

STAFF REPORT

TO: HONORABLE COMMITTEE MEMBERS

**FROM: ANGELINE LOEFFLER, FINANCE DIRECTOR
NITISH SHARMA, FINANCE CONSULTANT**

DATE: APRIL 4, 2023

SUBJECT: THE FISCAL YEAR 2022-23 MID-YEAR BUDGET UPDATE

RECOMMENDATION

Following staff report and presentation, staff recommends that the Committee receive the presentation on the FY2022/23 Mid-year Budget Review, provide feedback to staff.

BACKGROUND

On June 21, 2022, the City Council adopted a balanced budget for the Fiscal Year 2022-23. It is the City's practice that at the end of the first half of the year, the City reports to the City Council on the status of the revenues and expenses along with any recommendations for adjustments in the remainder of the budget period.

Budget planning intends to resource and allocate the available funding for the period covered and, if possible, to address future economic contingencies. The expectation is that mid-year budget adjustments will address changing conditions unknown from the budget adoption period and adjust for anticipated economic trends.

DISCUSSION

The analysis below addresses the operating funds for Fiscal Year (FY) 2022-23, including the General Fund, and American Rescue Plan Act.

General Fund

General Fund Revenues

The total General Fund revenue budget adopted for the Fiscal Year 2022-23 was \$5.4 million excluding funds from the American Recovery Plan Act (ARPA) funds of approximately \$1.7 million while the appropriations budget, including capital improvement budget, was \$5.4 million. It is important to note that the original projection for the General Fund was a net deficit of \$127,542. The City Council approved several adjustments to allocate funds from the Pandemic Reserve Fund

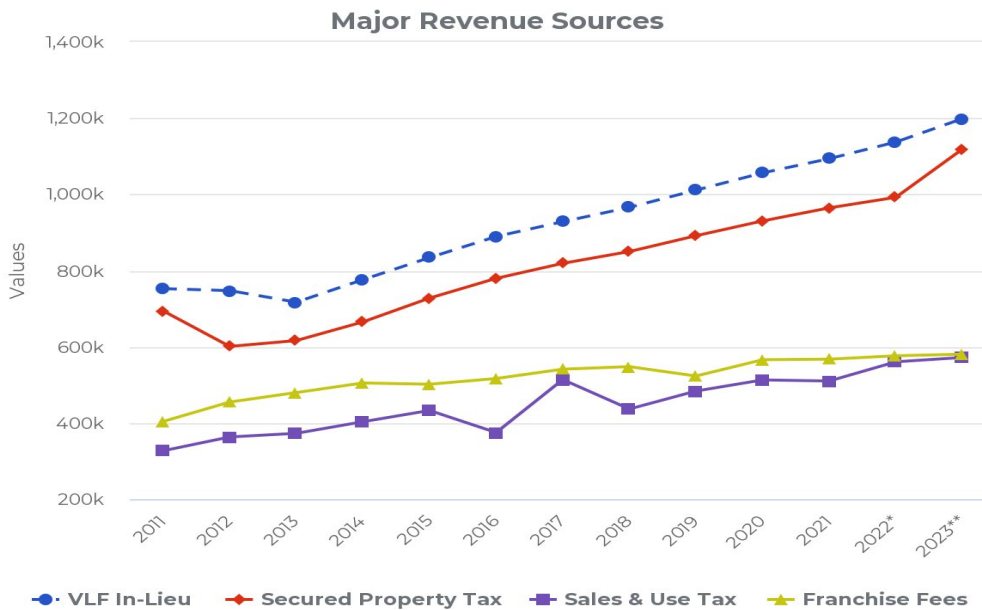
(ARPA), as illustrated in Table 1 below to approve a balanced General Fund Budget for the Fiscal Year 2022-23.

Table 1

Fiscal Year 2022-23 Budget Adoption	
Projected Surplus (Deficit)	-127,542
Budget Actions Approved from the Pandemic Reserve Fund:	
Transfer into the General Fund	37,139
Police Vehicle Replacement	70,000
Neighborhood Streetlight Maintenance	20,403
Net General Fund:	127,542

The total General Fund revenues (not including ARPA Funds) appropriated included for key revenue source: (1) property tax in-lieu of vehicle license fees (VLF), (2) local secured ad valorem property taxes (secured property taxes), (3) sales and use taxes, and (4) franchise fees. Each of these revenue sources are described in detail below. Chart 1 below illustrates the major revenue sources for the General Fund for the last 10 years.

Chart 1: General Fund Revenues¹



¹Note: This table highlights the material General Fund revenue categories.

1. Property Taxes: Property tax is an ad valorem tax imposed on real property, such as land, buildings, and tangible personal property. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Clayton property owners pay a basic tax equal to 1% of the assessed value on real property. The City receives approximately 6.6¢ of every dollar collected with larger shares going to local schools, community colleges and Contra Costa County. For Fiscal Year 2022-23, the total assessed valuation of property values within the Contra Costa County increased by 7.79%. The City of Clayton included some of the increase in the property tax growth as part of the approved budget for the Fiscal Year 2022-23. **The City's share of the property tax revenues increased by \$41,289 or 3.6% from the approved budget for the Fiscal Year 2022-23.** (6.6 cents of every dollar). The City works with a property tax consultant, HDL Coren & Cone, in projecting property tax revenue, an estimate made with five factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, Proposition 8 administrative reductions and Proposition 13's annual inflation adjustment.
2. Vehicle License Fee (VLF): The largest revenue source, making up 22.1% of General Fund budgeted revenues for FY 2022/23, is property tax in-lieu of vehicle license fees (VLF). The VLF is an annual value tax on the ownership of registered vehicles. It is collected by the California Department of Motor Vehicles and then distributed to cities and counties. As part of the State Budget Act of 2004, the legislature reduced VLF revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City's annual assessed valuation (property tax in-lieu of VLF revenue). **Total VLF estimated for the Fiscal Year 2022-23 are projected to increase by \$12,774, or 1.07% from the approved budget.**
3. Sales Tax: California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. Although the unadjusted general state-wide sales tax rate applied to transactions is 7.25%, the basic local rate (aka "Bradley-Burns" rate) returned to local agencies (i.e., City of Clayton) is only one percent (1%). This local share is unrestricted and must be received into the General Fund. In the City of Clayton, the applicable sales tax rate is currently 8.75% due to a combination of other additional local and regional voter-approved measures. The City to-date has received \$228,000 or 39% of the budgeted sales tax for the year. The sales tax receipts are two months in arrears. The City staff received a sales tax projection report from the City's consultant, HDL Coren & Cone, for the Fiscal Year 2022-23. HDL projects the City's sales tax revenues will be slightly over the approved budget; however, staff will not propose any adjustment in the mid-year budget due to the uncertainty in sales tax receipts during the first half of the fiscal year. Staff will continue to monitor the sales tax revenues during the year and will update as part of the annual budget for Fiscal Year 2023-24.
4. Franchise Fees: The third largest revenue source, making up 10.7% of General Fund

budgeted revenues for FY 2022/23, is franchise fees. Franchise fees are rent paid by utilities or other businesses for the privilege of using the City’s right-of-way (i.e., streets, sidewalks, etc.) to locate utility lines, operate vehicles, and/or conduct private business for profit. The City currently collects a 1% franchise fee from Pacific Gas & Electric and a 5% franchise fee from cable operators (i.e., Comcast and AT&T/Pacific Bell). In addition, the City collects a 10% franchise fee from Republic Services for its collection, transportation, disposal and diversion of solid waste and recyclable materials. For Fiscal Year 2022-23, the **Franchise Fee revenues are projected to increase by a total of \$11,577** when compared to the adopted budget. This revenue source can fluctuate for the cable television franchise fees due to a shift from customers to change to digital streaming.

5. Interest Earnings: Actual interest earning for the prior year was \$148,649. The City has been reinvesting the current securities that have matured into new securities with a higher yield. The average returns on these securities are greater than 4% with a longer than one-year term. The City has earned and collected to date a total of \$106,256 and projected to receive approximately \$69,000 through June 30, 2023. The General Fund portion of the interest earnings from the portfolio is approximately sixty percent (60%). **Staff is projecting an increase of \$16,300 in interest earning for the proposed budget for the Fiscal Year 2022-23.**

General Fund Expenditures

Total General Fund expenditures approved by the Council for Fiscal Year 2022-23 was \$5.4 million, a balanced budget after a contribution of approximately \$127,542 from the Pandemic Reserve Fund (ARPA). The chart below illustrates the General Fund analysis for the Fiscal Year 2022-23:

Table 2: General Fund Operational Expenditures²

	FY 22-23	FY 22-23	FY 22-23
Expenses	Approved Appropriations	Supplemental Request	Proposed Appropriations
Personnel Costs	3,549,556		3,549,556
Operations and Maintenance	1,870,879		1,870,879
Transfers Out	1,467,024	-	1,467,024
Total	6,887,459	-	6,887,459

²Note: This table does not include all General Fund expenditure categories.

1. Personnel Costs: Mandatory personnel expenses, such as salaries, overtime, retirement, retiree health, and group insurance, make up approximately 63.12% of the City’s total operating budget. The City does not expect a personnel cost increase in FY 2022-23; however, there is **one-time cost of approximately \$16,145.63 in payouts associated with the separation of the City Manager**. The

proposed budget includes a supplemental request for these mandatory costs that has been incurred. **There is an estimated \$84,367 in salaries and benefit savings which is illustrated in Attachment 1.** These salaries saving are estimated projection based on not filling current vacancies in the City and upon filling of vacant positions and additional unanticipated personnel costs may take away the salary savings noted above.

2. Operations and Maintenance: Increase in Operations and Maintenance for FY 2022-23 will primarily be offset with the current revenue budget as adopted. The proposed budget for the Fiscal Year 2022-23 includes no new increases in the cost adjustments related to materials and supplies. The new costs that are unanticipated will be brought forward to the Council if it cannot be absorbed within the allocated budget.

The net change in the General Fund after accounting for the proposed changes to the revenues and expenditures for the Fiscal Year 2022-23 is \$166,307. The table below illustrates the original budget and the proposed budget.

Table 3: General Fund Summary

General Fund Projections			
	Original Budget (Adopted June 21, 2022)	Supplemental Budget Adjustments	Proposed Revised Budget for Fiscla Year 2022-23
Revenues			
Property Taxes	1,118,781	41,289	1,160,070
Sales Taxes	571,816	12,774	584,590
Vehicle License Fees (VLF)	1,198,595	11,577	1,210,172
Franchise Fees	580,380		580,380
Interest Earnings	86,000	16,300	102,300
Other Revenues	1,652,289		1,652,289
Transfer In: Grant Funds	1,510,549		1,510,549
Transfers In: Administrative Support	169,049		169,049
Total Revenues	6,887,459	81,940	6,969,399
Expenditures			
Salaries	2,351,230		2,351,230
Benefits	1,187,676		1,187,676
Operations and Maintenance	1,881,529		1,881,529
Transfers Out	1,467,024		1,467,024
Total Expenditures	6,887,459		6,887,459
Total Estimated Personnel Cost Saving		84,367	
Net Operating Surplus (Deficit)	-	166,307	81,940

Capital Improvement Program (CIP): The City Council approved \$1,362,497 in capital improvement projects for the Fiscal Year 2022-23. There is no new budget request for the CIP in the Fiscal Year 2022-23 budget.

AMERICAN RECOVERY PLAN ACT (ARPA) FUND

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 (“ARPA”) provides \$350 billion in additional funding for state and local governments. The state funding portion is approximately \$195 billion with \$25.5 billion distributed equally among the fifty states and the District of Columbia and the remaining amount distributed according to a formula based on unemployment.

The following table illustrates the status of the ARPA Fund for the Fiscal Year 2022-23.

Table 4: ARPA Fund Analysis through FYE 21-23 though FYE 22-23

		General Operating Fund
Revenue	1st ARPA Received on July 1, 2021	\$1,467,024
	Total Revenue FYE 21/22:	\$1,467,024
Expenditure	Professional services	\$41,744
	Office Supplies (COVID Test kits)	\$3,251
	DocuSign part of Clayton Cares	\$432
	Clayton Cares	\$800,000
	Hero Pay	\$247,082
	IT Expenses	\$42,052
	Street Lighting	\$20,403
	Fund 502 CERF for Police Vehicle Replacement	\$70,000
	Transfer to General Fund	\$37,139
	Total Expenditure:	\$1,262,103
	Net Ending Balance as of FYE 21/22	\$204,921
	Proposed Expenditures in FY23 (allocation)	
	Full time Senior Accountant limited one year term	\$135,348
	Software and Services to Digitize Records	\$35,000
	City Council Recommended Organizational Assessments	\$35,000
	Subtotal:	\$205,348
Revenue	2nd ARPA received on July 1, 2022	\$1,467,024
	Net Balance as of FYE 22/23:	\$1,466,597

FEES STUDY

On March 27, 2023 at Budget/Audit Committee Council Meeting, Finance Director presented updated proposed timeline for the City of Clayton’s master fee schedule. The following is updated timeline:

FY 23-24 Budget and Master Fee Schedule Timeline	
Date	FY 23-24 Budget & Master Fee Schedule
3/1/2023 – 3/20/2023	Kick-off project for FY 23-24 Budget; Labor Costing, Updating Master fee schedule.
3/20/2023-3/31/2023	<ul style="list-style-type: none"> • FY23-24 Revenue and Expenses: Working with CLT on their budgetary input • FY23-24 Labor Costing with GovInvest • Updating Master Fee Schedule: Interviewing with relevant personnel and gathering the information
4/1/2023 - 4/7/2023	Updating the Master Fee Schedule and compiling preliminary proposed FY23-24 Budget
4/7/2023	Preliminary proposed Budget to City Manager for review
4/24/2023	Budget/Audit Committee: Presentation of proposed FY 23-24 Budget, Master Fee Schedule update and 5-Year CIP
5/8/2023	TLC Meeting LMD Review CPI Increase Draft Budget FY 23-24
5/15/2023	TLC for LMD Review meeting if needed
5/22/2023	Budget/Audit Committee: Budget Workshop for Proposed Annual Budget for FY 23-24 and Master Fee Schedule Updates
6/6/2023	Council Meeting: FY 23-24 Budget Workshop
6/20/2023	Council Action: Approval of the Proposed Annual Budget for FY 23-24, Master Fee Schedule and 5-Year CIP

ATTACHMENTS

Attachment 1: Estimated Salary Savings Worksheets

City of Clayton

Budget to Actual for FYTD 2022-2023

Account	Description	Actual	Budget	Ratio	Projected/Actual Salaries for the Fiscal Year	Projected Salary Savings : Estimated for FY 2022/23
Expenses						
111-7111-00	Regular Salaries	\$0.00	\$90,607.82	0.00%	\$0.00	\$90,607.82
111-7220-00	PERS Retirement	\$0.00	\$8,000.00	0.00%	\$0.00	\$8,000.00
111-7233-00	FICA Taxes	\$0.00	\$17,042.28	0.00%	\$0.00	\$17,042.28
111-7246-00	Benefit Insurance	\$0.00	\$19,697.77	0.00%	\$0.00	\$19,697.77
Totals for Pandemic Recovery Reserve 111		\$0.00	\$135,347.87		\$0.00	\$135,347.87
201-7111-00	Regular Salaries	\$1,027.43	\$11,949.00	8.60%	\$11,949.00	\$0.00
201-7112-00	Temporary Salaries	\$0.00	\$500.00	0.00%	\$0.00	\$500.00
201-7113-00	Overtime	\$305.04	\$0.00	0.00%	\$417.90	(\$417.90)
201-7218-00	Long/Short Term Disability Insurance	\$8.18	\$118.00	6.93%	\$11.21	\$106.79
201-7220-00	PERS Retirement-Normal Cost	\$74.54	\$991.00	7.52%	\$102.12	\$888.88
201-7221-00	PERS Retirement - Unfunded Liability	\$2,275.07	\$2,462.00	92.41%	\$2,275.07	\$186.93
201-7231-00	Workers' Compensation	\$814.97	\$511.00	159.49%	\$814.97	(\$303.97)
201-7232-00	Unemployment Compensation	\$0.00	\$24.00	0.00%	\$0.00	\$24.00
201-7233-00	FICA Taxes	\$14.98	\$326.00	4.60%	\$20.52	\$305.48
201-7246-00	Benefit Insurance	\$88.13	\$5,044.00	1.75%	\$120.74	\$4,923.26
Totals for Gas Tax Fund 201		\$4,608.34	\$21,925.00		\$15,711.53	\$6,213.47
210-7111-00	Regular Salaries	\$189,435.20	\$238,989.12	79.27%	\$259,526.22	(\$20,537.10)
210-7113-00	Overtime	\$4,456.97	\$2,000.00	222.85%	\$6,106.05	(\$4,106.05)
210-7218-00	Long/Short Term Disability Insurance	\$1,546.76	\$4,253.61	36.36%	\$2,119.06	\$2,134.55
210-7220-00	PERS Retirement-Normal Cost	\$14,476.65	\$23,439.01	61.76%	\$19,833.01	\$3,606.00
210-7221-00	PERS Retirement - Unfunded Liability	\$30,523.04	\$33,031.00	92.41%	\$30,523.04	\$2,507.96
210-7231-00	Workers' Compensation	\$11,051.02	\$10,222.79	108.10%	\$11,051.02	(\$828.23)
210-7232-00	Unemployment Compensation	\$0.00	\$529.20	0.00%	\$0.00	\$529.20
210-7233-00	FICA Taxes	\$2,858.85	\$3,814.54	74.95%	\$3,916.62	(\$102.08)
210-7246-00	Benefit Insurance	\$28,821.21	\$47,290.67	60.94%	\$39,485.06	\$7,805.61
Totals for Landscape Maintenance CFD 210		\$283,169.70	\$363,569.94		\$372,560.09	(\$8,990.15)
211-7111-00	Regular Salaries	\$7,139.89	\$27,882.07	25.61%	\$27,882.07	\$0.00
211-7113-00	Overtime	\$2,841.20	\$0.00	0.00%	\$3,892.44	(\$3,892.44)
211-7218-00	Long/Short Term Disability Insurance	\$73.51	\$273.57	26.87%	\$100.71	\$172.86
211-7220-00	PERS Retirement-Normal Cost	\$695.08	\$2,486.97	27.95%	\$952.26	\$1,534.71
211-7221-00	PERS Retirement - Unfunded Liability	\$3,476.36	\$3,762.00	92.41%	\$3,476.36	\$285.64

Account	Description	Actual	Budget	Ratio	Projected/Actual Salaries for the Fiscal Year	Projected Salary Savings : Estimated for FY 2022/23
211-7231-00	Workers' Compensation	\$1,112.36	\$1,192.66	93.27%	\$1,112.36	\$80.30
211-7232-00	Unemployment Compensation	\$0.00	\$61.74	0.00%	\$0.00	\$61.74
211-7233-00	FICA Taxes	\$108.95	\$0.00	0.00%	\$149.26	(\$149.26)
211-7246-00	Benefit Insurance	\$1,598.18	\$9,458.00	16.90%	\$9,458.00	\$0.00
Totals for Grove Park CFD 211		\$17,045.53	\$45,117.01		\$47,023.46	(\$1,906.45)
214-7113-00	Overtime	\$823.69	\$0.00	0.00%	\$1,128.46	(\$1,128.46)
Totals for Street Lighting 214		\$823.69	\$0.00		\$1,128.46	(\$1,128.46)
216-7111-00	Regular Salaries	\$28,216.76	\$27,882.07	101.20%	\$38,656.96	(\$10,774.89)
216-7113-00	Overtime	\$869.03	\$0.00	0.00%	\$1,190.57	(\$1,190.57)
216-7218-00	Long/Short Term Disability Insurance	\$61.49	\$273.57	22.48%	\$84.24	\$189.33
216-7220-00	PERS Retirement-Normal Cost	\$564.65	\$2,358.92	23.94%	\$773.57	\$1,585.35
216-7221-00	PERS Retirement - Unfunded Liability	\$4,635.15	\$5,016.00	92.41%	\$4,635.15	\$380.85
216-7231-00	Workers' Compensation	\$1,143.49	\$1,192.66	95.88%	\$1,143.49	\$49.17
216-7232-00	Unemployment Compensation	\$0.00	\$61.74	0.00%	\$0.00	\$61.74
216-7233-00	FICA Taxes	\$233.05	\$0.00	0.00%	\$319.28	(\$319.28)
216-7246-00	Benefit Insurance	\$792.30	\$10,821.71	7.32%	\$1,085.45	\$9,736.26
Totals for Stormwater Assessment 216		\$36,515.92	\$47,606.67		\$47,888.71	(\$282.04)
230-7111-00	Regular Salaries	\$55,447.68	\$78,913.44	70.26%	\$78,913.44	\$0.00
230-7113-00	Overtime	\$0.00	\$25,000.00	0.00%	\$25,000.00	\$0.00
230-7218-00	Long/Short Term Disability Insurance	\$0.00	\$579.30	0.00%	\$0.00	\$579.30
230-7220-00	PERS Retirement-Normal Cost	\$6,993.00	\$7,337.17	95.31%	\$9,580.41	(\$2,243.24)
230-7221-00	PERS Retirement - Unfunded Liability	\$8,575.39	\$9,280.00	92.41%	\$8,575.39	\$704.61
230-7231-00	Workers' Compensation	\$3,259.86	\$2,461.35	132.44%	\$3,259.86	(\$798.51)
230-7232-00	Unemployment Compensation	\$0.00	\$102.90	0.00%	\$0.00	\$102.90
230-7233-00	FICA Taxes	\$762.27	\$832.47	91.57%	\$1,044.31	(\$211.84)
230-7242-00	Uniform Allowance	\$600.00	\$0.00	0.00%	\$822.00	(\$822.00)
230-7246-00	Benefit Insurance	\$0.00	\$9,483.94	0.00%	\$0.00	\$9,483.94
Totals for Restricted Grants 230		\$75,638.20	\$133,990.57		\$127,195.41	\$6,795.16
702-7111-00	Regular Salaries	\$1,560.66	\$7,925.00	19.69%	\$2,138.10	\$5,786.90
702-7113-00	Overtime	\$1,020.70	\$200.00	510.35%	\$1,398.36	(\$1,198.36)
702-7116-00	Part-time Salaries	\$0.00	\$2,262.00	0.00%	\$0.00	\$2,262.00
702-7218-00	Long/Short Term Disability Insurance	\$13.52	\$69.00	19.59%	\$18.52	\$50.48
702-7220-00	PERS Retirement-Normal Cost	\$126.88	\$732.00	17.33%	\$173.83	\$558.17
702-7221-00	PERS Retirement - Unfunded Liability	\$910.20	\$985.00	92.41%	\$910.20	\$74.80
702-7231-00	Workers' Compensation	\$405.75	\$352.00	115.27%	\$405.75	(\$53.75)
702-7232-00	Unemployment Compensation	\$0.00	\$192.00	0.00%	\$0.00	\$192.00
702-7233-00	FICA Taxes	\$23.75	\$291.00	8.16%	\$32.54	\$258.46

Account	Description		Actual	Budget	Ratio	Projected/Actual Salaries for the Fiscal Year	Projected Salary Savings : Estimated for FY 2022/23
702-7246-00	Benefit Insurance		\$263.49	\$1,434.00	18.37%	\$360.98	\$1,073.02
Totals for Department(s) 00 - City:			\$422,126.33	\$761,999.06		\$5,438.28	\$9,003.72

Account	Description	Actual	Budget	Ratio	Projected/Actual Salaries for the Fiscal Year	Projected Salary Savings : Estimated for FY 2022/23
						\$0.00
101-7115-01	Council/Commission Compensatio	\$16,593.82	\$28,200.00	58.84%	\$28,200.00	\$0.00
101-7231-01	Workers' Compensation	\$2,014.93	\$956.00	210.77%	\$2,014.93	(\$1,058.93)
101-7232-01	Unemployment Compensation	\$0.00	\$1,748.00	0.00%	\$0.00	\$1,748.00
101-7233-01	FICA Taxes	\$1,269.49	\$2,157.00	58.85%	\$2,157.00	\$0.00
Totals for Department(s) 01 - Legislative:		\$19,878.24	\$33,061.00		\$32,371.93	\$689.07
101-7111-02	Regular Salaries	\$385,685.26	\$635,808.30	60.66%	\$528,388.81	\$107,419.49
101-7218-02	Long/Short Term Disability Insurance	\$2,786.14	\$6,255.12	44.54%	\$3,817.01	\$2,438.11
101-7219-02	Deferred Compensation Retirement	\$5,907.68	\$9,600.00	61.54%	\$9,600.00	\$0.00
101-7220-02	PERS Retirement-Normal Cost	\$25,816.75	\$62,775.28	41.13%	\$35,368.95	\$27,406.33
101-7221-02	PERS Retirement - Unfunded Liability	\$72,461.14	\$78,415.00	92.41%	\$72,461.14	\$5,953.86
101-7231-02	Workers' Compensation	\$24,330.22	\$27,354.09	88.95%	\$24,330.22	\$3,023.87
101-7232-02	Unemployment Compensation	\$80.34	\$867.30	9.26%	\$867.30	\$0.00
101-7233-02	FICA Taxes	\$7,051.96	\$9,251.60	76.22%	\$9,661.19	(\$409.59)
101-7241-02	Auto Allowance/Mileage	\$3,670.46	\$8,940.00	41.06%	\$8,940.00	\$0.00
101-7246-02	Benefit Insurance	\$48,290.36	\$98,326.93	49.11%	\$66,157.79	\$32,169.14
Totals for Department(s) 02 - Administration:		\$576,080.31	\$937,593.62		\$759,592.40	\$178,001.22
101-7111-03	Regular Salaries	\$5,294.09	\$32,026.14	16.53%	\$7,252.90	\$24,773.24
101-7113-03	Overtime	\$614.46	\$1,030.00	59.66%	\$841.81	\$188.19
101-7218-03	Long/Short Term Disability Insurance	\$358.43	\$1,126.02	31.83%	\$1,126.02	\$0.00
101-7220-03	PERS Retirement-Normal Cost	\$6,659.95	\$2,744.70	242.65%	\$9,124.13	(\$6,379.43)
101-7221-03	PERS Retirement - Unfunded Liability	\$2,692.75	\$2,914.00	92.41%	\$2,692.75	\$221.25
101-7231-03	Workers' Compensation	\$1,174.22	\$1,369.94	85.71%	\$1,174.22	\$195.72
101-7232-03	Unemployment Compensation	\$0.00	\$70.56	0.00%	\$0.00	\$70.56
101-7233-03	FICA Taxes	\$196.04	\$1,957.29	10.02%	\$268.57	\$1,688.72
101-7246-03	Benefit Insurance	\$20,463.98	\$10,424.73	196.30%	\$28,035.65	(\$17,610.92)
Totals for Department(s) 03 - Public Works:		\$37,453.92	\$53,663.38		\$50,516.06	\$3,147.32
101-7111-04	Regular Salaries	\$140,439.56	\$223,946.80	62.71%	\$223,946.80	\$0.00
101-7115-04	Council/Commission Compensatio	\$2,400.00	\$7,200.00	33.33%	\$3,288.00	\$3,912.00
101-7218-04	Long/Short Term Disability Insurance	\$1,035.75	\$2,073.76	49.95%	\$2,073.76	\$0.00
101-7220-04	PERS Retirement-Normal Cost	\$14,807.62	\$21,210.20	69.81%	\$21,210.20	\$0.00
101-7221-04	PERS Retirement - Unfunded Liability	\$24,401.06	\$26,406.00	92.41%	\$24,401.06	\$2,004.94
101-7231-04	Workers' Compensation	\$7,786.55	\$8,914.34	87.35%	\$7,786.55	\$1,127.79
101-7232-04	Unemployment Compensation	\$0.00	\$352.80	0.00%	\$0.00	\$352.80
101-7233-04	FICA Taxes	\$2,089.09	\$3,014.97	69.29%	\$3,014.97	\$0.00

Account	Description	Actual	Budget	Ratio	Projected/Actual Salaries for the Fiscal Year	Projected Salary Savings : Estimated for FY 2022/23
101-7241-04	Auto Allowance/Mileage	\$2,706.91	\$4,140.00	65.38%	\$4,140.00	\$0.00
101-7246-04	Benefit Insurance	\$23,812.09	\$42,314.34	56.27%	\$42,314.34	\$0.00
Totals for Department(s) 04 - Community Development:		\$219,478.63	\$339,573.21		\$332,175.68	\$7,397.53
101-7232-05	Unemployment Compensation	\$4,466.51	\$0.00	0.00%	\$6,119.12	(\$6,119.12)
101-7247-05	OPEB Contributions (Health Plan)	\$12,123.00	\$17,000.00	71.31%	\$17,000.00	\$0.00
Totals for Department(s) 05 - General Support:		\$16,589.51	\$17,000.00		\$23,119.12	(\$6,119.12)
101-7111-06	Regular Salaries	\$775,110.83	\$1,250,687.82	61.97%	\$1,250,687.82	\$0.00
101-7113-06	Overtime	\$97,799.08	\$100,000.00	97.80%	\$140,000.00	(\$40,000.00)
101-7116-06	Part-time Salaries	\$0.00	\$6,125.00	0.00%	\$6,000.00	\$125.00
101-7218-06	Long/Short Term Disability Insurance	\$5,190.09	\$11,380.55	45.60%	\$11,380.55	\$0.00
101-7219-06	Deferred Compensation Retirement	\$0.00	\$2,700.00	0.00%	\$2,700.00	\$0.00
101-7220-06	PERS Retirement-Normal Cost	\$106,455.05	\$158,115.56	67.33%	\$158,115.56	\$0.00
101-7221-06	PERS Retirement - Unfunded Liability	\$287,005.55	\$289,629.00	99.09%	\$287,005.55	\$2,623.45
101-7231-06	Workers' Compensation	\$47,125.57	\$48,947.62	96.28%	\$47,125.57	\$1,822.05
101-7232-06	Unemployment Compensation	\$0.00	\$1,808.10	0.00%	\$0.00	\$1,808.10
101-7233-06	FICA Taxes	\$12,487.43	\$16,554.88	75.43%	\$17,107.78	(\$552.90)
101-7241-06	Auto Allowance/Mileage	\$0.00	\$4,800.00	0.00%	\$4,800.00	\$0.00
101-7242-06	Uniform Allowance	\$5,400.00	\$12,000.00	45.00%	\$12,000.00	\$0.00
101-7246-06	Benefit Insurance	\$117,658.57	\$152,054.34	77.38%	\$152,054.34	\$0.00
Totals for Department(s) 06 - Police:		\$1,454,232.17	\$2,054,802.87		\$2,088,977.17	(\$34,174.30)
101-7111-07	Regular Salaries	\$2,719.94	\$8,006.53	33.97%	\$3,726.32	\$4,280.21
101-7113-07	Overtime	\$373.69	\$0.00	0.00%	\$511.96	(\$511.96)
101-7218-07	Long/Short Term Disability Insurance	\$22.03	\$80.10	27.50%	\$30.18	\$49.92
101-7220-07	PERS Retirement-Normal Cost	\$203.71	\$750.20	27.15%	\$279.08	\$471.12
101-7221-07	PERS Retirement - Unfunded Liability	\$900.97	\$975.00	92.41%	\$900.97	\$74.03
101-7231-07	Workers' Compensation	\$310.08	\$342.49	90.54%	\$310.08	\$32.41
101-7232-07	Unemployment Compensation	\$0.00	\$17.64	0.00%	\$0.00	\$17.64
101-7233-07	FICA Taxes	\$40.90	\$118.45	34.53%	\$56.03	\$62.42
101-7246-07	Benefit Insurance	\$332.06	\$2,943.40	11.28%	\$454.92	\$2,488.48
Totals for Department(s) 07 - Library:		\$4,903.38	\$13,233.81		\$6,269.54	\$6,964.27
101-7111-09	Regular Salaries	\$17,793.18	\$52,042.48	34.19%	\$52,042.48	\$0.00
101-7112-09	Temporary Salaries	\$0.00	\$4,097.34	0.00%	\$4,097.00	\$0.34
101-7113-09	Overtime	\$2,661.52	\$2,060.00	129.20%	\$4,375.54	(\$2,315.54)

Account	Description	Actual	Budget	Ratio	Projected/Actual Salaries for the Fiscal Year	Projected Salary Savings : Estimated for FY 2022/23
101-7218-09	Long/Short Term Disability Insurance	\$137.70	\$519.11	26.53%	\$188.65	\$330.46
101-7220-09	PERS Retirement-Normal Cost	\$1,284.45	\$4,620.21	27.80%	\$4,620.21	\$0.00
101-7221-09	PERS Retirement - Unfunded Liability	\$4,937.32	\$5,343.00	92.41%	\$4,937.32	\$405.68
101-7231-09	Workers' Compensation	\$2,569.39	\$2,226.15	115.42%	\$2,569.39	(\$343.24)
101-7232-09	Unemployment Compensation	\$0.00	\$114.66	0.00%	\$0.00	\$114.66
101-7233-09	FICA Taxes	\$337.51	\$1,172.14	28.79%	\$462.39	\$709.75
101-7246-09	Benefit Insurance	\$2,426.15	\$17,783.19	13.64%	\$3,323.83	\$14,459.36
Totals for Department(s) 09 - Clayton Community Park:		\$32,147.22	\$89,978.28		\$76,616.80	\$13,361.48
					Projected General Fund Salaries and Benefits	\$169,267.46
					Add: Contract for City Engineer	\$30,000.00
					Add: City Manager Recruitment Costs	\$30,000.00
					Add: Finance Consultating Contract	\$49,900.00
					Add: Accountanting/Auditing Services	\$5,000.00
						\$84,367.46