



AGENDA REPORT

TO: BUDGET AND AUDIT COMMITTEE MEMBERS

FROM: Nitish Sharma, Finance Director (Consultant)

DATE: May 30, 2023

SUBJECT: Receive the Report and Provide Direction on the Fiscal Year 2023-24 Proposed Operations and Maintenance Budget

RECOMMENDATION

Receive the Finance Director's report on the proposed budget for the Fiscal Year (FY) 2023-24 and provide direction to staff.

BACKGROUND

The budget is the primary policy document adopted by the City Council that establishes the service levels and capital projects to be provided to the community by its city government. It establishes the financial and human resources devoted to accomplishing community goals and objectives as reflected by the City Council. It provides a logical structure to organize its various programs, projects, and other expenses. It provides a system for control of its revenues and expenses. Finally, the budget document is widely available to the public and others interested in the operations of the city government.

DISCUSSION

Cities across California continue to face mounting short and long-term budgetary challenges. Local contributions to California Public Employee Retirement System (CalPERS) costs are escalating because of lower-than-expected returns on investment and retirees living longer; costs of providing municipal services have outpaced revenue growth; the emergence of online retail has introduced uncertainty for local sales tax projections; deferred maintenance of aging infrastructure looms on the horizon; and instability at the federal level threatens to undermine both longstanding and new local funding sources. Clayton is not immune to these and other financial challenges, but the City is fortunate to have a solid budgetary foundation that should allow it to better withstand the impacts.

The proposed budget was developed without the benefit of adopted City Council Goals for FY24. This process is scheduled to be completed in late May once the permanent City Manager has a few weeks in the position. This report is also in alignment with the City's Mission Statement and Values of being dedicated to serving the needs and desires of our citizens:

- Mission Statement: Enhance the City of Clayton by providing quality of service through:
 - Responsible Stewardship
 - Effective Collaboration
 - Continuous Progress
- Values
 - Excellence
 - Integrity
 - Respect
 - Teamwork

On April 24, 2023, staff presented the first draft of the Fiscal Year 2023-24 Proposed Maintenance and Operations budget. The Committee members provided directions on the proposed budget that staff incorporated in this report.

General Fund

General Fund Revenues

The total General Fund revenue budget proposed for the Fiscal Year 2023-24 is \$5.6 million. The current proposed budget is not balanced and showed a net operating deficit of **-\$28,663** before additional supplemental budget consideration described later in the report. The proposed summary of the General Fund for the Fiscal Year 2023-24 is illustrated in Table A below for the Fiscal Year 2023-24.

Table A

Fiscal Year 2023-24 Proposed Budget		
	April 24, 2023	May 30, 2023
Proposed Budget FY 2023-2024:		
Operating Revenues	5,519,862	5,695,253
Operating Expenditures	5,630,791	5,723,916
Operating Surplus (Deficit)	(\$110,929)	(28,663)
Supplemental Considerations:		
Senior Accountant		0
Book of Fees- Contingent upon Council Approval		\$36,000
New Positions (PW Manager, Sr Maint. Worker, Accountant, Associate Planner)	\$481,000	

Oakhurst GHAD Fund Deficit	\$265,478	
Street Lighting Fund Deficit	\$55,000	
Landscape Maintenance CFD	\$383,778	
Stormwater Assessment	\$30,320	
Total Supplemental Considerations	\$1,215,576	\$36,000
General Fund Surplus (Deficit)	(\$1,326,505)	7,337

The total General Fund revenues appropriated included four key revenue sources: (1) property tax in-lieu of vehicle license fees (VLF); (2) local secured ad valorem property taxes (secured property taxes); (3) sales and use taxes; and (4) franchise fees. Each of these revenue sources is described in detail below. Table 1 illustrates the proposed revenue budget for the Fiscal Year 2023-24.

Table 1: Proposed General Fund Revenues for Fiscal Year 2023-24

A	B	C	D	E
	FYE 2022-23 Revised Adopted Budget (\$)	FYE 2023-24 Proposed Budget (\$) April 24, 2023	FYE 2023-24 Proposed Budget (\$) May 30, 2023	Changes (\$) C-D
Revenues				
Property Taxes	1,220,800	1,316,214	1,316,214	0
Sales Taxes	571,816	583,824	571,831	(11,993)
Other Taxes	747,518	763,002	763,002	0
Vehicle In-Lieu Fees	1,211,369	1,272,180	1,272,180	0
Franchise Fees	575,004	583,000	607,443	24,443
Other Revenues	966,721	1,001,642	1,039,583	37,941
Transfers In (ARPA Fund)	1,547,688		-	
Transfers In: Pension Fund			125,000	125,000
Total Revenues	6,840,916	5,519,862	5,561,253	175,390

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

1. **Property Taxes:** Property tax is an ad valorem tax imposed on real property, such as land, buildings, and tangible personal property. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Clayton property owners pay a basic tax equal to 1% of the assessed value on real property. The City receives approximately 6.6¢ of every dollar collected with larger shares going to local schools, community colleges and Contra Costa County. For Fiscal Year 2023-24, the total assessed valuation of property values within the

Contra Costa County increased by 7.8%, which results in \$95,414 increase in the City's share of the property tax revenues from the Fiscal Year 2022-23. The City works with a property tax consultant, HDL Coren & Cone, in projecting property tax revenue, an estimate made with five factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, Proposition 8 administrative reductions and Proposition 13's annual inflation adjustment. The estimates for property taxes include the secured portion and the unsecured portion.

2. Vehicle License Fee (VLF): The largest revenue source, making up 23.1% of General Fund budgeted revenues for FY 2023-24, is property tax in-lieu of vehicle license fees (VLF). The VLF is an annual value tax on the ownership of registered vehicles. It is collected by the California Department of Motor Vehicles and then distributed to cities and counties. As part of the State Budget Act of 2004, the legislature reduced VLF revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City's annual assessed valuation (property tax in-lieu of VLF revenue). Total VLF estimated for the Fiscal Year 2023-24 are projected to increase by \$60,811, or 5.02% from the approved budget.
3. Sales Tax: California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. Although the unadjusted general state-wide sales tax rate applied to transactions is 7.25%, the basic local rate (aka "Bradley-Burns" rate) returned to local agencies (i.e., City of Clayton) is only one percent (1%). This local share is unrestricted and must be received into the General Fund. In the City of Clayton, the applicable sales tax rate is currently 8.75% due to a combination of other additional local and regional voter-approved measures. The City to-date has received \$312,000 or 55% of the budgeted sales tax for the current fiscal year. The sales tax receipts are two months in arrears. The City staff received a sales tax projection report from the City's consultant, HDL Coren & Cone, for the Fiscal Year 2023-24. HDL projects the City's sales tax revenues will be slightly over the approved budget with an increase of \$12,008 or 2.1% when compared to revised budget estimate for the Fiscal Year 2022-23. As of May 22, 2023, the City staff met with the team from HDL and received the most current version of the sales tax forecast. Staff revised the revenue projection downwards by \$20,993.
4. Franchise Fees: The third largest revenue source, making up 10.6% of General Fund budgeted revenues for FY 2022/23, is franchise fees. Franchise fees are rents paid by utilities or other businesses for the privilege of using the City's right-of-way (i.e., streets, sidewalks, etc.) to locate utility lines, operate vehicles, and/or conduct private business for profit. The City currently collects a 1% franchise fee from Pacific Gas & Electric and a 5% franchise fee from cable operators (i.e., Comcast and AT&T/Pacific Bell). In addition, the City collects a 10% franchise fee from Republic Services for its collection, transportation, disposal and diversion of solid waste and recyclable materials. For Fiscal Year 2023-24, the Franchise Fee revenues are projected to increase by a total of \$7,996 when compared to the current year budget. This revenue source can fluctuate for the

cable television franchise fees due to a shift from customers to change to digital streaming. As of May 22, 2023, the revenues from franchise fees related to refuse collections were adjusted based on the new refuse contract. The projected revenue for the franchise fee from refuse services are estimated to be an additional \$24,443 than reported on April 24, 2023.

5. Redevelopment Property Tax Trust Fund (RPTTF): The State of California passed AB 1x26 to dissolve the Redevelopment Agencies in the State. The City of Clayton is projected to receive a higher portion of the tax distribution from the RPTTF after the approval of the Recognized Payment Obligation Schedule for all the cities in the County of Contra Costa. The total revenues expected from the RPTTF in the proposed budget for the Fiscal Year 2023-24 is \$476,530.
6. Transfer In: A transfer in of \$125,000 is being budgeted from the Pension Stabilization Fund to fund the increase in pension costs, retiree health costs and unfunded accrued liabilities. The funds were originally transferred from the General Fund to the Pension Stabilization Fund.
7. Book of Fees: As part of the proposed budget, the City staff and consultant updated the City's Book of Fees. The update to the Book of Fees is necessary to ensure that proper costs are allocated and charged to individuals/organizations receiving a direct benefit from the City's program and services that are non-general revenue base. The fee study discussed with the Council will result in some new recovered revenues to offset the costs. Staff is estimating a total of \$36,000 in new revenues based on the activities in the current year.

General Fund Expenditures

Total General Fund expenditures proposed for the Fiscal Year 2023-24 is \$5,630,791, a deficit spending budget. Table 2 below illustrates the General Fund proposed expenditures for the Fiscal Year 2023-24:

Table 2: General Fund Operational Expenditures²

	FYE 2022-23 Revised Adopted Budget (\$)	FYE 2023-24 Proposed Budget (\$) April 24, 2023	FYE 2023-24 Proposed Budget (\$) May 30, 2023	Changes (\$)
Expenditures	A	B	C	D
Salaries and Benefits	2,893,516	3,366,222	3,416,718	50,496
Operating Expenditures	2,124,412	2,264,569	2,307,197	42,628
Transfers Out	1,467,024			
TOTAL	6,484,951	5,630,791	5,723,916	93,124

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

1. Personnel Costs: Mandatory personnel expenses, such as salaries, overtime, retirement, retiree health, and group insurance, make up approximately 57% of the City's total operating budget. The proposed budget for the salaries and benefits categories are projected to increase by \$472,706, or 16.3%, when compared to the current year adopted budget. Increase in salaries and benefits costs can be attributable to the following factors:

- **Pension Costs**: The pension costs are expected to increase in Fiscal Year 2023-24 due to the substantial loss of investment earnings. The CalPERS reported a net loss of approximately 6.1% for the year. The increase in the unfunded accrued liability for the City of Clayton is \$35,877 or 8.1% with a total estimated payment of \$480,000. The second increase for the pension costs is related to the normal cost which is expected to increase from 10.32% to 11.84% for Miscellaneous Employees Tier 1 (<https://www.calpers.ca.gov/docs/actuarial-reports/2021/clayton-city-miscellaneous-first-tier-2021.pdf>). The Safety Tier 1 employee's normal costs are expected to increase from 20.64% to 22.83% (<https://www.calpers.ca.gov/docs/actuarial-reports/2021/clayton-city-safety-first-tier-2021.pdf>).
- **Salaries/Wages**: The proposed budget includes increases to employees' salaries/wages based on the salary schedule and performance evaluations.
 - Police department salaries and benefits increased by a total of \$309,851 in Fiscal Year 2023-24. Part of the increase is related to a Sergeant position added to the current staffing.

- **Benefits Insurance Costs:** The City is expected to pay an additional 9% in healthcare benefit costs for the employees covered under the City's plan. Increase in the benefits costs are due to several factors including the increase in the life expectancy, increase in medical process and the increase in the labor costs.
2. **Operations and Maintenance:** Increase in Operations and Maintenance for FY 2023-24 is expected to increase by \$140,157 or 6.6%. The proposed budget for operations and maintenance expenditures total \$2.3 million. The increase in the operations and maintenance expenditures are due to increase in contract services (labor cost increase), increase due to the price of products due to inflation, and the shortage of products due to production and supply chain issues. Some of the major changes in the proposed budget in this category are described below for the Fiscal Year 2023-24:
- **Dues and Subscriptions (Community Development) \$14,000:** Increase in proposed budget year due to an increase in the cost for subscription of software. The City currently uses Parcel Quest for property record data; ESRI Arc GIS and Permit Management Software are proposed to be added for more efficient development services/community development activities.
 - **HVAC Maintenance Repairs -\$16,553:** Decrease is due to the work that was completed in the prior year. The proposed budget of \$21,000 correctly reflects the anticipated repair costs related to the City heating, ventilation, and air conditioning (HVAC) systems.
 - **Risk Liability Insurance Premium \$47,850:** Increase in the premium from the City's insurance pool. It is important to note that this increase has impacted almost all government agencies in many different insurance risk pools due to the severe storm damages, fire damages and actual loss sustained over the years.
 - **School Crossing Guard Services \$8,710:** Increase in the costs for providing the services to the school.
 - **Dispatch Services \$16,157:** Increase in costs estimates the City received for the dispatch services. This is a mandatory cost increase.
 - **Crime Lab and Call ID \$23,279:** Increase in costs related to the crime lab and call id services.
 - **Animal Control Services \$9,154:** Increase in contract costs related to the animal services received by the City.

The net change in the General Fund after accounting for the proposed changes to the revenues and expenditures for the Fiscal Year 2023-24 is **-\$112,663**.

3. **Supplemental Budget Considerations:** Supplemental budget items in the amounts of \$36,000 contingent upon approval of the new Book of Fees is being proposed for the Fiscal Year 2023-24.

Capital Improvement Program (CIP): The City Council approved \$1,362,497 in capital improvement projects for the Fiscal Year 2022-23. The CIP budget request for the Fiscal Year is \$2,862,495. The CIP plan for the Fiscal Year 2023-24 will be included in a separate staff report and will be presented to the Committee at the same meeting on April 24, 2023.

Other Non-Major Governmental Funds

1. Rainy Day Fund (Fund 110): The estimated fund balance in the Rainy-Day Fund as of June 30, 2024, is approximately \$69,867. There is no proposed appropriation in this fund except for the distribution of the interest earning estimated at \$1,500 for the Fiscal Year 2023-24.
2. State Gas Tax Fund (Fund 201): The projected receipts in the state gasoline tax for the proposed budget for the Fiscal Year 2023-24 is estimated at \$385,250, consistent with the current year budget. The operating expenditure for the proposed budget is approximately \$337,199, an increase of \$77,491 or 29.0%, when compared to the current year budget. Increase is primarily due to the increase in the materials and supplies cost related to inflation, increase in labor costs, and challenges to the supply chain. A transfer of \$82,000 (\$50,000 to Streetlight Fund and \$32,000 to Stormwater Fund) has been budgeted for the Fiscal Year 2023-24. This transfer was not included in the budget workshop to the Council on April 24, 2023. The Gas Tax receipts are eligible for these expenditures. The net fund balance in this fund at the end of the Fiscal Year 2023-23 with a surplus of \$48,050. The ending fund balance is projected to end the Fiscal Year 2023-24 with an estimated ending fund balance of \$374,543.
3. Landscaping Maintenance District Fund (Fund 210):

On April 24, 2023, the proposed budget for this fund had a deficit spending and is described below:

- The proposed revenue budget for the Fiscal Year 2023-24 is \$1,278,284, while the total proposed expenditures appropriations are at \$1,932,209, including CIP and resulting a net deficit of **-\$653,925**. The assessments operating expenditure are projected to increase by \$117,620, or 8.09% in the Fiscal Year 2023-24. It is important to note that the current year budget (Fiscal Year 2022-23) approved a net deficit spending of **-\$245,041**. The total fund balance projected at the end of FY 2023-24 is estimated at **-\$260,432**. The fund balance deficit requires additional property tax assessments or a reduction in services provided to be balanced and self-supported.

Below are the adjustments staff has made to present a balanced budget to the Committee:

- Tree Trimming Contract: Reduce from \$200,000 to \$175,000
- Trail, Fixture Repairs and Replacement: Reduce from \$250,000 to \$75,000. Staff will seek grant revenues and other funding sources to complete the trail projects

including the Road Maintenance Rehabilitation Act Funds.

The revised budget proposed will end in a net deficit of \$388,925. This deficit will be offset by the fund balance carryover from the current year of \$393,492, resulting in a net fund balance of \$4,568. Staff will continue to monitor the expenditures in this fund to ensure the fund is balanced at the end of the Fiscal Year 2023-24.

4. The Grove Park CFD Fund (Fund 211): The projected fund balance for this fund at the end of the Fiscal Year 2023-24 is estimated at \$423,687. The fund balance proposed for Fiscal Year 2023-24 includes the total revenue budget of \$159,515 and the expenditure budget of \$174,316; a net deficit of **-\$14,801**. The deficit will be offset by the carryover fund balance from the current fiscal year. The estimated fund balance in this fund at the end of Fiscal Year 2023-24 is projected at \$423,678.

5. Oakhurst GHAD Fund (Fund 212):

On April 24, 2023, the proposed budget for this fund had a deficit spending and is described below:

- The projected fund balance for the proposed budget for the Fiscal Year 2023-24 is estimated at a deficit of approximately **-\$198,548**. The total assessment revenues for this District are projected at \$49,500. There is a transfer in of \$52,851 from the Fund 213, Presley GHAD Settlement to fund the total proposed expenditure budget of \$300,900 in FY 2023-24. The expenditure budget is approximately \$171,000 more than the current fiscal year. The increase in expenditures is primarily due to a combination of factors including an installation of inclinometers (\$47,000) and professional services expense related to the field monitoring (monitoring, management, and other costs) that is new in the Fiscal Year 2023-24 (\$125,000).

Below are the adjustments staff has made to present a balanced budget to the Committee:

- Engineering/Inspection Services: Reduce from \$35,000 to \$25,000
- Project Costs: Reduce from \$100,000 to \$58,000. Staff will seek grant revenues and other funding sources to complete the projects.
- Other Professional Services: Reduce from \$125,000 to \$25,000.
- Weed Abatement Services; Reduce from \$30,000 to \$15,000. The City will seek reimbursement from the non-city owned properties for weed abatement.
- Transfer In: Adjust the transfer in from the Presley GHAD Settlement from \$52,851 to \$49,991.
- Oakhurst GHAD Assessments: Increase an assessment fee revenue of \$49,500 that was previously not included.

The revised budget proposed will end in a net deficit of \$34,409. This deficit will be offset by the fund balance carryover from the current year of \$34,612, resulting in a net fund balance of

\$203. Staff will continue to monitor the expenditures in this fund to ensure the fund is balanced at the end of the Fiscal Year 2023-24.

6. Streetlight Maintenance Fund (Fund 214):

On April 24, 2023, the proposed budget for this fund had a deficit spending and is described below:

- The net operating deficit proposed for this fund at the end of the Fiscal Year 2023-24 is estimated at **-\$43,440**. The revenue projected from the streetlight assessments is \$126,500. The revenues each year do not have any inflationary increases to support the increases in the operating expenditures. The total expenditure budget is \$169,940 for the Fiscal Year 2023-24. The projected fund balance in this fund at the end of the Fiscal Year 2023-24 is approximately **-\$48,376**.

Below are the adjustments staff has made to present a balanced budget to the Committee:

- Transfer In: An allocation of \$50,000 from the Gas Tax Fund (Fund 214) to cover cost to maintain and operate the streetlights within the City limits.

The revised budget proposed will end in a net positive of \$6,560. This positive fund balance will be offset the Fiscal Year 2022-23 fund balance deficit of \$4,937, resulting in a net fund balance of \$1,623. Staff will continue to monitor the expenditures in this fund to ensure the fund is balanced at the end of the Fiscal Year 2023-24.

7. Stormwater Assessment Fund (Fund 216): On April 24, 2023, the proposed budget for this fund had a deficit spending and is described below:

- The fund balance projected for this fund at the end of the Fiscal Year 2023-24 is estimated at **-\$132,577**. It is important to note that the current year budget deficit spending in this fund is projected at **-\$53,962**; however, the current fund balance of \$69,534 will offset the deficit spending. For the Fiscal Year 2023-24, total receipts from the Storm Water Assessment are approximately \$77,000 while total appropriations are approximately \$225,000, resulting in a net deficit of **-\$148,150**.

Below are the adjustments staff has made to present a balanced budget to the Committee:

- Transfer In: An allocation of \$32,000 from the Gas Tax Fund (Fund 214) to cover cost to fund the street sweeping costs paid by the stormwater fund.
- Engineering Services: Reduce from \$35,000 to \$18,000. Staff will monitor and deliver the services based on the available resources.
- Other Professional Services: Reduce from \$50,000 to \$25,000. The City will monitor and manage professional services rendered based on the available resources.

The revised budget proposed will end in a net deficit of \$14,942. This deficit will be offset by

the fund balance carryover from the current year of \$15,572, resulting in a net fund balance of \$630. Staff will continue to monitor the expenditures in this fund to ensure the fund is balanced at the end of the Fiscal Year 2023-24.

All other funds not described above are included as part of the Non-Major Governmental Funds as part of this report (Attachment 2).

American Rescue Plan Act Fund

Signed into law on March 11, 2021, the American Rescue Plan Act of 2021 ("ARPA") provides \$350 billion in additional funding for state and local governments. The state funding portion is approximately \$195 billion with \$25.5 billion distributed equally among the 50 states and the District of Columbia, and the remaining amount distributed according to a formula based on unemployment.

Eligible uses of these funds include:

- Revenue replacement for the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency, relative to revenues collected in the most recent fiscal year prior to the emergency,
- COVID-19 expenditures or negative economic impacts of COVID-19, including assistance to small businesses, households, and hard-hit industries, and economic recovery,
- Premium pay for essential workers,
- Investments in water, sewer, and broadband infrastructure.

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

Table 4: ARPA Fund Analysis for Fiscal Year 2022-23

		General Operating Fund
Revenue	1st ARPA Received on July 1, 2021	\$1,467,024
	Total Revenue FYE 21/22	\$1,467,024
Expenditure	Professional services	\$41,744
	Office Supplies (COVID test kits)	\$3,251
	Docu Sign part of Clayton Cares	\$432
	Clayton Cares	\$800,000
	Hero Pay	\$247,082
	IT Expenses	\$42,052
	Street Lighting	\$20,403
	Fund 502 CERF for Police Vehicle Replacement	\$70,000
	Transfer to General Fund	\$37,139
	Total Expenditure	\$1,262,103

	Net Ending Balance as of FYE 21/22	\$204,921
	Proposed Expenditures in FY23 (allocation)	
	Full time Senior Accountant limited one year term	\$135,348
	Software and Services to Digitize Records	\$35,000
	City Council Recommended Organizational Assessments	\$35,000
	Subtotal	\$205,348
Revenue	2nd ARPA received on July 1, 2022	\$1,467,024
	Net Balance as of April 18, 2023:	\$1,466,597
	Additional Expenditures Approved by Council on April 18, 2023:	
	Ditch Witch Vacuum Trailer	\$100,600
	Flat Bed Trailer	\$10,000
	Video Surveillance System	\$7,820
	Tattle-Tale Traffic Signal	\$2,670
	Automatic Entry Points at City Hall	\$15,000
	Subtotal:	\$136,090
	Net Balance as of April 24, 2023:	\$1,330,507

NEXT STEPS

The proposed budget presented to the next Committee meeting will include the directions from the Committee and any substantial changes identified by the Finance staff.

COORDINATION AND REVIEW

The budget document is presented to the City by the City Manager. The City Manager and the Finance Director have coordinated this report with various stakeholders including Department Heads.

ATTACHMENTS

Attachment 1: Five (5) year Budget Forecast

Attachment 2: Details of General Fund Revenue Source and Expenditures by Departments

Attachment 3: All Other Funds Revenue Source and Expenditures

City of Clayton						
LIGHTING AND MAINTENANCE DISTRICT FUND (FUND 210)						
Account Codes	Account Description	FY 22 Actual	FY 23 Budge	FY23 Proposed	FY 24 Budget	FY 23 vs FY 24
210 - Landscape Maintenance CFD						
Revenues						
210-4604-00	LMD Special Parcel Tax	\$1,204,882	\$1,241,053	\$1,245,576	\$1,278,285	\$37,232
210-5601-00	Interest	\$7,560	\$15,000			(\$15,000)
210-5606-00	Unrealized Inv. Gain/Loss	(\$31,943)	\$0			\$0
210-5702-00	Donations/Contributions	\$0	\$0			\$0
Total Revenues		\$1,180,500	\$1,256,053	\$1,245,576	\$1,278,285	
Expenses						
210-7111-00	Regular Salaries	\$264,082	\$238,989	\$277,484	\$257,302	\$18,313
210-7112-00	Temporary Salaries	\$0	\$0		\$0	\$0
210-7113-00	Overtime	\$1,440	\$2,000	\$6,380	\$2,000	\$0
210-7218-00	Long/Short Term Disability Insurance	\$2,106	\$4,254	\$1,933	\$2,542	(\$1,712)
210-7220-00	PERS Retirement-Normal Cost	\$25,313	\$23,439	\$18,096	\$23,601	\$162
210-7221-00	PERS Retirement - Unfunded Liability	\$36,903	\$33,031	\$30,523	\$42,142	\$9,111
210-7231-00	Workers' Compensation	\$8,677	\$10,223	\$13,814	\$11,581	\$1,358
210-7232-00	Unemployment Compensation	\$1,626	\$529	\$0	\$0	(\$529)
210-7233-00	FICA Taxes	\$3,849	\$3,815	\$4,162	\$3,933	\$119
210-7246-00	Benefit Insurance	\$52,638	\$47,291	\$36,027	\$53,946	\$6,655
210-7301-00	Recruitment/Pre-employment	\$0	\$250	\$0	\$250	\$0
210-7306-00	Trail Fixture Repairs/Replacement	\$0	\$290,000		\$75,000	(\$215,000)
210-7307-00	Irrigation Supplies and Materials	\$7,645	\$10,000	\$10,000	\$10,000	\$0
210-7308-00	Weed Abatement Supplies and Mater	\$9,609	\$15,000	\$10,000	\$10,000	(\$5,000)
210-7309-00	Plant Nutrition Supplies and Materials	\$398	\$12,500	\$12,500	\$10,000	(\$2,500)
210-7311-00	General Supplies	\$3,874	\$4,500	\$4,000	\$4,000	(\$500)
210-7316-00	Landscape Replacement Plants (Shrub	\$0	\$0	\$0	\$30,000	\$30,000
210-7335-00	Gas & Electric Services	\$26,342	\$30,000	\$30,000	\$30,000	\$0
210-7338-00	Water Services	\$240,648	\$230,000	\$230,000	\$230,000	\$0
210-7340-00	Traffic Safety Supplies	\$1,159	\$1,000	\$500	\$1,000	\$0
210-7341-00	Buildings/Grounds Maintenance	\$19,046	\$26,200	\$27,737	\$20,000	(\$6,200)
210-7342-00	Machinery/Equipment Maintenance	\$24,321	\$26,550	\$26,550	\$20,000	(\$6,550)
210-7343-00	Vehicle Maintenance	\$37,771	\$20,000	\$20,000	\$20,000	\$0
210-7344-00	Vehicle Gas, Oil, and Supplies	\$17,418	\$14,000	\$16,000	\$20,000	\$6,000
210-7381-00	Property Tax Admin. Costs	\$3,743	\$4,100	\$4,100	\$4,500	\$400
210-7389-00	Misc. Expense	\$0	\$0	\$0	\$0	\$0

City of Clayton						
LIGHTING AND MAINTENANCE DISTRICT FUND (FUND 210)						
Account Codes	Account Description	FY 22 Actual	FY 23 Budge	FY23 Proposed	FY 24 Budget	FY 23 vs FY 24
210-7419-00	Other Professional Services	\$6,174	\$37,500	\$37,500	\$53,912	\$16,412
210-7429-00	Animal/Pest Control Services	\$13,025	\$51,000	\$51,000	\$51,000	\$0
210-7435-00	Contract Seasonal Labor	\$125,764	\$125,000	\$160,000	\$160,000	\$35,000
210-7440-00	Tree Trimming Services	\$326,340	\$200,000	\$236,944	\$175,000	(\$25,000)
210-7445-00	Weed Abatement Services	\$131,682	\$212,000	\$212,000	\$212,000	\$0
210-7486-00	CERF Charges/Depreciation	\$30,000	\$30,000	\$0	\$30,000	\$0
210-7520-00	Project Program Costs	\$161,367	\$112,000	\$10,192	\$100,000	(\$12,000)
210-7615-00	CCC Property Tax	\$3,083	\$3,030	\$3,176	\$3,500	\$470
210-8101-00	Transfer To General Fund	\$40,679	\$42,713	\$0	\$0	(\$42,713)
210-8113-00	Transfer to Stormwater Fund	\$1,130	\$1,164	\$0	\$0	(\$1,164)
Total Expenses		\$1,627,853	\$1,862,077	\$1,490,617	\$1,667,210	(\$194,867)
BEGINNING FUND BALANCE		\$1,085,886	\$0	\$638,534	\$393,492	
NET SURPLUS/(DEFICIT)		(\$447,353)	(\$606,024)	(\$245,041)	(\$388,925)	
ENDING FUND BALANCE		\$638,534	\$0	\$393,492	\$4,568	