875
101-7231 Workers' Compensation	-	-	-	1,310	1,410	1,362	30,303	32,617	9,000
101-7232 Unemployment Compensation	-	-	-	2,015	-	2,096	-	-	-
101-7233 FICA Taxes	-	-	-	2,222	1,717	2,222	9,739	7,203	20,888
101-7246 Benefit Insurance	-	-	-	-	-	-	106,222	58,295	145,193
101-7247 OPEB Contributions (Health Plan)	-	-	-	-	-	-	-	-	-
Total Salaries and Benefits By Department				34,583	27,097	56,680	1,026,485	745,097	1,253,015
Services and Supplies									
101-7241 Auto Allowance/Mileage	-	-	-	-	-	-	8,940	2,585	4,800
101-7242 Uniform Allowance	-	-	-	-	-	-	-	-	-
101-7301 Recruitment/Pre-employment	-	-	-	-	-	-	-	-	-
101-7307 Irrigation Supplies and Materials	-	-	-	-	-	-	-	-	-
101-7311 General Supplies	-	-	-	-	313	500	-	-	-
101-7312 Office Supplies/Expense	-	-	-	-	-	-	-	-	-
101-7314 Postage	-	-	-	-	-	-	-	-	-
101-7321 Printing and Binding	-	-	-	721	407	500	-	-	-
101-7323 Books/Periodicals	-	-	-	-	-	150	-	-	-
101-7324 Dues and Subscriptions	-	-	-	14,420	43,754	43,500	2,884	21,076	9,058
101-7325 EBRCSA System Subscription	-	-	-	-	-	-	-	-	-
101-7331 Rentals/Leases	-	-	-	-	-	-	-	-	-
101-7332 Telecommunications	-	-	-	-	-	-	7,622	10,065	12,000
101-7335 Gas & Electricity	-	-	-	-	-	-	-	-	-
101-7338 Water Services	-	-	-	-	-	-	-	-	-
101-7341 Buildings/Grounds Maintenance	500	-	-	-	-	-	47,500	47,123	5,000
101-7342 Machinery/Equipment Maintenan	-	-	-	-	-	-	-	-	-
101-7343 Vehicle Maintenance	-	-	-	-	-	-	-	-	-
101-7344 Vehicles: Gas, Oil & Supplies	-	-	-	-	-	-	-	-	-
101-7345 Office Equip-Maint/Repairs	-	-	-	-	-	-	-	-	-
101-7346 HVAC Mtn & Repairs	-	-	-	-	-	-	-	-	-
101-7351 Insurance Premiums	-	-	-	-	-	-	-	-	-
101-7362 City Promotional Activity	-	-	-	4,635	161	1,000	-	-	-
101-7363 Business Meeting Expense	-	-	-	515	532	800	-	-	-
101-7364 Employee Recognition	-	-	-	206	36	100	-	-	-
101-7371 Travel	-	-	-	-	-	-	103	2,180	13,675
101-7372 Conferences/Meetings	-	-	-	-	1,053	2,520	1,030	3,304	11,850
101-7373 Education & Training	-	-	-	-	-	-	5,150	3,622	-
101-7380 Recording Fees	-	-	-	-	-	-	-	-	-
101-7381 Property Tax Admin. Costs	-	-	-	-	-	-	-	-	-
101-7382 Election Services	-	-	-	-	20,400	1,200	-	-	-
101-7384 Legal Notices	-	-	-	-	-	-	-	-	-
101-7389 Misc. Expense	-	-	-	-	-	-	2,060	-	-
101-7408 Crossing guard services	-	-	-	-	-	-	-	-	-
101-7410 Professional Engineering Services	-	-	-	-	-	-	-	-	-
101-7411 Legal Services Retainer	-	-	-	-	-	-	85,318	79,540	90,000
101-7413 Legal Services	-	-	-	-	-	-	5,150	11,054	12,000
101-7414 Audit & Financial Reporting Services	-	-	-	-	-	-	45,922	21,945	55,000
101-7415 Computer/IT Services	-	-	-	-	1,592	1,700	7,828	4,250	7,000
101-7417 Janitorial Service	-	-	-	-	-	-	-	-	-
101-7419 Other Professional Services	-	-	-	5,000	9,740	30,000	10,000	137,426	-
101-7420 Merchant Fees	-	-	-	-	-	-	-	-	-
101-7424 Dispatch Services	-	-	-	-	-	-	-	-	-
101-7425 Crime Lab	-	-	-	-	-	-	-	-	-
101-7427 CAL ID	-	-	-	-	-	-	-	-	-
101-7429 Animal/Pest Control Services	-	-	-	-	-	-	-	-	-
101-7433 Integrated Justice System	-	-	-	-	-	-	-	-	-
101-7435 Contract Seasonal Labor	-	-	-	-	-	-	-	-	-
101-7440 Tree Trimming Services	-	-	-	-	-	-	-	-	-
101-7441 Dog Park Operating Costs	-	-	-	-	-	-	-	-	-
101-7486 CERF Charges	-	-	-	-	-	-	-	-	-
Total Services and Supplies	500	-	-	25,497	77,987	81,970	229,507	344,170	220,383

City of Clayton
FY 2024-25 Budget
Expenses by Department

		Public Works (03)			Community Development (04)			General Services (05)		
		FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
		Budget	YTD	Budget	YTD	Budget	YTD	Budget	YTD	Budget
101-7111	Regular Salaries	32,035	11,335	18,460	247,746	27,080	244,913	-	-	-
101-7113	Overtime	1,030	-	1,000	-	-	-	-	-	-
101-7115	Council/Commission Compensation	-	-	-	7,416	600	7,713	-	-	-
101-7218	Long/Short Term Disability Insurance	314	1,205	167	2,322	58	3,600	-	-	-
101-7219	Deferred Compensation Retirement	-	-	-	-	-	-	-	-	-
101-7220	PERS Retirement-Normal Cost	2,824	10,444	2,075	21,554	833	16,233	-	-	-
101-7221	PERS Retirement - Unfunded Liability	5,488	6,269	5,708	29,032	33,166	30,193	-	-	-
101-7231	Workers' Compensation	1,513	1,629	864	11,179	12,033	4,500	-	-	-
101-7232	Unemployment Compensation	-	-	-	-	-	-	-	3,263	-
101-7233	FICA Taxes	486	17	278	4,052	381	5,755	-	-	-
101-7246	Benefit Insurance	6,651	24,254	5,420	43,554	6,045	54,858	-	-	-
101-7247	OPEB Contributions (Health Plan)	-	-	-	-	-	-	19,261	15,266	19,261
Total Salaries and Benefits By Department		50,341	55,152	33,972	366,855	80,195	367,765	19,261	18,529	19,261
Services and Supplies										
101-7241	Auto Allowance/Mileage	-	-	-	4,264	-	-	-	-	-
101-7242	Uniform Allowance	-	-	-	-	-	500	-	-	-
101-7301	Recruitment/Pre-employment	-	-	-	-	-	250	5,150	716	500
101-7307	Irrigation Supplies and Materials	-	-	-	-	-	-	-	-	-
101-7311	General Supplies	7,210	10,977	7,500	515	25	-	-	-	-
101-7312	Office Supplies/Expense	-	-	-	-	-	500	8,240	10,323	15,000
101-7314	Postage	-	-	-	-	-	-	4,635	2,803	5,000
101-7321	Printing and Binding	-	-	-	-	-	-	1,030	274	1,000
101-7323	Books/Periodicals	-	-	-	206	-	-	-	-	-
101-7324	Dues and Subscriptions	103	-	105	13,905	-	3,175	-	-	18,000
101-7325	EBRCSA System Subscription	-	-	-	-	-	-	-	-	-
101-7331	Rentals/Leases	-	-	-	-	-	-	17,510	6,873	12,566
101-7332	Telecommunications	3,708	3,264	3,782	721	621	750	5,665	2,882	5,000
101-7335	Gas & Electricity	56,650	48,551	57,783	-	-	-	-	-	-
101-7338	Water Services	20,600	4,805	21,012	-	-	-	-	-	-
101-7341	Buildings/Grounds Maintenance	19,570	22,978	19,961	-	-	-	-	-	-
101-7342	Machinery/Equipment Maintenance	1,803	2,827	1,839	-	-	-	-	-	-
101-7343	Vehicle Maintenance	1,545	902	1,622	-	-	-	-	-	-
101-7344	Vehicles: Gas, Oil & Supplies	1,030	410	1,082	-	-	-	-	-	-
101-7345	Office Equip-Maint/Repairs	-	-	-	-	-	-	-	-	-
101-7346	HVAC Mtn & Repairs	21,630	7,279	22,063	-	-	-	-	-	-
101-7351	Insurance Premiums	-	-	-	-	-	-	254,433	272,113	305,940
101-7362	City Promotional Activity	-	-	-	-	-	-	-	-	-
101-7363	Business Meeting Expense	-	-	-	-	-	-	-	-	-
101-7364	Employee Recognition	-	-	-	-	-	-	1,030	3,007	5,000
101-7371	Travel	-	-	-	2,060	-	2,100	-	-	-
101-7372	Conferences/Meetings	-	-	-	515	-	500	-	-	-
101-7373	Education & Training	1,030	700	1,102	3,090	-	-	-	-	-
101-7380	Recording Fees	-	-	-	515	-	525	-	-	-
101-7381	Property Tax Admin. Costs	-	-	-	-	-	-	9,790	140	9,986
101-7384	Legal Notices	-	-	-	2,060	-	2,100	-	-	-
101-7389	Misc. Expense	-	-	-	-	-	-	-	306	-
101-7408	Crossing guard services	-	-	-	-	-	-	-	-	-
101-7410	Professional Engineering Services	-	-	-	-	-	-	-	-	-
101-7411	Legal Services Retainer	1,354	-	1,381	27,085	6,616	10,000	-	-	-
101-7413	Legal Services	-	-	-	5,150	4,155	6,300	-	-	-
101-7414	Audit & Financial Reporting Services	-	-	-	-	-	-	-	-	-
101-7415	Computer/IT Services	-	-	-	-	-	-	-	22,419	48,000
101-7417	Janitorial Service	14,317	12,339	14,747	-	-	-	-	-	-
101-7419	Other Professional Services	-	-	-	5,150	266,922	10,000	5,000	27,246	83,500
101-7420	Merchant Fees	-	-	-	-	-	-	10,300	10,392	12,000
101-7424	Dispatch Services	-	-	-	-	-	-	-	-	-
101-7425	Crime Lab	-	-	-	-	-	-	-	-	-
101-7427	CAL ID	-	-	-	-	-	-	-	-	-
101-7429	Animal/Pest Control Services	1,751	1,292	1,804	-	-	-	-	-	-
101-7433	Integrated Justice System	-	-	-	-	-	-	-	-	-
101-7435	Contract Seasonal Labor	3,090	3,292	3,183	-	-	-	-	-	-
101-7440	Tree Trimming Services	5,305	3,372	5,464	-	-	-	-	-	-
101-7441	Dog Park Operating Costs	8,240	-	8,487	-	-	-	-	-	-
101-7486	CERF Charges	75,364	85,664	77,625	-	-	-	-	-	-

City of Clayton
FY 2024-25 Budget
Expenses by Department

		Police (06)			Library (07)			Engineering (08)			Parks and Recreation (09)		
		FY 2024-25 Budget	YTD	FY 2025-26 Budget	FY 2024-25 Budget	YTD	FY 2025-26 Budget	FY 2024-25 Budget	YTD	FY 2025-26 Budget	FY 2024-25 Budget	YTD	FY 2025-26 Budget
101-7111	Regular Salaries	1,387,257	1,164,825	1,575,893	7,121	4,729	11,325	-	-	-	56,117	27,068	60,885
101-7113	Overtime	161,009	147,364	180,000	-	-	-	-	-	-	2,060	2,632	2,000
101-7115	Council/Commission Compensation	-	-	-	-	-	-	-	-	-	-	-	-
101-7218	Long/Short Term Disability Insurance	11,513	9,249	30,000	67	28	103	-	-	-	530	136	552
101-7219	Deferred Compensation Retirement	2,781	-	-	-	-	-	-	-	-	-	-	-
101-7220	PERS Retirement-Normal Cost	222,600	161,951	169,325	552	285	1,273	-	-	-	4,766	1,559	6,842
101-7221	PERS Retirement - Unfunded Liability	258,053	291,073	268,375	1,072	1,225	1,274	-	-	-	5,874	3,047	6,109
101-7231	Workers' Compensation	55,443	59,677	36,000	324	349	530	-	-	-	2,831	-	2,848
101-7232	Unemployment Compensation	-	-	-	-	-	-	-	-	-	-	-	-
101-7233	FICA Taxes	17,817	18,425	33,639	104	69	171	-	-	-	821	540	917
101-7246	Benefit Insurance	180,044	140,825	197,600	1,294	609	3,324	-	-	-	11,222	3,265	17,871
101-7247	OPEB Contributions (Health Plan)	-	-	-	-	-	-	-	-	-	-	-	-
Total Salaries and Benefits By Department		2,296,517	1,993,389	2,490,832	10,534	7,293	18,000				84,221	38,246	98,024
Services and Supplies													
101-7241	Auto Allowance/Mileage	4,944	-	-	-	-	-	-	-	-	-	-	-
101-7242	Uniform Allowance	12,360	11,400	14,400	-	-	-	-	-	-	-	-	-
101-7301	Recruitment/Pre-employment	5,000	854	5,000	-	-	-	-	-	-	-	-	-
101-7307	Irrigation Supplies and Materials	-	-	-	-	-	-	-	-	-	6,695	1,586	3,500
101-7311	General Supplies	17,000	7,767	7,500	-	135	-	-	-	-	5,150	1,110	1,500
101-7312	Office Supplies/Expense	5,000	3,278	6,000	-	-	-	-	-	-	-	-	-
101-7314	Postage	300	139	306	-	-	-	-	-	-	-	-	-
101-7321	Printing and Binding	250	-	255	-	-	-	-	-	-	-	-	-
101-7323	Books/Periodicals	-	-	-	-	-	-	-	-	-	-	-	-
101-7324	Dues and Subscriptions	12,000	13,428	27,875	-	-	-	3,090	392	500	-	-	-
101-7325	EBRCSA System Subscription	12,500	12,648	15,000	-	-	-	-	-	-	-	-	-
101-7331	Rentals/Leases	33,525	2,459	37,004	-	-	-	-	-	-	-	-	-
101-7332	Telecommunications	10,000	6,302	32,450	2,781	8,800	15,000	-	-	-	-	-	-
101-7335	Gas & Electricity	-	-	-	66,950	56,891	80,000	-	-	-	3,090	2,824	3,152
101-7338	Water Services	-	-	-	2,487	1,864	2,537	-	-	-	103,000	81,673	105,060
101-7341	Buildings/Grounds Maintenance	-	-	-	15,450	14,156	16,068	-	-	-	2,060	5,960	5,000
101-7342	Machinery/Equipment Maintenance	500	782	1,000	-	350	500	-	-	-	2,060	-	-
101-7343	Vehicle Maintenance	30,000	15,153	34,000	464	313	487	-	-	-	4,120	1,820	2,000
101-7344	Vehicles: Gas, Oil & Supplies	41,200	24,331	38,000	515	161	541	-	-	-	3,090	817	3,245
101-7345	Office Equip-Maint/Repairs	3,200	-	-	-	-	-	-	-	-	-	-	-
101-7346	HVAC Mtn & Repairs	-	-	-	10,300	31,209	10,506	-	-	-	-	-	-
101-7351	Insurance Premiums	-	-	-	-	-	-	-	-	-	-	-	-
101-7362	City Promotional Activity	-	-	-	-	-	-	-	-	-	-	-	-
101-7363	Business Meeting Expense	200	-	-	-	-	-	-	-	-	-	-	-
101-7364	Employee Recognition	200	630	300	-	-	-	-	-	-	-	-	-
101-7371	Travel	-	530	14,500	-	-	-	-	-	-	-	-	-
101-7372	Conferences/Meetings	-	-	-	-	-	-	-	-	-	-	-	-
101-7373	Education & Training	10,730	7,669	12,325	-	-	-	-	-	-	-	-	-
101-7380	Recording Fees	-	-	-	-	-	-	-	-	-	-	-	-
101-7381	Property Tax Admin. Costs	-	-	-	-	-	-	-	-	-	-	-	-
101-7384	Legal Notices	-	-	-	-	-	-	-	-	-	-	-	-
101-7389	Misc. Expense	-	-	-	-	-	-	-	-	-	-	-	-
101-7408	Crossing guard services	64,217	23,437	65,501	-	-	-	-	-	-	-	-	-
101-7410	Professional Engineering Services	-	-	-	-	-	-	155,736	124,731	-	-	-	-
101-7411	Legal Services Retainer	13,148	8,162	13,411	-	-	-	8,126	3,412	8,289	-	-	-
101-7413	Legal Services	-	-	-	-	-	-	-	-	-	-	-	-
101-7414	Audit & Financial Reporting Services	-	-	-	-	-	-	-	-	-	-	-	-
101-7415	Computer/IT Services	-	-	-	-	-	-	-	-	-	-	-	-
101-7417	Janitorial Service	3,500	2,025	3,605	24,720	19,037	25,462	-	-	-	13,390	10,513	15,000
101-7419	Other Professional Services	14,850	19,140	41,675	-	-	-	-	-	-	-	-	-
101-7420	Merchant Fees	-	-	-	-	-	-	-	-	-	-	-	-
101-7424	Dispatch Services	356,265	409,885	410,000	-	-	-	-	-	-	-	-	-
101-7425	Crime Lab	14,000	3,376	15,000	-	-	-	-	-	-	-	-	-
101-7427	CAL ID	18,471	18,412	20,000	-	-	-	-	-	-	-	-	-
101-7429	Animal/Pest Control Services	127,414	58,237	150,000	1,854	1,055	1,910	-	-	-	1,030	695	1,061
101-7433	Integrated Justice System	11,000	8,770	11,330	-	-	-	-	-	-	-	-	-
101-7435	Contract Seasonal Labor	-	-	-	2,060	2,090	2,122	-	-	-	11,330	7,381	11,670
101-7440	Tree Trimming Services	-	-	-	3,090	-	3,183	-	-	-	13,390	10,044	13,792
101-7441	Dog Park Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-
101-7486	CERF Charges	86,500	86,500	91,500	-	-	-	-	-	-	-	-	-
Total Service and Supplies		908,274	745,314	1,067,937	130,671	136,060	158,314	166,952	128,535	8,789	168,405	124,423	164,979

City of Clayton
FY 2025-26 PRELIMINARY
210 - Landscape Maintenance District Fund

					2024-25		%	2025-26		%	2026-27		%
					Final Budget	YTD	Increase	Preliminary Budget	Increase		Preliminary Budget	Increase	
PROJECTED BEGINNING FUND BALANCE					424,342			424,342			(530,849)		
REVENUES													
210-4604	LMD Special Tax Rate				1,320,856	726,466	-45%	755,525	4%		785,746	4%	
210-5601	Interest				7,000	-	-100%	7,280	4%		7,571	4%	
	Net Investment Gain (Loss)												
	Other												
Total Revenue					1,327,856	726,466		762,805			793,317		
EXPENDITURES													
210-7111	Regular Salaries				265,021	298,277	13%	492,809	86%		512,521	4%	
210-7113	Overtime				2,500	289	-88%	1,000	-60%		1,040	4%	
210-7218	Long/Short Term Disability Insurance				2,618	1,716	-34%	4,468	71%		4,468	0%	
210-7220	PERS Retirement-Normal Cost				24,309	18,649	-23%	55,384	128%		57,599	4%	
210-7221	PERS Retirement - Unfunded Liability				43,406	49,586	14%	45,142	4%		46,948	4%	
210-7231	Workers' Compensation				11,928	12,839	8%	23,055	93%		23,977	4%	
210-7233	FICA Taxes				4,051	4,335	7%	7,423	83%		7,720	4%	
210-7246	Benefit Insurance				55,565	39,428	-29%	144,654	160%		150,440	4%	
210-7301	Recruitment/Pre-employment				258	-	-100%	-	-100%		-	#DIV/0!	
210-7306	Trail Fixture Repairs/Replacement				25,750	-	-100%	25,000	-3%		26,000	4%	
210-7307	Irrigation Supplies and Materials				10,000	7,540	-25%	6,000	-40%		6,240	4%	
210-7308	Weed Abatement Supplies and Materials				10,000	2,982	-70%	10,000	0%		10,400	4%	
210-7309	Plant Nutrition Supplies and Materials				10,000	1,153	-88%	10,000	0%		10,000	0%	
210-7311	General Supplies				4,120	4,558	11%	4,500	9%		4,500	0%	
210-7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)				15,000	-	-100%	15,000	0%		15,300	2%	
210-7335	Gas & Electric Services				10,000	27,472	175%	30,000	200%		30,600	2%	
210-7338	Water Services				206,000	195,224	-5%	210,120	2%		214,322	2%	
210-7340	Traffic Safety Supplies				1,000	-	-100%	1,000	0%		1,020	2%	
210-7341	Buildings/Grounds Maintenance				10,000	7,698	-23%	10,000	0%		10,200	2%	
210-7342	Machinery/Equipment Maintenanc				10,000	19,830	98%	15,000	50%		15,300	2%	
210-7343	Vehicle Maintenance				25,000	21,110	-16%	25,500	2%		26,010	2%	
210-7344	Vehicle Gas, Oil, and Supplies				20,000	10,138	-49%	20,400	2%		20,808	2%	
210-7381	Property Tax Admin. Costs				4,635	2,064	-55%	4,728	2%		4,822	2%	
210-7419	Other Professional Services				10,000	6,024	-40%	5,000	-50%		5,100	2%	
210-7429	Animal/Pest Control Services				30,000	24,630	-18%	30,600	2%		31,212	2%	
210-7435	Contract Seasonal Labor				160,000	129,631	-19%	160,000	0%		163,200	2%	
210-7440	Tree Trimming Services				162,074	78,384	-52%	160,000	-1%		163,200	2%	
210-7445	Weed Abatement Services				115,000	37,944	-67%	120,000	4%		122,400	2%	
210-7486	CERF Charges/Depreciation				30,900	30,900	0%	31,518	2%		32,148	2%	
210-7615	CCC Property Tax				3,605	3,369	-7%	3,677	2%		3,751	2%	
Total Expenditures					1,282,740	1,062,210		1,671,978			1,721,248		
OTHER FINANCING SOURCES													
	Transfers From SRF To GF				45,116.00	45,116.00	-	46,018			46,939		
	Other												
Total Other Financing Sources					45,116.00	45,116.00	-	46,018.32			46,938.69		
NET CHANGE IN FUND BALANCES					0	(380,860)		(955,191)			(974,869)		
ENDING FUND BALANCES					424,342	43,482		(530,849)			(1,505,718)		

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - Gas Tax

	201 - Gas Tax HUTA						202 - Gas Tax RMRA						220 - Measure J					
	2024-25		2025-26	%	2026-27	%	2024-25		2025-26	%	2026-27	%	2024-25		2025-26	%	2026-27	%
	Final Budget	YTD	Projection	Increase	Projection	Increase	Final Budget	YTD	Projection	Increase	Projection	Increase	Final Budget	YTD	Projection	Increase	Projection	Increase
PROJECTED BEGINNING FUND BALANCE 07/01/2024	340,288		336,700		314,075		652,752		463,396		268,359		997,218		873,404		709,468	
REVENUES																		
52XX Program Revenue	400,660	298,275	416,686	4%	429,187	3%	287,000	225,725	295,610	3%	304,478	3%	300,000	810,129	309,000	3%	318,270	3%
5601 Interest	-		-	#DIV/0!	-	#DIV/0!	8,500	-	8,755	3%	9,018	3%						
Total Revenue	400,660	298,275	416,686		429,187		295,500	225,725	304,365		313,496		300,000	810,129	309,000		318,270	
EXPENDITURES																		
7111 Regular Salaries	13,816	26,081	29,024	110%	29,895	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7112 Temporary Salaries	515	-	-	-100%	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7218 Long/Short Term Disability Insurance	131	111	263	101%	271	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7220 PERS Retirement-Normal Cost	1,180	983	3,262	176%	3,360	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7221 PERS Retirement - Unfunded Liability	2,170	2,479	2,170	0%	2,235	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7231 Workers' Compensation	630	678	1,358	116%	1,399	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7233 FICA Taxes	203	377	437	115%	450	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7242 Uniform Allowance	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7246 Benefit Insurance	2,779	2,167	8,519	207%	8,775	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7311 General Supplies	1,030	64	1,030	0%	1,061	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7321 Printing and Binding	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7324 Dues and Subscriptions	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	1,710	1,761	#DIV/0!	-	-100%
7326 Pavement Repair Supplies	5,150	657	5,305	3%	5,464	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7327 Arterial Street Light Supplies	1,030	-	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7331 Rentals/Leases	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7332 Telecommunications	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7335 Gas & Electricity	51,500	37,546	53,045	3%	54,636	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7338 Water Service	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7340 Traffic Safety Supplies	10,300	2,032	10,609	3%	10,927	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7341 Building/Grounds Maintenance	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7342 Machinery/Equipment Maintenance	515	-	530	3%	546	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7343 Vehicle Maintenance	1,030	955	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7344 Vehicles: Gas, Oil & Supplies	1,030	620	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7349 Traffic Signal Maintenance	41,200	14,740	42,436	3%	43,709	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7350 Pavement Repairs/Maintenance	77,250	16,346	79,568	3%	81,955	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7360 Advertising & Promotion	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7381 Property Tax Admin. Costs	412	-	424	3%	437	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7384 Legal Notices	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7385 TRANSPAC Fees	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	33,637	34,646	#DIV/0!	-	-100%
7412 Engineering/Inspection Service	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7415 Computer/IT Support	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7417 Janitorial Services	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7419 Other Professional Services	41,200	-	42,436	3%	43,709	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7429 Animal/Pest Control Services	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7435 Contract Seasonal Labor	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7440 Tree Trimming Services	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7445 Weed Abatement Services	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7450 Street Light Maintenance	5,150	-	5,305	3%	5,464	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7484 Capital Outlay - Structures & Improvement	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7485 Capital Outlay - Equipment & Machinery	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7486 CERF Charges	4,635	4,635	4,774	3%	4,917	3%	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7520 Project Costs	151,000	-	155,530	3%	160,196	3%	484,856	-	499,402	3%	514,384	3%	429,579	-	442,466	3%	455,740	3%
7611 Principal (RDA Successor Agency)	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7612 Interest	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7615 CCC Property Tax	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures	413,856	110,474	449,207		462,684		484,856		499,402		514,652		429,579	35,347	478,874		455,740	
OTHER FINANCING SOURCES																		
Transfers From General Fund (To)	-		-		-		-		-		-							
Transfers From SRF Fund To GF	9,608	9608	9,896		10,193		-		-		-		5,765	5,765	5,938	3%	6,116	3%
Total Other Financing Sources	9,608	9,608	9,896		10,193		-		-		-		5,765	5,765	5,938		6,116	
NET CHANGE IN FUND BALANCES	(3,588)	197,409	(22,625)		(23,303)		(189,356)		(195,037)		(201,156)		(123,814)		(163,936)		(131,354)	
ENDING FUND BALANCES	336,700		314,075		290,772		463,396		268,359		67,204		873,404		709,468		578,114	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - GHAD

		212 - Oakhurst GHAD Assessment						213 - Presley Settlement			
		2024-25		2025-26		2026-27		2024-25		2025-26	
		Final Budget	YTD	Projection	Increase	Projection	Increase	Final Budget	YTD	Projection	Increase
PROJECTED BEGINNING FUND BALANCE		(10,163.00)		(10,695)		(11,243)		54,014		55,014	
REVENUES											
4100	Program Revenue	103,471	28,017	106,575	3%	109,772	3%	0		0	#DIV/0!
5601	Interest							1,000		1,000	0%
5801	Sale of Assets										
Total Revenue		103,471	28,017	106,575		109,772		1,000		1,000	
EXPENDITURES											
7314	Postage	1,000	-	1,030	3%	1,061	3%	-	-	-	#DIV/0!
7381	Property Tax Admin. Costs	700	604	721	3%	743	3%	-	-	-	#DIV/0!
7412	Engineering/Inspection Service	30,000		30,900	3%	31,827	3%	-	-	-	#DIV/0!
7413	Special Legal Service	4,000	1,842	4,120	3%	4,244	3%	-	-	-	#DIV/0!
7419	Other Professional Services	20,000	55,768	20,600	3%	21,218	3%	-	-	-	#DIV/0!
7520	Project Costs	39,467	2,974	40,651	3%	41,871	3%	-	-	-	#DIV/0!
Total Expenditures		95,167	61,189	98,022		100,963		0			
OTHER FINANCING SOURCES											
	Transfers From General Fund (To)	-						-	-	-	#DIV/0!
8101	Transfers From SRF Fund To GF	(8,836)	(8,836)	(9,101)	3%	(9,374)	3%	-	-	-	#DIV/0!
	Other	-						-	-	-	#DIV/0!
Total Other Financing Sources		(8,836)	(8,836)	(9,101)		(9,374)		0		0	
NET CHANGE IN FUND BALANCES		(532)	(42,008)	(548)		(564)		1,000		1,000	0%
ENDING FUND BALANCES		(10,695)		(11,243)		(11,807)		55,014		56,014	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds

			303 - Capital Improvement				502 - Capital Equipment and Replacement							
			2024-25 Final Budget YTD		2025-26 Projection	% Increase	2026-27 Projection	% Increase	2024-25 Budget YTD		2025-26 Projection	% Increase	2026-27 Projection	% Increase
PROJECTED BEGINNING FUND BALANCE			1,522,739		1,180,739		828,479		778,300		745,000		710,701	
REVENUES														
4100	Program Revenue		-	-	-	#DIV/0!	-	#DIV/0!	52,300	140,369	53,869	3%	55,485	3%
5601	Interest		28,000	-	28,840	3%	29,705	3%	3,500	0%	3,605	3%	3,713	3%
5801	Sale of Assets		-		-		-				-		-	
Total Revenue			28,000 -		28,840		29,705		55,800 140,369		57,474		59,198	
EXPENDITURES														
7485	Capital Outlay - Equipment & Machinery		-		-	#DIV/0!	-	#DIV/0!	89,100	85,759	91,773	3%	94,526	3%
7520	Project Costs		-	2,359	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7551	Project Costs - Planning/Design		-	222,386	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7552	Project Costs - Construction/Execution		370,000	706,655	381,100	3%	392,533	3%	-	-	-	#DIV/0!	-	#DIV/0!
7554	Project Costs - Close-out/Punch List		0	36,914	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures			370,000 968,314		381,100		392,533		89,100 85,759		91,773		94,526	
NET CHANGE IN FUND BALANCES			(342,000) (968,314)		(352,260)		(362,828)		(33,300) 54,610		(34,299)		(35,328)	
ENDING FUND BALANCES			1,180,739 (968,314)		828,479		465,651		745,000 54,610		710,701		675,373	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - Assessment Districts

		211 - Grove Park District						214 - Neighborhood Street Lighting District					
		2024-25		2025-26	%	2026-27	%	2024-25		2025-26	%	2026-27	%
		Final Budget	YTD	Projection	Increase	Projection	Increase	Final Budget	YTD	Projection	Increase	Projection	Increase
PROJECTED BEGINNING FUND BALANCE		524,488		510,838		496,291		0		(50,378)		(66,256)	
REVENUES													
4100	Program Revenue	165,896	87,117	170,873	3%	175,999	3%	126,122	-	129,906	3%	133,803	3%
5601	Interest												
Total Revenue		165,896	87,117	170,873		175,999		126,122		129,906		133,803	
EXPENDITURES													
7111	Regular Salaries	32,237	6,670	33,526	4%	34,532	3%	-	838	-	#DIV/0!	-	#DIV/0!
7112	Temporary Salaries	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7113	Overtime	-	2,589	-	#DIV/0!	-	#DIV/0!	-	470	-	#DIV/0!	-	#DIV/0!
7130	Concert Performer	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7218	Long/Short Term Disability Insurance	305	37.66	317	4%	327	3%	-	-	-	#DIV/0!	-	#DIV/0!
7220	PERS Retirement-Normal Cost	2,753	402	2,863	4%	2,949	3%	-	-	-	#DIV/0!	-	#DIV/0!
7221	PERS Retirement - Unfunded Liability	5,064	5,785	5,267	4%	5,425	3%	-	-	-	#DIV/0!	-	#DIV/0!
7231	Workers' Compensation	1,471	1,583	1,530	4%	1,576	3%	-	-	-	#DIV/0!	-	#DIV/0!
7233	FICA Taxes	473	97	492	4%	507	3%	-	-	-	#DIV/0!	-	#DIV/0!
7246	Benefit Insurance	6,484	852	6,743	4%	6,946	3%	-	-	-	#DIV/0!	-	#DIV/0!
7311	General Supplies	2,884	392	2,971	3%	3,060	3%	-	-	-	#DIV/0!	-	#DIV/0!
7314	Postage	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7321	Printing and Binding	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7324	Dues and Subscriptions	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7326	Pavement Repair Supplies	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7327	Arterial Street Light Supplies	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7331	Rentals/Leases	3,090	-	3,183	3%	3,278	3%	-	-	-	#DIV/0!	-	#DIV/0!
7332	Telecommunications	2,060	2,146	2,122	3%	2,185	3%	-	-	-	#DIV/0!	-	#DIV/0!
7335	Gas & Electricity	1,854	1,850	1,910	3%	1,967	3%	150,000	70,765	154,500	3%	159,135	3%
7338	Water Service	20,600	24,305	21,218	3%	21,855	3%	-	-	-	#DIV/0!	-	#DIV/0!
7341	Building/Grounds Maintenance	10,300	4,620	10,609	3%	10,927	3%	-	-	-	#DIV/0!	-	#DIV/0!
7342	Machinery/Equipment Maintenance	515	-	530	3%	546	3%	-	-	-	#DIV/0!	-	#DIV/0!
7343	Vehicle Maintenance	1,030	450	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!
7344	Vehicles: Gas, Oil & Supplies	15,450	221	15,914	3%	16,391	3%	-	-	-	#DIV/0!	-	#DIV/0!
7381	Property Tax Admin. Costs	4,120	2,067	4,244	3%	4,371	3%	6,500	2,140	6,695	3%	6,896	3%
7409	Street Sweeping	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7412	Engineering/Inspection Service	-	-	-	#DIV/0!	-	#DIV/0!	5,000	4,569	5,150	3%	5,305	3%
7413	Special Legal Service	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7415	Computer/IT Support	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7417	Janitorial Services	10,300	10,657	10,609	3%	10,927	3%	-	-	-	#DIV/0!	-	#DIV/0!
7419	Other Professional Services	10,300	5,379	10,609	3%	10,927	3%	-	-	-	#DIV/0!	-	#DIV/0!
7420	Administrative Costs	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7429	Animal/Pest Control Services	773	-	796	3%	820	3%	-	-	-	#DIV/0!	-	#DIV/0!
7435	Contract Seasonal Labor	12,875	12,645	13,261	3%	13,659	3%	-	-	-	#DIV/0!	-	#DIV/0!
7440	Tree Trimming Services	15,450	-	15,914	3%	16,391	3%	-	-	-	#DIV/0!	-	#DIV/0!
7445	Weed Abatement Services	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7450	Street Light Maintenance	-	-	-	#DIV/0!	-	#DIV/0!	15,000	3,799	15,750	5%	16,538	5%
7481	State Regional Annual Discharge Fee	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7484	Capital Outlay - Structures & Improvement	15,450	-	15,914	3%	16,391	3%	-	-	-	#DIV/0!	-	#DIV/0!
7485	Capital Outlay - Equipment & Machinery	-	-	-	#DIV/0!	-	#DIV/0!	-	-	-	#DIV/0!	-	#DIV/0!
7486	CERF Charges	3,090	3,090	3,183	3%	3,278	3%	-	-	-	#DIV/0!	-	#DIV/0!
7615	CCC Property Tax	618	-	637	3%	656	3%	-	-	-	#DIV/0!	-	#DIV/0!
8101	Transfer to General Fund							-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures		179,546	85,838	185,420		190,983		176,500	82,580	182,095		187,873	
OTHER FINANCING SOURCES													
	Transfers From Fund 201 to Fund 214	-		-		-		-		50,378		-	
	Transfers From Fund 214 To GF	-		-		-		-		(14,067)		-	
	Other	-		-		-		-		-		-	
Total Other Financing Sources		0		0		0		0		36,311		0	
NET CHANGE IN FUND BALANCES		(13,650)		(14,547)		(14,984)		(50,378)		(15,878)		(54,070)	
ENDING FUND BALANCES		510,838		496,291		481,307		(50,378)		(66,256)		(120,326)	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds - Assessment Districts

		216 - Stormwater Assessment						231 - Diablo Estates Assessment District					
		2024-25		2025-26 %		2026-27 %		2024-25		2025-26 %		2026-27 %	
		Final Budget	YTD	Projection	Increase	Projection	Increase	Final Budget	YTD	Projection	Increase	Projection	Increase
PROJECTED BEGINNING FUND BALANCE		51,896		74,505		97,792		345,132		269,592		184,286	
REVENUES													
4100	Program Revenue	175,474		180,738 3%		186,160 3%		97,460 53,603		100,384 3%		103,395 3%	
5601	Interest							3,500 0		3,605 3%		3,713 3%	
5801	Sale of Assets												
Total Revenue		175,474		180,738		186,160		100,960 53,603		103,989		107,108	
EXPENDITURES													
7111	Regular Salaries	32,237	14,744	33,204	3%	34,200	3%	-	-	-	#DIV/0!	-	#DIV/0!
7218	Long/Short Term Disability Insurance	305	98	314	3%	324	3%	-	-	-	#DIV/0!	-	#DIV/0!
7220	PERS Retirement-Normal Cost	2,753	854	2,836	3%	2,921	3%	-	-	-	#DIV/0!	-	#DIV/0!
7221	PERS Retirement - Unfunded Liability	5,064	5,785	5,216	3%	5,372	3%	-	-	-	#DIV/0!	-	#DIV/0!
7231	Workers' Compensation	1,471	1,583	1,515	3%	1,561	3%	-	-	-	#DIV/0!	-	#DIV/0!
7233	FICA Taxes	473	216	487	3%	502	3%	-	-	-	#DIV/0!	-	#DIV/0!
7246	Benefit Insurance	6,484	1,888	6,679	3%	6,879	3%	-	-	-	#DIV/0!	-	#DIV/0!
7311	General Supplies	1,030	-	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!
7335	Gas & Electricity	-	-	-	#DIV/0!	-	#DIV/0!	150,000	41	154,500	3%	159,135	3%
7338	Water Service	-	-	-	#DIV/0!	-	#DIV/0!	-	6,335	7,500	#DIV/0!	7,725	3%
7341	Building/Grounds Maintenance	2,060	2,735	2,122	3%	2,185	3%	-	-	-	#DIV/0!	-	#DIV/0!
7343	Vehicle Maintenance	1,030	822	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!
7344	Vehicles: Gas, Oil & Supplies	1,030	544	1,061	3%	1,093	3%	-	-	-	#DIV/0!	-	#DIV/0!
7381	Property Tax Admin. Costs	-	-	-	#DIV/0!	-	#DIV/0!	6,500	149	6,695	3%	6,896	3%
7409	Street Sweeping	61,800	37,800	63,654	3%	65,564	3%	-	-	-	#DIV/0!	-	#DIV/0!
7412	Engineering/Inspection Service	20,600	18,523	21,218	3%	21,855	3%	5,000	-	5,150	3%	5,305	3%
7419	Other Professional Services	25,750	-	26,523	3%	27,318	3%	-	18,793	-	#DIV/0!	-	#DIV/0!
7420	Administrative Costs	-	-	-	#DIV/0!	-	#DIV/0!	-	10,841	-	#DIV/0!	-	#DIV/0!
7450	Street Light Maintenance	-	-	-	#DIV/0!	-	#DIV/0!	15,000	-	15,450	3%	15,914	3%
7481	State Regional Annual Discharge Fee	15,450	14,865	15,914	3%	16,391	3%	-	-	-	#DIV/0!	-	#DIV/0!
7486	CERF Charges	4,944	4,944	5,092	3%	5,245	3%	-	-	-	#DIV/0!	-	#DIV/0!
7520	Project Costs	515	-	530	3%	546	3%	-	-	-	#DIV/0!	-	#DIV/0!
Total Expenditures		189,176	117,249	194,851		200,697		176,500	36,158	189,295		194,974	
OTHER FINANCING SOURCES													
	Transfers From Fund 201 to Fund 214	50,378		51,889	3%	53,446	3%	-	-	-	-	-	-
	Transfers From Fund 214 To GF	(14,067)	(45,391)	(14,489)	3%	(14,924)	3%	-	-	-	-	-	-
	Other			-									
Total Other Financing Sources		36,311		37,400		38,522		0		0		0	
NET CHANGE IN FUND BALANCES		22,609		23,287		23,986		(75,540)		(85,306)		(87,865)	
ENDING FUND BALANCES		74,505		97,792		121,778		269,592		184,286		96,420	

City of Clayton
FY 2025-26 PRELIMINARY BUDGET

Special Revenue Funds

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