



COMMUNITY
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City Council
JEFF WAN, MAYOR
JIM DIAZ, VICE MAYOR
PETER CLOVEN, COUNCILMEMBER
HOLLY TILLMAN, COUNCILMEMBER
KIM TRUPIANO, COUNCILMEMBER

Attached are supplemental agenda items related to item 10A.

- Resubmittal of Exhibit "B" to the resolution.
 - Administrative error in Admin/Finance Schedule; removed \$40K from budget per June 6, 2023, council direction.
 - Revised Geological Hazard Abatement District (GHAD) Schedule, matching option #2, per June 6, 2023 council direction.
- Attached Revised Budget Book to include revision outlined above.

Do The Right Thing
Integrity - Responsibility - Inclusion - Courage - Kindness - Self-Discipline - Respect
Because It's The Right Thing To Do!

General Fund (101)

RECEIPTS DETAIL

Budget Unit: 00 - General Operating Revenues

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
101-4100-00	Property Tax In-Lieu of VLF	\$ 1,132,352	\$ 1,198,595	\$ 1,211,369	\$ 1,272,180
101-4101-00	Property Taxes - Secured	\$ 998,842	\$ 1,118,781	\$ 1,160,070	\$ 1,255,214
101-4102-00	Property Taxes - Unsecured	\$ 41,495	\$ 30,748	\$ 43,090	\$ 44,551
101-4103-00	Property Taxes - Unitary Tax	\$ 16,449	\$ 14,413	\$ 17,040	\$ 16,449
101-4104-00	Property Taxes - Supplemental	\$ 50,459	\$ 30,000	\$ 8,269	\$ 10,000
101-4106-00	Property Taxes - Other	\$ 8,924	\$ 9,100	\$ 9,000	\$ 9,000
101-4108-00	Redevelopment Property Tax Trust Fund - Distribution	\$ 468,772	\$ 471,390	\$ 457,570	\$ 476,530
101-4301-00	Sales and Use Tax	\$ 563,908	\$ 571,816	\$ 549,975	\$ 571,831
101-4502-00	Real Property Transfer Tax	\$ 129,473	\$ 114,240	\$ 82,114	\$ 80,472
101-5101-00	Business Licenses	\$ 162,881	\$ 154,500	\$ 171,631	\$ 158,147
101-5103-00	Building Permit Remit Fees (Surcharge)	\$ 114,994	\$ 80,000	\$ 75,000	\$ 75,000
101-5106-00	Engineering Service Fees	\$ 12,170	\$ 5,566	\$ 6,000	\$ 6,000
101-5201-00	Public Safety Allocation	\$ 118,317	\$ 103,531	\$ 90,562	\$ 100,000
101-5202-00	Abandoned Veh Abate (AVA)	\$ 1,352	\$ 5,712	\$ 2,628	\$ 3,000
101-5203-00	Motor Vehicle In Lieu	\$ 13,017	\$ 12,000	\$ 11,341	\$ 12,000
101-5205-00	Other In Lieu	\$ 174,443	\$ 174,389	\$ 181,493	\$ 175,000
101-5214-00	POST Reimbursements	\$ 2,315	\$ 6,120	\$ 6,598	\$ 6,500
101-5217-00	State Mandated Cost Reimbursement	\$ 2,547	\$ -	\$ -	\$ -
101-5301-00	Planning Permits/Fees	\$ 16,765	\$ 15,000	\$ 10,000	\$ 10,000
101-5302-00	Police Permits/Fees	\$ 10,526	\$ 12,500	\$ 9,030	\$ 10,000
101-5303-00	City Hall Rental Fees	\$ -	\$ 204	\$ -	\$ -
101-5304-00	Planning Service Charges	\$ 10,540	\$ 35,000	\$ 5,000	\$ 10,000
101-5306-00	Well Water Usage Charge	\$ 5,804	\$ 6,000	\$ -	\$ -
101-5319-00	Miscellaneous City Services	\$ 399	\$ 100	\$ 154	\$ 100
101-5322-00	Fiduciary Funds Administration	\$ 272,151	\$ 220,878	\$ 220,878	\$ 220,878
101-5401-00	Franchises - Comcast Cable	\$ 208,276	\$ 208,488	\$ 200,000	\$ 195,000
101-5402-00	Franchises - Garbage Fees	\$ 214,016	\$ 214,000	\$ 215,000	\$ 229,344
101-5403-00	Franchises - PG&E	\$ 138,001	\$ 140,000	\$ 161,484	\$ 163,099
101-5404-00	Franchises - Equilon Pipe	\$ 27,446	\$ 17,892	\$ 20,000	\$ 20,000
101-5405-00	AT&T Mobility Francise Fees	\$ -	\$ -	\$ 4	\$ -
101-5501-00	Fines and Forfeitures	\$ 34,100	\$ 25,000	\$ 22,219	\$ 20,000
101-5601-00	Interest	\$ 59,898	\$ 86,000	\$ 117,693	\$ 133,795
101-5602-00	Park Use Fee	\$ 35,940	\$ 32,000	\$ 22,981	\$ 35,000

General Fund (101)

RECEIPTS DETAIL

Budget Unit: 00 - General Operating Revenues					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
101-5603-00	Meeting Room Fee	\$ 3,275	\$ -	\$ 4,406	\$ 3,000
101-5605-00	Inv. Premium/Discount	\$ -	\$ -	\$ -	\$ -
101-5606-00	Unrealized Inv. Gain/Loss	\$ (252,674)	\$ -	\$ -	\$ -
101-5608-00	Cattle Grazing Lease Rent	\$ 10,710	\$ 10,710	\$ 10,895	\$ 10,900
101-5609-00	Cell Tower Lease Rent	\$ 37,901	\$ 37,587	\$ 37,587	\$ 38,000
101-5610-00	Fountain Use Fee	\$ 1,290	\$ -	\$ -	\$ -
101-5613-00	Clayton Community Gymnasium Rent	\$ 2,200	\$ 18,600	\$ 24,200	\$ 26,400
101-5701-00	Reimbursements/Refunds	\$ 18,361	\$ 8,000	\$ 19,000	\$ 15,000
101-5703-00	Clayton Community Library Foundation Contributions	\$ -	\$ -	\$ -	\$ -
101-5789-00	Other Financing Sources	\$ 22,168	\$ -	\$ -	\$ -
101-5790-00	Other Revenues	\$ 11,491	\$ 8,000	\$ 4,152	\$ 5,000
101-5791-00	Overhead Cost Recovery	\$ 10,993	\$ 11,000	\$ 30,009	\$ 20,000
101-6002-00	Admin Exp Rec - Measure J Fund	\$ 5,076	\$ 5,330	\$ 5,330	\$ 5,543
101-6004-00	Admin Exp Rec - HUTA Gas Tax Fund	\$ 8,460	\$ 8,883	\$ 8,883	\$ 9,238
101-6005-00	Admin Exp Rec - Neighborhood Street Lights Fund	\$ 13,006	\$ 13,656	\$ 13,006	\$ 13,526
101-6006-00	Admin Exp Rec - GHAD Fund	\$ 8,160	\$ 8,577	\$ 8,169	\$ 8,496
101-6007-00	Admin Exp Rec - Landscape Maint CFD Fund	\$ 40,679	\$ 42,713	\$ 41,713	\$ 43,381
101-6011-00	Admin Exp Rec - The Grove Park CFD Fund	\$ 8,273	\$ 8,687	\$ 8,687	\$ 9,034
101-6016-00	Admin Exp Rec - Stormwater Assessment Fund	\$ 41,966	\$ 44,064	\$ 41,966	\$ 43,645
101-6019-00	Trx. From Grant Fund	\$ 1,472,060	\$ 1,510,549	\$ 1,477,024	\$ -
101-6033-00	Transfer from Fund 503 Pension Fund	\$ -	\$ 37,139	\$ 70,664	\$ 113,663
Total:		\$ 6,509,967	\$ 6,887,459	\$ 6,893,882	\$ 5,683,916

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 01 - Summary					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
01	Legislative/Council	\$61,917	\$96,621	\$68,777	\$70,486
02	Admin/Finance/Legal/Public Works - Building	\$1,108,236	\$1,109,133	\$1,050,424	\$1,202,622
03	Parks	\$172,661	\$219,718	\$261,950	\$222,890
04	Community Development	\$299,175	\$381,717	\$351,531	\$419,504
05	General Services	\$277,547	\$298,885	\$279,091	\$342,227
06	Police	\$2,706,489	\$2,738,617	\$2,456,826	\$2,881,736
07	Library	\$107,865	\$131,104	\$157,438	\$137,093
08	Engineering Department	\$160,762	\$167,148	\$161,462	\$162,089
09	Clayton Community Park	\$228,727	\$277,492	\$230,939	\$245,269
Total:		\$5,123,378	\$5,420,435	\$5,018,436	\$5,683,916

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 01 - Legislative/Council					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7115-01	Council/Commission Compensatio	\$31,418	\$28,200	\$28,200	\$28,200
101-7220-01	PERS Retirement-Normal Cost	\$0	\$0	\$0	\$0
101-7221-01	PERS Retirement - Unfunded Liability	\$0	\$0	\$0	\$0
101-7231-01	Workers' Compensation	\$1,582	\$956	\$2,015	\$1,272
101-7232-01	Unemployment Compensation	\$637	\$1,748	\$0	\$1,956
101-7233-01	FICA Taxes	\$2,337	\$2,157	\$1,629	\$2,157
	Subtotal: \$	35,974	\$ 33,061	\$ 31,844	\$ 33,586
Operations & Maintenance					
101-7321-01	Printing and Binding	\$496	\$500	\$493	\$700
101-7324-01	Dues and Subscriptions	\$11,528	\$13,660	\$13,660	\$14,000
101-7362-01	City Promotional Activity	\$6,843	\$4,500	\$5,000	\$4,500
101-7363-01	Business Meeting Expense	\$1,152	\$500	\$0	\$500
101-7364-01	Employee Recognition	\$0	\$0	\$160	\$200
101-7372-01	Conferences/Meetings	\$600	\$2,000	\$2,218	\$2,000
101-7373-01	Education & Training	\$0	\$5,000	\$0	\$0
101-7382-01	Election Services	\$0	\$20,000	\$0	\$0
101-7413-01	Legal Services	\$0	\$0	\$2,142	\$0
101-7419-01	Other Professional Services	\$5,324	\$17,400	\$13,260	\$15,000
	Subtotal: \$	25,943	\$ 63,560	\$ 36,933	\$ 36,900
	Total: \$	61,917	\$ 96,621	\$ 68,777	\$ 70,486

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 02 Admin/Finance/Legal/Public Works - Building

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-02	Regular Salaries	\$630,343	\$635,808	\$584,956	\$689,644
101-7218-02	Long/Short Term Disability Insurance	\$4,675	\$6,255	\$2,898	\$6,110
101-7219-02	Deferred Compensation Retirement	\$6,462	\$9,600	\$8,862	\$14,600
101-7220-02	PERS Retirement-Normal Cost	\$60,544	\$62,775	\$40,268	\$71,307
101-7221-02	PERS Retirement - Unfunded Liability	\$74,794	\$78,415	\$72,461	\$86,702
101-7231-02	Workers' Compensation	\$19,103	\$27,354	\$31,629	\$29,420
101-7232-02	Unemployment Compensation	\$949	\$867	\$80	\$0
101-7233-02	FICA Taxes	\$9,810	\$9,252	\$10,489	\$9,455
	Subtotal:	\$ 806,679	\$ 830,327	\$ 751,643	\$ 907,238
Operations & Maintenance					
101-7241-02	Auto Allowance/Mileage	\$ 8,940	\$ 8,940	\$ 4,000	\$ 8,940
101-7246-02	Benefit Insurance	\$ 87,217	\$ 98,327	\$ 63,365	\$ 103,128
101-7324-02	Dues and Subscriptions	\$ 4,244	\$ 2,800	\$ 897	\$ 2,800
101-7332-02	Telecommunications	\$ 7,075	\$ 7,460	\$ 7,460	\$ 7,400
101-7371-02	Travel	\$ -	\$ 100	\$ 208	\$ 100
101-7372-02	Conferences/Meetings	\$ 2,679	\$ 1,250	\$ 899	\$ 1,000
101-7373-02	Education & Training	\$ (12)	\$ 5,000	\$ 1,949	\$ 5,000
101-7389-02	Misc. Expense	\$ 518	\$ 500	\$ 1,560	\$ 2,000
101-7411-02	Legal Services Retainer	\$ 89,016	\$ 76,999	\$ 76,999	\$ 82,833
101-7413-02	Legal Services	\$ 7,474	\$ 6,000	\$ 5,000	\$ 5,000
101-7414-02	Audit & Financial Reporting Services	\$ 36,722	\$ 40,531	\$ 40,000	\$ 44,584
101-7415-02	Computer/IT Services	\$ 7,649	\$ 7,600	\$ 7,600	\$ 7,600
101-7419-02	Other Professional Services	\$ 50,035	\$ 23,300	\$ 88,844	\$ 25,000
101-7481-02	Bank Service Charge	\$ -	\$ -	\$ -	\$ -
	Subtotal:	\$ 301,556	\$ 278,806	\$ 298,781	\$ 295,385
	Total:	\$ 1,108,236	\$ 1,109,133	\$ 1,050,424	\$ 1,202,622

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 03 Parks					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-03	Regular Salaries	\$6,967	\$32,026	\$35,950	\$31,102
101-7112-03	Temporary Salaries	\$0	\$0	\$0	\$0
101-7113-03	Overtime	\$323	\$1,030	\$1,000	\$1,000
101-7218-03	Long/Short Term Disability Insurance	\$52	\$1,126	\$448	\$305
101-7220-03	PERS Retirement-Normal Cost	\$1,013	\$2,745	\$8,693	\$2,742
101-7221-03	PERS Retirement - Unfunded Liability	\$904	\$2,914	\$2,693	\$5,328
101-7231-03	Workers' Compensation	\$953	\$1,370	\$1,300	\$1,469
101-7232-03	Unemployment Compensation	\$124	\$71	\$0	\$0
101-7233-03	FICA Taxes	\$113	\$1,957	\$199	\$472
	Subtotal:	\$ 10,449	\$ 43,239	\$ 50,283	\$ 42,419
Operations & Maintenance					
101-7246-03	Benefit Insurance	\$ 381	\$ 10,425	\$ 26,174	\$ 6,457
101-7301-03	Recruitment/Pre-employment	\$ 363	\$ 500	\$ -	\$ -
101-7311-03	General Supplies	\$ 5,545	\$ 7,500	\$ 6,676	\$ 7,000
101-7324-03	Dues and Subscriptions	\$ -	\$ 139	\$ -	\$ 100
101-7331-03	Rentals/Leases	\$ -	\$ -	\$ -	\$ -
101-7332-03	Telecommunications	\$ 3,068	\$ 4,010	\$ 3,009	\$ 3,600
101-7335-03	Gas & Electricity	\$ 54,424	\$ 51,700	\$ 51,700	\$ 55,000
101-7338-03	Water Services	\$ 17,666	\$ 21,000	\$ 21,000	\$ 20,000
101-7341-03	Buildings/Grounds Maintenance	\$ 23,659	\$ 19,433	\$ 19,107	\$ 19,000
101-7342-03	Machinery/Equipment Maintenan	\$ 1,396	\$ 1,750	\$ 1,750	\$ 1,750
101-7343-03	Vehicle Maintenance	\$ 1,166	\$ 1,500	\$ 1,500	\$ 1,500
101-7344-03	Vehicles: Gas, Oil & Supplies	\$ 436	\$ 1,100	\$ 1,100	\$ 1,000
101-7346-03	HVAC Mtn & Repairs	\$ 15,093	\$ 12,360	\$ 37,553	\$ 21,000
101-7373-03	Education & Training	\$ 2,280	\$ 2,000	\$ 195	\$ 1,000
101-7411-03	Legal Services Retainer	\$ 155	\$ 1,222	\$ 63	\$ 1,315
101-7417-03	Janitorial Service	\$ 18,045	\$ 13,900	\$ 13,900	\$ 13,900

General Fund (101)

APPROPRIATION DETAIL

101-7429-03	Animal/Pest Control Services	\$	1,670	\$	1,700	\$	1,700	\$	1,700
101-7435-03	Contract Seasonal Labor	\$	3,805	\$	3,090	\$	3,090	\$	3,000
101-7440-03	Tree Trimming Services	\$	3,060	\$	5,150	\$	5,150	\$	5,150
101-7441-03	Dog Park Operating Costs	\$	-	\$	8,000	\$	8,000	\$	8,000
101-7486-03	CERF Charges	\$	10,000	\$	10,000	\$	10,000	\$	10,000
Subtotal:		\$	162,211	\$	176,479	\$	211,666	\$	180,471
Total:		\$	172,661	\$	219,718	\$	261,950	\$	222,890

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 04 Community Development					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-04	Regular Salaries	\$188,138	\$223,947	\$211,987	\$240,530
101-7113-04	Overtime	\$0	\$0	\$0	\$0
101-7115-04	Council/Commission Compensatio	\$4,440	\$7,200	\$4,500	\$7,200
101-7218-04	Long/Short Term Disability Insurance	\$1,245	\$2,074	\$1,346	\$2,254
101-7220-04	PERS Retirement-Normal Cost	\$19,229	\$21,210	\$21,069	\$20,926
101-7221-04	PERS Retirement - Unfunded Liability	\$23,935	\$26,406	\$24,401	\$28,186
101-7231-04	Workers' Compensation	\$6,114	\$8,914	\$10,123	\$10,853
101-7232-04	Unemployment Compensation	\$316	\$353	\$0	\$0
101-7233-04	FICA Taxes	\$2,513	\$3,015	\$3,081	\$3,934
	Subtotal: \$	245,931	\$ 293,119	\$ 276,507	\$ 313,883
Operations & Maintenance					
101-7241-04	Auto Allowance/Mileage	\$3,397	\$4,140	\$4,140	\$4,140
101-7246-04	Benefit Insurance	\$24,353	\$42,314	\$32,175	\$42,285
101-7311-04	General Supplies	\$0	\$0	\$308	\$500
101-7323-04	Books/Periodicals	\$0	\$200	\$200	\$200
101-7324-04	Dues and Subscriptions	\$0	\$1,800	\$2,500	\$13,500
101-7332-04	Telecommunications	\$675	\$700	\$700	\$700
101-7371-04	Travel	\$0	\$500	\$1,000	\$2,000
101-7372-04	Conferences/Meetings	\$652	\$1,500	\$750	\$500
101-7373-04	Education & Training	\$0	\$2,000	\$250	\$3,000
101-7380-04	Recording Fees	\$0	\$4,000	\$4,000	\$500
101-7384-04	Legal Notices	\$1,171	\$2,000	\$2,000	\$2,000
101-7411-04	Legal Services Retainer	\$9,181	\$24,444	\$20,000	\$26,296
101-7413-04	Legal Services	\$13,816	\$5,000	\$5,000	\$5,000
101-7419-04	Other Professional Services	\$0	\$0	\$2,000	\$5,000
	Subtotal: \$	53,245	\$ 88,598	\$ 75,024	\$ 105,621

General Fund (101)

APPROPRIATION DETAIL

Total: \$ 299,175 \$ 381,717 \$ 351,531 \$ 419,504

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 05 General Services					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7232-05	Unemployment Compensation	\$ -	\$ -	\$ 4,807	\$ -
101-7247-05	OPEB Contributions (Health Plan)	\$ 15,768	\$ 17,000	\$ 17,919	\$ 18,700
	Subtotal:	\$ 15,768	\$ 17,000	\$ 22,726	\$ 18,700
Operations & Maintenance					
101-7301-05	Recruitment/Pre-employment	\$ 21,460	\$ 5,000	\$ 4,234	\$ 5,000
101-7312-05	Office Supplies/Expense	\$ 11,303	\$ 8,000	\$ 3,869	\$ 8,000
101-7314-05	Postage	\$ 3,395	\$ 4,500	\$ 1,503	\$ 4,500
101-7321-05	Printing and Binding	\$ 1,469	\$ 1,500	\$ 768	\$ 1,000
101-7331-05	Rentals/Leases	\$ 10,001	\$ 17,591	\$ 17,591	\$ 17,000
101-7332-05	Telecommunications	\$ 5,155	\$ 4,700	\$ 5,398	\$ 5,500
101-7351-05	Insurance Premiums	\$ 150,410	\$ 199,172	\$ 199,172	\$ 247,022
101-7364-05	Employee Recognition	\$ 1,514	\$ 1,500	\$ 850	\$ 1,000
101-7381-05	Property Tax Admin. Costs	\$ 8,748	\$ 9,319	\$ 140	\$ 9,505
101-7413-05	Legal Services	\$ -	\$ -	\$ -	\$ -
101-7415-05	Computer/IT Services	\$ -	\$ -	\$ -	\$ -
101-7417-05	Janitorial Service	\$ -	\$ -	\$ -	\$ -
101-7419-05	Other Professional Services	\$ 23,360	\$ 13,954	\$ 16,853	\$ 15,000
101-7420-05	Merchant Fees	\$ 13,879	\$ 16,649	\$ 5,986	\$ 10,000
101-7487-05	Lease Principal & Interest	\$ 11,084	\$ -	\$ -	\$ -
	Subtotal:	\$ 261,779	\$ 281,885	\$ 256,365	\$ 323,527
	Total:	\$ 277,547	\$ 298,885	\$ 279,091	\$ 342,227

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 06 Police					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-06	Regular Salaries	\$ 1,167,113	\$ 1,250,688	\$ 1,010,912	\$ 1,315,042
101-7113-06	Overtime	\$ 200,043	\$ 100,000	\$ 140,000	\$ 140,000
101-7116-06	Part-time Salaries	\$ 2,801	\$ 6,125	\$ -	\$ -
101-7218-06	Long/Short Term Disability Insurance	\$ 8,961	\$ 11,381	\$ 6,747	\$ 11,178
101-7219-06	Deferred Compensation Retirement	\$ 2,326	\$ 2,700	\$ 2,700	\$ 2,700
101-7220-06	PERS Retirement-Normal Cost	\$ 160,495	\$ 158,116	\$ 149,114	\$ 193,565
101-7221-06	PERS Retirement - Unfunded Liability	\$ 235,850	\$ 289,629	\$ 287,006	\$ 250,537
101-7231-06	Workers' Compensation	\$ 37,182	\$ 48,948	\$ 61,263	\$ 53,828
101-7232-06	Unemployment Compensation	\$ 2,036	\$ 1,808	\$ -	\$ -
101-7233-06	FICA Taxes	\$ 19,498	\$ 16,555	\$ 16,555	\$ 17,298
	Subtotal:	\$ 1,836,306	\$ 1,885,949	\$ 1,674,297	\$ 1,984,148
Operations & Maintenance					
101-7241-06	Auto Allowance/Mileage	\$ 4,135	\$ 4,800	\$ 4,800	\$ 4,800
101-7242-06	Uniform Allowance	\$ 11,400	\$ 12,000	\$ 5,400	\$ 12,000
101-7246-06	Benefit Insurance	\$ 148,373	\$ 152,054	\$ 159,908	\$ 174,800
101-7301-06	Recruitment/Pre-employment	\$ 11,626	\$ 5,150	\$ 3,605	\$ 5,000
101-7311-06	General Supplies	\$ 29,867	\$ 17,000	\$ 10,144	\$ 17,000
101-7312-06	Office Supplies/Expense	\$ 4,889	\$ 5,000	\$ 5,000	\$ 5,000
101-7314-06	Postage	\$ 478	\$ 500	\$ 300	\$ 300
101-7321-06	Printing and Binding	\$ -	\$ 100	\$ 236	\$ 250
101-7323-06	Books/Periodicals	\$ 225	\$ 250	\$ -	\$ -
101-7324-06	Dues and Subscriptions	\$ 11,207	\$ 10,506	\$ 10,543	\$ 11,000
101-7325-06	EBRCSA System Subscription	\$ 10,620	\$ 11,000	\$ 12,240	\$ 12,500
101-7331-06	Rentals/Leases (Trfr from Rainy Day fun	\$ 1,010	\$ 33,525	\$ 1,796	\$ 10,000
101-7332-06	Telecommunications	\$ 13,731	\$ 15,000	\$ 10,000	\$ 10,000
101-7342-06	Machinery/Equipment Maintenanc	\$ 314	\$ 500	\$ 594	\$ 500
101-7343-06	Vehicle Maintenance	\$ 15,401	\$ 30,000	\$ 30,000	\$ 30,000
101-7344-06	Vehicles: Gas, Oil & Supplies	\$ 36,993	\$ 41,200	\$ 34,090	\$ 41,200
101-7345-06	Office Equip-Maint/Repairs	\$ 1,470	\$ 3,200	\$ -	\$ 3,200
101-7363-06	Business Meeting Expense	\$ 826	\$ 206	\$ -	\$ 200
101-7364-06	Employee Recognition	\$ -	\$ 206	\$ -	\$ 200
101-7371-06	Travel	\$ -	\$ -	\$ 259	\$ -
101-7372-06	Conferences/Meetings	\$ -	\$ -	\$ 1,250	\$ -
101-7373-06	Education & Training	\$ 7,447	\$ 10,000	\$ 10,482	\$ 10,000
101-7389-06	Misc. Expense	\$ 247	\$ -	\$ -	\$ -
101-7408-06	Crossing guard services	\$ 31,932	\$ 29,400	\$ 40,790	\$ 55,129
101-7411-06	Legal Services Retainer	\$ 8,416	\$ 12,222	\$ 2,726	\$ 13,148

General Fund (101)

APPROPRIATION DETAIL

101-7413-06	Legal Services	\$	11,089	\$	5,000	\$	5,145	\$	-
101-7417-06	Janitorial Service	\$	2,925	\$	3,090	\$	3,090	\$	3,500
101-7419-06	Other Professional Services	\$	3,075	\$	1,600	\$	2,526	\$	1,600
101-7424-06	Dispatch Services	\$	307,678	\$	323,143	\$	323,143	\$	339,300
101-7425-06	Crime Lab	\$	13,892	\$	14,000	\$	3,720	\$	14,000
101-7427-06	CAL ID	\$	13,000	\$	13,000	\$	-	\$	13,000
101-7429-06	Animal/Pest Control Services	\$	76,978	\$	89,807	\$	89,807	\$	98,961
101-7433-06	Integrated Justice System	\$	8,770	\$	9,209	\$	10,936	\$	11,000
101-7438-06	Parking Enforcement-Regency Drive	\$	-	\$	-	\$	-	\$	-
101-7485-06	Capital Outlay - Machinery, Vehicles & E	\$	22,168	\$	-	\$	-	\$	-
101-7486-06	CERF Charges	\$	60,000	\$	-	\$	-	\$	-
Subtotal:		\$	870,183	\$	852,668	\$	782,530	\$	897,588
Total:		\$	2,706,489	\$	2,738,617	\$	2,456,826	\$	2,881,736

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 07 Library					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-07	Regular Salaries	\$2,422	\$8,007	\$4,511	\$6,914
101-7113-07	Overtime	\$0	\$0	\$0	\$0
101-7218-07	Long/Short Term Disability Insurance	\$19	\$80	\$29	\$65
101-7220-07	PERS Retirement-Normal Cost	\$225	\$750	\$265	\$536
101-7221-07	PERS Retirement - Unfunded Liability	\$328	\$975	\$901	\$1,041
101-7231-07	Workers' Compensation	\$243	\$342	\$403	\$315
101-7232-07	Unemployment Compensation	\$19	\$18	\$0	\$0
101-7233-07	FICA Taxes	\$35	\$118	\$67	\$101
	Subtotal:	\$ 3,292	\$ 10,290	\$ 6,176	\$ 8,972
Operations & Maintenance					
101-7246-07	Benefit Insurance	\$ 448	\$ 2,943	\$ 432	\$ 1,256
101-7311-07	General Supplies	\$ -	\$ -	\$ -	\$ -
101-7332-07	Telecommunications	\$ 3,600	\$ 2,700	\$ 2,700	\$ 2,700
101-7335-07	Gas & Electricity	\$ 54,078	\$ 63,800	\$ 63,800	\$ 65,000
101-7338-07	Water Services	\$ 2,591	\$ 2,415	\$ 2,415	\$ 2,415
101-7341-07	Buildings/Grounds Maintenance	\$ 10,399	\$ 10,150	\$ 15,000	\$ 15,000
101-7343-07	Vehicle Maintenance	\$ 466	\$ 450	\$ 450	\$ 450
101-7344-07	Vehicles: Gas, Oil & Supplies	\$ 158	\$ 500	\$ 500	\$ 500
101-7346-07	HVAC Mtn & Repairs	\$ 4,300	\$ 8,755	\$ 33,629	\$ 10,000
101-7417-07	Janitorial Service	\$ 25,495	\$ 23,394	\$ 23,394	\$ 24,000
101-7423-07	Library Additional Hours	\$ -	\$ -	\$ -	\$ -
101-7429-07	Animal/Pest Control Services	\$ 1,688	\$ 1,846	\$ 1,846	\$ 1,800
101-7435-07	Contract Seasonal Labor	\$ 1,351	\$ 2,060	\$ 3,097	\$ 2,000
101-7440-07	Tree Trimming Services	\$ -	\$ 1,800	\$ 4,000	\$ 3,000
	Subtotal:	\$ 104,573	\$ 120,813	\$ 151,262	\$ 128,121
	Total:	\$ 107,865	\$ 131,104	\$ 157,438	\$ 137,093

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 08 Engineering Department					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7324-08	Dues and Subscriptions	\$ 3,127	\$ 3,300	\$ 304	\$ 3,000
101-7410-08	Professional Engineering Services	\$ 145,147	\$ 156,000	\$ 156,000	\$ 151,200
101-7411-08	Legal Services Retainer	\$ 12,488	\$ 7,333	\$ 5,157	\$ 7,889
101-7412-08	Engineering Inspection Service	\$ -	\$ 515	\$ -	\$ -
101-7413-08	Legal Services	\$ -	\$ -	\$ -	\$ -
101-7419-08	Other Professional Services	\$ -	\$ -	\$ -	\$ -
Total:		\$ 160,762	\$ 167,148	\$ 161,462	\$ 162,089

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 09 Clayton Community Park					
Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-09	Regular Salaries	\$35,871	\$52,042	\$29,312	\$54,483
101-7112-09	Temporary Salaries	\$0	\$4,097	\$0	\$0
101-7113-09	Overtime	\$1,076	\$2,060	\$3,327	\$2,000
101-7218-09	Long/Short Term Disability Insurance	\$288	\$519	\$172	\$515
101-7220-09	PERS Retirement-Normal Cost	\$3,423	\$4,620	\$1,606	\$4,627
101-7221-09	PERS Retirement - Unfunded Liability	\$5,055	\$5,343	\$4,937	\$5,703
101-7231-09	Workers' Compensation	\$2,017	\$2,226	\$3,212	\$2,749
101-7232-09	Unemployment Compensation	\$336	\$115	\$0	\$0
101-7233-09	FICA Taxes	\$623	\$1,172	\$542	\$797
	Subtotal:	\$ 48,690	\$ 72,195	\$ 43,108	\$ 70,873
Operations & Maintenance					
101-7246-09	Benefit Insurance	\$ 7,479	\$ 17,783	\$ 3,033	\$ 10,895
101-7307-09	Irrigation Supplies and Materials	\$ 3,612	\$ 5,150	\$ 6,500	\$ 6,500
101-7311-09	General Supplies	\$ 1,154	\$ 9,579	\$ 509	\$ 5,000
101-7335-09	Gas & Electricity	\$ 2,700	\$ 3,080	\$ 3,080	\$ 3,000
101-7338-09	Water Services	\$ 98,000	\$ 110,000	\$ 125,000	\$ 100,000
101-7341-09	Buildings/Grounds Maintenance	\$ 11,058	\$ 10,000	\$ 2,647	\$ 2,000
101-7342-09	Machinery/Equipment Maintenance	\$ 543	\$ 5,000	\$ 2,000	\$ 2,000
101-7343-09	Vehicle Maintenance	\$ 5,609	\$ 3,800	\$ 3,800	\$ 4,000
101-7344-09	Vehicles: Gas, Oil & Supplies	\$ 2,372	\$ 3,605	\$ 3,605	\$ 3,000
101-7417-09	Janitorial Service	\$ 14,278	\$ 13,200	\$ 13,200	\$ 13,000
101-7419-09	Other Professional Services	\$ -	\$ -	\$ 55	\$ -
101-7429-09	Animal/Pest Control Services	\$ 9,917	\$ 740	\$ 1,043	\$ 1,000
101-7435-09	Contract Seasonal Labor	\$ 11,315	\$ 11,000	\$ 11,000	\$ 11,000
101-7440-09	Tree Trimming Services	\$ 12,000	\$ 12,360	\$ 12,360	\$ 13,000
	Subtotal:	\$ 180,037	\$ 205,297	\$ 187,832	\$ 174,395
	Total:	\$ 228,727	\$ 277,492	\$ 230,939	\$ 245,269

Rainy Day Fund (110)

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
111-5601-00	Interest	\$ -	\$ -	\$ -	\$ -
111-5606-00	Unrealized Inv. Gain/Loss	\$ -	\$ -	\$ -	\$ -
111-6019-00	Transfer From Grant Fund	\$ 1,467,024	\$ 1,467,024	\$ 1,467,024	\$ -
Total:		\$ 1,467,024	\$ 1,467,024	\$ 1,467,024	\$ -

APPROPRIATION DETAIL

Expenses					
110-7382-00	Election Services	\$ -	\$ -	\$ 12,510	\$ -
110-7408-00	Crossing guard services	\$ -	\$ -	\$ -	\$ -
110-7419-00	Other Professional Services	\$ 26,000	\$ -	\$ 31,218	\$ -
110-8101-00	Transfer To General Fund	\$ -	\$ 33,525	\$ 33,525	\$ -
110-8111-00	Transfer to CIP Fund	\$ -	\$ -	\$ -	\$ -
110-7111-02	Regular Salaries	\$ -	\$ -	\$ -	\$ -
110-7417-05	Janitorial Service	\$ -	\$ -	\$ -	\$ -
110-7486-06	CERF Charges	\$ -	\$ -	\$ -	\$ -
Total:		\$ 26,000	\$ 33,525	\$ 77,253	\$ -

Pandemic Reserve Fund (111)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
111-5601-00	Interest	\$0	\$0	\$0	\$0
111-5606-00	Unrealized Inv. Gain/Loss	\$0	\$0	\$0	\$0
111-6019-00	Transfer From Grant Fund	\$1,467,024	\$1,467,024	\$1,467,024	\$0
	Total:	\$1,467,024	\$1,467,024	\$1,467,024	\$0

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
111-7111-00	Regular Salaries	\$247,082	\$90,608	\$48,027	\$0
111-7220-00	PERS Retirement	\$0	\$8,000	\$0	\$0
111-7232-00	Unemployment Compensation	\$0	\$0	\$0	\$0
111-7233-00	FICA Taxes	\$0	\$17,042	\$0	\$0
111-7246-00	Benefit Insurance	\$0	\$19,698	\$0	\$0
111-7311-00	General Supplies	\$3,683	\$0	\$0	\$0
111-7312-00	Office Supplies/Expense	\$0	\$0	\$0	\$0
111-7324-00	Dues and Subscriptions	\$0	\$0	\$0	\$0
111-7415-00	Computer/IT Support	\$42,052	\$35,000	\$0	\$0
111-7419-00	Other Professional Services	\$41,744	\$35,000	\$35,000	\$0
111-7520-00	Project Expenses	\$800,000	\$136,090	\$16,820	\$0
111-8101-00	Transfer To General Fund	\$37,139	\$0	\$0	\$0
111-8102-00	Transfer to CERF	\$70,000	\$0	\$0	\$0
111-8103-00	Transfer to Street Lighting	\$20,403	\$0	\$0	\$0
	Total:	\$1,262,103	\$341,438	\$99,847	\$0

State Gas Tax (Fund 201)

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
RECEIPTS DETAIL					
Revenues					
201-4101-00	Property Taxes - Secured	\$40,878	\$0	\$41,000	\$41,000
201-4102-00	Property Taxes - Unsecured	\$1,314	\$0	\$1,389	\$1,400
201-4103-00	Property Taxes - Unitary Tax	\$553	\$0	\$525	\$550
201-4104-00	Property Taxes - Supplemental	\$1,603	\$0	\$1,000	\$1,000
201-4106-00	Property Taxes - Other	\$285	\$0	\$285	\$300
201-5209-00	State Gasoline 2105	\$62,420	\$72,699	\$73,000	\$73,000
201-5210-00	State Gasoline 2106	\$42,992	\$48,025	\$50,000	\$50,000
201-5211-00	State Gasoline 2107	\$74,613	\$99,319	\$100,000	\$100,000
201-5212-00	State Gasoline 2107.5	\$3,000	\$3,000	\$3,000	\$3,000
201-5216-00	State Gasoline 2103	\$88,965	\$110,978	\$115,000	\$115,000
201-5219-00	State Gasoline Loan Repayments	\$0	\$0	\$0	\$0
201-5601-00	Interest	\$1,585	\$0	\$0	\$0
201-5606-00	Unrealized Inv. Gain/Loss	(\$5,735)	\$0	\$0	\$0
201-5790-00	Other Revenues	\$0	\$0	\$0	\$0
Total: \$		312,474	\$ 334,021	\$ 385,199	\$ 385,250

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
201-7111-00	Regular Salaries	5,448	11,949	11,949	13,413
201-7112-00	Temporary Salaries	-	500	500	500
201-7113-00	Overtime	-	-	305	
201-7218-00	Long/Short Term Disability Insurance	47	118	8	127
201-7220-00	PERS Retirement-Normal Cost	544	991	75	1,146
201-7221-00	PERS Retirement - Unfunded Liability	821	2,462	2,462	2,107
201-7231-00	Workers' Compensation	640	511	815	612
201-7232-00	Unemployment Compensation	73	24	24	-

State Gas Tax (Fund 201)

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
201-7233-00	FICA Taxes	79	326	326	197
201-7246-00	Benefit Insurance	1,296	5,044	5,044	2,698
201-7311-00	General Supplies	43	1,000	1,000	1,000
201-7324-00	Dues and Subscriptions	7,847	-	-	-
201-7326-00	Pavement Repair Supplies	351	1,000	5,050	5,000
201-7327-00	Arterial Street Light Supplies	-	1,000	1,000	1,000
201-7335-00	Gas & Electricity	51,273	48,000	48,000	50,000
201-7340-00	Traffic Safety Supplies	16,732	9,000	9,000	10,000
201-7342-00	Machinery/Equipment Maintenance	-	-	-	500
201-7343-00	Vehicle Maintenance	842	1,000	1,000	1,000
201-7344-00	Vehicles: Gas, Oil & Supplies	375	1,000	1,000	1,000
201-7349-00	Traffic Signal Maintenance	31,148	35,000	35,000	40,000
201-7350-00	Pavement Repairs/Maintenance	-	30,000	30,000	75,000
201-7381-00	Property Tax Admin. Costs	312	400	400	400
201-7419-00	Other Professional Services	3,000	35,000	35,000	40,000
201-7435-00	Contract Seasonal Labor	-	-	-	-
201-7450-00	Street Light Maintenance	120	4,000	5,994	5,000
201-7485-00	Capital Outlay - Machinery, Vehicles & Equipm	-	-	-	-
201-7486-00	CERF Charges	4,500	4,500	4,500	4,500
201-8101-00	Transfer To General Fund	8,460	8,883		
	Transfer to Streetlight Fund - Fund 214				50,000
	Transfer to Storm Water Fund - Fund 216				32,000
201-8111-00	Transfer to CIP Fund	630,549	58,000		
Total: \$		764,500	\$ 259,708	\$ 198,452	\$ 337,199

Road Maintenance Rehab. Act Fund (202)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
202-5218-00	State Gasoline 2030 (RMRA)	\$225,214	\$256,850	\$225,000	\$235,000
202-5601-00	Interest	\$8,704	\$4,200	\$0	\$0
202-5606-00	Unrealized Inv. Gain/Loss	-\$12,656	\$0	\$0	\$0
	Transfer from CIP Fund	\$0	\$0	\$584,883	\$0
	Total:	\$221,262	\$261,050	\$809,883	\$235,000

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
202-8111-00	Transfer to CIP Fund	584,883	143,000	584,883	
	Transfer to Streetlight Fund				
	CIP Project 2024 Paving #10456				
	Total:	584,883	143,000	584,883	\$0

Landscape & Maintenance District Fund (210)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
210-4604-00	LMD Special Parcel Tax	\$1,204,882	\$1,241,053	\$1,245,576	\$1,278,285
210-5601-00	Interest	\$7,560	\$15,000		
210-5606-00	Unrealized Inv. Gain/Loss	(\$31,943)	\$0		
210-5702-00	Donations/Contributions	\$0	\$0		
	Total:	\$1,180,500	\$1,256,053	\$1,245,576	\$1,278,285

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
210-7111-00	Regular Salaries	\$ 264,082	\$ 238,989	\$ 277,484	\$ 257,302
210-7112-00	Temporary Salaries	\$ -	\$ -	\$ -	\$ -
210-7113-00	Overtime	\$ 1,440	\$ 2,000	\$ 6,380	\$ 2,000
210-7218-00	Long/Short Term Disability Insurance	\$ 2,106	\$ 4,254	\$ 1,933	\$ 2,542
210-7220-00	PERS Retirement-Normal Cost	\$ 25,313	\$ 23,439	\$ 18,096	\$ 23,601
210-7221-00	PERS Retirement - Unfunded Liability	\$ 36,903	\$ 33,031	\$ 30,523	\$ 42,142
210-7231-00	Workers' Compensation	\$ 8,677	\$ 10,223	\$ 13,814	\$ 11,581
210-7232-00	Unemployment Compensation	\$ 1,626	\$ 529	\$ -	\$ -
210-7233-00	FICA Taxes	\$ 3,849	\$ 3,815	\$ 4,162	\$ 3,933
210-7246-00	Benefit Insurance	\$ 52,638	\$ 47,291	\$ 36,027	\$ 53,946
210-7301-00	Recruitment/Pre-employment	\$ -	\$ 250	\$ -	\$ 250
210-7306-00	Trail Fixture Repairs/Replacement	\$ -	\$ 290,000	\$ -	\$ 25,000
210-7307-00	Irrigation Supplies and Materials	\$ 7,645	\$ 10,000	\$ 10,000	\$ 10,000
210-7308-00	Weed Abatement Supplies and Materials	\$ 9,609	\$ 15,000	\$ 10,000	\$ 10,000
210-7309-00	Plant Nutrition Supplies and Materials	\$ 398	\$ 12,500	\$ 12,500	\$ 10,000
210-7311-00	General Supplies	\$ 3,874	\$ 4,500	\$ 4,000	\$ 4,000
210-7316-00	Landscape Replacement Plants (Shrubs, Trees, Etc.)	\$ -	\$ -	\$ -	\$ 30,000
210-7335-00	Gas & Electric Services	\$ 26,342	\$ 30,000	\$ 30,000	\$ 30,000
210-7338-00	Water Services	\$ 240,648	\$ 230,000	\$ 230,000	\$ 200,000
210-7340-00	Traffic Safety Supplies	\$ 1,159	\$ 1,000	\$ 500	\$ 1,000
210-7341-00	Buildings/Grounds Maintenance	\$ 19,046	\$ 26,200	\$ 27,737	\$ 20,000
210-7342-00	Machinery/Equipment Maintenance	\$ 24,321	\$ 26,550	\$ 26,550	\$ 20,000
210-7343-00	Vehicle Maintenance	\$ 37,771	\$ 20,000	\$ 20,000	\$ 20,000
210-7344-00	Vehicle Gas, Oil, and Supplies	\$ 17,418	\$ 14,000	\$ 16,000	\$ 20,000
210-7381-00	Property Tax Admin. Costs	\$ 3,743	\$ 4,100	\$ 4,100	\$ 4,500
210-7389-00	Misc. Expense	\$ -	\$ -	\$ -	\$ -
210-7419-00	Other Professional Services	\$ 6,174	\$ 37,500	\$ 37,500	\$ 25,000

Landscape & Maintenance District Fund (210)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
210-4604-00	LMD Special Parcel Tax	\$1,204,882	\$1,241,053	\$1,245,576	\$1,278,285
210-5601-00	Interest	\$7,560	\$15,000		
210-5606-00	Unrealized Inv. Gain/Loss	(\$31,943)	\$0		
210-5702-00	Donations/Contributions	\$0	\$0		
	Total:	\$1,180,500	\$1,256,053	\$1,245,576	\$1,278,285

APPROPRIATION DETAIL

210-7429-00	Animal/Pest Control Services	\$ 13,025	\$ 51,000	\$ 51,000	\$ 51,000
210-7435-00	Contract Seasonal Labor	\$ 125,764	\$ 125,000	\$ 160,000	\$ 140,000
210-7440-00	Tree Trimming Services	\$ 326,340	\$ 200,000	\$ 236,944	\$ 125,000
210-7445-00	Weed Abatement Services	\$ 131,682	\$ 212,000	\$ 212,000	\$ 125,000
210-7486-00	CERF Charges/Depreciation	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
210-7520-00	Project Program Costs	\$ 161,367	\$ 112,000	\$ 10,192	\$ 50,000
210-7615-00	CCC Property Tax	\$3,083.30	\$3,030.00	\$3,175.82	\$3,500.00
210-8101-00	Transfer To General Fund	\$40,679.00	\$42,713.00	\$0.00	\$0.00
210-8113-00	Transfer to Stormwater Fund	\$1,130.00	\$1,164.00	\$0.00	\$0.00
	Total:	\$1,627,853	\$1,862,077	\$1,490,617	\$1,351,297

Oakhurst GHAD (212)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
212-4606-00	Oakhurst GHAD Assessment	\$44,814	\$47,108	\$47,108	\$49,500
212-5601-00	Interest	\$653	\$210		
212-5606-00	Unrealized Inv. Gain/Loss	(\$2,935)	\$0		
212-6020-00	Trx from Presley Settlement	\$20,084	\$40,478	\$40,478	\$49,991
Total: \$		\$62,615	\$87,796	\$87,586	\$99,491

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
212-7111-00	Regular Salaries	\$0	\$0	\$151	\$0
212-7314-00	Postage	\$861	\$850	\$0	\$875
212-7351-00	Liability Insurance	\$5,944	\$7,000	\$7,000	\$7,500
212-7381-00	Property Tax Admin. Costs	\$1,038	\$1,550	\$1,100	\$1,380
212-7384-00	Legal Notices	\$0	\$100	\$0	\$0
212-7389-00	Misc. Expense	\$0	\$300	\$0	\$400
212-7411-00	Legal Services Retainer	\$0	\$0	\$0	\$0
212-7412-00	Engineering/Inspection Service	\$1,970	\$25,000	\$67,000	\$30,000
212-7413-00	Special Legal Services	\$0	\$1,000	\$1,000	\$4,000
212-7520-00	Project Costs	\$0	\$95,000	\$53,017	\$57,953
212-7419-00	Other Professional Services			\$0	\$15,000
212-7445-00	Weed Abatement Services		\$0	\$0	
212-8101-00	Transfer To General Fund	\$8,160	\$8,169	\$	8,415
Total:		\$17,972	\$138,969	\$129,268	\$125,523

Grove Park Comm. Facilities District (211)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
211-4613-00	Downtown Park Special Parcel Tax - O&M	\$ 143,775	\$ 148,110	\$ 148,525	\$ 155,515
211-5601-00	Interest	\$ 4,246	\$ 6,400		
211-5602-00	Park Use Fee	\$ 4,763	\$ 1,000	\$ 3,805	\$ 4,000
211-5606-00	Unrealized Inv. Gain/Loss	\$ (17,735)	\$ -		
211-5702-00	Donations/Contributions	\$ 648	\$ -		
211-6019-00	Transfer From Grant Fund	\$ -	\$ 23,606		
Total:		\$ 135,696	\$ 179,116	\$ 152,330	\$ 159,515

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
211-7111-00	Regular Salaries	\$ 20,359	\$ 27,882	\$ 10,330	\$ 31,299
211-7112-00	Temporary Salaries	\$ -	\$ -	\$ -	\$ -
211-7113-00	Overtime	\$ 1,370	\$ -	\$ 3,552	\$ -
211-7218-00	Long/Short Term Disability Insurance	\$ 164	\$ 274	\$ 92	\$ 297
211-7220-00	PERS Retirement-Normal Cost	\$ 1,947	\$ 2,487	\$ 869	\$ 2,673
211-7221-00	PERS Retirement - Unfunded Liability	\$ 2,883	\$ 3,762	\$ 4,345	\$ 4,917
211-7231-00	Workers' Compensation	\$ 873	\$ 1,193	\$ 1,390	\$ 1,428
211-7232-00	Unemployment Compensation	\$ 299	\$ 62	\$ -	\$ -
211-7233-00	FICA Taxes	\$ 299	\$ -	\$ 157	\$ 459
211-7246-00	Benefit Insurance	\$ 4,307	\$ 9,458	\$ 1,998	\$ 6,295
211-7311-00	General Supplies	\$ 1,386	\$ 2,800	\$ -	\$ 2,800
211-7331-00	Rentals/leases	\$ 707	\$ 1,500	\$ 1,500	\$ 3,000
211-7332-00	Telecommunications	\$ 666	\$ 1,500	\$ 2,000	\$ 2,000
211-7335-00	Gas & Electric Services	\$ 1,775	\$ 1,800	\$ 1,800	\$ 1,800
211-7338-00	Water Services	\$ 19,053	\$ 20,000	\$ 20,000	\$ 20,000
211-7341-00	Buildings/Grounds Maintenance	\$ 16,251	\$ 10,000	\$ 10,000	\$ 10,000
211-7342-00	Machinery/Equipt Maintenance	\$ -	\$ 500	\$ 500	\$ 500
211-7343-00	Vehicle Maintenance	\$ 3,152	\$ 2,400	\$ 1,000	\$ 1,000
211-7344-00	Vehicle Gas, Oil and Supplies	\$ 1,349	\$ 1,500	\$ 15,000	\$ 15,000
211-7381-00	Property Tax Admin. Costs	\$ 3,740	\$ 4,000	\$ 4,000	\$ 4,000
211-7417-00	Janitorial Services	\$ 16,032	\$ 1,500	\$ 11,528	\$ 10,000
211-7419-00	Other Professional Services	\$ 5,041	\$ 5,275	\$ 10,410	\$ 10,000
211-7429-00	Animal/Pest Control Services	\$ 67	\$ 750	\$ 750	\$ 750
211-7435-00	Contract Seasonal Labor	\$ 8,146	\$ 12,500	\$ 12,500	\$ 12,500

Grove Park Comm. Facilities District (211)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
211-4613-00	Downtown Park Special Parcel Tax - O&M	\$ 143,775	\$ 148,110	\$ 148,525	\$ 155,515
211-5601-00	Interest	\$ 4,246	\$ 6,400		
211-5602-00	Park Use Fee	\$ 4,763	\$ 1,000	\$ 3,805	\$ 4,000
211-5606-00	Unrealized Inv. Gain/Loss	\$ (17,735)	\$ -		
211-5702-00	Donations/Contributions	\$ 648	\$ -		
211-6019-00	Transfer From Grant Fund	\$ -	\$ 23,606		
	Total:	\$ 135,696	\$ 179,116	\$ 152,330	\$ 159,515

APPROPRIATION DETAIL

211-7440-00	Tree Trimming Services	\$ 16,020	\$ 15,000	\$ 15,000	\$ 15,000
211-7484-00	Capital Outlay - Structures and Improvements	\$ 11,670	\$ 15,000	\$ 7,573	\$ 15,000
211-7485-00	Capital Outlay - Machinery, Vehicles & Equipment	\$ 28,653	\$ -	\$ -	\$ -
211-7486-00	CERF Charges/Depreciation	\$ 2,700	\$ 3,000	\$ -	\$ 3,000
211-7615-00	CCC Property Tax	\$ 549	\$ 560	\$ 565	\$ 600
211-8101-00	Transfer To General Fund	\$ 8,273	\$ 8,687	\$ -	\$ -
	Total:	\$177,731	\$153,389	\$136,858	\$174,317

Presley Fund 213
RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
213-5601-00	Interest	\$ 933	\$ 1,000	\$ -	\$ -
213-5606-00	Unrealized Inv. Gain/Loss	\$ (3,852)	\$ -		
	Total:	\$ (2,919)	\$ 1,000	\$ -	\$ -

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
212-7111-00	Regular Salaries	\$ -	\$ -	\$ 151	\$ -
212-7314-00	Postage	\$ 861	\$ 850	\$ -	\$ 800
212-7351-00	Liability Insurance	\$ 5,944	\$ 7,000	\$ 7,000	\$ 7,500
212-7381-00	Property Tax Admin. Costs	\$ 1,038	\$ 1,550	\$ 1,100	\$ 1,200
212-7384-00	Legal Notices	\$ -	\$ 100	\$ -	\$ 100
212-7389-00	Misc. Expense	\$ -	\$ 300	\$ -	\$ 300
212-7411-00	Legal Services Retainer	\$ -	\$ -	\$ -	\$ -
212-7412-00	Engineering/Inspection Service	\$ 1,970	\$ 25,000	\$ 67,000	\$ 25,000
212-7413-00	Special Legal Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
212-7520-00	Project Costs	\$ -	\$ 95,000	\$ 53,017	\$ 58,000
212-7419-00	Other Professional Services			\$ -	\$ 25,000
212-7445-00	Weed Abatement Services		\$ -	\$ -	\$ 15,000
212-8101-00	Transfer To General Fund	\$ 8,160	\$ 8,169		
	Total:	\$ 17,972	\$ 138,969	\$ 129,268	\$ 133,900

Street Lighting Fund 214

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
214-4607-00	Neighborhood Street Light Assessment	\$ 125,991	\$ 126,122	\$ 126,122	\$ 126,500
214-5601-00	Interest	\$ 296	\$ 200		
214-5606-00	Unrealized Inv. Gain/Loss	\$ (1,340)	\$ -		
214-6002-00	Transfer From Gas Tax Fund (Fund 201)	\$ -	\$ 20,403	\$ 20,403	\$ 50,000
	Total:	\$ 124,947	\$ 146,725	\$ 146,525	\$ 176,500

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
214-7111-00	Regular Salaries	\$ -	\$ -	\$ -	\$ -
214-7113-00	Overtime	\$ 104	\$ -	\$ 824	\$ -
214-7311-00	General Supplies	\$ -	\$ -	\$ -	\$ -
214-7335-00	Gas & Electric Services	\$ 116,587	\$ 135,000	\$ 141,000	\$ 145,000
214-7381-00	Property Tax Admin. Costs	\$ 3,680	\$ 5,000	\$ 3,680	\$ 3,700
214-7412-00	Engineering/Inspection Service	\$ 2,450	\$ -	\$ 3,545	\$ 6,240
214-7419-00	Other Professional Services	\$ -	\$ -	\$ -	\$ -
214-7450-00	Street Light Maintenance	\$ 16,669	\$ 17,000	\$ 12,728	\$ 15,000
214-8101-00	Transfer To General Fund	\$ 13,006	\$ 13,006	\$ 13,006	\$ -
	Total:	\$ 152,495	\$ 170,006	\$ 174,783	\$ 169,940

Stormwater Fund 216

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
216-4602-00	Stormwater Assessment	\$ 83,017	\$ -	\$ 76,433	\$ 77,017
216-4603-00	Stormwater O&M Annual Fee	\$ -	\$ -		
216-5324-00	Street Sweeping Fees	\$ 59,423	\$ 59,200	\$ 59,708	\$ 59,708
216-5601-00	Interest	\$ 196	\$ 600		
216-5606-00	Unrealized Inv. Gain/Loss	\$ (1,115)	\$ -		
216-6007-00	Trx. From Gas Tax Fund	\$ 1,130	\$ 1,130	\$ 1,164	\$ 32,000
	Total:	\$ 142,650	\$ 60,930	\$ 137,305	\$ 168,725

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
216-7111-00	Regular Salaries	\$ 2,246	\$ 27,882	\$ 41,459	\$ 31,299
216-7112-00	Temporary Salaries	\$ -	\$ -	\$ -	\$ -
216-7113-00	Overtime	\$ -	\$ -	\$ 869	\$ -
216-7218-00	Long/Short Term Disability Insurance	\$ 18	\$ 274	\$ 77	\$ 297
216-7220-00	PERS Retirement-Normal Cost	\$ 221	\$ 2,359	\$ 706	\$ 2,673
216-7221-00	PERS Retirement - Unfunded Liability	\$ 311	\$ 5,016	\$ 4,635	\$ 4,917
216-7231-00	Workers' Compensation	\$ 898	\$ 1,193	\$ 1,429	\$ 1,428
216-7232-00	Unemployment Compensation	\$ 192	\$ 62	\$ -	\$ -
216-7233-00	FICA Taxes	\$ 32	\$ -	\$ 381	\$ 459
216-7246-00	Benefit Insurance	\$ 367	\$ 10,822	\$ 990	\$ 6,295
216-7311-00	General Supplies	\$ 3,368	\$ 2,500	\$ 2,500	\$ 1,000
216-7341-00	Buildings/Grounds Maintenance	\$ -	\$ 1,200	\$ 2,000	\$ 2,000
216-7343-00	Vehicle Maintenance	\$ 355	\$ 1,000	\$ 1,000	\$ 1,000
216-7344-00	Vehicles: Gas, Oil & Supplies	\$ 151	\$ 1,000	\$ 1,000	\$ 1,000
216-7409-00	Street Sweeping	\$ 54,000	\$ 57,200	\$ 57,200	\$ 60,000
216-7412-00	Engineering Services	\$ -	\$ 2,000	\$ 10,000	\$ 20,000
216-7419-00	Other Professional Services	\$ -	\$ 1,720	\$ -	\$ 25,000
216-7435-00	Contract Seasonal Labor	\$ 2,752	\$ 6,000	\$ 6,000	\$ 6,000
216-7481-00	State Regional Annual Discharge Fee	\$ 10,602	\$ 11,000	\$ 14,055	\$ 15,000
216-7486-00	CERF Charges/Depreciation	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,800
216-7520-00	Project/Program Costs - Outreach	\$ -	\$ 300	\$ 300	\$ 500
216-8101-00	Transfer To General Fund	\$ 41,966	\$ 41,966	\$ 41,966	\$ -
	Total:	\$ 122,178	\$ 178,193	\$ 191,267	\$ 183,667

Highstreet Bridge Fund 217

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
217-4611-00	High Street Bridge Assessment	\$ 1,754	\$ 1,754	\$ 1,754	\$ 1,754
217-5601-00	Interest	\$ 50	\$ 90		
217-5606-00	Unrealized Inv Gain/Loss	\$ (294)	\$ -		
	Total:	\$ 1,510	\$ 1,844	\$ 1,754	\$ 1,754

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
217-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ -
217-7611-00	Principal (RDA Successor Agency)	\$ 915	\$ 915	\$ 970	\$ 1,028
217-7612-00	Interest Expense	\$ 539	\$ 539	\$ 484	\$ 426
	Total:	\$ 1,804	\$ 1,454	\$ 1,619	\$ 1,454

Oak Street Bridge Fund 218

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
218-4611-00	Oak Street Bridge Assessment	\$ 1,760	\$ 1,760	\$ 1,760	\$ 1,760
218-5601-00	Interest	\$ 205	\$ 100		
218-5606-00	Unrealized Inv. Gain/Loss	\$ (868)	\$ -		
Total:		\$ 1,098	\$ 1,860	\$ 1,760	\$ 1,760

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
218-7381-00	Property Tax Admin. Costs	\$ 258	\$ 258	\$ 142	\$ 260
218-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ 165
218-7420-00	Administrative Costs	\$ -	\$ -		
218-7611-00	Principal	\$ -	\$ -	\$ -	\$ -
218-7612-00	Interest Expense	\$ -	\$ -	\$ -	\$ -
Total:		\$ 608	\$ 258	\$ 307	\$ 425

Stormwater Assessment Fund 219

RECEIPTS DETAIL

Account Code	Account Description		2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues						
219-5601-00	Interest	\$	249	\$ -	\$ -	\$ -
219-5606-00	Unrealized Inv. Gain/Loss	\$	(8)	\$ -		
219-6001-00	Transfer From General Fund	\$	-	\$ -		
Total:		\$	241	\$ -	\$ -	\$ -

Measure J Fund 220
RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
220-5223-00	Measure J Funds (Local Streets)	\$ 306,715	\$ 334,140	\$ 44,218	\$ 45,000
220-5225-00	Measure J Program 28a (Co-op)	\$ 68,170	\$ 29,680	\$ 37,663	\$ 35,000
220-5601-00	Interest	\$ 70	\$ 900		
220-5606-00	Unrealized Inv. Gain/Loss	\$ (1,051)	\$ -		
Total:		\$ 373,904	\$ 364,720	\$ 81,881	\$ 80,000

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
220-7324-00	Dues and Subscriptions	\$ 1,199	\$ 2,000	\$ 1,200	\$ -
220-7385-00	TRANSPAC Fees	\$ 27,150	\$ 30,000	\$ 30,372	\$ 33,000
220-8101-00	Transfer To General Fund	\$ 5,076	\$ 5,330		
220-8111-00	Transfer to CIP Fund	\$ 417,178	\$ -		
Total:		\$ 450,603	\$ 37,330	\$ 31,572	\$ 33,000

Lydia Lane Sewer Fund 222

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
222-4612-00	Lydia Lane Sewer Assessment	\$ 25,214	\$ 18,498	\$ 18,498	\$ 17,937
222-5601-00	Interest	\$ 638	\$ 100		
222-5606-00	Unrealized Inv. Gain/Loss	\$ (2,769)	\$ -		
Total:		\$ 23,082	\$ 18,598	\$ 18,498	\$ 17,937

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
222-7381-00	Property Tax Admin. Costs	\$ 264	\$ 264	\$ 264	\$ 264
222-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ -
222-7419-00	Other Professional Services	\$ 220	\$ 1,000	\$ -	
222-7420-00	Other Outside Services	\$ 2,400	\$ 2,400	\$ -	
222-7611-00	Principal	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
222-7612-00	Interest Expense	\$ 8,099	\$ 6,850	\$ 7,549	\$ 6,800
222-7613-00	Paying Agent Fee	\$ 500	\$ 500		
Total:		\$ 21,833	\$ 21,014	\$ 17,978	\$ 17,064

Oak Street Sewer Fund 223

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
223-4612-00	Oak Street Sewer Assessment	\$ 11,309	\$ -	\$ 11,309	\$ 11,655
223-5601-00	Interest	\$ 30	\$ -		
223-5606-00	Unrealized Inv. Gain/Loss	\$ (121)	\$ -		
Total:		\$ 11,218	\$ -	\$ 11,309	\$ 11,655

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
223-7381-00	Property Tax Admin. Costs	\$ 259	\$ -	\$ 259	\$ 259
223-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ 350
223-7420-00	Other Outside Services	\$ 1,241	\$ -	\$ -	\$ -
223-7611-00	Principal	\$ 8,182	\$ -	\$ 9,091	\$ 9,091
223-7612-00	Interest Expense	\$ 2,695	\$ -	\$ 1,336	\$ 1,064
Total:		\$ 12,727	\$ -	\$ 10,851	\$ 10,763

Restricted Grants 230

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
RECEIPTS DETAIL					
Revenues					
230-5223-00	Measure J Funds	\$ -	\$ 300,000	\$ -	
230-5240-00	CalRecycle Grant	\$ 5,000	\$ 5,000	\$ 20,000	\$ 5,000
230-5250-00	Public Education Government (PEG) Fees	\$ 13,808	\$ 12,000	\$ 8,555	\$ 10,000
230-5260-00	Supplemental Law Enforcement Services Fund (SLESF)	\$ 226,556	\$ 150,000	\$ 165,271	\$ 160,000
230-5262-00	Officer Wellness & Mental Health Grant	\$ -	\$ -	\$ 15,000	\$ -
230-5275-00	Sewer System Management Plan Reimbursement (Concord)	\$ -	\$ -		
230-5285-00	Federal Grant - FEMA	\$ 52,588	\$ -		
230-5286-00	Cares Grant	\$ -	\$ -		
230-5288-00	REAP Grant - Housing Element Update	\$ -	\$ 20,000		
230-5289-00	LEAP Grant - Housing Element Update	\$ -	\$ 65,000		
230-5290-00	SB2 Grant - ADU	\$ -	\$ 160,000		
230-5291-00	Prop 68 - Per Capita	\$ -	\$ 378,074		
230-5292-00	Prop 68 - RIRE	\$ -	\$ 250,000		
230-5601-00	Interest	\$ 4,712	\$ -		
230-5606-00	Unrealized Inv. Gain/Loss	\$ (8,736)	\$ -		
230-6023-00	Transfer from Dev Impact Fund	\$ -	\$ -		
Total:		\$ 293,928	\$ 1,340,074	\$ 208,826	\$ 175,000

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
230-7111-00	Regular Salaries	\$ 78,384	\$ 78,913	\$ 81,240	\$ 93,294
230-7113-00	Overtime	\$ 567	\$ 25,000	\$ -	\$ -
230-7218-00	Long/Short Term Disability Insurance	\$ 104	\$ 579	\$ -	\$ 833
230-7220-00	PERS Retirement-Normal Cost	\$ 10,485	\$ 7,337	\$ 9,237	\$ 12,119
230-7221-00	PERS Retirement - Unfunded Liability	\$ -	\$ 9,280	\$ 8,575	\$ 9,906
230-7231-00	Workers' Compensation	\$ 2,560	\$ 2,461	\$ 4,075	\$ 4,009
230-7232-00	Unemployment Compensation	\$ -	\$ 103	\$ -	\$ -
230-7233-00	FICA Taxes	\$ 1,294	\$ 832	\$ 1,199	\$ 1,288
230-7242-00	Uniform Allowance	\$ 1,200	\$ -	\$ 600	\$ 1,200
230-7246-00	Benefit Insurance	\$ 18	\$ 9,484	\$ -	\$ 1,965

Restricted Grants 230

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
230-7311-00	General Supplies	\$ 1,335	\$ -	\$ -	
230-7312-00	Office Supplies/Expense	\$ -	\$ -	\$ -	
230-7313-00	Small Tools and Equipment	\$ -	\$ -	\$ -	
230-7314-00	Postage	\$ 107	\$ -	\$ -	
230-7324-00	Dues and Subscriptions	\$ 16,880	\$ -	\$ 8,613	\$ 10,000
230-7331-00	Rentals/Leases	\$ -	\$ -	\$ 33,525	\$ -
230-7332-00	Telecommunications	\$ 17,714	\$ 11,300	\$ 9,644	\$ 11,300
230-7341-00	Buildings/Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
230-7411-00	Professional Services Retainer (Legal)	\$ -	\$ -	\$ 5,481	\$ -
230-7415-00	Computer/IT Support	\$ 89,431	\$ 55,000	\$ 55,000	\$ 55,000
230-7417-00	Janitorial Service	\$ -	\$ -	\$ -	
230-7419-00	Other Professional Services	\$ 21,775	\$ 28,242	\$ 2,400	\$ 25,000
230-7420-00	Administrative Costs	\$ 105	\$ -	\$ -	
230-7422-00	PEG Grant Channel Share	\$ 315	\$ -	\$ -	
230-7424-00	Dispatch Services	\$ -	\$ -	\$ -	
230-7427-00	CAL ID	\$ 1,559	\$ -	\$ -	
230-7484-00	Capital Outlay - Structures and Improvements	\$ -	\$ 526,468	\$ -	
230-7485-00	Capital Outlay - Equipment & Machinery	\$ 20,236	\$ -	\$ 8,788	\$ 10,000
230-7520-00	Project/Program Costs	\$ 13,358	\$ 158,100	\$ 38,338	\$ 40,000
230-8101-00	Transfer To General Fund	\$ 5,036	\$ 10,000	\$ -	\$ -
230-8111-00	Transfer to CIP Fund	\$ -	\$ 357,000		
230-8126-00	Transfer to Grove Park	\$ -	\$ 23,606		
Total:		\$ 282,461	\$ 1,303,707	\$ 266,714	\$ 275,914

Diablo Estates Fund 231

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
231-4611-00	Diablo Estates Fiduciary Fund Assessment	\$ 93,711	\$ 93,712	\$ 93,712	\$ 96,000
231-5601-00	Interest	\$ 2,123	\$ 2,400	\$ 2,288	\$ 2,300
231-5606-00	Unrealized Inv. Gain/Loss	\$ (8,998)	\$ -		
	Total:	\$ 86,836	\$ 96,112	\$ 96,000	\$ 98,300

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
231-7335-00	Gas & Electric Services	\$ 611	\$ 650	\$ 265	\$ 650
231-7338-00	Water Services	\$ 6,019	\$ 8,600	\$ 7,067	\$ 7,000
231-7381-00	Property Tax Admin. Costs	\$ 270	\$ 270	\$ 1,100	\$ 300
231-7384-00	Legal Notices	\$ -	\$ 100	\$ -	\$ 100
231-7412-00	Engineering/Inspection Service	\$ 3,787	\$ -	\$ 1,155	\$ 500
231-7419-00	Other Professional Services	\$ 20,893	\$ 59,390	\$ 17,143	\$ 30,000
231-7420-00	Administrative Costs	\$ -	\$ 2,389	\$ 11,118	\$ 15,000
231-7440-00	Tree Trimming Services	\$ -	\$ -	\$ -	\$ -
231-7445-00	Weed Abatement Services	\$ 10,120	\$ -	\$ -	\$ 11,000
	Total:	\$ 41,699	\$ 71,399	\$ 37,848	\$ 64,550

Concerts Fund 240

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
240-5702-00	Donations/Contributions	\$ -	\$ -	\$ 32,000	\$ -
	Total:	\$ -	\$ -	\$ 32,000	\$ -

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
240-7111-00	Regular Salaries	\$ -	\$ -	\$ -	\$ -
240-7113-00	Overtime				
240-7130-00	Concert Performer			\$ 43,900	\$ 43,900
240-7321-00	Printing and Binding			\$ 3,765	\$ 3,765
240-7328-00	Park Services				
240-7360-00	Advertising & Promotion			\$ 650	\$ 650
240-7363-00	Business Meeting Expense	\$ -	\$ -	\$ -	\$ -
	Total:	\$ -	\$ -	\$ 48,315	\$ 48,315

Capital Improvement Fund 303

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
303-5230-00	Measure J Grant	\$ -	\$ 92,000		
303-5240-00	CalRecycle Grant	\$ -	\$ -		
303-5281-00	Federal Grant - Local Streets & Roads Shortfall	\$ -	\$ 180,000		
303-5601-00	Interest	\$ 17,936	\$ -		
303-5606-00	Unrealized Inv. Gain/Loss	\$ (98,922)	\$ -		
303-5805-00	Project Revenue	\$ -	\$ 48,000		
303-6001-00	Trx. From GF	\$ -	\$ -		
303-6002-00	Trx. From Measure J Fund	\$ 417,178	\$ -		
303-6003-00	Trx. From CIP Fund	\$ 37,912	\$ -		
303-6004-00	Trx. From HUTA Gas Tax Fund	\$ 630,549	\$ 58,000		
303-6019-00	Transfer From Grant Fund	\$ -	\$ 85,000		
303-6031-00	Transfer from RMRA Gas Tax Fund	\$ 584,883	\$ 143,000	\$ 584,883	
303-6032-00	Transfer from Rainy Day Fund	\$ -	\$ -		
303-6100-00	Intergovernmental Capital Contributions (Sewer)	\$ -	\$ -		
Total:		\$ 1,589,536	\$ 606,000	\$ 584,883	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
303-7520-00	Project Expenses	\$ 2,707	\$ -	\$ 11,289	\$ -
303-7551-00	Project Costs-Planning/Design	\$ 53,677	\$ 161,800	\$ 55,000	
303-7552-00	Project Costs-Construction/Execution	\$ 792,667	\$ 1,090,487	\$ 1,044,695	
303-7553-00	Project Costs-Monitoring/Inspections	\$ -	\$ 110,210	\$ 1,897	
303-7554-00	Project Costs-Close-out/Punch List	\$ 20,874	\$ -	\$ 37,854	
303-8111-00	Transfer to CIP Fund	\$ 37,912	\$ -		
Total:		\$ 907,838	\$ 1,362,497	\$ 1,150,734	\$ -

Clayton Development Impact Fee Fund 304

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
304-5307-00	Childcare Facility Fees	\$ 3,690	\$ -		
304-5313-00	Parkland Dedication Fees	\$ 46,242	\$ -		
304-5314-00	Off Site Improvement Fees	\$ 26,208	\$ -		
304-5317-00	Fire Protection Fees	\$ -	\$ -		
304-5601-00	Interest	\$ 5,990	\$ 4,000		
304-5606-00	Unrealized Inv. Gain/Loss	\$ (24,963)	\$ -		
Total:		\$ 57,166	\$ 4,000	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
304-7520-00	Projects	\$ -	\$ -	\$ 8,913	\$ -
304-8108-00	Transfer to Grants Fund	\$ -	\$ -	\$ 173,074	\$ -
304-8111-00	Transfer to CIP Fund	\$ -	\$ 48,000	\$ -	\$ -
304-8113-00	Transfer to Stormwater Fund	\$ -	\$ 173,074	\$ -	\$ -
Total:		\$ -	\$ 221,074	\$ 181,987	\$ -

Clayton Financing Auth. Fund 405

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
405-5601-00	Interest	\$ 5,652	\$ 9,200		
405-5606-00	Unrealized Inv. Gain/Loss	\$ (13,196)	\$ -		
Total:		\$ (7,544)	\$ 9,200	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
405-7414-00	Audit & Financial Reporting Services	\$ 3,250	\$ -	\$ -	\$ -
405-7482-00	Capital Contribution	\$ -	\$ 80,000	\$ 30,190	\$ -
Total:		\$ 3,250	\$ 80,000	\$ 30,190	\$ -

Middle School Comm. Facilities District Fund 420

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
420-4609-00	Middle School CFD 1990-1 Parcel Tax Assessment	\$ 187,924	\$ 574,542	\$ 109,517	\$ 109,517
420-5601-00	Interest	\$ 14,320	\$ 4,600		
420-5606-00	Unrealized Inv. Gain/Loss	\$ (6,978)	\$ -		
420-5790-00	Other Revenues	\$ -	\$ -		
Total:		\$ 195,266	\$ 579,142	\$ 109,517	\$ 109,517

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
420-7381-00	Property Tax Admin. Costs	\$ 1,404	\$ 1,404	\$ 772	\$ -
420-7419-00	Other Professional Services	\$ 2,649	\$ 19,450	\$ -	\$ 12,500
420-7420-00	Other Outside Services	\$ 18,510	\$ 18,510	\$ 18,510	\$ -
420-7611-00	Principal	\$ 434,000	\$ 470,000	\$ -	\$ -
420-7612-00	Interest Expense	\$ 54,864	\$ 15,282	\$ (1,526)	\$ -
420-7613-00	Paying Agent Fee	\$ 787	\$ 2,200		\$ -
420-7615-00	CCC Property Tax	\$ 603	\$ 650	\$ 603	\$ -
Total:		\$ 512,817	\$ 527,496	\$ 18,360	\$ 12,500

Clayton Financing Auth. 2007 Fund 422

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
422-5601-00	Interest	\$ 20,878	\$ 800	\$ 5,159	\$ -
422-5606-00	Unrealized Inv. Gain/Loss	\$ (4,795)	\$ -		
422-5815-00	Interest on Loans/Bonds	\$ -	\$ -		
Total:		\$ 16,083	\$ 800	\$ 5,159	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
422-7419-00	Other Professional Services	\$ 11,561	\$ 7,050	\$ 14,698	\$ 700
422-7612-00	Interest Expense	\$ 19,960	\$ 8,663	\$ 9,507	\$ 10,000
422-7613-00	Paying Agent Fee	\$ 2,541	\$ 2,600	\$ 2,860	\$ 2,900
Total:		\$ 34,062	\$ 18,313	\$ 27,065	\$ 13,600

Self Insurance Fund 501

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
501-5601-00	Interest	\$ 262	\$ 400	\$ -	\$ -
501-5606-00	Unrealized Inv. Gain/Loss	\$ (1,088)	\$ -		
501-5790-00	Other Revenues	\$ 20	\$ -		
Total:		\$ (806)	\$ 400	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
501-7351-00	Insurance Premiums (EAP Plan)	\$ 899	\$ 1,300	\$ 934	\$ 1,300
501-7352-00	Insurance Claims Deductibles	\$ 3,684	\$ 5,000	\$ (35,919)	\$ 5,000
501-7413-00	Legal Services	\$ -	\$ -	\$ -	\$ -
Total:		\$ 4,583	\$ 6,300	\$ (34,986)	\$ 6,300

Capital Replacement Fund 502

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
502-5328-00	CERF Charges to Depts.	\$ 111,900	\$ 52,200		
502-5601-00	Interest	\$ 1,600	\$ 1,000		
502-5606-00	Unrealized Inv. Gain/Loss	\$ (6,803)	\$ -		
502-5702-00	Donations/Contributions	\$ -	\$ -		
502-5801-00	Sale of Assets	\$ 6,958	\$ -		
502-6033-00	Transfer from Fund 111 Pandemic Recovery Reserve	\$ -	\$ 70,000	\$ 70,000	\$ -
Total:		\$ 113,656	\$ 123,200	\$ 70,000	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
502-7390-00	Depreciation Expense	\$ 100,425	\$ -		
502-7485-00	Capital Outlay - Machinery, Vehicles & Equipment	\$ 4,001	\$ 117,000	\$ 72,543	\$ 75,000
Total:		\$ 104,426	\$ 117,000	\$ 72,543	\$ 75,000

Pension Fund 503

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
503-5601-00	Interest	\$ 2,742	\$ 4,000		
503-5606-00	Unrealized Inv. Gain/Loss	\$ (11,389)	\$ -		
503-6001-00	Trx. From GF	\$ -	\$ -		
Total:		\$ (8,647)	\$ 4,000	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 113,663
Total:		\$ -	\$ -	\$ -	\$ 113,663

Redevelopment Trust Fund 615

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
615-4108-00	Redevelopment Property Tax Trust Fund - Distribution	\$ 618,554	\$ 560,579		
615-5601-00	Interest	\$ 4,262	\$ 2,000		
615-5606-00	Unrealized Inv. Gain/Loss	\$ (19,448)	\$ -		
615-5790-00	Other Revenues-RDA Successor Agency	\$ 2,121	\$ 1,500		
	Total:	\$ 605,488	\$ 564,079	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
615-7420-00	Administrative Costs	\$ 252,178	\$ 196,338		
615-7612-00	Interest Expense	\$ 24,141	\$ 22,023	\$ 22,023	
615-7613-00	Paying Agent Fee	\$ -	\$ 2,600	\$ 2,398	
	Total:	\$ 276,319	\$ 220,961	\$ 24,421	\$ -

Housing Successor Agency Fund 616
RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
616-4110-00	Program Revenue-Successor Housing Agency	\$ 111,400	\$ 110,000	\$ 116,400	\$ 119,892
616-5601-00	Interest	\$ 17,961	\$ 15,000		
616-5606-00	Unrealized Inv. Gain/Loss	\$ 58,092	\$ -		
Total:		\$ 187,453	\$ 125,000	\$ 116,400	\$ 119,892

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
616-7389-00	Misc. Expense	\$ -	\$ 27,000		
616-7413-00	Special Legal Services	\$ -	\$ 5,000		
616-7419-00	Other Professional Services	\$ -	\$ 10,000	\$ -	
616-7420-00	Administrative Costs	\$ -	\$ 5,000	\$ -	
Total:		\$ -	\$ 47,000	\$ -	\$ -

Endeavor Hall Fund 702

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
702-5601-00	Interest	\$ -	\$ -		
702-5606-00	Unrealized Inv. Gain/Loss	\$ -	\$ -		
702-5607-00	Endeavor Hall Rental Fee	\$ 16,847	\$ 10,000	\$ 27,414	\$ 25,000
Total:		\$ 16,847	\$ 10,000	\$ 27,414	\$ 25,000

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
702-7111-00	Regular Salaries	\$ 2,761	\$ 7,925	\$ 2,329	\$ 8,896
702-7113-00	Overtime	\$ 474	\$ 200	\$ 1,276	\$ 1,000
702-7116-00	Part-time Salaries	\$ -	\$ 2,262	\$ -	\$ -
702-7218-00	Long/Short Term Disability Insurance	\$ 22	\$ 69	\$ 17	\$ 84
702-7220-00	PERS Retirement-Normal Cost	\$ 274	\$ 732	\$ 159	\$ 760
702-7221-00	PERS Retirement - Unfunded Liability	\$ 390	\$ 985	\$ 910	\$ 1,397
702-7231-00	Workers' Compensation	\$ 319	\$ 352	\$ 507	\$ 406
702-7232-00	Unemployment Compensation	\$ 70	\$ 192	\$ -	\$ -
702-7233-00	FICA Taxes	\$ 41	\$ 291	\$ 35	\$ 130
702-7246-00	Benefit Insurance	\$ 483	\$ 1,434	\$ 329	\$ 1,789
702-7311-00	General Supplies	\$ 21	\$ 200	\$ 200	\$ 200
702-7332-00	Telecommunications	\$ 1,027	\$ 1,100	\$ 1,100	\$ 1,100
702-7335-00	Gas & Electric Services	\$ 2,764	\$ 3,000	\$ 3,000	\$ 3,000
702-7338-00	Water Services	\$ 11,731	\$ 4,500	\$ 7,870	\$ 5,000
702-7341-00	Buildings/Grounds Maintenance	\$ 6,169	\$ 7,070	\$ 5,943	\$ 6,000
702-7343-00	Vehicle Maintenance	\$ 525	\$ 400	\$ 400	\$ 400
702-7344-00	Vehicles: Gas, Oil & Supplies	\$ 190	\$ 200	\$ 200	\$ 300
702-7346-00	HVAC Mtn & Repairs	\$ 1,181	\$ 1,500	\$ 1,532	\$ 1,500
702-7390-00	Depreciation Expense	\$ 28,872	\$ 37,500	\$ 37,500	\$ 37,500
702-7417-00	Janitorial Service	\$ 1,473	\$ 2,620	\$ 1,138	\$ 2,600
702-7429-00	Animal/Pest Control Services	\$ 1,538	\$ 1,500	\$ 1,500	\$ 1,500
702-7435-00	Contract Seasonal Labor	\$ 369	\$ 1,000	\$ 1,000	\$ 1,000

Endeavor Hall Fund 702

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
702-5601-00	Interest	\$ -	\$ -		
702-5606-00	Unrealized Inv. Gain/Loss	\$ -	\$ -		
702-5607-00	Endeavor Hall Rental Fee	\$ 16,847	\$ 10,000	\$ 27,414	\$ 25,000
Total:		\$ 16,847	\$ 10,000	\$ 27,414	\$ 25,000

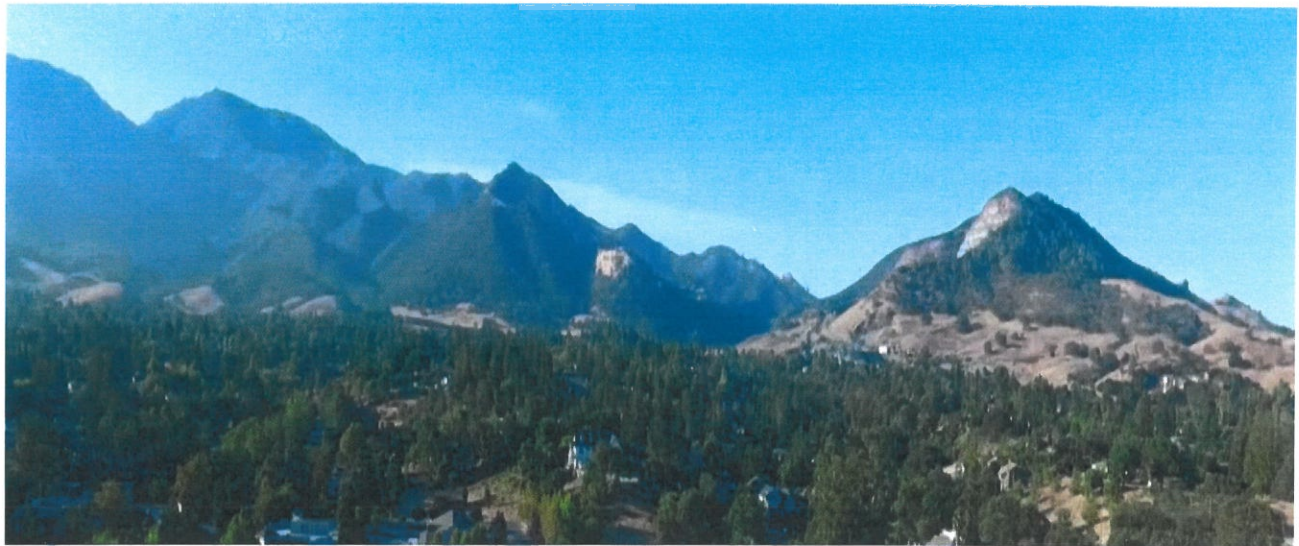
APPROPRIATION DETAIL

Total:	\$ 60,693	\$ 75,032	\$ 66,945	\$ 74,563
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City of Clayton, California Fiscal Year 2023-24 Budget

Adopted on June 20, 2023



Adopted Version



CITY OF CLAYTON

COMMUNITY
DEVELOPMENT (925) 673-7340
ENGINEERING (925) 673-7300

6000 HERITAGE TRAIL • CLAYTON, CALIFORNIA 94517-1250
TELEPHONE (925) 673-7300 FAX (925) 672-4917

City Council
JEFF WASH, MAYOR
JIM DIAZ, VICE MAYOR
PETER CROVAN, COUNCILMEMBER
HOLLY TILLMAN, COUNCILMEMBER
KIM THOMPSON, COUNCILMEMBER

Honorable Mayor and Councilmembers,

Your City staff is pleased to present the proposed Fiscal Year 2023/2024 City Budget. This is the City's annual budget which was prepared in recognition of a variety of potential factors which influence our local economy and revenues. Inflation has risen and the City is in a time of long-term operational transition, thus the budget presented is a "status quo" budget to allow time for new City leadership to evaluate the organization and recommend next steps to move the organization to a sustainable future.

You as the City Council are aware of, and sensitive to, the City's various economic engines and are adopting this budget within a framework that allows me as your City Manager the beginning stages of creating a strategic vision. Some of the goals of that vision will be achieving staffing consistency and an ongoing culture shift, evaluating efficiency and strategic direction of operations, master planning needs related to facilities, streets, and vegetation management, and creating a sustainable plan for public safety and traffic management. More specifically, this fiscal year's budget will provide a work plan that will focus on citywide foundational issues. Staff will be working on evaluating staffing levels, as well as creating and enhancing policies around fiscal/reserve fund management, budget policies, grant policies, purchasing policies (especially meeting Federal requirements) among others. Staff will evaluate service delivery methods related to contracting, level of service in various areas, enhancing technology internally and externally with the community, along with evaluating the various needs of our assessment districts. This is an aggressive work plan but will be done in a manner to ensure the staff and community can adapt to the changes and improvements.

The City's General Fund and the majority of its assessment districts are facing a time in which they are either structurally imbalanced or finely balanced. With the cost of service increasing in almost every area of our local, statewide, and national economy the current path of the City's revenue may not be able to sustain the City over the long haul under the current trajectory, thus the need for the evaluation, review, and change described above. As we embark on this time it is important to note that the City has healthy reserves in the General Fund to make the necessary investments to move the organization to a place of sustainable change and/or decision-making points.

The City's General Fund is estimated to have \$5,570,253 (inclusive of increased fee revenue estimates) in discretionary revenue before use of any reserves and \$5,683,916 in total expenses and transfers to other funds. Thus, to balance the net deficit, approximately \$113,663 in pension reserves is required. The use of this level of reserves is appropriate especially considering the need for evaluation by new city leadership.

Do The Right Thing
Integrity - Responsibility - Inclusion - Courage - Kindness - Self-Discipline - Respect
Because It's The Right Thing To Do!



CITY OF CLAYTON

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HOLLY TULLMAN, COUNCILMEMBER
KIM TRUPLAND, COUNCILMEMBER

Other funds such as the Landscape Maintenance District, Stormwater assessment, Street light assessment, and Geological Hazard Abatement District (GHAD) continue to be under pressure. These funds are either at the point of reduced service levels, usage of a significant amount of their specific reserves, or a transfer from another fund such as the Gas Tax Fund to support operations. These funds will require a deeper evaluation and strategic plan to be discussed with City Council during this fiscal year.

As the City Manager, I have used the analogy that we (the City) are in a state in which we see rain clouds forming but we have plenty of time to grab our umbrellas and get inside. What I mean by this statement is that we have time to discuss the issues with City Council and the community, and time to evaluate and plan on the direction needed to maintain Clayton as the great community it has always been.

Your staff is ready and dedicated to the purpose of continuing Clayton's long history of being a safe and beautiful community. I look forward to working with the City Council and community to have great discussions about the sustainable path forward. This community is a gem within Contra Costa County, and I am excited to lead the organization with City Council into this new fiscal year.

I want to thank all the staff and Nitish Sharma, our finance consultant, for the work in developing this fiscal year's budget. The budget was developed while transiting to a new City Manager, no Finance Director, or Executive Assistant to the City Manager. Still your resilient and dedicated staff were able to present this budget to you today.

Respectfully,



Bret Prebula
City Manager

Directory of Officials and Advisory Bodies

The City of Clayton operates under the Council-Manager form of government. Under this system, the City Council hires a professional City Manager responsible for translating council policy into action and the daily administration and management of all City departments. The strength of the Council-Manager form of government lies in the City Council's political leadership and the City Manager's managerial expertise.

The City Council

Jeff Wan, Mayor
Jim Diaz, Vice-Mayor
Letecia "Holly" Tillman, Councilmember
Peter Cloven, Councilmember
Kim Trupiano, Councilmember

Commissions

Planning Commission

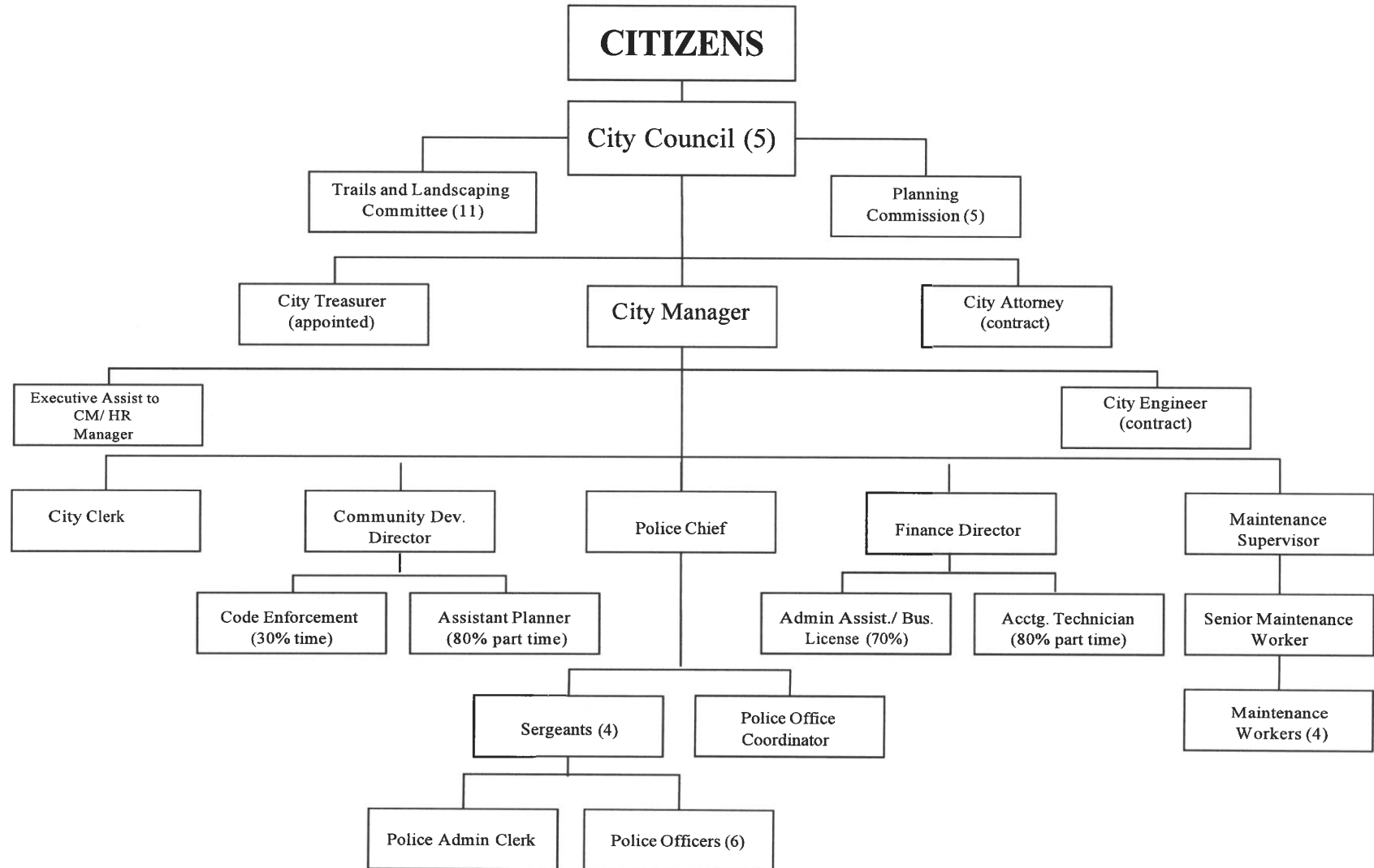
Committees

Trails and Landscape Committee

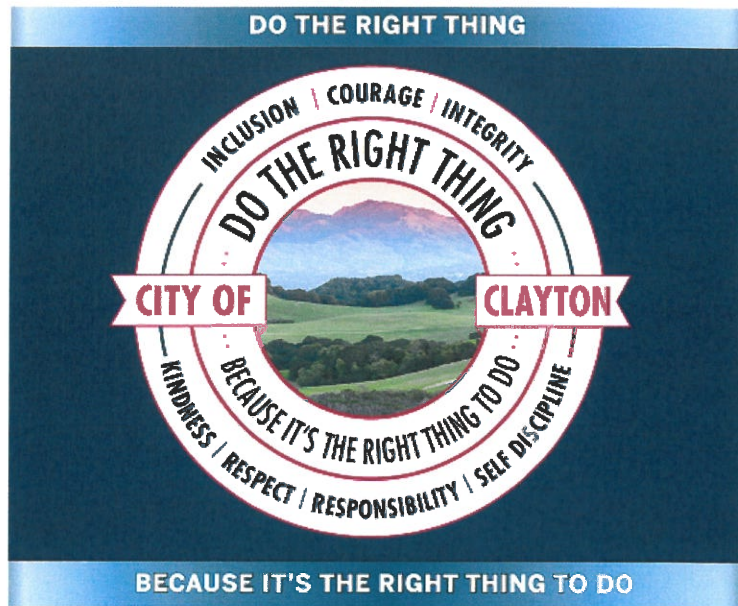
Appointed Officials and Department Heads

City Manager, Bret Prebula
City Attorney (contract), Malathy Subramanian
Director of Finance (Interim), Nitish Sharma
Chief of Police, Richard McEachin
City Clerk/HR Manager, Janet Calderon
City Treasurer (appointed), Hank Stratford
Community Development Director, Dana Ayers
City Engineer (contract), Larry Theis
Maintenance Supervisor, Jim Warburton

CITY OF CLAYTON ORGANIZATIONAL CHART



Mission, Vision, Values



Mission

Enhance the City of Clayton by providing quality of service through:

Responsible Stewardship
Effective Collaboration
Continuous Progress

Our Vision

The City of Clayton organization will be recognized as a premier small city. Customer service will be our hallmark; organizational processes will be a model of efficiency and effectiveness; innovation will be commonplace; and excellence of work product will be the norm. The employees will enjoy their work environment, and each will be a valued and respected member in his or her field of work. All residents and the City Council will be proud of their City government.

Our Values

Excellence
Integrity
Respect
Teamwork

(Updated 2020)

History of Clayton

~

The Incorporation of Clayton

by Eldora Hoyer and Julie Pierce



A California voting record was established when ninety-one percent of Clayton's 364 registered voters approved incorporation of Contra Costa County's 13th city on March 3, 1964, in Endeavor Hall. Clayton residents wanted local control of planning and development. They worried about development quality and density and the commercial strip zoning racing their way. They did not oppose development, but after many futile hearings in Martinez and elsewhere, they wanted to retain the semi-rural ambience of the Upper Clayton Valley.

In 1959, some leading Clayton citizens discussed incorporating Clayton to retain its historic identity and rural atmosphere through local control of land use planning and zoning. They were Randall "Chubby" Humble, owner of the Pioneer Inn; George Murchio, land owner; M. F. Ohman, general manager of Pittsburg's Dow Chemical plant; Judge Wroy Renaghan; and Lawrence Wallace, real estate appraiser. Appointed to their committee were Henry White, Martinez Hospital administrator; Thomas Grundy, Eldora Hoyer and Robert Kuntz.

Although an initial incorporation attempt failed in 1960, when two quarry properties requested exclusion, the Clayton Revolution was rekindled in 1963 by an impending annexation that would divide the town and forever prevent incorporation of historic Clayton.

News of a cherry stem annexation using streets and the Clayton home of Concord's city attorney to access Cardinet Glen [the subdivision of homes near City Hall on Wallace and Cardinet] was seen in an obscure paragraph of the Oakland Tribune by Clayton's Nan Wallace on March 3, 1963, who alerted Clayton residents and formed an incorporation study committee.

To delay the Concord annexation long enough to explore alternatives, shocked Claytonians immediately filed notice of intention to begin incorporation proceedings. Many residents circulated petitions and Eldora had the honor of delivering the papers to the county offices in Martinez to place it on the ballot. James Conley walked house to house collecting contributions for election expenses and ended up with enough extra money to buy a flag for city meetings. This time, the proposed incorporation area excluded large properties whose owners, wanting Concord sewers, could be expected to withdraw their lands and defeat the attempt to bring incorporation to a vote. It was hoped that future residents would annex to Clayton later.

While exploring alternatives to incorporation, the Clayton Incorporation Committee managed to have the Concord annexation attempt withdrawn because of irregularities, but it seemed evident that annexation attempts would continue. Clayton residents decided to bring incorporation to a vote feeling that it must be done now or probably never.

At 8:00 pm on March 3, 1964, Sigrid Frank, a 69-year-old Clayton old-timer who was the poll inspector, stepped onto the front porch of Endeavor Hall, rang a brass bell, and in traditional style proclaimed, "Hear Ye! Hear Ye! Hear Ye! The polls are closed." The incorporation workers were tired but hopeful and euphoria built as the votes were tallied, with community "watchdogs" looking on. On top of the hill above town, Ken Byrd and Richard Hamb began ringing victory news across the valley with Clayton's old school bell. The community had successfully declared its independence on March 3, 1964 in that historic vote.

Clayton's first official meeting was March 18, 1964, when the council was sworn into office by Judge Wroy Renaghan with a large crowd in attendance. George Abbott and Al Liming drove to Sacramento to file the incorporation papers directly with the Secretary of State, to ensure prompt processing.

Maurice Huguet, Jr. was hired as city attorney and Marguerite Ellingson became the city's part-time clerk. Huguet was then the youngest city attorney in Contra Costa County.

Our inaugural Planning Commission consisted of Joe Wallace, chairman, Joe Swicegood, Beth Laurence, Charles Levine and Howard Sumerlin. William Walker, a professional accountant, was appointed the first City Treasurer. Clayton's city letterhead, still in use today, was designed in 1964 by Bob Hoyer with art by Ray Hare, a Clayton Valley High School art student.

Clayton's standing among other jurisdictions grew with its activity on county, district, and regional boards and commissions and in the League of California Cities. In 1966-67 Clayton's mayor chaired the Contra Costa Mayors' Conference, and Clayton's part-time clerk was Conference secretary. Clayton was represented at the 1967 National Mayors' Conference in Honolulu (at no expense to Clayton). Clayton councilmen and appointees filled many key roles and influenced regional decisions affecting Clayton.

On Clayton's first anniversary, the City received a resolution from the County Board of Supervisors commending the City on its first year and its efforts to comply with the wishes of its citizens in terms of community life, and for its forward-looking actions related to balanced development. The resolution noted that Clayton was incorporated to maintain a careful balance between progressive development and preservation of one of the most scenic landscapes in the central part of Contra Costa County.

Incorporation Facts:

- Election Day: March 3, 1964
- Number of Registered: Voters in Clayton 364
- Number of Voters who cast ballots in election: 312
- Turnout 91% of Registered Voters cast ballots, the largest percentage in the history of California for a municipal election.
- Votes in Favor of Incorporation: 251
- Votes Against Incorporation: 61
- Clayton became the 13th City in Contra Costa County
- Results of Council Election: Robert Hoyer-183; Henry Wagner-179; George Abbott-151; David Cook-147; Alvin Liming-140; Clyde Baker-113; Richard Hamb-104; Kenneth Byrd-90; Jack Leue-68; Gloria Patten-56.
- City's First Treasurer: William Walker
- City's First Clerk: Marguerite Ellingson
- Police Services Contracted with the City of Concord
- Public Works/Engineering Services Contracted with County
- City Attorney Maurice Huguet, Jr.
- Population Approximately: 600
- Clayton City Limits consisted of ½ square mile
- City Boundaries: Clayton Road and Mt. Diablo Creek on the north, Marsh Creek Road on the east, Mitchell Canyon Road on the west and certain properties on the east.
- Assessed Land Valuation: \$1,200,000
- City's Budget: \$23,517.00
- Year-end Surplus: \$2,589.00

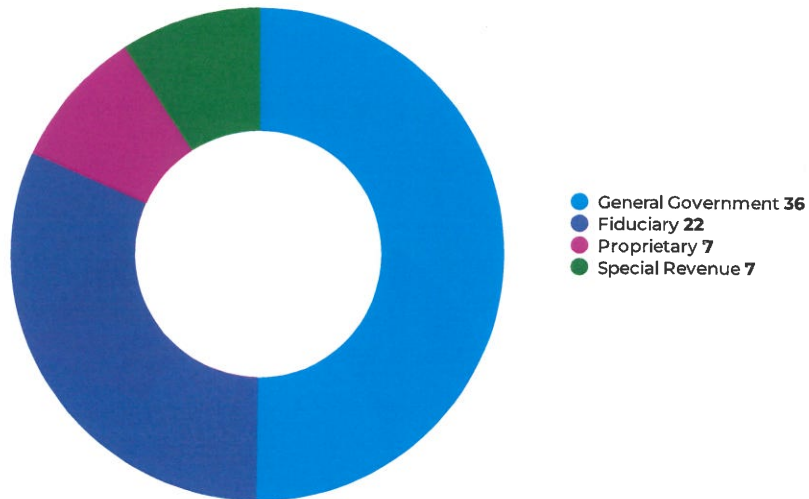
- Partial List of Expenses: City Attorney, \$2,000; City Clerk, \$1,500; Police Services, \$8,875.00; Accounting Services, \$250; Insurance and Bonding, \$425; Utilities, \$48; Telephone, \$160; Supplies, \$250; Rent, \$175.

One year after incorporating, the City of Clayton was recognized by the Contra Costa County Board of Supervisors for their superb effort. In 1966, just two years following cityhood, Clayton hosted the Mayor's Conference. Robert Hoyer served the City of Clayton for 16 years, and chaired the Bay Area Air District in 1971 after being appointed in 1968 to the District.

Fund Structure

According to the Government Finance Officers Association (GFOA), fund accounting is used to meet the reporting objective of providing information as to whether resources were obtained and used in accordance with the budget and other finance related requirements by accounting for financial transactions and balances through several separate funds, each accounting for designated assets, liabilities and equity. The City of Clayton reviews our fund structures annually to ensure appropriate and relevant data is reflected in our financial reporting. Additionally, all new funds must be reviewed and approved by the City Council. Healthy fund balances are essential to making good long-term decisions for any government organization. Our funds are broken into four different types: General Government (General fund with 9 different departments and 2 reserve accounts), Proprietary (business-like activities), Fiduciary (held in trust) and Special Revenue Funds (used for specific projects or uses).

Fund Categories



Listing of Funds

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Fund

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Clayton Financing Authority 2007 Refunding	422
Successor Agency	615

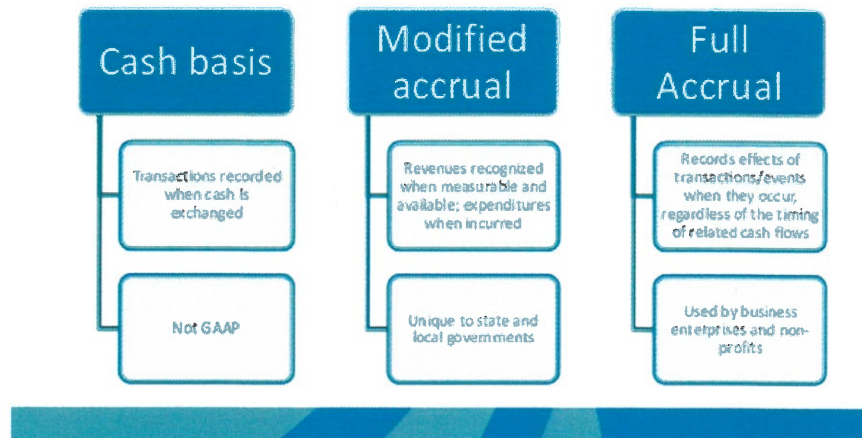
Basis of Budgeting

Basis of budgeting - the basis of accounting utilized throughout the budget process. The City of Clayton is required by law to pass an annual balanced budget.



Basis of accounting - a term used to refer to when revenues and obligations are recognized in the accounts and reported in the financial statements. The City of Clayton's budgets for the General, Special Revenue, and Fiduciary funds are prepared on essentially the same as a modified accrual basis of accounting. This method is also used for the City's financial reporting and financial statements. Although the City of Clayton utilizes Modified Accrual that does not require budgeting for depreciation, the City still budgets for depreciation for Endeavor Hall, the main enterprise fund.

Basis of Accounting



Overall Financial Structure

Governmental Funds

General Fund

Capital Projects Fund

Special Revenue Funds



Proprietary Funds

Enterprise Fund

Internal Service Fund



Fiduciary Funds

Trust

Agency



Budget Timeline

The graphic below illustrates key milestones in the development and approval process for the FY2022/23 Budget. Between each of the dates shown, staff is working to analyze, evaluate and develop recommendations that ultimately become part of the Proposed and Adopted budgets.



Policy and Process Improvement Opportunities



Comprehensive Review and development of a Fiscal Management Policy which will include:

- Pension and OPEB Policy
- Reserve Policy
- Investment Policy and Investment Management

Pension and OPEB Policy

The Pension policy will provide goals for funding the pension debt, a clear structure for sustainability, risk tolerance, funding status and funding plans and clearly defined oversight.

The Other Post-Employment Benefits (OPEB) Policy will be a separate policy from the Pension Policy and will provide ways to invest funds to pay for these benefits as well as to reduce overall liabilities and increase overall net position of the City as well as manage this debt with a plan that maximizes the use of the City's resources.

Reserve Policy

One of the key components of a financially stable municipality is the adherence to a policy of maintaining an appropriate level of reserves. Establishing a target minimum General Fund reserve is a mechanism that governments can implement to help ensure adequate levels of fund balance are available to help mitigate current and future risks. A minimum General Fund reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations. Some examples of unforeseen situations include, but are not limited to: extreme events, economic downturns, reduced revenues, Federal/State/County Budget Cuts, unfunded legislative or judicial mandates, capital obligations, one-time City Council approved expenditures, and innovative opportunities for the betterment of the community. To provide guidelines for establishing, maintaining, and reviewing minimum target General Fund reserves for the City of Clayton. This policy is developed to consider the minimum level necessary to:

- Maintain creditworthiness;
- Ensure cash availability during times of economic uncertainties and other financial hardships or downturns in the local or national economy or extreme events;
- Provide for long-range planning, especially around future debt or capital obligations;
- Deciding when to use reserves, define what the minimum level is and how to replenish this if it should fall below the defined minimum threshold.

Investment Policy and Investment Management/Oversight

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

It is the policy of the City of Clayton to meet the short and long-term cash flow demands of the City in a manner which will provide for the safety of principal monies with sufficient liquidity, while providing a reasonable investment return. The purpose of this Investment Policy is to identify and outline various methods and procedures for the prudent and systematic investment of public funds. This Investment Policy applies to all investment activities and financial assets of the City. The following Funds are covered by this Investment Policy and are accounted for in the City's Comprehensive Annual Financial Report:

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

Financial Policies - Looking towards the future



The City of Clayton's accounting policies and procedures are built on the foundation of strong internal controls. We have an important responsibility to the citizens of Clayton to carefully account for public funds, to manage the finances wisely, and to plan for adequate funding of services desired by the public, including: public safety services, public parks and facilities, community development, the library facility, public works, legal services, engineering services, streetlighting, 5 special assessment districts, the landscape and maintenance district, and the Clayton Financing Authority. Ultimately, the City's reputation and success will depend on the public's awareness and engagement in the short and long term financial planning for the City.

Our goal is to provide excellent financial management through transparency, having the utmost integrity, and accountability, in order to gain the trust of the public we serve. During the FY2023 we plan to complete a comprehensive **Fiscal Management Policy** (that will update and/or replace current policies) including the following areas:

Policy 1 - Fiscal Planning and Budgeting

Fiscal planning refers to the process of identifying resources and allocating those resources for numerous and complex competing purposes. The primary vehicle for this planning is the preparation, monitoring and analysis of the City's budget. It is increasingly important to incorporate a long-term perspective and to monitor the performance of the programs competing to receive funding.

Policy 2 - Fund Balance

Fund balance is an important indicator of the City's financial position. Maintaining reserves is considered a prudent management practice. Adequate fund balances are maintained to allow the City to continue providing services to the community in case of unexpected emergencies or requirements and/or economic downturns.

Policy 3 - Expenditure Control

Expenditures will be controlled by an annual budget at the department/fund level. Management must ensure compliance with the legally adopted budget. In addition, purchases and expenditures must comply with legal requirements and policies and procedures set forth by the City.

Policy 4 - Revenues and Collections

In order to provide funding for service delivery, the City must have reliable revenue sources. These revenues must be assessed and collected equitably, timely, and efficiently.

Policy 5 - Grants

Many grants require the Council's approval of funds, either for the original grant or to continue programs after the grant funding has expired. Council should review these grant opportunities prior to determining whether an application should be made for these grant funds.

Policy 6 - Cost of Service and User Fees

User fees and charges are payments for voluntarily purchased, publicly provided services that benefit specific individuals. The City relies on certain fees and charges to supplement other revenue sources in order to provide public services. Indirect cost charges will be assessed to reflect the full cost of identified services.

Policy 7 - Capital Asset Accounting and Replacement

An effective asset accounting system is an important tool in managing the City's capital investments. The purpose of using this system allows us to identify, plan, schedule, finance, track and monitor capital assets to ensure proper replacement of depreciated assets. The performance and continued use of capital infrastructure is essential to delivering public services. Deferring essential maintenance and/or asset replacement can negatively impact service delivery and increase long-term costs.

Policy 8 - Investment Policy

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

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- D. Capital Project Funds
- E. Enterprise Funds
- F. Internal Services Funds
- G. Trust and Agency Funds
- H. Any new funds created by the City Council.

Policy 9 - Reserve Policy

One of the key components of a financially stable municipality is the adherence to a policy of maintaining an appropriate level of reserves. Establishing a target minimum General Fund reserve is a mechanism that governments can implement to help ensure adequate levels of fund balance are available to help mitigate current and future risks. A minimum General Fund reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations. Some examples of unforeseen situations include, but are not limited to: extreme events, economic downturns, reduced revenues, Federal/State/County Budget Cuts, unfunded legislative or judicial mandates, capital obligations, one-time City Council approved expenditures, and innovative opportunities for the betterment of the community. To provide guidelines for establishing, maintaining, and reviewing minimum target General Fund reserves for the City of Clayton. This policy is developed to consider the minimum level necessary to:

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- Deciding when to use reserves, define what the minimum level is and how to replenish this if it should fall below the defined minimum threshold.

Policy 10 - Pension/OBEB Management Policy

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Roles and Responsibilities of the Finance/Accounting Function

The Finance Department is made up of a team of 3 staff (one full time finance director, a 60% time accounting technician and a 70% time front desk administrative assistant), and covers all areas of accounts receivable, accounts payable, payroll, project accounting management, grant management, sales tax reporting, financial reporting, annual audits, budgeting, cash management and investments. Additionally, Finance staff act as liaisons to all other departments to help foster cross-departmental collaboration.

Below is a summary of the duties of each position in the finance department - all of which play a role in our accounting policies and procedures.

1. Finance Director (Interim) - Nitish Sharma, financedirector@claytonca.gov

a. Responsibilities include:

- i. Internal control development, oversight and management
- ii. Budget preparation, interim monitoring and reporting (mid-year and adoption)
- iii. Overall general ledger management (modified accrual GAAP accounting)
- iv. Accounting related internal control monitoring and implementation
- v. City of Clayton Financial statement and audit preparation
- vi. Clayton Financing Authority Financial statement and audit preparation
- vii. RDA Successor Agency semi-annual ROPS preparation and reporting
- viii. Other periodic regulatory reporting including:
 1. Annual SCO reports
 2. Annual SCO gas tax report
 3. AB1600 Report
 4. Federal / State audits and requests for information
 5. Quarterly and Annual Payroll tax reporting and oversight
- ix. Banking and cash management
- x. Investment portfolio and related reports
- xi. Billing / Accounts Receivable
- xii. Ensuring cash and checks are deposited in a timely manner with proper oversight
- xiii. Oversee payroll, labor allocations, and timesheet management
- xiv. Oversee AP disbursements
- xv. Oversee timely fiscal closing
- xvi. Plan to report financials to the public on a quarterly basis
- xvii. Oversee business license process
- xviii. Oversee facility rental management
- xix. Oversee grant and project accounting
- xx. Complete a succession plan for the city's financial function

2. Accounting Technician – Jennifer Giantvalley, jenniferg@claytonca.gov

a. Part time position – Monday, Wednesday, and Friday - 60% time

b. Responsibilities include:

- i. Payroll processing (HR functions are segregated and the responsibility of City Clerk/HR Manager)
- ii. Accounts payable / disbursements processing and preparation of obligations reports
- iii. Project accounting work
- iv. Assist in general ledger entries
- v. Assist in project accounting work
- vi. Coordinate with engineering on projects and coding
- vii. Employee benefits calculations and payments
- viii. Cash receipts processing

- ix. Annual 1099/W-9 processing
- x. Grant and project accounting
- xi. Assisting Finance Manager with accounting/finance projects
- xii. Assisting in answering the front phone line in the absence of the Admin Assistant

3. Administrative Assistant (70% Finance/30% Code Enforcement)

a. Finance-related Responsibilities include:

- i. Answer phones and help public as this position is the first point of contact for the public.
- ii. Business license interim and annual management
- iii. Scheduling and managing City Facility rentals for:
 - 1. Endeavor Hall
 - 2. Hoyer Hall (library)
 - 3. Clayton Community Park picnic areas
 - 4. Grove park picnic areas
- iv. Front desk customer support
- v. Answering front phone line
- vi. Closing office at day's end
- vii. Receiving and distributing daily mail
- viii. Assisting Finance Manager with accounting/finance projects as time permits

PUBLIC EMPLOYEES RETIREMENT PENSION SYSTEM

A Brief History

Eleven years after its incorporation as a municipality in 1964, the City of Clayton joined the California Public Employees Retirement System (CalPERS) to establish a pension system for its public employees (June 1975). At that time, it contracted for a retirement system plan of 2% at age 55 for its sworn law enforcement officers and 2% at age 60 for its general (miscellaneous) employees. Each enrolled plan was the least costly “defined benefit” plan offered by CalPERS. For the next 40 years and continuing today, permanent employees of the City are members of CalPERS for retirement pension purposes. The City organization does not belong to Social Security; therefore, its employees rely on this public pension system as the primary retirement program.

A plan change occurred in 1997 when the City moved its law enforcement employees from the CalPERS 2% at age 55 Plan to a 2% at age 50 Plan; miscellaneous employees were kept on the 2% at age 60 Plan. Presumably at that time the City elevated the retirement benefits of its Police Department in order to attract and retain quality sworn personnel in the competitive public sector market. In early 2001 the retirement plans were again modified (through the collective bargaining process) to the existing “Classic” contracts of 3% at age 55 for Public Safety (sworn law enforcement) and 2% at age 55 for the Miscellaneous Unit (civilian). CalPERS also initiated unilateral action to eliminate small-employer public agency members from consideration as independent agencies and “pooled” them together to share some of the pension risk. These new pooled plans (in effect today) are referred to as *Multiple-Employer “Cost-Sharing” Defined Benefit Plans*. Although cost sharing plans are designed to bundle employer pension expenses of several employer plans that provide identical benefits, plans that had super- or under-funded statuses carried forward their positive or negative balances into the new plan in what is referred to as a “Side-Fund”. Thus, this CalPERS action caused several of the small employers (including Clayton) to report separate side-fund “unfunded liabilities” which the City of Clayton has been reducing over time within its annual employer contribution pension rates as analyzed in greater detail later.

In 2008, coinciding with the abrupt downturn in the national and local economies and the wave of retiring Baby Boomers (born 1946 - 1964), the press and the public waged a vigorous debate concerning the amount and scope of unfunded liabilities of governments [taxpayers] for the CalPERS defined benefit retirement plan. Public pension policies have been modified, reformed and threatened over the course of this examination and it continues today in the form of state legislation reform bills, statewide initiatives and court cases. Resulting from this, the State of California legislature enacted the Public Employee Pension Reform Act (PEPRA) effective January 2013 creating a new defined benefit pension tier for any newly-enrolled CalPERS-covered employees.

However, even in advance of PEPRA and most other public agencies, the City of Clayton established a 2nd Tier Plan effective January 2011 for all new “Classic” hires. To further mitigate its unfunded liability exposure, the Clayton City Council took action in March 2012 to prohibit all future local elected officials (e.g., city council members) from becoming members of the CalPERS pension plan.

In regards to action taken to address the reasonableness of actuarial assumptions, the 2016 Annual Review of Funding Levels and Risks published by CalPERS on September 20, 2016 concluded economic conditions at that time increased the risk associated with achieving a 7.5% rate of return over the medium term (10 years or so). With this in mind, action was taken by the CalPERS Board to re-address the viability of the actuarially assumed discount rate for future years with the goal of increasing funded status of pension plans. Accordingly, on December 21, 2016 the CalPERS Board voted to lower its discount rate from 7.5% to 7.0% over a three-year timeframe with the hope the incremental lowering of the rate would give employers more time to prepare for the changes in contribution costs. The first year of pension contribution increases resulting from lowering the discount rate was FY 2018/19.

Various Pension Plan Groups and Composition

As a consequence of the actions taken as described previously the City of Clayton now has three (3) separate CalPERS pension plan tiers for its employees for both the Public Safety and Miscellaneous employee groups:

1. Tier I “Classic” – This plan covers existing City employees hired prior to January 2011. No future employee of the City can ever enroll into the Tier I Plan and accordingly this pool of existing employees will shrink in number as these employees move to other employment or retire from the City. The benefit formula for Public Safety Tier I members is 3% @ 55 and the benefit formula for Miscellaneous Tier I members is 2% @ 55.

Previously, the City made the required employee contributions on behalf of all Tier I employees, which is defined as “Employer Paid Member Contributions” (EPMC) by CalPERS. As part of three-year Police Officers Association (POA) labor agreement approved on July 7, 2015, the previous 9% EPMC for Public Safety Tier I members has now been entirely phased out, with members of this group paying the full required employee contribution rate. While beneficial for future pension obligations, this phase-out did come at a cost and was offset by a negotiated 4% annual cost of living adjustment for all sworn officers for the three- year period ending June 30, 2018.

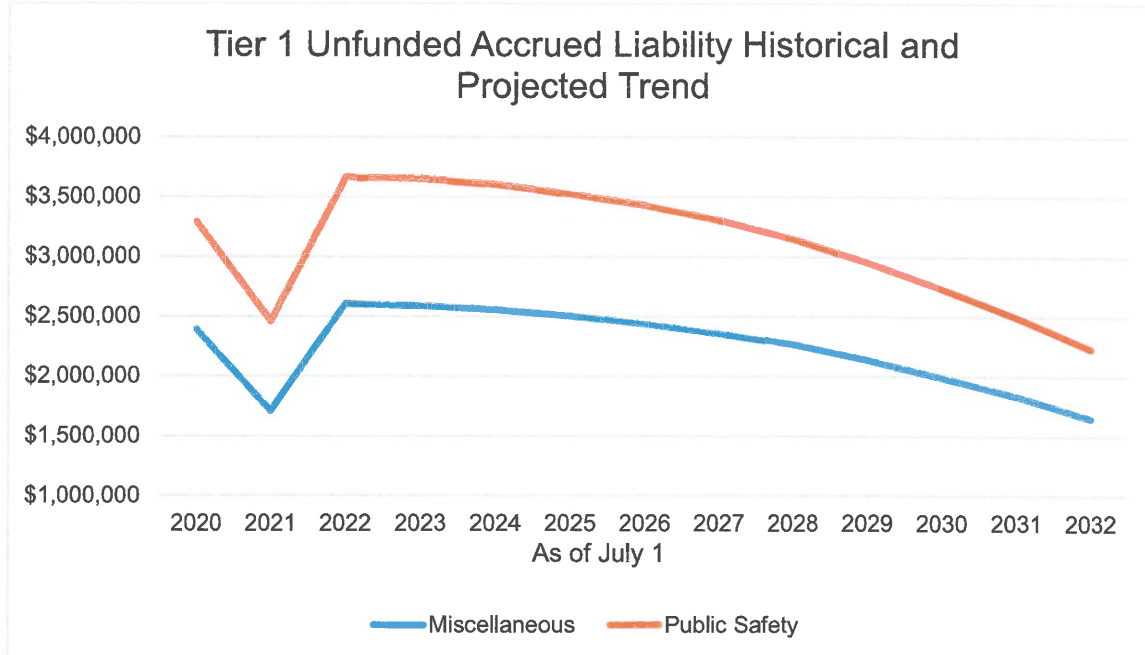
Commencing FY 2018/19, as part of the current three (3) year labor agreement with the POA, Tier I Public Safety members of the POA were required to help contribute towards the escalating normal cost employer rate. Referred to as “cost-sharing”, these member-paid employer contribution sharing rates were 0.5%, 1.25%, and 2.25% for FY 2018/19, FY 2019/20, and FY 2020/21, respectively. In FY 2021/22, net of any member-paid employer contributions, employer contribution rates for Tier I employees will be 20.64% and 10.34% for Public Safety and Miscellaneous Plan Members, respectively.

2. Tier II “Classic” – This plan covers City employees hired during the timeframe January 2011 through December 2012, plus any new hire of the City that comes from an employer previously enrolled in a CalPERS pension system (without a break in service longer than six months). The benefit formula for Public Safety Tier II members is 2% @ 50 and the benefit formula for Miscellaneous Tier II members is 2% @ 60. There is no EPMC provision, making employees responsible for the entire employee pension contribution rate, which is 9% for Public Safety plan members and 7% for Miscellaneous Plan members.

3. Tier III “PEPRA” – This plan automatically covers any new employee of the City not previously a member of CalPERS or with a break in service longer than six months. The benefit formula for Public Safety Tier III members is 2.7% @ 57 and the benefit formula for Miscellaneous Tier III members is 2% @ 62. Under PEPRA law, members are required to pay at least 50% of the normal cost of benefits, essentially splitting the pension contribution rate requirement with some exceptions.

Status of the City’s Unfunded Actuarial Liability

An unfunded actuarial liability (UAL) is the difference between the estimated current liability to pay future benefits and the current market value of assets accumulated to pay those benefits. If assets are greater, a plan is overfunded and if the liability is greater, a plan is underfunded, creating an unfunded liability. The unfunded liability is an estimated figure changing with each actuarial valuation pursuant to changes in market value of assets, investment earnings and actual results of the plan as compared to actuarial assumptions. Unfunded liabilities are not amounts that are actually due today but are estimates of what pension actuaries believe will be needed to pay future benefits. The funding policies established by CalPERS are intended to provide for full funding of the pension plan by the time employees retire. The following is a line chart summarizing the City’s UALs for both the Public Safety Tier I and Miscellaneous Tier I employee plans for the past two (2) years and estimates for the next ten (10) fiscal years:



As depicted in the chart above, when considering the current funded status of the City’s pension plans, the most recently issued actuarial reports (annual valuation report as of June 30, 2021/contributions for FY2023/24) reflect increases to both the Safety and Miscellaneous Tier I Plan UALs. As of the June 30, 2021 valuation, the Safety Tier I Plan UAL decreased by approximately 28.6% to \$2,323,394 reflecting a funded status of 81.1%. Similarly, the

Miscellaneous Tier I Plan UAL decreased by 30.1% to \$1,659,643, reflecting a funded status of 81.8%.

CalPERS reported a -6.1% investment return in FY 2021/22, which is substantially lower than the assumed 6.8% discount rate benchmark that was in place at the time. We see the impact of this negative return reflected in a dramatically increased unfunded liability from the 2021 fiscal year to the 2022 fiscal year, represented in the previous graph. As a result, the latest projections expect employer UAL pension contributions for the two “Classic” Tier I plans to gradually increase until reaching their ceiling in FY 2031/32, after which they steadily reduce until both plan UALs are fully paid off in FY 2044/45 (under present value calculations and CalPERS methodologies).

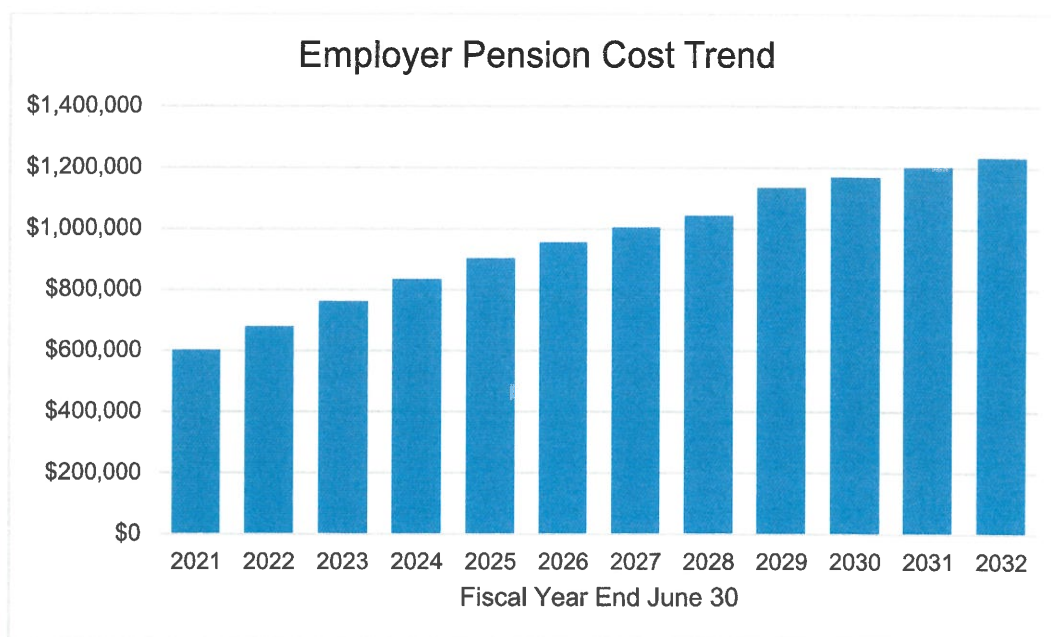
Impacts of Statutory Pension Reform – Short and Long-Term

Since the adoption of PEPRA and due to measures taken by the City Council in 2011 to create second retirement tiers, noteworthy savings were realized by the City in the three-year timeframe from FY 2012/13 to FY 2014/15. Ultimately, these savings were realized by the City through the gradual attrition of several Tier I “Classic” employees with those positions subsequently filled by less expensive Tier II and PEPRA enrolled employees. However, commencing in FY 2015/16, in an aggressive and deliberate measure to recapture these savings realized by participating agencies, CalPERS began billing for the unfunded portion of the City’s Tier 1 pension liabilities as a fixed dollar amount as opposed to the “percentage of payroll” method used in all prior years leading up to FY 2015/16. Therefore, to understand and better prepare for fluctuations in employer pension costs, a city must monitor both the percentage of payroll (“Normal Cost”) rate as well as the relatively new fixed dollar UAL contribution components.

The latest CalPERS actuarial reports for the year ended June 30, 2021 established the City’s normal cost contribution rates as well as the fixed dollar UAL contribution requirements for the upcoming fiscal year. The City’s FY 2023/2024 contribution requirements relative to the prior year are as follows:

	Normal Cost 2022-23	Normal Cost 2023-24
Miscellaneous Tier 1	10.32%	11.84%
Miscellaneous Tier 2	8.63%	10.10%
PEPRA Miscellaneous	7.47%	7.68%
Safety Tier 1	20.64%	22.83%
Safety Tier 2	18.17%	19.95%
PEPRA Safety	12.78%	13.54%

Changes in legislation, employee workforce attrition, and volatility of CalPERS estimates (i.e., investment returns), make it challenging to predict future pension costs as well as the status of the UAL with absolute certainty. However, the following chart provides a summary of historical City-wide employer pension contributions over the past two (2) years as well as a projection for the current fiscal year still underway (FY 2022/23) and the following ten future years thereafter using employment and actuarial information known at this time. As noted previously, the unpredictability of workforce and market factors makes these future year projections subject to change prospectively.



In all, the total amount of monies in the proposed budget projected to be required to pay CalPERS retirement contributions in FY 2023/24 is approximately \$836,343 across all City funds, representing an increase of \$72,462 or 8.7%. The significant increase in FY2023/24 comes after a year in which the City already had a significant increase of over \$80,000 in PERS costs in FY2022/23. It should be noted as well that it appears the statewide pension reform that was enacted a decade ago, PEPRa, does seem to be having an impact on reducing at least the annual "normal" cost of the City's PERS requirements. It does not, however, yet have an impact on the unfunded accrued liability which continues to increase each year. This year it represents more than 75% of the City's total PERS costs for FY2023/24. This means for every one dollar spent on employer pension contributions, 75¢ is used to address the buildup of the unfunded liability reported by CalPERS actuaries and not to address future retirement benefits of the current workforce.

Summary of Pension Analysis

The purpose of this information published annually is not to marginalize the seriousness of the unfunded pension plan debate, but to provide transparency and context to a story often sensationalized by the media. Acknowledging the importance of addressing the City's exposure to the growth of unfunded pension liabilities, several actions outlined in detail previously have been taken by the City Council, CalPERS, and the state legislature. These actions were designed to address the issue in the long run, without causing immediate and detrimental setbacks to the City's current ability to provide public services. Considering the already scarce local resources available, it is encouraging to see the City appears to be headed in the right fiscal direction on this matter. Nevertheless, prudent and regular monitoring of the City's progress will be essential to achieving sustainable and sensible budgets well into the future.

American Rescue Plan Act

On March 11, 2021, President Biden signed into law HR 1319, the American Rescue Plan Act of 2021 ("ARPA"), which provides a total of \$1.9 trillion in financial assistance to individuals, businesses, and state and local government agencies to assist in the economic recovery from the COVID-19 pandemic. ARPA included a provision entitled "Coronavirus State and Local Fiscal Recovery Funds" ("SLFRF") that includes \$350 billion in funding for state and local governments, of which \$65 billion was dedicated to local government agencies.

ARPA provided flexibility for each government to meet local needs in four areas: 1) supporting public health in response to and economic impacts from the pandemic; 2) providing premium pay for essential workers; 3) replacing lost public sector revenues; and 4) investing in water, wastewater and broadband infrastructure; and

The City is classified as a non-entitlement unit within the provisions of SLFRF and will receive a total of \$2,934,049 in federal relief funds divided into two equal payments (or "tranches") of approximately \$1,467,025. The City received its first payment in July 2021 and the second in July 2022.

In the fall of 2021, the City Council embarked on a process to identify investment opportunities of the one-time ARPA funds. It approved an agreement with Management Partners to engage the community and analyze such investment opportunities for Council consideration. As a result of that outreach and analysis, the City Council has approved a series of programs related to COVID recovery.

The programs approved by the City Council included appropriating the initial tranche of \$1,467,025 for the Clayton Cares program to provide relief to businesses and community members and related administrative expenses. Subsequently, in January 2022, the City Council reappropriated \$242,000 of these funds to provide one-time essential worker premium pay to City employees. Additionally, in March, the City Council approved the use of \$49,500 in ARPA funding to purchase and implement a 3-year license of the ClearGov budget software platform. The City Council also recently approved the creation of the American Rescue Plan Act special revenue fund (#232) to track revenues and expenditures associated with ARPA funds.

The US Treasury Department ("Treasury") is responsible for administering the provisions of the SLFRF. They issued an Interim Final Rule (IFR) on the use and reporting of SLFRF funds in May 2021, and issued their Final Ruling (FR) on January 6, 2022, the latter of which becomes effective April 1, 2022. Treasury also issued compliance and reporting guidelines on February 28, 2022 that assist local agencies in understanding the reporting requirements under the legislation.

One of the key changes that occurred in the FR is that Treasury determined that they would allow a standard revenue loss allowance for each agency of up to \$10 million, rather than having to rely on the formula originally contained in the Interim Rule. Under this category, known as the "Revenue Replacement" category, any agency can stipulate to this \$10 million revenue loss amount and claim up to that amount based on the funds they received. In practice, agencies that received less than \$10 million (like Clayton) are allowed to report their use of ARPA funds entirely as revenue replacement to streamline reporting of the use of the funds to the Treasury Department.

By assigning the use of ARPA funds for the purpose of reporting to Treasury under this category, the City has chosen to use the funds for the provision of general government services", which the FR defines as any service normally provided by the local government. The City has been able to report use of all of its ARPA funds under this revenue replacement category based on the expenditures incurred in the City's General Fund (which well exceed the ARPA funds received in any fiscal year).

The replenishment/inflow of these one-time revenues in the General Fund has allowed the City Council to designate the resulting unanticipated surplus from these funds as a "Pandemic Recovery Reserve Fund" (Fund 111) which then captures the ultimate use of the ARPA funds. The City Council approve ARPA fund expenditures through the current fiscal year is illustrated below:

		Council Approved Budget	Expenditures to Date May 31, 2023
Revenue	1st ARPA Received on July 1, 2021	\$1,467,024	\$1,467,024
	Total Revenue FYE 21/22	\$1,467,024	\$1,467,024
Expenditure	Professional services	\$41,744	\$41,744
	Office Supplies (COVID test kits)	\$3,251	\$3,251
	Docu Sign part of Clayton Cares	\$432	\$432
	Clayton Cares	\$800,000	\$800,000
	Hero Pay	\$247,082	\$247,082
	IT Expenses	\$42,052	\$42,052
	Street Lighting	\$20,403	\$20,403
	Fund 502 CERF for Police Vehicle Replacement	\$70,000	\$70,000
	Transfer to General Fund	\$37,139	\$37,139
	Total Expenditure	\$1,262,103	\$1,262,103
	Net Ending Balance as of FYE 21/22	\$204,921	\$204,921
	Proposed Expenditures in FY23 (allocation)		
	Full time Senior Accountant limited one year term	\$135,348	\$48,027
Note 1	Software and Services to Digitize Records	\$35,000	
	City Council Recommended Organizational Asses	\$35,000	\$35,000
	Subtotal	\$205,348	\$83,027
Revenue	2nd ARPA received on July 1, 2022	\$1,467,024	\$1,467,024
	Net Balance as of April 18, 2023:	\$1,466,597	\$1,588,918
Additional Expenditures Approved by Council on April 18, 2023:			
Note 1	Ditch Witch Vacuum Trailer	\$100,600	\$0
	Flat Bed Trailer	\$10,000	\$9,000
	Video Surveillance System	\$7,820	\$7,820
Note 1	Tattle-Tale Traffic Signal	\$2,670	\$0
Note 1	Automatic Entry Points at City Hall	\$15,000	\$0
	Subtotal:	\$136,090	\$16,820
	Net Balance as of April 24, 2023:	\$1,330,507	\$1,572,098

Authorized Position Listing					
Job Classification	FY 2019/20	FY2020/21	FY2021/22	FY 2022/23	FY 2023/24
Accounting Technician	0.6	0.6	0.6	0.6	0.8
Executive Assistant to the City Manager/ HR Manager	1.0	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0	1.0
City Manager	1.0	1.0	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0	1.0	1.0
Office Assistant	0.7	0.7	0.7	0.7	0.7
Senior Accountant (new)	0.0	0.0	0.0	1.0	1.0
Public Works Maintenance Senior	1.0	1.0	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I	3.0	3.0	3.0	3.0	3.0
Maintenance Worker II	1.0	1.0	1.0	1.0	1.0
Community Development	0.6	0.6	0.6	0.8	0.8
Community Development Director	1.0	1.0	1.0	1.0	1.0
Office Assistant	0.3	0.3	0.3	0.3	0.3
Chief of Police	1.0	1.0	1.0	1.0	1.0
Police Sergeant	3.0	3.0	3.0	3.0	4.0
Police Officer	7.0	7.0	7.0	7.0	6.0
Police Office Coordinator	1.0	1.0	1.0	1.0	1.0
Police Admin Clerk	1.0	1.0	1.0	1.0	1.0
Total Authorized Positions	26.2	26.2	26.2	27.4	27.6

How to Read the Budget Document

The most significant value of a Budget document is to communicate to the City Council, employees and the public the City's priorities and plans for allocating scarce resources. This section of the budget document describes the sections of the document, the purpose of each and how the information is presented. The budget document includes the following sections:

Introduction

This section of the document provides an overview of the City organization, its elected officials, mission and vision and some history and current statistics.

Budget Overview

This section provides a broad overview of the context and challenges addressed in the Proposed Budget. It includes a Budget Message transmitting the document to the City Council; a discussion of priorities and issues including the City's economic recovery related to the COVID-19 pandemic, the ongoing significant impact of pension obligations as well as a look forward to improvement opportunities in the coming years.

Fund Summaries

This section provides financial information regarding each of the City's funds including anticipated revenues and expenditures as well as information on the anticipated fund balances.

Departments

This section provides an overview of each of the City's operating departments, including goals and proposed spending for FY2022/23.

Capital Improvement Program

This section includes the City's proposed spending on capital projects. It includes information on the projects, the proposed spending for FY2022/23 as well as a look at future funding needs for each of the projects.

General Fund (101)

RECEIPTS DETAIL

Budget Unit: 00 - General Operating Revenues

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
101-4100-00	Property Tax In-Lieu of VLF	\$ 1,132,352	\$ 1,198,595	\$ 1,211,369	\$ 1,272,180
101-4101-00	Property Taxes - Secured	\$ 998,842	\$ 1,118,781	\$ 1,160,070	\$ 1,255,214
101-4102-00	Property Taxes - Unsecured	\$ 41,495	\$ 30,748	\$ 43,090	\$ 44,551
101-4103-00	Property Taxes - Unitary Tax	\$ 16,449	\$ 14,413	\$ 17,040	\$ 16,449
101-4104-00	Property Taxes - Supplemental	\$ 50,459	\$ 30,000	\$ 8,269	\$ 10,000
101-4106-00	Property Taxes - Other	\$ 8,924	\$ 9,100	\$ 9,000	\$ 9,000
101-4108-00	Redevelopment Property Tax Trust Fund - Di	\$ 468,772	\$ 471,390	\$ 457,570	\$ 476,530
101-4301-00	Sales and Use Tax	\$ 563,908	\$ 571,816	\$ 549,975	\$ 571,831
101-4502-00	Real Property Transfer Tax	\$ 129,473	\$ 114,240	\$ 82,114	\$ 80,472
101-5101-00	Business Licenses	\$ 162,881	\$ 154,500	\$ 171,631	\$ 158,147
101-5103-00	Building Permit Remit Fees (Surcharge)	\$ 114,994	\$ 80,000	\$ 75,000	\$ 75,000
101-5106-00	Engineering Service Fees	\$ 12,170	\$ 5,566	\$ 6,000	\$ 6,000
101-5201-00	Public Safety Allocation	\$ 118,317	\$ 103,531	\$ 90,562	\$ 100,000
101-5202-00	Abandoned Veh Abate (AVA)	\$ 1,352	\$ 5,712	\$ 2,628	\$ 3,000
101-5203-00	Motor Vehicle In Lieu	\$ 13,017	\$ 12,000	\$ 11,341	\$ 12,000
101-5205-00	Other In Lieu	\$ 174,443	\$ 174,389	\$ 181,493	\$ 175,000
101-5214-00	POST Reimbursements	\$ 2,315	\$ 6,120	\$ 6,598	\$ 6,500
101-5217-00	State Mandated Cost Reimbursement	\$ 2,547	\$ -	\$ -	\$ -
101-5301-00	Planning Permits/Fees	\$ 16,765	\$ 15,000	\$ 10,000	\$ 10,000
101-5302-00	Police Permits/Fees	\$ 10,526	\$ 12,500	\$ 9,030	\$ 10,000
101-5303-00	City Hall Rental Fees	\$ -	\$ 204	\$ -	\$ -
101-5304-00	Planning Service Charges	\$ 10,540	\$ 35,000	\$ 5,000	\$ 10,000
101-5306-00	Well Water Usage Charge	\$ 5,804	\$ 6,000	\$ -	\$ -
101-5319-00	Miscellaneous City Services	\$ 399	\$ 100	\$ 154	\$ 100
101-5322-00	Fiduciary Funds Administration	\$ 272,151	\$ 220,878	\$ 220,878	\$ 220,878
101-5401-00	Franchises - Comcast Cable	\$ 208,276	\$ 208,488	\$ 200,000	\$ 195,000
101-5402-00	Franchises - Garbage Fees	\$ 214,016	\$ 214,000	\$ 215,000	\$ 229,344
101-5403-00	Franchises - PG&E	\$ 138,001	\$ 140,000	\$ 161,484	\$ 163,099
101-5404-00	Franchises - Equilon Pipe	\$ 27,446	\$ 17,892	\$ 20,000	\$ 20,000
101-5405-00	AT&T Mobility Francise Fees	\$ -	\$ -	\$ 4	\$ -
101-5501-00	Fines and Forfeitures	\$ 34,100	\$ 25,000	\$ 22,219	\$ 20,000
101-5601-00	Interest	\$ 59,898	\$ 86,000	\$ 117,693	\$ 133,795
101-5602-00	Park Use Fee	\$ 35,940	\$ 32,000	\$ 22,981	\$ 35,000
101-5603-00	Meeting Room Fee	\$ 3,275	\$ -	\$ 4,406	\$ 3,000
101-5605-00	Inv. Premium/Discount	\$ -	\$ -	\$ -	\$ -
101-5606-00	Unrealized Inv. Gain/Loss	\$ (252,674)	\$ -	\$ -	\$ -
101-5608-00	Cattle Grazing Lease Rent	\$ 10,710	\$ 10,710	\$ 10,895	\$ 10,900
101-5609-00	Cell Tower Lease Rent	\$ 37,901	\$ 37,587	\$ 37,587	\$ 38,000
101-5610-00	Fountain Use Fee	\$ 1,290	\$ -	\$ -	\$ -
101-5613-00	Clayton Community Gymnasium Rent	\$ 2,200	\$ 18,600	\$ 24,200	\$ 26,400
101-5701-00	Reimbursements/Refunds	\$ 18,361	\$ 8,000	\$ 19,000	\$ 15,000
101-5703-00	Clayton Community Library Foundation Contr	\$ -	\$ -	\$ -	\$ -
101-5789-00	Other Financing Sources	\$ 22,168	\$ -	\$ -	\$ -
101-5790-00	Other Revenues	\$ 11,491	\$ 8,000	\$ 4,152	\$ 5,000
101-5791-00	Overhead Cost Recovery	\$ 10,993	\$ 11,000	\$ 30,009	\$ 20,000
101-6002-00	Admin Exp Rec - Measure J Fund	\$ 5,076	\$ 5,330	\$ 5,330	\$ 5,543

General Fund (101)

RECEIPTS DETAIL

Budget Unit: 00 - General Operating Revenues

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
101-6004-00	Admin Exp Rec - HUTA Gas Tax Fund	\$ 8,460	\$ 8,883	\$ 8,883	\$ 9,238
101-6005-00	Admin Exp Rec - Neighborhood Street Lights	\$ 13,006	\$ 13,656	\$ 13,006	\$ 13,526
101-6006-00	Admin Exp Rec - GHAD Fund	\$ 8,160	\$ 8,577	\$ 8,169	\$ 8,496
101-6007-00	Admin Exp Rec - Landscape Maint CFD Func	\$ 40,679	\$ 42,713	\$ 41,713	\$ 43,381
101-6011-00	Admin Exp Rec - The Grove Park CFD Fund	\$ 8,273	\$ 8,687	\$ 8,687	\$ 9,034
101-6016-00	Admin Exp Rec - Stormwater Assessment Fui	\$ 41,966	\$ 44,064	\$ 41,966	\$ 43,645
101-6019-00	Trx. From Grant Fund	\$ 1,472,060	\$ 1,510,549	\$ 1,477,024	\$ -
101-6033-00	Transfer from Fund 503 Pension Fund	\$ -	\$ 37,139	\$ 70,664	\$ 113,663
Total:		\$ 6,509,967	\$ 6,887,459	\$ 6,893,882	\$ 5,683,916

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 01 - Summary

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
01	Legislative/Council	\$61,917	\$96,621	\$68,777	\$70,486
02	Admin/Finance/Legal/Public Works - Building	\$1,108,236	\$1,109,133	\$1,050,424	\$1,202,622
03	Parks	\$172,661	\$219,718	\$261,950	\$222,890
04	Community Development	\$299,175	\$381,717	\$351,531	\$419,504
05	General Services	\$277,547	\$298,885	\$279,091	\$342,227
06	Police	\$2,706,489	\$2,738,617	\$2,456,826	\$2,881,736
07	Library	\$107,865	\$131,104	\$157,438	\$137,093
08	Engineering Department	\$160,762	\$167,148	\$161,462	\$162,089
09	Clayton Community Park	\$228,727	\$277,492	\$230,939	\$245,269
Total:		\$5,123,378	\$5,420,435	\$5,018,436	\$5,683,916

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 01 - Legislative/Council

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7115-01	Council/Commission Compensatio	\$31,418	\$28,200	\$28,200	\$28,200
101-7220-01	PERS Retirement-Normal Cost	\$0	\$0	\$0	\$0
101-7221-01	PERS Retirement - Unfunded Liability	\$0	\$0	\$0	\$0
101-7231-01	Workers' Compensation	\$1,582	\$956	\$2,015	\$1,272
101-7232-01	Unemployment Compensation	\$637	\$1,748	\$0	\$1,956
101-7233-01	FICA Taxes	\$2,337	\$2,157	\$1,629	\$2,157
	Subtotal:	\$ 35,974	\$ 33,061	\$ 31,844	\$ 33,586
Operations & Maintenance					
101-7321-01	Printing and Binding	\$496	\$500	\$493	\$700
101-7324-01	Dues and Subscriptions	\$11,528	\$13,660	\$13,660	\$14,000
101-7362-01	City Promotional Activity	\$6,843	\$4,500	\$5,000	\$4,500
101-7363-01	Business Meeting Expense	\$1,152	\$500	\$0	\$500
101-7364-01	Employee Recognition	\$0	\$0	\$160	\$200
101-7372-01	Conferences/Meetings	\$600	\$2,000	\$2,218	\$2,000
101-7373-01	Education & Training	\$0	\$5,000	\$0	\$0
101-7382-01	Election Services	\$0	\$20,000	\$0	\$0
101-7413-01	Legal Services	\$0	\$0	\$2,142	\$0
101-7419-01	Other Professional Services	\$5,324	\$17,400	\$13,260	\$15,000
	Subtotal:	\$ 25,943	\$ 63,560	\$ 36,933	\$ 36,900
	Total:	\$ 61,917	\$ 96,621	\$ 68,777	\$ 70,486

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 02 Admin/Finance/Legal/Public Works - Building

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-02	Regular Salaries	\$630,343	\$635,808	\$584,956	\$689,644
101-7218-02	Long/Short Term Disability Insurance	\$4,675	\$6,255	\$2,898	\$6,110
101-7219-02	Deferred Compensation Retirement	\$6,462	\$9,600	\$8,862	\$14,600
101-7220-02	PERS Retirement-Normal Cost	\$60,544	\$62,775	\$40,268	\$71,307
101-7221-02	PERS Retirement - Unfunded Liability	\$74,794	\$78,415	\$72,461	\$86,702
101-7231-02	Workers' Compensation	\$19,103	\$27,354	\$31,629	\$29,420
101-7232-02	Unemployment Compensation	\$949	\$867	\$80	\$0
101-7233-02	FICA Taxes	\$9,810	\$9,252	\$10,489	\$9,455
Subtotal:		\$ 806,679	\$ 830,327	\$ 751,643	\$ 907,238
Operations & Maintenance					
101-7241-02	Auto Allowance/Mileage	\$ 8,940	\$ 8,940	\$ 4,000	\$ 8,940
101-7246-02	Benefit Insurance	\$ 87,217	\$ 98,327	\$ 63,365	\$ 103,128
101-7324-02	Dues and Subscriptions	\$ 4,244	\$ 2,800	\$ 897	\$ 2,800
101-7332-02	Telecommunications	\$ 7,075	\$ 7,460	\$ 7,460	\$ 7,400
101-7371-02	Travel	\$ -	\$ 100	\$ 208	\$ 100
101-7372-02	Conferences/Meetings	\$ 2,679	\$ 1,250	\$ 899	\$ 1,000
101-7373-02	Education & Training	\$ (12)	\$ 5,000	\$ 1,949	\$ 5,000
101-7389-02	Misc. Expense	\$ 518	\$ 500	\$ 1,560	\$ 2,000
101-7411-02	Legal Services Retainer	\$ 89,016	\$ 76,999	\$ 76,999	\$ 82,833
101-7413-02	Legal Services	\$ 7,474	\$ 6,000	\$ 5,000	\$ 5,000
101-7414-02	Audit & Financial Reporting Services	\$ 36,722	\$ 40,531	\$ 40,000	\$ 44,584
101-7415-02	Computer/IT Services	\$ 7,649	\$ 7,600	\$ 7,600	\$ 7,600
101-7419-02	Other Professional Services	\$ 50,035	\$ 23,300	\$ 88,844	\$ 25,000
101-7481-02	Bank Service Charge	\$ -	\$ -	\$ -	\$ -
Subtotal:		\$ 301,556	\$ 278,806	\$ 298,781	\$ 295,385
Total:		\$ 1,108,236	\$ 1,109,133	\$ 1,050,424	\$ 1,202,622

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 03 Parks

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-03	Regular Salaries	\$6,967	\$32,026	\$35,950	\$31,102
101-7112-03	Temporary Salaries	\$0	\$0	\$0	\$0
101-7113-03	Overtime	\$323	\$1,030	\$1,000	\$1,000
101-7218-03	Long/Short Term Disability Insurance	\$52	\$1,126	\$448	\$305
101-7220-03	PERS Retirement-Normal Cost	\$1,013	\$2,745	\$8,693	\$2,742
101-7221-03	PERS Retirement - Unfunded Liability	\$904	\$2,914	\$2,693	\$5,328
101-7231-03	Workers' Compensation	\$953	\$1,370	\$1,300	\$1,469
101-7232-03	Unemployment Compensation	\$124	\$71	\$0	\$0
101-7233-03	FICA Taxes	\$113	\$1,957	\$199	\$472
Subtotal:		\$ 10,449	\$ 43,239	\$ 50,283	\$ 42,419
Operations & Maintenance					
101-7246-03	Benefit Insurance	\$ 381	\$ 10,425	\$ 26,174	\$ 6,457
101-7301-03	Recruitment/Pre-employment	\$ 363	\$ 500	\$ -	\$ -
101-7311-03	General Supplies	\$ 5,545	\$ 7,500	\$ 6,676	\$ 7,000
101-7324-03	Dues and Subscriptions	\$ -	\$ 139	\$ -	\$ 100
101-7331-03	Rentals/Leases	\$ -	\$ -	\$ -	\$ -
101-7332-03	Telecommunications	\$ 3,068	\$ 4,010	\$ 3,009	\$ 3,600
101-7335-03	Gas & Electricity	\$ 54,424	\$ 51,700	\$ 51,700	\$ 55,000
101-7338-03	Water Services	\$ 17,666	\$ 21,000	\$ 21,000	\$ 20,000
101-7341-03	Buildings/Grounds Maintenance	\$ 23,659	\$ 19,433	\$ 19,107	\$ 19,000
101-7342-03	Machinery/Equipment Maintenance	\$ 1,396	\$ 1,750	\$ 1,750	\$ 1,750
101-7343-03	Vehicle Maintenance	\$ 1,166	\$ 1,500	\$ 1,500	\$ 1,500
101-7344-03	Vehicles: Gas, Oil & Supplies	\$ 436	\$ 1,100	\$ 1,100	\$ 1,000
101-7346-03	HVAC Mtn & Repairs	\$ 15,093	\$ 12,360	\$ 37,553	\$ 21,000
101-7373-03	Education & Training	\$ 2,280	\$ 2,000	\$ 195	\$ 1,000
101-7411-03	Legal Services Retainer	\$ 155	\$ 1,222	\$ 63	\$ 1,315
101-7417-03	Janitorial Service	\$ 18,045	\$ 13,900	\$ 13,900	\$ 13,900
101-7429-03	Animal/Pest Control Services	\$ 1,670	\$ 1,700	\$ 1,700	\$ 1,700
101-7435-03	Contract Seasonal Labor	\$ 3,805	\$ 3,090	\$ 3,090	\$ 3,000
101-7440-03	Tree Trimming Services	\$ 3,060	\$ 5,150	\$ 5,150	\$ 5,150
101-7441-03	Dog Park Operating Costs	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
101-7486-03	CERF Charges	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Subtotal:		\$ 162,211	\$ 176,479	\$ 211,666	\$ 180,471
Total:		\$ 172,661	\$ 219,718	\$ 261,950	\$ 222,890

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 04 Community Development

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-04	Regular Salaries	\$188,138	\$223,947	\$211,987	\$240,530
101-7113-04	Overtime	\$0	\$0	\$0	\$0
101-7115-04	Council/Commission Compensatio	\$4,440	\$7,200	\$4,500	\$7,200
101-7218-04	Long/Short Term Disability Insurance	\$1,245	\$2,074	\$1,346	\$2,254
101-7220-04	PERS Retirement-Normal Cost	\$19,229	\$21,210	\$21,069	\$20,926
101-7221-04	PERS Retirement - Unfunded Liability	\$23,935	\$26,406	\$24,401	\$28,186
101-7231-04	Workers' Compensation	\$6,114	\$8,914	\$10,123	\$10,853
101-7232-04	Unemployment Compensation	\$316	\$353	\$0	\$0
101-7233-04	FICA Taxes	\$2,513	\$3,015	\$3,081	\$3,934
Subtotal:		\$ 245,931	\$ 293,119	\$ 276,507	\$ 313,883
Operations & Maintenance					
101-7241-04	Auto Allowance/Mileage	\$3,397	\$4,140	\$4,140	\$4,140
101-7246-04	Benefit Insurance	\$24,353	\$42,314	\$32,175	\$42,285
101-7311-04	General Supplies	\$0	\$0	\$308	\$500
101-7323-04	Books/Periodicals	\$0	\$200	\$200	\$200
101-7324-04	Dues and Subscriptions	\$0	\$1,800	\$2,500	\$13,500
101-7332-04	Telecommunications	\$675	\$700	\$700	\$700
101-7371-04	Travel	\$0	\$500	\$1,000	\$2,000
101-7372-04	Conferences/Meetings	\$652	\$1,500	\$750	\$500
101-7373-04	Education & Training	\$0	\$2,000	\$250	\$3,000
101-7380-04	Recording Fees	\$0	\$4,000	\$4,000	\$500
101-7384-04	Legal Notices	\$1,171	\$2,000	\$2,000	\$2,000
101-7411-04	Legal Services Retainer	\$9,181	\$24,444	\$20,000	\$26,296
101-7413-04	Legal Services	\$13,816	\$5,000	\$5,000	\$5,000
101-7419-04	Other Professional Services	\$0	\$0	\$2,000	\$5,000
Subtotal:		\$ 53,245	\$ 88,598	\$ 75,024	\$ 105,621
Total:		\$ 299,175	\$ 381,717	\$ 351,531	\$ 419,504

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 05 General Services

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7232-05	Unemployment Compensation	\$ -	\$ -	\$ 4,807	\$ -
101-7247-05	OPEB Contributions (Health Plan)	\$ 15,768	\$ 17,000	\$ 17,919	\$ 18,700
	Subtotal:	\$ 15,768	\$ 17,000	\$ 22,726	\$ 18,700
Operations & Maintenance					
101-7301-05	Recruitment/Pre-employment	\$ 21,460	\$ 5,000	\$ 4,234	\$ 5,000
101-7312-05	Office Supplies/Expense	\$ 11,303	\$ 8,000	\$ 3,869	\$ 8,000
101-7314-05	Postage	\$ 3,395	\$ 4,500	\$ 1,503	\$ 4,500
101-7321-05	Printing and Binding	\$ 1,469	\$ 1,500	\$ 768	\$ 1,000
101-7331-05	Rentals/Leases	\$ 10,001	\$ 17,591	\$ 17,591	\$ 17,000
101-7332-05	Telecommunications	\$ 5,155	\$ 4,700	\$ 5,398	\$ 5,500
101-7351-05	Insurance Premiums	\$ 150,410	\$ 199,172	\$ 199,172	\$ 247,022
101-7364-05	Employee Recognition	\$ 1,514	\$ 1,500	\$ 850	\$ 1,000
101-7381-05	Property Tax Admin. Costs	\$ 8,748	\$ 9,319	\$ 140	\$ 9,505
101-7413-05	Legal Services	\$ -	\$ -	\$ -	\$ -
101-7415-05	Computer/IT Services	\$ -	\$ -	\$ -	\$ -
101-7417-05	Janitorial Service	\$ -	\$ -	\$ -	\$ -
101-7419-05	Other Professional Services	\$ 23,360	\$ 13,954	\$ 16,853	\$ 15,000
101-7420-05	Merchant Fees	\$ 13,879	\$ 16,649	\$ 5,986	\$ 10,000
101-7487-05	Lease Principal & Interest	\$ 11,084	\$ -	\$ -	\$ -
	Subtotal:	\$ 261,779	\$ 281,885	\$ 256,365	\$ 323,527
	Total:	\$ 277,547	\$ 298,885	\$ 279,091	\$ 342,227

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 06 Police

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-	Regular Salaries	\$ 1,167,113	\$ 1,250,688	\$ 1,010,912	\$ 1,315,042
101-7113-	Overtime	\$ 200,043	\$ 100,000	\$ 140,000	\$ 140,000
101-7116-	Part-time Salaries	\$ 2,801	\$ 6,125	\$ -	\$ -
101-7218-	Long/Short Term Disability Insurance	\$ 8,961	\$ 11,381	\$ 6,747	\$ 11,178
101-7219-	Deferred Compensation Retirement	\$ 2,326	\$ 2,700	\$ 2,700	\$ 2,700
101-7220-	PERS Retirement-Normal Cost	\$ 160,495	\$ 158,116	\$ 149,114	\$ 193,565
101-7221-	PERS Retirement - Unfunded Liability	\$ 235,850	\$ 289,629	\$ 287,006	\$ 250,537
101-7231-	Workers' Compensation	\$ 37,182	\$ 48,948	\$ 61,263	\$ 53,828
101-7232-	Unemployment Compensation	\$ 2,036	\$ 1,808	\$ -	\$ -
101-7233-06	FICA Taxes	\$ 19,498	\$ 16,555	\$ 16,555	\$ 17,298
Subtotal:		\$ 1,836,306	\$ 1,885,949	\$ 1,674,297	\$ 1,984,148
Operations & Maintenance					
101-7241-	Auto Allowance/Mileage	\$ 4,135	\$ 4,800	\$ 4,800	\$ 4,800
101-7242-	Uniform Allowance	\$ 11,400	\$ 12,000	\$ 5,400	\$ 12,000
101-7246-	Benefit Insurance	\$ 148,373	\$ 152,054	\$ 159,908	\$ 174,800
101-7301-	Recruitment/Pre-employment	\$ 11,626	\$ 5,150	\$ 3,605	\$ 5,000
101-7311-	General Supplies	\$ 29,867	\$ 17,000	\$ 10,144	\$ 17,000
101-7312-	Office Supplies/Expense	\$ 4,889	\$ 5,000	\$ 5,000	\$ 5,000
101-7314-	Postage	\$ 478	\$ 500	\$ 300	\$ 300
101-7321-	Printing and Binding	\$ -	\$ 100	\$ 236	\$ 250
101-7323-	Books/Periodicals	\$ 225	\$ 250	\$ -	\$ -
101-7324-	Dues and Subscriptions	\$ 11,207	\$ 10,506	\$ 10,543	\$ 11,000
101-7325-	EBRCSA System Subscription	\$ 10,620	\$ 11,000	\$ 12,240	\$ 12,500
101-7331-	Rentals/Leases (Trfr from Rainy Day fund)	\$ 1,010	\$ 33,525	\$ 1,796	\$ 10,000
101-7332-	Telecommunications	\$ 13,731	\$ 15,000	\$ 10,000	\$ 10,000
101-7342-	Machinery/Equipment Maintenan	\$ 314	\$ 500	\$ 594	\$ 500
101-7343-	Vehicle Maintenance	\$ 15,401	\$ 30,000	\$ 30,000	\$ 30,000
101-7344-	Vehicles: Gas, Oil & Supplies	\$ 36,993	\$ 41,200	\$ 34,090	\$ 41,200
101-7345-	Office Equip-Maint/Repairs	\$ 1,470	\$ 3,200	\$ -	\$ 3,200
101-7363-	Business Meeting Expense	\$ 826	\$ 206	\$ -	\$ 200
101-7364-	Employee Recognition	\$ -	\$ 206	\$ -	\$ 200
101-7371-	Travel	\$ -	\$ -	\$ 259	\$ -
101-7372-	Conferences/Meetings	\$ -	\$ -	\$ 1,250	\$ -
101-7373-	Education & Training	\$ 7,447	\$ 10,000	\$ 10,482	\$ 10,000
101-7389-	Misc. Expense	\$ 247	\$ -	\$ -	\$ -
101-7408-	Crossing guard services	\$ 31,932	\$ 29,400	\$ 40,790	\$ 55,129
101-7411-	Legal Services Retainer	\$ 8,416	\$ 12,222	\$ 2,726	\$ 13,148
101-7413-	Legal Services	\$ 11,089	\$ 5,000	\$ 5,145	\$ -
101-7417-	Janitorial Service	\$ 2,925	\$ 3,090	\$ 3,090	\$ 3,500
101-7419-	Other Professional Services	\$ 3,075	\$ 1,600	\$ 2,526	\$ 1,600
101-7424-	Dispatch Services	\$ 307,678	\$ 323,143	\$ 323,143	\$ 339,300

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 06 Police

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
101-7425-	Crime Lab	\$ 13,892	\$ 14,000	\$ 3,720	\$ 14,000
101-7427-	CAL ID	\$ 13,000	\$ 13,000	\$ -	\$ 13,000
101-7429-	Animal/Pest Control Services	\$ 76,978	\$ 89,807	\$ 89,807	\$ 98,961
101-7433-	Integrated Justice System	\$ 8,770	\$ 9,209	\$ 10,936	\$ 11,000
101-7438-	Parking Enforcement-Regency Drive	\$ -	\$ -	\$ -	\$ -
101-7485-	Capital Outlay - Machinery, Vehicles & Equip	\$ 22,168	\$ -	\$ -	\$ -
101-7486-	CERF Charges	\$ 60,000	\$ -	\$ -	\$ -
Subtotal:		\$ 870,183	\$ 852,668	\$ 782,530	\$ 897,588
Total:		\$ 2,706,489	\$ 2,738,617	\$ 2,456,826	\$ 2,881,736

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 07 Library

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-07	Regular Salaries	\$2,422	\$8,007	\$4,511	\$6,914
101-7113-07	Overtime	\$0	\$0	\$0	\$0
101-7218-07	Long/Short Term Disability Insurance	\$19	\$80	\$29	\$65
101-7220-07	PERS Retirement-Normal Cost	\$225	\$750	\$265	\$536
101-7221-07	PERS Retirement - Unfunded Liability	\$328	\$975	\$901	\$1,041
101-7231-07	Workers' Compensation	\$243	\$342	\$403	\$315
101-7232-07	Unemployment Compensation	\$19	\$18	\$0	\$0
101-7233-07	FICA Taxes	\$35	\$118	\$67	\$101
Subtotal:		\$ 3,292	\$ 10,290	\$ 6,176	\$ 8,972
Operations & Maintenance					
101-7246-07	Benefit Insurance	\$ 448	\$ 2,943	\$ 432	\$ 1,256
101-7311-07	General Supplies	\$ -	\$ -	\$ -	\$ -
101-7332-07	Telecommunications	\$ 3,600	\$ 2,700	\$ 2,700	\$ 2,700
101-7335-07	Gas & Electricity	\$ 54,078	\$ 63,800	\$ 63,800	\$ 65,000
101-7338-07	Water Services	\$ 2,591	\$ 2,415	\$ 2,415	\$ 2,415
101-7341-07	Buildings/Grounds Maintenance	\$ 10,399	\$ 10,150	\$ 15,000	\$ 15,000
101-7343-07	Vehicle Maintenance	\$ 466	\$ 450	\$ 450	\$ 450
101-7344-07	Vehicles: Gas, Oil & Supplies	\$ 158	\$ 500	\$ 500	\$ 500
101-7346-07	HVAC Mtn & Repairs	\$ 4,300	\$ 8,755	\$ 33,629	\$ 10,000
101-7417-07	Janitorial Service	\$ 25,495	\$ 23,394	\$ 23,394	\$ 24,000
101-7423-07	Library Additional Hours	\$ -	\$ -	\$ -	\$ -
101-7429-07	Animal/Pest Control Services	\$ 1,688	\$ 1,846	\$ 1,846	\$ 1,800
101-7435-07	Contract Seasonal Labor	\$ 1,351	\$ 2,060	\$ 3,097	\$ 2,000
101-7440-07	Tree Trimming Services	\$ -	\$ 1,800	\$ 4,000	\$ 3,000
Subtotal:		\$ 104,573	\$ 120,813	\$ 151,262	\$ 128,121
Total:		\$ 107,865	\$ 131,104	\$ 157,438	\$ 137,093

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 08 Engineering Department

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7324-08	Dues and Subscriptions	\$ 3,127	\$ 3,300	\$ 304	\$ 3,000
101-7410-08	Professional Engineering Services	\$ 145,147	\$ 156,000	\$ 156,000	\$ 151,200
101-7411-08	Legal Services Retainer	\$ 12,488	\$ 7,333	\$ 5,157	\$ 7,889
101-7412-08	Engineering Inspection Service	\$ -	\$ 515	\$ -	\$ -
101-7413-08	Legal Services	\$ -	\$ -	\$ -	\$ -
101-7419-08	Other Professional Services	\$ -	\$ -	\$ -	\$ -
Total:		\$ 160,762	\$ 167,148	\$ 161,462	\$ 162,089

General Fund (101)

APPROPRIATION DETAIL

Budget Unit: 09 Clayton Community Park

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Personnel Services					
101-7111-09	Regular Salaries	\$35,871	\$52,042	\$29,312	\$54,483
101-7112-09	Temporary Salaries	\$0	\$4,097	\$0	\$0
101-7113-09	Overtime	\$1,076	\$2,060	\$3,327	\$2,000
101-7218-09	Long/Short Term Disability Insurance	\$288	\$519	\$172	\$515
101-7220-09	PERS Retirement-Normal Cost	\$3,423	\$4,620	\$1,606	\$4,627
101-7221-09	PERS Retirement - Unfunded Liability	\$5,055	\$5,343	\$4,937	\$5,703
101-7231-09	Workers' Compensation	\$2,017	\$2,226	\$3,212	\$2,749
101-7232-09	Unemployment Compensation	\$336	\$115	\$0	\$0
101-7233-09	FICA Taxes	\$623	\$1,172	\$542	\$797
Subtotal:		\$ 48,690	\$ 72,195	\$ 43,108	\$ 70,873
Operations & Maintenance					
101-7246-09	Benefit Insurance	\$ 7,479	\$ 17,783	\$ 3,033	\$ 10,895
101-7307-09	Irrigation Supplies and Materials	\$ 3,612	\$ 5,150	\$ 6,500	\$ 6,500
101-7311-09	General Supplies	\$ 1,154	\$ 9,579	\$ 509	\$ 5,000
101-7335-09	Gas & Electricity	\$ 2,700	\$ 3,080	\$ 3,080	\$ 3,000
101-7338-09	Water Services	\$ 98,000	\$ 110,000	\$ 125,000	\$ 100,000
101-7341-09	Buildings/Grounds Maintenance	\$ 11,058	\$ 10,000	\$ 2,647	\$ 2,000
101-7342-09	Machinery/Equipment Maintenance	\$ 543	\$ 5,000	\$ 2,000	\$ 2,000
101-7343-09	Vehicle Maintenance	\$ 5,609	\$ 3,800	\$ 3,800	\$ 4,000
101-7344-09	Vehicles: Gas, Oil & Supplies	\$ 2,372	\$ 3,605	\$ 3,605	\$ 3,000
101-7417-09	Janitorial Service	\$ 14,278	\$ 13,200	\$ 13,200	\$ 13,000
101-7419-09	Other Professional Services	\$ -	\$ -	\$ 55	\$ -
101-7429-09	Animal/Pest Control Services	\$ 9,917	\$ 740	\$ 1,043	\$ 1,000
101-7435-09	Contract Seasonal Labor	\$ 11,315	\$ 11,000	\$ 11,000	\$ 11,000
101-7440-09	Tree Trimming Services	\$ 12,000	\$ 12,360	\$ 12,360	\$ 13,000
Subtotal:		\$ 180,037	\$ 205,297	\$ 187,832	\$ 174,395
Total:		\$ 228,727	\$ 277,492	\$ 230,939	\$ 245,269

Rainy Day Fund (110)

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
111-5601-00	Interest	\$ -	\$ -	\$ -	\$ -
111-5606-00	Unrealized Inv. Gain/Loss	\$ -	\$ -	\$ -	\$ -
111-6019-00	Transfer From Grant Fund	\$ 1,467,024	\$ 1,467,024	\$ 1,467,024	\$ -
Total:		\$ 1,467,024	\$ 1,467,024	\$ 1,467,024	\$ -

APPROPRIATION DETAIL

Expenses					
110-7382-00	Election Services	\$ -	\$ -	\$ 12,510	\$ -
110-7408-00	Crossing guard services	\$ -	\$ -	\$ -	\$ -
110-7419-00	Other Professional Services	\$ 26,000	\$ -	\$ 31,218	\$ -
110-8101-00	Transfer To General Fund	\$ -	\$ 33,525	\$ 33,525	\$ -
110-8111-00	Transfer to CIP Fund	\$ -	\$ -	\$ -	\$ -
110-7111-02	Regular Salaries	\$ -	\$ -	\$ -	\$ -
110-7417-05	Janitorial Service	\$ -	\$ -	\$ -	\$ -
110-7486-06	CERF Charges	\$ -	\$ -	\$ -	\$ -
Total:		\$ 26,000	\$ 33,525	\$ 77,253	\$ -

Pandemic Reserve Fund (111)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
111-5601-00	Interest	\$0	\$0	\$0	\$0
111-5606-00	Unrealized Inv. Gain/Loss	\$0	\$0	\$0	\$0
111-6019-00	Transfer From Grant Fund	\$1,467,024	\$1,467,024	\$1,467,024	\$0
	Total:	\$1,467,024	\$1,467,024	\$1,467,024	\$0

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
111-7111-00	Regular Salaries	\$247,082	\$90,608	\$48,027	\$0
111-7220-00	PERS Retirement	\$0	\$8,000	\$0	\$0
111-7232-00	Unemployment Compensation	\$0	\$0	\$0	\$0
111-7233-00	FICA Taxes	\$0	\$17,042	\$0	\$0
111-7246-00	Benefit Insurance	\$0	\$19,698	\$0	\$0
111-7311-00	General Supplies	\$3,683	\$0	\$0	\$0
111-7312-00	Office Supplies/Expense	\$0	\$0	\$0	\$0
111-7324-00	Dues and Subscriptions	\$0	\$0	\$0	\$0
111-7415-00	Computer/IT Support	\$42,052	\$35,000	\$0	\$0
111-7419-00	Other Professional Services	\$41,744	\$35,000	\$35,000	\$0
111-7520-00	Project Expenses	\$800,000	\$136,090	\$16,820	\$0
111-8101-00	Transfer To General Fund	\$37,139	\$0	\$0	\$0
111-8102-00	Transfer to CERF	\$70,000	\$0	\$0	\$0
111-8103-00	Transfer to Street Lighting	\$20,403	\$0	\$0	\$0
	Total:	\$1,262,103	\$341,438	\$99,847	\$0

State Gas Tax (Fund 201)

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
RECEIPTS DETAIL					
Revenues					
201-4101-00	Property Taxes - Secured	\$40,878	\$0	\$41,000	\$41,000
201-4102-00	Property Taxes - Unsecured	\$1,314	\$0	\$1,389	\$1,400
201-4103-00	Property Taxes - Unitary Tax	\$553	\$0	\$525	\$550
201-4104-00	Property Taxes - Supplemental	\$1,603	\$0	\$1,000	\$1,000
201-4106-00	Property Taxes - Other	\$285	\$0	\$285	\$300
201-5209-00	State Gasoline 2105	\$62,420	\$72,699	\$73,000	\$73,000
201-5210-00	State Gasoline 2106	\$42,992	\$48,025	\$50,000	\$50,000
201-5211-00	State Gasoline 2107	\$74,613	\$99,319	\$100,000	\$100,000
201-5212-00	State Gasoline 2107.5	\$3,000	\$3,000	\$3,000	\$3,000
201-5216-00	State Gasoline 2103	\$88,965	\$110,978	\$115,000	\$115,000
201-5219-00	State Gasoline Loan Repayments	\$0	\$0	\$0	\$0
201-5601-00	Interest	\$1,585	\$0	\$0	\$0
201-5606-00	Unrealized Inv. Gain/Loss	(\$5,735)	\$0	\$0	\$0
201-5790-00	Other Revenues	\$0	\$0	\$0	\$0
Total:		\$ 312,474	\$ 334,021	\$ 385,199	\$ 385,250

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
201-7111-00	Regular Salaries	5,448	11,949	11,949	13,413
201-7112-00	Temporary Salaries	-	500	500	500
201-7113-00	Overtime	-	-	305	-
201-7218-00	Long/Short Term Disability Insurance	47	118	8	127
201-7220-00	PERS Retirement-Normal Cost	544	991	75	1,146
201-7221-00	PERS Retirement - Unfunded Liability	821	2,462	2,462	2,107
201-7231-00	Workers' Compensation	640	511	815	612
201-7232-00	Unemployment Compensation	73	24	24	-
201-7233-00	FICA Taxes	79	326	326	197
201-7246-00	Benefit Insurance	1,296	5,044	5,044	2,698
201-7311-00	General Supplies	43	1,000	1,000	1,000
201-7324-00	Dues and Subscriptions	7,847	-	-	-
201-7326-00	Pavement Repair Supplies	351	1,000	5,050	5,000
201-7327-00	Arterial Street Light Supplies	-	1,000	1,000	1,000
201-7335-00	Gas & Electricity	51,273	48,000	48,000	50,000
201-7340-00	Traffic Safety Supplies	16,732	9,000	9,000	10,000
201-7342-00	Machinery/Equipment Maintenance	-	-	-	500
201-7343-00	Vehicle Maintenance	842	1,000	1,000	1,000
201-7344-00	Vehicles: Gas, Oil & Supplies	375	1,000	1,000	1,000

State Gas Tax (Fund 201)

Account Codes Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
201-7349-00 Traffic Signal Maintenance	31,148	35,000	35,000	40,000
201-7350-00 Pavement Repairs/Maintenance	-	30,000	30,000	75,000
201-7381-00 Property Tax Admin. Costs	312	400	400	400
201-7419-00 Other Professional Services	3,000	35,000	35,000	40,000
201-7435-00 Contract Seasonal Labor	-	-	-	
201-7450-00 Street Light Maintenance	120	4,000	5,994	5,000
201-7485-00 Capital Outlay - Machinery, Vehicles & E	-	-	-	
201-7486-00 CERF Charges	4,500	4,500	4,500	4,500
201-8101-00 Transfer To General Fund	8,460	8,883		
Transfer to Streetlight Fund - Fund 214				50,000
Transfer to Storm Water Fund - Fund 216				32,000
201-8111-00 Transfer to CIP Fund	630,549	58,000		
Total: \$	764,500	\$ 259,708	\$ 198,452	\$ 337,199

Road Maintenance Rehab. Act Fund (202)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
202-5218-00	State Gasoline 2030 (RMRA)	\$225,214	\$256,850	\$225,000	\$235,000
202-5601-00	Interest	\$8,704	\$4,200	\$0	\$0
202-5606-00	Unrealized Inv. Gain/Loss	-\$12,656	\$0	\$0	\$0
	Transfer from CIP Fund	\$0	\$0	\$584,883	\$0
	Total:	\$221,262	\$261,050	\$809,883	\$235,000

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
202-8111-00	Transfer to CIP Fund	584,883	143,000	584,883	
	Transfer to Streetlight Fund				
	CIP Project 2024 Paving #10456				
	Total:	584,883	143,000	584,883	\$0

Lighting & Maintenance District Fund (210)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
210-4604-00	LMD Special Parcel Tax	\$1,204,882	\$1,241,053	\$1,245,576	\$1,278,285
210-5601-00	Interest	\$7,560	\$15,000		
210-5606-00	Unrealized Inv. Gain/Loss	(\$31,943)	\$0		
210-5702-00	Donations/Contributions	\$0	\$0		
Total:		\$1,180,500	\$1,256,053	\$1,245,576	\$1,278,285

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
210-7111-00	Regular Salaries	\$ 264,082	\$ 238,989	\$ 277,484	\$ 257,302
210-7112-00	Temporary Salaries	\$ -	\$ -		\$ -
210-7113-00	Overtime	\$ 1,440	\$ 2,000	\$ 6,380	\$ 2,000
210-7218-00	Long/Short Term Disability Insurance	\$ 2,106	\$ 4,254	\$ 1,933	\$ 2,542
210-7220-00	PERS Retirement-Normal Cost	\$ 25,313	\$ 23,439	\$ 18,096	\$ 23,601
210-7221-00	PERS Retirement - Unfunded Liability	\$ 36,903	\$ 33,031	\$ 30,523	\$ 42,142
210-7231-00	Workers' Compensation	\$ 8,677	\$ 10,223	\$ 13,814	\$ 11,581
210-7232-00	Unemployment Compensation	\$ 1,626	\$ 529	\$ -	\$ -
210-7233-00	FICA Taxes	\$ 3,849	\$ 3,815	\$ 4,162	\$ 3,933
210-7246-00	Benefit Insurance	\$ 52,638	\$ 47,291	\$ 36,027	\$ 53,946
210-7301-00	Recruitment/Pre-employment	\$ -	\$ 250	\$ -	\$ 250
210-7306-00	Trail Fixture Repairs/Replacement	\$ -	\$ 290,000		\$ 25,000
210-7307-00	Irrigation Supplies and Materials	\$ 7,645	\$ 10,000	\$ 10,000	\$ 10,000
210-7308-00	Weed Abatement Supplies and Materials	\$ 9,609	\$ 15,000	\$ 10,000	\$ 10,000
210-7309-00	Plant Nutrition Supplies and Materials	\$ 398	\$ 12,500	\$ 12,500	\$ 10,000
210-7311-00	General Supplies	\$ 3,874	\$ 4,500	\$ 4,000	\$ 4,000
210-7316-00	Landscape Replacement Plants (Shrubs, Trees, Etc	\$ -	\$ -	\$ -	\$ 30,000
210-7335-00	Gas & Electric Services	\$ 26,342	\$ 30,000	\$ 30,000	\$ 30,000
210-7338-00	Water Services	\$ 240,648	\$ 230,000	\$ 230,000	\$ 200,000
210-7340-00	Traffic Safety Supplies	\$ 1,159	\$ 1,000	\$ 500	\$ 1,000
210-7341-00	Buildings/Grounds Maintenance	\$ 19,046	\$ 26,200	\$ 27,737	\$ 20,000
210-7342-00	Machinery/Equipment Maintenance	\$ 24,321	\$ 26,550	\$ 26,550	\$ 20,000
210-7343-00	Vehicle Maintenance	\$ 37,771	\$ 20,000	\$ 20,000	\$ 20,000
210-7344-00	Vehicle Gas, Oil, and Supplies	\$ 17,418	\$ 14,000	\$ 16,000	\$ 20,000
210-7381-00	Property Tax Admin. Costs	\$ 3,743	\$ 4,100	\$ 4,100	\$ 4,500
210-7389-00	Misc. Expense	\$ -	\$ -	\$ -	\$ -
210-7419-00	Other Professional Services	\$ 6,174	\$ 37,500	\$ 37,500	\$ 25,000
210-7429-00	Animal/Pest Control Services	\$ 13,025	\$ 51,000	\$ 51,000	\$ 51,000
210-7435-00	Contract Seasonal Labor	\$ 125,764	\$ 125,000	\$ 160,000	\$ 140,000
210-7440-00	Tree Trimming Services	\$ 326,340	\$ 200,000	\$ 236,944	\$ 125,000
210-7445-00	Weed Abatement Services	\$ 131,682	\$ 212,000	\$ 212,000	\$ 125,000
210-7486-00	CERF Charges/Depreciation	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
210-7520-00	Project Program Costs	\$ 161,367	\$ 112,000	\$ 10,192	\$ 50,000
210-7615-00	CCC Property Tax	\$3,083.30	\$3,030.00	\$3,175.82	\$3,500.00
210-8101-00	Transfer To General Fund	\$40,679.00	\$42,713.00	\$0.00	\$0.00
210-8113-00	Transfer to Stormwater Fund	\$1,130.00	\$1,164.00	\$0.00	\$0.00
Total:		\$1,627,853	\$1,862,077	\$1,490,617	\$1,351,297

Grove Park Comm. Facilities District (211)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
211-4613-00	Downtown Park Special Parcel Tax - O&M	\$ 143,775	\$ 148,110	\$ 148,525	\$ 155,515
211-5601-00	Interest	\$ 4,246	\$ 6,400		
211-5602-00	Park Use Fee	\$ 4,763	\$ 1,000	\$ 3,805	\$ 4,000
211-5606-00	Unrealized Inv. Gain/Loss	\$ (17,735)	\$ -		
211-5702-00	Donations/Contributions	\$ 648	\$ -		
211-6019-00	Transfer From Grant Fund	\$ -	\$ 23,606		
Total:		\$ 135,696	\$ 179,116	\$ 152,330	\$ 159,515

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
211-7111-00	Regular Salaries	\$ 20,359	\$ 27,882	\$ 10,330	\$ 31,299
211-7112-00	Temporary Salaries	\$ -	\$ -	\$ -	\$ -
211-7113-00	Overtime	\$ 1,370	\$ -	\$ 3,552	\$ -
211-7218-00	Long/Short Term Disability Insurance	\$ 164	\$ 274	\$ 92	\$ 297
211-7220-00	PERS Retirement-Normal Cost	\$ 1,947	\$ 2,487	\$ 869	\$ 2,673
211-7221-00	PERS Retirement - Unfunded Liability	\$ 2,883	\$ 3,762	\$ 4,345	\$ 4,917
211-7231-00	Workers' Compensation	\$ 873	\$ 1,193	\$ 1,390	\$ 1,428
211-7232-00	Unemployment Compensation	\$ 299	\$ 62	\$ -	\$ -
211-7233-00	FICA Taxes	\$ 299	\$ -	\$ 157	\$ 459
211-7246-00	Benefit Insurance	\$ 4,307	\$ 9,458	\$ 1,998	\$ 6,295
211-7311-00	General Supplies	\$ 1,386	\$ 2,800	\$ -	\$ 2,800
211-7331-00	Rentals/leases	\$ 707	\$ 1,500	\$ 1,500	\$ 3,000
211-7332-00	Telecommunications	\$ 666	\$ 1,500	\$ 2,000	\$ 2,000
211-7335-00	Gas & Electric Services	\$ 1,775	\$ 1,800	\$ 1,800	\$ 1,800
211-7338-00	Water Services	\$ 19,053	\$ 20,000	\$ 20,000	\$ 20,000
211-7341-00	Buildings/Grounds Maintenance	\$ 16,251	\$ 10,000	\$ 10,000	\$ 10,000
211-7342-00	Machinery/Equipmt Maintenance	\$ -	\$ 500	\$ 500	\$ 500
211-7343-00	Vehicle Maintenance	\$ 3,152	\$ 2,400	\$ 1,000	\$ 1,000
211-7344-00	Vehicle Gas, Oil and Supplies	\$ 1,349	\$ 1,500	\$ 15,000	\$ 15,000
211-7381-00	Property Tax Admin. Costs	\$ 3,740	\$ 4,000	\$ 4,000	\$ 4,000
211-7417-00	Janitorial Services	\$ 16,032	\$ 1,500	\$ 11,528	\$ 10,000
211-7419-00	Other Professional Services	\$ 5,041	\$ 5,275	\$ 10,410	\$ 10,000
211-7429-00	Animal/Pest Control Services	\$ 67	\$ 750	\$ 750	\$ 750
211-7435-00	Contract Seasonal Labor	\$ 8,146	\$ 12,500	\$ 12,500	\$ 12,500
211-7440-00	Tree Trimming Services	\$ 16,020	\$ 15,000	\$ 15,000	\$ 15,000
211-7484-00	Capital Outlay - Structures and Improvements	\$ 11,670	\$ 15,000	\$ 7,573	\$ 15,000
211-7485-00	Capital Outlay - Machinery, Vehicles & Equipme	\$ 28,653	\$ -	\$ -	\$ -
211-7486-00	CERF Charges/Depreciation	\$ 2,700	\$ 3,000	\$ -	\$ 3,000
211-7615-00	CCC Property Tax	\$ 549	\$ 560	\$ 565	\$ 600
211-8101-00	Transfer To General Fund	\$ 8,273	\$ 8,687	\$ -	\$ -
Total:		\$177,731	\$153,389	\$136,858	\$174,317

Oakhurst GHAD (212)

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
212-4606-00	Oakhurst GHAD Assessment	\$44,814	\$47,108	\$47,108	\$49,500
212-5601-00	Interest	\$653	\$210		
212-5606-00	Unrealized Inv. Gain/Loss	(\$2,935)	\$0		
212-6020-00	Trx from Presley Settlement	\$20,084	\$40,478	\$40,478	\$49,991
Total: \$		62,615	\$ 87,796	\$ 87,586	\$ 99,491

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
212-7111-00	Regular Salaries	\$0	\$0	\$151	\$0
212-7314-00	Postage	\$861	\$850	\$0	\$875
212-7351-00	Liability Insurance	\$5,944	\$7,000	\$7,000	\$7,500
212-7381-00	Property Tax Admin. Costs	\$1,038	\$1,550	\$1,100	\$1,380
212-7384-00	Legal Notices	\$0	\$100	\$0	\$0
212-7389-00	Misc. Expense	\$0	\$300	\$0	\$400
212-7411-00	Legal Services Retainer	\$0	\$0	\$0	\$0
212-7412-00	Engineering/Inspection Service	\$1,970	\$25,000	\$67,000	\$30,000
212-7413-00	Special Legal Services	\$0	\$1,000	\$1,000	\$4,000
212-7520-00	Project Costs	\$0	\$95,000	\$53,017	\$57,953
212-7419-00	Other Professional Services			\$0	\$15,000
212-7445-00	Weed Abatement Services		\$0	\$0	
212-8101-00	Transfer To General Fund	\$8,160	\$8,169		\$ 8,415
Total:		\$17,972	\$138,969	\$129,268	\$125,523

Presley Fund 213

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
213-5601-00	Interest	\$ 933	\$ 1,000	\$ -	\$ -
213-5606-00	Unrealized Inv. Gain/Loss	\$ (3,852)	\$ -		
Total:		\$ (2,919)	\$ 1,000	\$ -	\$ -

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
212-7111-00	Regular Salaries	\$ -	\$ -	\$ 151	\$ -
212-7314-00	Postage	\$ 861	\$ 850	\$ -	\$ 800
212-7351-00	Liability Insurance	\$ 5,944	\$ 7,000	\$ 7,000	\$ 7,500
212-7381-00	Property Tax Admin. Costs	\$ 1,038	\$ 1,550	\$ 1,100	\$ 1,200
212-7384-00	Legal Notices	\$ -	\$ 100	\$ -	\$ 100
212-7389-00	Misc. Expense	\$ -	\$ 300	\$ -	\$ 300
212-7411-00	Legal Services Retainer	\$ -	\$ -	\$ -	\$ -
212-7412-00	Engineering/Inspection Service	\$ 1,970	\$ 25,000	\$ 67,000	\$ 25,000
212-7413-00	Special Legal Services	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
212-7520-00	Project Costs	\$ -	\$ 95,000	\$ 53,017	\$ 58,000
212-7419-00	Other Professional Services			\$ -	\$ 25,000
212-7445-00	Weed Abatement Services		\$ -	\$ -	\$ 15,000
212-8101-00	Transfer To General Fund	\$ 8,160	\$ 8,169		
Total:		\$ 17,972	\$ 138,969	\$ 129,268	\$ 133,900

Street Lighting Fund 214

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
214-4607-00	Neighborhood Street Light Assessment	\$ 125,991	\$ 126,122	\$ 126,122	\$ 126,500
214-5601-00	Interest	\$ 296	\$ 200		
214-5606-00	Unrealized Inv. Gain/Loss	\$ (1,340)	\$ -		
214-6002-00	Transfer From Gas Tax Fund (Fund 201)	\$ -	\$ 20,403	\$ 20,403	\$ 50,000
Total:		\$ 124,947	\$ 146,725	\$ 146,525	\$ 176,500

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
214-7111-00	Regular Salaries	\$ -	\$ -	\$ -	\$ -
214-7113-00	Overtime	\$ 104	\$ -	\$ 824	\$ -
214-7311-00	General Supplies	\$ -	\$ -	\$ -	\$ -
214-7335-00	Gas & Electric Services	\$ 116,587	\$ 135,000	\$ 141,000	\$ 145,000
214-7381-00	Property Tax Admin. Costs	\$ 3,680	\$ 5,000	\$ 3,680	\$ 3,700
214-7412-00	Engineering/Inspection Service	\$ 2,450	\$ -	\$ 3,545	\$ 6,240
214-7419-00	Other Professional Services	\$ -	\$ -	\$ -	\$ -
214-7450-00	Street Light Maintenance	\$ 16,669	\$ 17,000	\$ 12,728	\$ 15,000
214-8101-00	Transfer To General Fund	\$ 13,006	\$ 13,006	\$ 13,006	\$ -
Total:		\$ 152,495	\$ 170,006	\$ 174,783	\$ 169,940

Stormwater Fund 216

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
216-4602-00	Stormwater Assessment	\$ 83,017	\$ -	\$ 76,433	\$ 77,017
216-4603-00	Stormwater O&M Annual Fee	\$ -	\$ -		
216-5324-00	Street Sweeping Fees	\$ 59,423	\$ 59,200	\$ 59,708	\$ 59,708
216-5601-00	Interest	\$ 196	\$ 600		
216-5606-00	Unrealized Inv. Gain/Loss	\$ (1,115)	\$ -		
216-6007-00	Trx. From Gas Tax Fund	\$ 1,130	\$ 1,130	\$ 1,164	\$ 32,000
Total:		\$ 142,650	\$ 60,930	\$ 137,305	\$ 168,725

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
216-7111-00	Regular Salaries	\$ 2,246	\$ 27,882	\$ 41,459	\$ 31,299
216-7112-00	Temporary Salaries	\$ -	\$ -	\$ -	\$ -
216-7113-00	Overtime	\$ -	\$ -	\$ 869	\$ -
216-7218-00	Long/Short Term Disability Insurance	\$ 18	\$ 274	\$ 77	\$ 297
216-7220-00	PERS Retirement-Normal Cost	\$ 221	\$ 2,359	\$ 706	\$ 2,673
216-7221-00	PERS Retirement - Unfunded Liability	\$ 311	\$ 5,016	\$ 4,635	\$ 4,917
216-7231-00	Workers' Compensation	\$ 898	\$ 1,193	\$ 1,429	\$ 1,428
216-7232-00	Unemployment Compensation	\$ 192	\$ 62	\$ -	\$ -
216-7233-00	FICA Taxes	\$ 32	\$ -	\$ 381	\$ 459
216-7246-00	Benefit Insurance	\$ 367	\$ 10,822	\$ 990	\$ 6,295
216-7311-00	General Supplies	\$ 3,368	\$ 2,500	\$ 2,500	\$ 1,000
216-7341-00	Buildings/Grounds Maintenance	\$ -	\$ 1,200	\$ 2,000	\$ 2,000
216-7343-00	Vehicle Maintenance	\$ 355	\$ 1,000	\$ 1,000	\$ 1,000
216-7344-00	Vehicles: Gas, Oil & Supplies	\$ 151	\$ 1,000	\$ 1,000	\$ 1,000
216-7409-00	Street Sweeping	\$ 54,000	\$ 57,200	\$ 57,200	\$ 60,000
216-7412-00	Engineering Services	\$ -	\$ 2,000	\$ 10,000	\$ 20,000
216-7419-00	Other Professional Services	\$ -	\$ 1,720	\$ -	\$ 25,000
216-7435-00	Contract Seasonal Labor	\$ 2,752	\$ 6,000	\$ 6,000	\$ 6,000
216-7481-00	State Regional Annual Discharge Fee	\$ 10,602	\$ 11,000	\$ 14,055	\$ 15,000
216-7486-00	CERF Charges/Depreciation	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,800
216-7520-00	Project/Program Costs - Outreach	\$ -	\$ 300	\$ 300	\$ 500
216-8101-00	Transfer To General Fund	\$ 41,966	\$ 41,966	\$ 41,966	\$ -
Total:		\$ 122,178	\$ 178,193	\$ 191,267	\$ 183,667

Highstreet Bridge Fund 217

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
217-4611-00	High Street Bridge Assessment	\$ 1,754	\$ 1,754	\$ 1,754	\$ 1,754
217-5601-00	Interest	\$ 50	\$ 90		
217-5606-00	Unrealized Inv Gain/Loss	\$ (294)	\$ -		
Total:		\$ 1,510	\$ 1,844	\$ 1,754	\$ 1,754

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
217-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ -
217-7611-00	Principal (RDA Successor Agency)	\$ 915	\$ 915	\$ 970	\$ 1,028
217-7612-00	Interest Expense	\$ 539	\$ 539	\$ 484	\$ 426
Total:		\$ 1,804	\$ 1,454	\$ 1,619	\$ 1,454

Oak Street Bridge Fund 218

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
218-4611-00	Oak Street Bridge Assessment	\$ 1,760	\$ 1,760	\$ 1,760	\$ 1,760
218-5601-00	Interest	\$ 205	\$ 100		
218-5606-00	Unrealized Inv. Gain/Loss	\$ (868)	\$ -		
Total:		\$ 1,098	\$ 1,860	\$ 1,760	\$ 1,760

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
218-7381-00	Property Tax Admin. Costs	\$ 258	\$ 258	\$ 142	\$ 260
218-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ 165
218-7420-00	Administrative Costs	\$ -	\$ -		
218-7611-00	Principal	\$ -	\$ -	\$ -	\$ -
218-7612-00	Interest Expense	\$ -	\$ -	\$ -	\$ -
Total:		\$ 608	\$ 258	\$ 307	\$ 425

Stormwater Assessment Fund 219

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
219-5601-00	Interest	\$ 249	\$ -	\$ -	\$ -
219-5606-00	Unrealized Inv. Gain/Loss	\$ (8)	\$ -		
219-6001-00	Transfer From General Fund	\$ -	\$ -		
Total:		\$ 241	\$ -	\$ -	\$ -

Measure J Fund 220

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
220-5223-00	Measure J Funds (Local Streets)	\$ 306,715	\$ 334,140	\$ 44,218	\$ 45,000
220-5225-00	Measure J Program 28a (Co-op)	\$ 68,170	\$ 29,680	\$ 37,663	\$ 35,000
220-5601-00	Interest	\$ 70	\$ 900		
220-5606-00	Unrealized Inv. Gain/Loss	\$ (1,051)	\$ -		
Total:		\$ 373,904	\$ 364,720	\$ 81,881	\$ 80,000

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
220-7324-00	Dues and Subscriptions	\$ 1,199	\$ 2,000	\$ 1,200	\$ -
220-7385-00	TRANSPAC Fees	\$ 27,150	\$ 30,000	\$ 30,372	\$ 33,000
220-8101-00	Transfer To General Fund	\$ 5,076	\$ 5,330		
220-8111-00	Transfer to CIP Fund	\$ 417,178	\$ -		
Total:		\$ 450,603	\$ 37,330	\$ 31,572	\$ 33,000

Lydia Lane Sewer Fund 222

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
222-4612-00	Lydia Lane Sewer Assessment	\$ 25,214	\$ 18,498	\$ 18,498	\$ 17,937
222-5601-00	Interest	\$ 638	\$ 100		
222-5606-00	Unrealized Inv. Gain/Loss	\$ (2,769)	\$ -		
Total:		\$ 23,082	\$ 18,598	\$ 18,498	\$ 17,937

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
222-7381-00	Property Tax Admin. Costs	\$ 264	\$ 264	\$ 264	\$ 264
222-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ -
222-7419-00	Other Professional Services	\$ 220	\$ 1,000	\$ -	
222-7420-00	Other Outside Services	\$ 2,400	\$ 2,400	\$ -	
222-7611-00	Principal	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
222-7612-00	Interest Expense	\$ 8,099	\$ 6,850	\$ 7,549	\$ 6,800
222-7613-00	Paying Agent Fee	\$ 500	\$ 500		
Total:		\$ 21,833	\$ 21,014	\$ 17,978	\$ 17,064

Oak Street Sewer Fund 223

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
223-4612-00	Oak Street Sewer Assessment	\$ 11,309	\$ -	\$ 11,309	\$ 11,655
223-5601-00	Interest	\$ 30	\$ -		
223-5606-00	Unrealized Inv. Gain/Loss	\$ (121)	\$ -		
Total:		\$ 11,218	\$ -	\$ 11,309	\$ 11,655

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
223-7381-00	Property Tax Admin. Costs	\$ 259	\$ -	\$ 259	\$ 259
223-7412-00	Engineering/Inspection Service	\$ 350	\$ -	\$ 165	\$ 350
223-7420-00	Other Outside Services	\$ 1,241	\$ -	\$ -	\$ -
223-7611-00	Principal	\$ 8,182	\$ -	\$ 9,091	\$ 9,091
223-7612-00	Interest Expense	\$ 2,695	\$ -	\$ 1,336	\$ 1,064
Total:		\$ 12,727	\$ -	\$ 10,851	\$ 10,763

Restricted Grants 230

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
RECEIPTS DETAIL					
Revenues					
230-5223-00	Measure J Funds	\$ -	\$ 300,000	\$ -	
230-5240-00	CalRecycle Grant	\$ 5,000	\$ 5,000	\$ 20,000	\$ 5,000
230-5250-00	Public Education Government (PEG) Fees	\$ 13,808	\$ 12,000	\$ 8,555	\$ 10,000
230-5260-00	Supplemental Law Enforcement Services Fund (SLESF)	\$ 226,556	\$ 150,000	\$ 165,271	\$ 160,000
230-5262-00	Officer Wellness & Mental Health Grant	\$ -	\$ -	\$ 15,000	\$ -
230-5275-00	Sewer System Management Plan Reimbursement (Conco)	\$ -	\$ -		
230-5285-00	Federal Grant - FEMA	\$ 52,588	\$ -		
230-5286-00	Cares Grant	\$ -	\$ -		
230-5288-00	REAP Grant - Housing Element Update	\$ -	\$ 20,000		
230-5289-00	LEAP Grant - Housing Element Update	\$ -	\$ 65,000		
230-5290-00	SB2 Grant - ADU	\$ -	\$ 160,000		
230-5291-00	Prop 68 - Per Capita	\$ -	\$ 378,074		
230-5292-00	Prop 68 - RIRE	\$ -	\$ 250,000		
230-5601-00	Interest	\$ 4,712	\$ -		
230-5606-00	Unrealized Inv. Gain/Loss	\$ (8,736)	\$ -		
230-6023-00	Transfer from Dev Impact Fund	\$ -	\$ -		
Total:		\$ 293,928	\$ 1,340,074	\$ 208,826	\$ 175,000

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
230-7111-00	Regular Salaries	\$ 78,384	\$ 78,913	\$ 81,240	\$ 93,294
230-7113-00	Overtime	\$ 567	\$ 25,000	\$ -	\$ -
230-7218-00	Long/Short Term Disability Insurance	\$ 104	\$ 579	\$ -	\$ 833
230-7220-00	PERS Retirement-Normal Cost	\$ 10,485	\$ 7,337	\$ 9,237	\$ 12,119
230-7221-00	PERS Retirement - Unfunded Liability	\$ -	\$ 9,280	\$ 8,575	\$ 9,906
230-7231-00	Workers' Compensation	\$ 2,560	\$ 2,461	\$ 4,075	\$ 4,009
230-7232-00	Unemployment Compensation	\$ -	\$ 103	\$ -	\$ -
230-7233-00	FICA Taxes	\$ 1,294	\$ 832	\$ 1,199	\$ 1,288
230-7242-00	Uniform Allowance	\$ 1,200	\$ -	\$ 600	\$ 1,200
230-7246-00	Benefit Insurance	\$ 18	\$ 9,484	\$ -	\$ 1,965
230-7311-00	General Supplies	\$ 1,335	\$ -	\$ -	
230-7312-00	Office Supplies/Expense	\$ -	\$ -	\$ -	
230-7313-00	Small Tools and Equipment	\$ -	\$ -	\$ -	
230-7314-00	Postage	\$ 107	\$ -	\$ -	
230-7324-00	Dues and Subscriptions	\$ 16,880	\$ -	\$ 8,613	\$ 10,000
230-7331-00	Rentals/Leases	\$ -	\$ -	\$ 33,525	\$ -
230-7332-00	Telecommunications	\$ 17,714	\$ 11,300	\$ 9,644	\$ 11,300
230-7341-00	Buildings/Grounds Maintenance	\$ -	\$ -	\$ -	\$ -
230-7411-00	Professional Services Retainer (Legal)	\$ -	\$ -	\$ 5,481	\$ -
230-7415-00	Computer/IT Support	\$ 89,431	\$ 55,000	\$ 55,000	\$ 55,000
230-7417-00	Janitorial Service	\$ -	\$ -	\$ -	
230-7419-00	Other Professional Services	\$ 21,775	\$ 28,242	\$ 2,400	\$ 25,000
230-7420-00	Administrative Costs	\$ 105	\$ -	\$ -	

Restricted Grants 230

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
230-7422-00	PEG Grant Channel Share	\$ 315	\$ -	\$ -	
230-7424-00	Dispatch Services	\$ -	\$ -	\$ -	
230-7427-00	CAL ID	\$ 1,559	\$ -	\$ -	
230-7484-00	Capital Outlay - Structures and Improvements	\$ -	\$ 526,468	\$ -	
230-7485-00	Capital Outlay - Equipment & Machinery	\$ 20,236	\$ -	\$ 8,788	\$ 10,000
230-7520-00	Project/Program Costs	\$ 13,358	\$ 158,100	\$ 38,338	\$ 40,000
230-8101-00	Transfer To General Fund	\$ 5,036	\$ 10,000	\$ -	\$ -
230-8111-00	Transfer to CIP Fund	\$ -	\$ 357,000		
230-8126-00	Transfer to Grove Park	\$ -	\$ 23,606		
Total:		\$ 282,461	\$ 1,303,707	\$ 266,714	\$ 275,914

Diablo Estates Fund 231

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
231-4611-00	Diablo Estates Fiduciary Fund Assessment	\$ 93,711	\$ 93,712	\$ 93,712	\$96,000
231-5601-00	Interest	\$ 2,123	\$ 2,400	\$ 2,288	\$ 2,300
231-5606-00	Unrealized Inv. Gain/Loss	\$ (8,998)	\$ -		
Total:		\$ 86,836	\$ 96,112	\$ 96,000	\$98,300

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
231-7335-00	Gas & Electric Services	\$ 611	\$ 650	\$ 265	\$ 650
231-7338-00	Water Services	\$ 6,019	\$ 8,600	\$ 7,067	\$ 7,000
231-7381-00	Property Tax Admin. Costs	\$ 270	\$ 270	\$ 1,100	\$ 300
231-7384-00	Legal Notices	\$ -	\$ 100	\$ -	\$ 100
231-7412-00	Engineering/Inspection Service	\$ 3,787	\$ -	\$ 1,155	\$ 500
231-7419-00	Other Professional Services	\$ 20,893	\$ 59,390	\$ 17,143	\$ 30,000
231-7420-00	Administrative Costs	\$ -	\$ 2,389	\$ 11,118	\$ 15,000
231-7440-00	Tree Trimming Services	\$ -	\$ -	\$ -	\$ -
231-7445-00	Weed Abatement Services	\$ 10,120	\$ -	\$ -	\$ 11,000
Total:		\$ 41,699	\$ 71,399	\$ 37,848	\$64,550

Concerts Fund 240

RECEIPTS DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
240-5702-00	Donations/Contributions	\$ -	\$ -	\$ 32,000	\$ -
	Total:	\$ -	\$ -	\$ 32,000	\$ -

APPROPRIATION DETAIL

Account Code	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
240-7111-00	Regular Salaries	\$ -	\$ -	\$ -	\$ -
240-7113-00	Overtime				
240-7130-00	Concert Performer			\$ 43,900	\$ 43,900
240-7321-00	Printing and Binding			\$ 3,765	\$ 3,765
240-7328-00	Park Services				
240-7360-00	Advertising & Promotion			\$ 650	\$ 650
240-7363-00	Business Meeting Expense	\$ -	\$ -	\$ -	\$ -
	Total:	\$ -	\$ -	\$ 48,315	\$ 48,315

Capital Improvement Fund 303

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
303-5230-00	Measure J Grant	\$ -	\$ 92,000		
303-5240-00	CalRecycle Grant	\$ -	\$ -		
303-5281-00	Federal Grant - Local Streets & Roads Shortfal	\$ -	\$ 180,000		
303-5601-00	Interest	\$ 17,936	\$ -		
303-5606-00	Unrealized Inv. Gain/Loss	\$ (98,922)	\$ -		
303-5805-00	Project Revenue	\$ -	\$ 48,000		
303-6001-00	Trx. From GF	\$ -	\$ -		
303-6002-00	Trx. From Measure J Fund	\$ 417,178	\$ -		
303-6003-00	Trx. From CIP Fund	\$ 37,912	\$ -		
303-6004-00	Trx. From HUTA Gas Tax Fund	\$ 630,549	\$ 58,000		
303-6019-00	Transfer From Grant Fund	\$ -	\$ 85,000		
303-6031-00	Transfer from RMRA Gas Tax Fund	\$ 584,883	\$ 143,000	\$ 584,883	
303-6032-00	Transfer from Rainy Day Fund	\$ -	\$ -		
303-6100-00	Intergovernmental Capital Contributions (Sewer)	\$ -	\$ -		
Total:		\$ 1,589,536	\$ 606,000	\$ 584,883	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
303-7520-00	Project Expenses	\$ 2,707	\$ -	\$ 11,289	\$ -
303-7551-00	Project Costs-Planning/Design	\$ 53,677	\$ 161,800	\$ 55,000	
303-7552-00	Project Costs-Construction/Execution	\$ 792,667	\$ 1,090,487	\$ 1,044,695	
303-7553-00	Project Costs-Monitoring/Inspections	\$ -	\$ 110,210	\$ 1,897	
303-7554-00	Project Costs-Close-out/Punch List	\$ 20,874	\$ -	\$ 37,854	
303-8111-00	Transfer to CIP Fund	\$ 37,912	\$ -		
Total:		\$ 907,838	\$ 1,362,497	\$ 1,150,734	\$ -

Clayton Development Impact Fee Fund 304

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
304-5307-00	Childcare Facility Fees	\$ 3,690	\$ -		
304-5313-00	Parkland Dedication Fees	\$ 46,242	\$ -		
304-5314-00	Off Site Improvement Fees	\$ 26,208	\$ -		
304-5317-00	Fire Protection Fees	\$ -	\$ -		
304-5601-00	Interest	\$ 5,990	\$ 4,000		
304-5606-00	Unrealized Inv. Gain/Loss	\$ (24,963)	\$ -		
Total:		\$ 57,166	\$ 4,000	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
304-7520-00	Projects	\$ -	\$ -	\$ 8,913	\$ -
304-8108-00	Transfer to Grants Fund	\$ -	\$ -	\$ 173,074	\$ -
304-8111-00	Transfer to CIP Fund	\$ -	\$ 48,000	\$ -	\$ -
304-8113-00	Transfer to Stormwater Fund	\$ -	\$ 173,074	\$ -	\$ -
Total:		\$ -	\$ 221,074	\$ 181,987	\$ -

Clayton Financing Auth. Fund 405

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
405-5601-00	Interest	\$ 5,652	\$ 9,200		
405-5606-00	Unrealized Inv. Gain/Loss	\$ (13,196)	\$ -		
Total:		\$ (7,544)	\$ 9,200	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
405-7414-00	Audit & Financial Reporting Services	\$ 3,250	\$ -	\$ -	\$ -
405-7482-00	Capital Contribution	\$ -	\$ 80,000	\$ 30,190	\$ -
Total:		\$ 3,250	\$ 80,000	\$ 30,190	\$ -

Middle School Comm. Facilities District Fund 420

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
420-4609-00	Middle School CFD 1990-1 Parcel Tax Assessmen	\$ 187,924	\$ 574,542	\$ 109,517	\$ 109,517
420-5601-00	Interest	\$ 14,320	\$ 4,600		
420-5606-00	Unrealized Inv. Gain/Loss	\$ (6,978)	\$ -		
420-5790-00	Other Revenues	\$ -	\$ -		
Total:		\$ 195,266	\$ 579,142	\$ 109,517	\$ 109,517

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
420-7381-00	Property Tax Admin. Costs	\$ 1,404	\$ 1,404	\$ 772	\$ -
420-7419-00	Other Professional Services	\$ 2,649	\$ 19,450	\$ -	\$ 12,500
420-7420-00	Other Outside Services	\$ 18,510	\$ 18,510	\$ 18,510	\$ -
420-7611-00	Principal	\$ 434,000	\$ 470,000	\$ -	\$ -
420-7612-00	Interest Expense	\$ 54,864	\$ 15,282	\$ (1,526)	\$ -
420-7613-00	Paying Agent Fee	\$ 787	\$ 2,200		\$ -
420-7615-00	CCC Property Tax	\$ 603	\$ 650	\$ 603	\$ -
Total:		\$ 512,817	\$ 527,496	\$ 18,360	\$ 12,500

Clayton Financing Auth. 2007 Fund 422

RECEIPTS DETAIL

Account Codes Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues				
422-5601-00 Interest	\$ 20,878	\$ 800	\$ 5,159	\$ -
422-5606-00 Unrealized Inv. Gain/Loss	\$ (4,795)	\$ -		
422-5815-00 Interest on Loans/Bonds	\$ -	\$ -		
Total:	\$ 16,083	\$ 800	\$ 5,159	\$ -

APPROPRIATION DETAIL

Account Codes Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses				
422-7419-00 Other Professional Services	\$ 11,561	\$ 7,050	\$ 14,698	\$ 700
422-7612-00 Interest Expense	\$ 19,960	\$ 8,663	\$ 9,507	\$ 10,000
422-7613-00 Paying Agent Fee	\$ 2,541	\$ 2,600	\$ 2,860	\$ 2,900
Total:	\$ 34,062	\$ 18,313	\$ 27,065	\$ 13,600

Self Insurance Fund 501

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
501-5601-00	Interest	\$ 262	\$ 400	\$ -	\$ -
501-5606-00	Unrealized Inv. Gain/Loss	\$ (1,088)	\$ -		
501-5790-00	Other Revenues	\$ 20	\$ -		
Total:		\$ (806)	\$ 400	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
501-7351-00	Insurance Premiums (EAP Plan)	\$ 899	\$ 1,300	\$ 934	\$ 1,300
501-7352-00	Insurance Claims Deductibles	\$ 3,684	\$ 5,000	\$ (35,919)	\$ 5,000
501-7413-00	Legal Services	\$ -	\$ -	\$ -	\$ -
Total:		\$ 4,583	\$ 6,300	\$ (34,986)	\$ 6,300

Capital Replacement Fund 502

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
	502-5328-00 CERF Charges to Depts.	\$ 111,900	\$ 52,200		
	502-5601-00 Interest	\$ 1,600	\$ 1,000		
	502-5606-00 Unrealized Inv. Gain/Loss	\$ (6,803)	\$ -		
	502-5702-00 Donations/Contributions	\$ -	\$ -		
	502-5801-00 Sale of Assets	\$ 6,958	\$ -		
	502-6033-00 Transfer from Fund 111 Pandemic Recovery Reserve	\$ -	\$ 70,000	\$ 70,000	\$ -
	Total:	\$ 113,656	\$ 123,200	\$ 70,000	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
	502-7390-00 Depreciation Expense	\$ 100,425	\$ -		
	502-7485-00 Capital Outlay - Machinery, Vehicles & Equipment	\$ 4,001	\$ 117,000	\$ 72,543	\$ 75,000
	Total:	\$ 104,426	\$ 117,000	\$ 72,543	\$ 75,000

Pension Fund 503

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
	503-5601-00 Interest	\$ 2,742	\$ 4,000		
	503-5606-00 Unrealized Inv. Gain/Loss	\$ (11,389)	\$ -		
	503-6001-00 Trx. From GF	\$ -	\$ -		
	Total:	\$ (8,647)	\$ 4,000	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
	Transfer to General Fund	\$ -	\$ -	\$ -	\$ 113,663
	Total:	\$ -	\$ -	\$ -	\$ 113,663

Redevelopment Trust Fund 615

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
615-4108-00	Redevelopment Property Tax Trust Fund - Distributic	\$ 618,554	\$ 560,579		
615-5601-00	Interest	\$ 4,262	\$ 2,000		
615-5606-00	Unrealized Inv. Gain/Loss	\$ (19,448)	\$ -		
615-5790-00	Other Revenues-RDA Successor Agency	\$ 2,121	\$ 1,500		
Total:		\$ 605,488	\$ 564,079	\$ -	\$ -

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
615-7420-00	Administrative Costs	\$ 252,178	\$ 196,338		
615-7612-00	Interest Expense	\$ 24,141	\$ 22,023	\$ 22,023	
615-7613-00	Paying Agent Fee	\$ -	\$ 2,600	\$ 2,398	
Total:		\$ 276,319	\$ 220,961	\$ 24,421	\$ -

Housing Successor Agency Fund 616**RECEIPTS DETAIL**

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
616-4110-00	Program Revenue-Successor Housing Agency	\$ 111,400	\$ 110,000	\$ 116,400	\$ 119,892
616-5601-00	Interest	\$ 17,961	\$ 15,000		
616-5606-00	Unrealized Inv. Gain/Loss	\$ 58,092	\$ -		
Total:		\$ 187,453	\$ 125,000	\$ 116,400	\$ 119,892

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
616-7389-00	Misc. Expense	\$ -	\$ 27,000		
616-7413-00	Special Legal Services	\$ -	\$ 5,000		
616-7419-00	Other Professional Services	\$ -	\$ 10,000	\$ -	
616-7420-00	Administrative Costs	\$ -	\$ 5,000	\$ -	
Total:		\$ -	\$ 47,000	\$ -	\$ -

Endeavor Hall Fund 702

RECEIPTS DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Revenues					
702-5601-00	Interest	\$ -	\$ -		
702-5606-00	Unrealized Inv. Gain/Loss	\$ -	\$ -		
702-5607-00	Endeavor Hall Rental Fee	\$ 16,847	\$ 10,000	\$ 27,414	\$ 25,000
Total:		\$ 16,847	\$ 10,000	\$ 27,414	\$ 25,000

APPROPRIATION DETAIL

Account Codes	Account Description	2021-22 Actual	2022-23 Budget	2022-23 Projected	2023-24 Request
Expenses					
702-7111-00	Regular Salaries	\$ 2,761	\$ 7,925	\$ 2,329	\$ 8,896
702-7113-00	Overtime	\$ 474	\$ 200	\$ 1,276	\$ 1,000
702-7116-00	Part-time Salaries	\$ -	\$ 2,262	\$ -	\$ -
702-7218-00	Long/Short Term Disability Insurance	\$ 22	\$ 69	\$ 17	\$ 84
702-7220-00	PERS Retirement-Normal Cost	\$ 274	\$ 732	\$ 159	\$ 760
702-7221-00	PERS Retirement - Unfunded Liability	\$ 390	\$ 985	\$ 910	\$ 1,397
702-7231-00	Workers' Compensation	\$ 319	\$ 352	\$ 507	\$ 406
702-7232-00	Unemployment Compensation	\$ 70	\$ 192	\$ -	\$ -
702-7233-00	FICA Taxes	\$ 41	\$ 291	\$ 35	\$ 130
702-7246-00	Benefit Insurance	\$ 483	\$ 1,434	\$ 329	\$ 1,789
702-7311-00	General Supplies	\$ 21	\$ 200	\$ 200	\$ 200
702-7332-00	Telecommunications	\$ 1,027	\$ 1,100	\$ 1,100	\$ 1,100
702-7335-00	Gas & Electric Services	\$ 2,764	\$ 3,000	\$ 3,000	\$ 3,000
702-7338-00	Water Services	\$ 11,731	\$ 4,500	\$ 7,870	\$ 5,000
702-7341-00	Buildings/Grounds Maintenance	\$ 6,169	\$ 7,070	\$ 5,943	\$ 6,000
702-7343-00	Vehicle Maintenance	\$ 525	\$ 400	\$ 400	\$ 400
702-7344-00	Vehicles: Gas, Oil & Supplies	\$ 190	\$ 200	\$ 200	\$ 300
702-7346-00	HVAC Mtn & Repairs	\$ 1,181	\$ 1,500	\$ 1,532	\$ 1,500
702-7390-00	Depreciation Expense	\$ 28,872	\$ 37,500	\$ 37,500	\$ 37,500
702-7417-00	Janitorial Service	\$ 1,473	\$ 2,620	\$ 1,138	\$ 2,600
702-7429-00	Animal/Pest Control Services	\$ 1,538	\$ 1,500	\$ 1,500	\$ 1,500
702-7435-00	Contract Seasonal Labor	\$ 369	\$ 1,000	\$ 1,000	\$ 1,000
Total:		\$ 60,693	\$ 75,032	\$ 66,945	\$ 74,563

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.