

CITY OF CLAYTON

ADOPTED BUDGET

FOR THE FISCAL YEAR ENDING
JUNE 30, 2022



Clayton, California
www.ci.clayton.ca.us

ADOPTED BUDGET FISCAL YEAR 2021/22

THE CITY COUNCIL

CARL "CW" WOLFE, MAYOR
Peter Cloven, VICE MAYOR
JIM DIAZ, COUNCILMEMBER
Holly Tillman, COUNCILMEMBER
JEFF WAN, COUNCILMEMBER

* * *

RECOMMENDED BY:

REINA J. SCHWARTZ, CITY MANAGER

* * * * *

PREPARED AND PRESENTED BY:

PAUL RODRIGUES, FINANCE DIRECTOR, CPA
LAURA HOFFMEISTER, ASSISTANT TO THE CITY MANAGER

CITY OF CLAYTON, CALIFORNIA
94517
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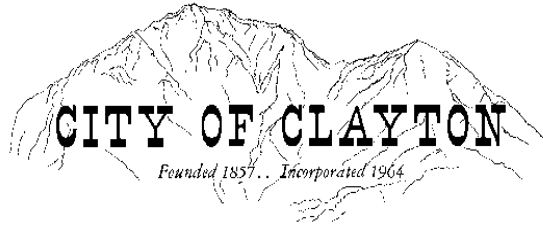


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**BACKGROUND
INFORMATION
2021/22**

OUR MISSION

Enhance Clayton by providing quality of service through:

- Responsible Stewardship
- Effective Collaboration
- Continuous Progress

OUR VALUES

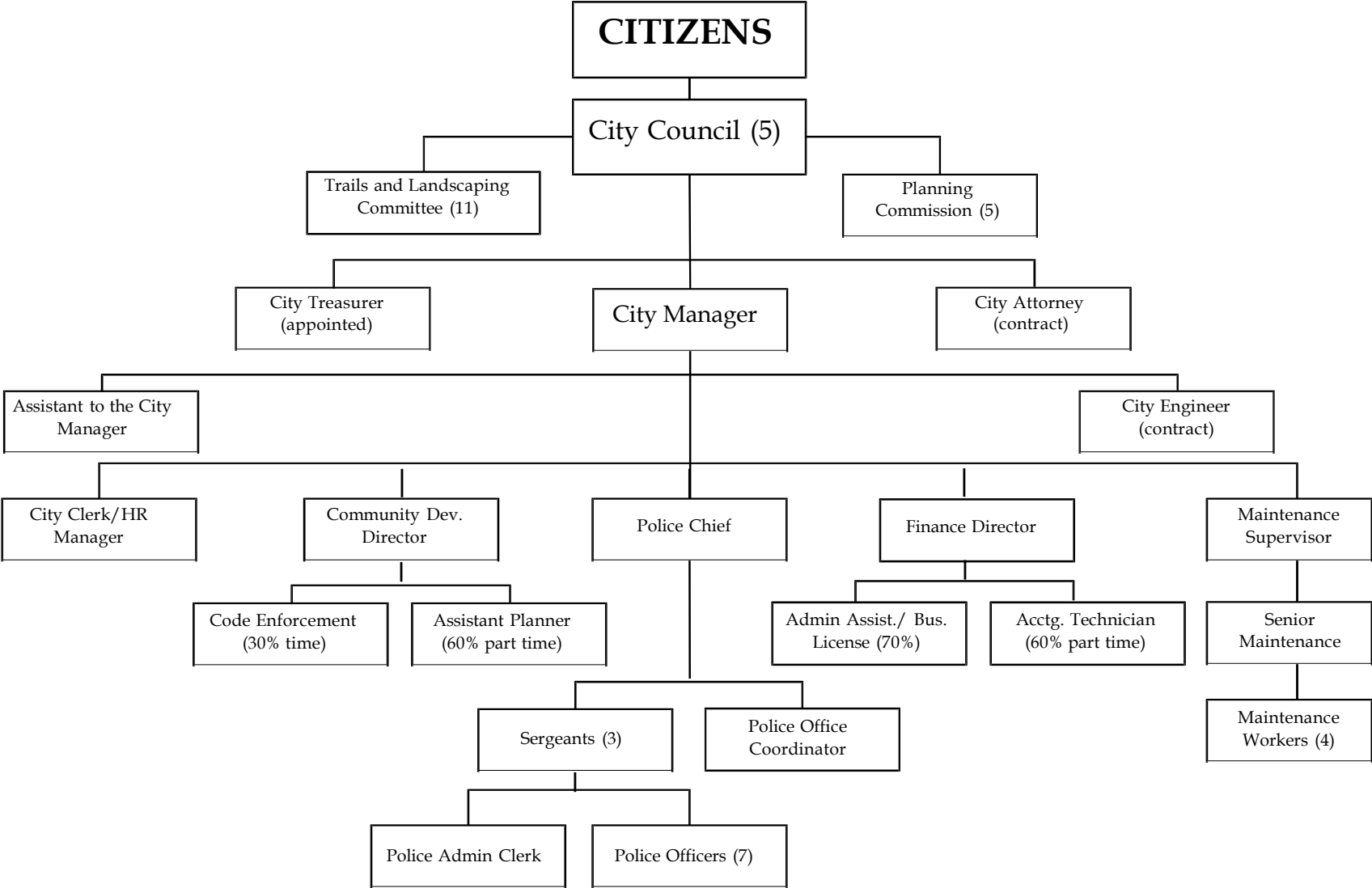
- Excellence
- Integrity
- Respect
- Teamwork

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 common place; 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.

(Note: Mission and Values updated Feb. 28, 2020)

CITY OF CLAYTON ORGANIZATIONAL CHART



DIRECTORY OF OFFICIALS AND ADVISORY BODIES

CITY COUNCIL

Carl “CW” Wolfe, Mayor
Peter Cloven, Vice Mayor
Jim Diaz, Councilmember
Holly Tillman, Councilmember
Jeff Wan, Councilmember

COMMISSIONS

Planning Commission

COMMITTEES

Trails and Landscaping Committee

APPOINTED OFFICIALS AND DEPARTMENT HEADS

Reina J. Schwartz	City Manager
Laura Hoffmeister	Assistant to the City Manager
Malathy Subramanian	City Attorney (contract)
Elise Warren	Chief of Police
Janet Calderon	City Clerk / HR Manager
Paul Rodrigues	Finance Director, CPA
Hank Stratford	City Treasurer
Dana Ayers	Interim Community Development Director
Bill Stracker	City Engineer (contract)
Jim Warburton	Maintenance Supervisor



Demographics and Economic Characteristics

Date of Incorporation	March 18, 1964
Form of Government (General Law)	Council-Manager
Number of authorized City positions	27

Population:

Population	12,265
Median age	46.3
Median household income	\$157,768
Registered voters	8,363
Area in square miles	4.3

Miles of Streets:

Lane miles	44.9
Pavement Condition Index (PCI)	80/100 ["Very Good" rating]

Fire Protection: (Contra Costa County Fire Protection District)

Number of stations (Station No. 11)	1
-------------------------------------	---

Police Protection:

Number of stations	1
Number of patrol vehicles	10
Number of sworn personnel	11

Public Education:

Elementary School	1
Mt Diablo Elementary	
Middle School	1
Diablo View Middle School	

Library: (Contra Costa County Library System)

Number of branch libraries (City-owned facility)	1
--	---

Parks & Community Facilities:

Park sites	7
Park acreage	19.07
Open space acreage	515.51
Open space trail miles	20
Creekside trail miles	7
Endeavor Hall	1
Hoyer Hall (in the library)	1
City Hall Conference Room	1

RESOLUTION NO. 37 - 2021

**A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE CITY
OF CLAYTON FOR THE 2021/22 FISCAL YEAR COMMENCING
JULY 1, 2021 AND ENDING JUNE 30, 2022, ADOPTING THE FY2021/22
APPROPRIATIONS LIMIT, AND THE 5-YEAR CAPITAL IMPROVEMENT PROGRAM
(CIP) FOR FISCAL YEARS 2021/22 THROUGH 2025/26**

THE CITY COUNCIL
City of Clayton, California

WHEREAS, on June 15, 2021 and June 29, 2021 the City Council did receive presentations on the proposed budgets for operation of the City of Clayton in Fiscal Year 2021/22 commencing July 1, 2021; and

WHEREAS, on June 29, 2021, a Public Hearing was set and duly held on the proposed budgets whereat opportunities were provided accordingly for members of the public to offer comments and provide input on the fiscal plans presented; and

WHEREAS, after due consideration and review, the Clayton City Council finds it is in the best interest of the general health, welfare and safety of this City, its citizens and businesspersons, to formally adopt a financial plan governing the receipt and expenditure of public monies in Fiscal Year 2021/22; and

WHEREAS, Section 7910 of the California Government Code and Article XIII B of the California Constitution, established by Proposition 4, requires the adoption of an annual Appropriations Limit for each fiscal year; and

WHEREAS, this Appropriations Limit fixes the amount of general tax revenue that can be appropriated in a given fiscal year; and

WHEREAS, the Fiscal Year 2021/22 Appropriations Limit is based upon the prior year's City Council adopted Appropriation Limit adjusted for the change in County population and the change in State per capita income; and

WHEREAS, City staff has calculated the fiscal year 2021/22 Appropriations Limit to be \$12,653,880 while the City's annual tax proceeds total \$5,267,723, an amount less than one-half (41.6%) of the City's allowable tax expenditure cap.

NOW, THEREFORE, BE IT RESOLVED the City Council of Clayton, California does hereby adopt the budget revenue by fund for the City of Clayton for the Fiscal Year commencing July 1, 2021 and ending June 30, 2022 as follows:

FUND	2021/22 REVENUES
General Fund – Fund No. 101	\$ 5,185,450
Rainy Day Fund – Fund No. 110	3,000
HUTA Gas Taxes – Fund No. 201	324,884
RMRA Gas Taxes – Fund No. 202	221,987
Landscape Maintenance District – Fund No. 210	1,219,857
The Grove Park Maintenance District – Fund 211	151,196
Oakhurst Geological Hazard Abatement District – Fund No. 212	65,188
Presley GHAD Settlement – Fund 213	1,800
Street Light Assessment District – Fund No. 214	126,791
Stormwater Assessment – Fund No. 216	136,759
High Street Bridge Assessment District – Fund No. 217	1,844
Oak Street Bridge Assessment District – Fund No. 218	2,040
Measure “J” Fund – Fund No. 220	271,176
Lydia Lane Sewer Assessment District – Fund No. 222	17,800
Oak Street Sewer Assessment District – Fund No. 223	11,359
Restricted Grants – Fund No. 230	521,280
Diablo Estates at Clayton BAD – Fund No. 231	96,112
Capital Improvement Projects – Fund No. 303	1,792,325
Development Impact Fees – Fund No. 304	8,000
Clayton Financing Authority – Fund 405	9,200
Middle School CFD – Fund No. 420	390,384
Middle School Refunding – Fund 422	452,350
Self Insurance Fund – Fund No. 501	400
Capital Equipment Replacement Fund – Fund No. 502	115,200
Pension Rate Stabilization Fund – Fund No. 503	4,000
Endeavor Hall – Fund No. 702	10,000
Successor Agency (Former RDA) – Fund No. 615	666,754
Successor Housing Agency – Fund No. 616	133,400
TOTAL REVENUE:	\$ 11,940,536 ; and

BE IT FURTHER RESOLVED the budget appropriations by fund for the City of Clayton for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022 are adopted as follows:

FUND	2021/22 APPROPRIATIONS
General Fund – Fund No. 101	\$ 5,177,482
Rainy Day Fund – Fund No. 110	330,000
HUTA Gas Taxes – Fund No. 201	348,779
RMRA Gas Taxes – Fund No. 202	445,000
Landscape Maintenance District – Fund No. 210	2,115,388
The Grove Park Maintenance District – Fund 211	217,169
Oakhurst Geological Hazard Abatement District – Fund No. 212	128,381
Presley GHAD Settlement – Fund 213	20,084
Street Light Assessment District – Fund No. 214	162,366
Stormwater Assessment – Fund No. 216	165,619
High Street Bridge Assessment District – Fund No. 217	1,454
Oak Street Bridge Assessment District – Fund No. 218	258
Measure “J” Fund – Fund No. 220	37,076
Lydia Lane Sewer Assessment District – Fund No. 222	22,464
Oak Street Sewer Assessment District – Fund No. 223	11,264
Restricted Grants – Fund No. 230	382,623
Diablo Estates at Clayton BAD – Fund No. 231	71,049
Development Impact Fees – Fund No. 304	-
Clayton Financing Authority – Fund 405	-
Middle School CFD – Fund No. 420	480,841
Middle School Refunding – Fund 422	424,556
Self Insurance Fund – Fund No. 501	6,300
Capital Equipment Replacement Fund – Fund No. 502	168,000
Pension Rate Stabilization Fund – Fund No. 503	-
Endeavor Hall – Fund No. 702	37,532
Successor Agency (Former RDA) – Fund No. 615	642,676
Successor Housing Agency – Fund No. 616	20,000
TOTAL APPROPRIATIONS:	\$ 11,416,361 ; and

BE IT FURTHER RESOLVED the 5-Year Capital Improvement Program (CIP) Budget of the City of Clayton for the fiscal years commencing July 1, 2021 and ending June 30, 2026 is hereby adopted with the following CIP Projects scheduled for undertaking in FY2021/22:

Capital Improvement Projects - Fund 303	2021/22 APPROPRIATIONS
Pine Hollow Road Upgrades (CIP 10379)	\$ 100,000
North Valley Playground Rehabilitation (CIP 10442)	58,435
Oak/Grassland Savannah Maintenance (CIP 10446)	100,000
Emergency/Auxillary Power at City Hall Complex (CIP 10447)	100,000
School Intersection Improvement (CIP 10448)	100,211
2022 Neighborhood Streets Repave (CIP 10449)	1,275,000
Downtown Pedestrian Improvement (CIP 10450)	252,000
Housing Element Update (NEW)	311,250
	\$ 2,296,896 ; and

BE IT FURTHER RESOLVED the appropriations listed above constitute the budget for the Fiscal Year 2021/22 and the City Manager is herein authorized to transfer appropriations within the control accounts as deemed necessary, provided no change is made in the total amount designated for any one fund; and

BE IT FURTHER RESOLVED the City Council of Clayton does hereby find and determine it has complied with all of the provisions of Article XIII B of the California Constitution in determining the annual Appropriations Limit for Fiscal Year 2021/22; and

BE IT FURTHER RESOLVED pursuant to Government Code Section 7910 and Article XIII B of the California Constitution the approved Appropriations Limit for fiscal year 2021/22 is hereby established at \$12,653,880 as shown in "Exhibit A"; and

PASSED, APPROVED AND ADOPTED by the City Council of Clayton, California during a public hearing at a special public meeting thereof held on the June 29, 2021 by the following vote:

AYES: Mayor Wolfe, Vice Mayor Cloven, Councilmembers Diaz, Tillman, and Wan.

NOES: None.

ABSTAIN: None.

ABSENT: None.

THE CITY COUNCIL OF CLAYTON, CA



Carl Wolfe, Mayor

ATTEST:



Janet Calderon, City Clerk

City of Clayton Appropriations Limit FY 2021/22

FY 2020/21 Appropriations Limit:			\$ 11,926,371
A. Change in California Per Capita Cost of Living (Converted to a Ratio)		1.05730	
B. Greater of the Change in Population (Converted to a Ratio) (Converted to a Ratio)			
City of Clayton (0.19%)	0.99810		
County of Contra Costa (0.26%)	1.00350	<u>1.00350</u>	
Compound Adjustment Factor (A multiplied by B)			<u>1.06100</u>
FY 2020/21 Appropriations Limit:			12,653,880
Estimated Appropriations Subject to Limit:			5,267,723
			41.6%
Available Annual Tax Gap:			<u>\$ 7,386,157</u>

RESOLUTION NO. 43-2021

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLAYTON ADOPTING THE CITY OF CLAYTON'S SALARY SCHEDULE EFFECTIVE JULY 1, 2021 IN CONFORMANCE WITH CALPERS REQUIREMENTS TO PROVIDE A PUBLICLY AVAILABLE SALARY SCHEDULE

WHEREAS, the California Public Employees Retirement System (CalPERS) regulations require member agencies formally adopt a publicly available pay schedule under Government Code Section 20636(b)(1) and California Code of Regulations (CCR) Section 570.5;

WHEREAS, the City Council of the City of Clayton has the authority to implement these requirements;

WHEREAS, the information contained in the salary schedule effective as of July 1, 2021 for FY2021/22 reflects approved employee contracts, memoranda of understanding with the City's labor group and various City resolutions governing compensation;

WHEREAS, the cost of the salaries reflected in the salary schedule effective July 1, 2021 is accounted for in the FY2021/22 Budget;

WHEREAS, CalPERS regulations require all of this information be included in one document; and

WHEREAS, no salary changes are being implemented through the adoption of this resolution.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Clayton hereby adopts the salary schedule effective July 1, 2021 for FY2021/22 as shown in Exhibit A.

ADOPTED ON June 29, 2021 by the City Council of the City of Clayton by the following vote count:


AYES: Mayor Wolfe, Vice Mayor Cloven, Councilmembers Diaz, Tillman, and Wan.

NOES: None.

ABSENT: None.

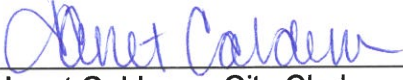
ABSTAIN: None.

THE CITY COUNCIL OF CLAYTON, CA



Carl Wolfe, Mayor

ATTEST



Janet Calderon, City Clerk

Exhibit A

City of Clayton - Employee Compensation Schedule					
Fiscal Year 2021/22					
Full-Time Equivalent Monthly Compensation					
Elected / Appointed Officials	All				
Council Member	\$ 470				
Planning Commissioner	\$ 120				
	Step Level				
Administration	A	B	C	D	E
City Manager	\$ 14,740	\$ 15,477	\$ 16,251	\$ 17,063	\$ 17,917
Assistant to the City Manager	\$ 7,075	\$ 7,419	\$ 7,790	\$ 8,179	\$ 8,588
City Clerk / HR Manager	\$ 6,259	\$ 6,572	\$ 6,901	\$ 7,246	\$ 7,608
Finance	A	B	C	D	E
Finance Director	\$ 9,499	\$ 9,974	\$ 10,473	\$ 10,996	\$ 11,546
Accounting Technician	\$ 4,904	\$ 5,149	\$ 5,407	\$ 5,677	\$ 5,961
Office Assistant / Code Enforcement Officer	\$ 4,083	\$ 4,287	\$ 4,502	\$ 4,727	\$ 4,963
Public Works	A	B	C	D	E
Maintenance Supervisor	\$ 5,965	\$ 6,263	\$ 6,576	\$ 6,905	\$ 7,250
Maintenance Senior	\$ 4,921	\$ 5,167	\$ 5,425	\$ 5,697	\$ 5,982
Maintenance Worker I	\$ 4,074	\$ 4,278	\$ 4,492	\$ 4,716	\$ 4,952
Maintenance Worker II	\$ 4,492	\$ 4,717	\$ 4,952	\$ 5,200	\$ 5,460
Community Development	A	B	C	D	E
Community Development Director	\$ 9,499	\$ 9,974	\$ 10,473	\$ 10,996	\$ 11,546
Assistant Planner	\$ 6,130	\$ 6,295	\$ 6,609	\$ 6,940	\$ 7,287
Police	A	B	C	D	E
Chief of Police	\$ 10,307	\$ 10,822	\$ 11,363	\$ 11,932	\$ 12,528
Police Sergeant	\$ 7,238	\$ 7,600	\$ 7,980	\$ 8,379	\$ 8,798
Police Officer	\$ 6,160	\$ 6,468	\$ 6,791	\$ 7,131	\$ 7,488
Police Office Coordinator	\$ 4,614	\$ 4,845	\$ 5,087	\$ 5,341	\$ 5,608
Police Admin Clerk	\$ 4,083	\$ 4,287	\$ 4,502	\$ 4,727	\$ 4,963

1. Schedule incorporates base salary ranges as per the terms of the two-year Miscellaneous Group labor negotiation agreement adopted by the City Council on October 6, 2020 and effective through June 30, 2022.
2. Schedule incorporates base salary ranges as per the terms of the three (3) year Police Officers Association (POA) labor negotiation agreement effective through June 30, 2024 and presented to the City Council for approval at the scheduled **June 29, 2021** City Council meeting.
3. Schedule incorporates base salary ranges as per the terms of the City Manager contract effective December 14, 2020 as approved by the City Council on November 17, 2020.
4. Uniform allowance for all sworn public safety officers: \$600 bi-annually.
5. Bi-lingual pay based on eligibility: \$75/month.
6. Car Allowance: Chief of Police \$400/month; Community Development Director: \$345/month; Assistant to City Manager: \$345/month; City Manager \$400/month.

BUDGET MESSAGE

2021/22

City of Clayton Budget Message General Fund Revenues

BUDGET SUMMARY

Presented herein for public review and consideration is the City's adopted budgets for FY 2021/22. It is an annually balanced budget as required by law, and the General Fund displays a balance of projected revenues exceeding expenditures resulting in a planned operating surplus of **\$15,968**. The City's General Fund budget does not contain any appropriation for a "contingency" account. The chart below captures a five (5) year history of the City's overall expenditure budgets:

CITY OF CLAYTON BUDGETS					
BUDGET AREA	FY 2021/22	FY 2020/21	FY 2019/20	FY 2018/19	FY 2017/18
GENERAL FUND OPERATING EXPENDITURES	\$ 5,177,485	\$ 4,843,806	\$ 4,774,450	\$ 4,587,220	\$ 4,455,050
OTHER FUNDS*	5,266,203	5,167,395	4,739,491	5,420,805	4,817,118
CAPITAL IMPROVEMENT PROGRAM	2,296,896	1,446,400	2,996,371	2,746,513	2,471,256
SUCCESSOR AGENCY (former RDA)	642,676	859,749	867,351	692,490	711,957
TOTAL	\$ 13,383,260	\$ 12,317,350	\$ 13,377,663	\$ 13,447,028	\$ 12,455,381

*Includes the City's twelve (12) special revenue, three (3) internal service, one (1) enterprise, and eight (8) fiduciary funds (excluding the Successor Agency fiduciary fund reported separately in the table). Also excludes Depreciation in CERF Fund 502.

The combined financial program adopted for the General Fund, the City's Other Funds, the Capital Improvement Program (CIP), and the Successor Agency is \$13,383,260, an increase of \$1,065,910 (8.65%) from last year's adopted budget, excluding General Fund non-operational expenditures. This increase is a combination of increases to General Fund operating expenditures (\$333,679/6.89%), Other Funds expenditures (\$98,808/1.91%), and CIP Fund expenditure (\$850,496/58.80%) and a decrease to Successor Agency Fund expenditures (\$217,073/25.25%). These changes will be discussed in greater detail later in the Budget Message.

Comparable to prior year's adopted General Fund budget, the adopted fiscal plan for next year anticipates the effects of the global pandemic COVID-19 to have a less negative effect on the local and national economy as the nation recovers and revenues are forecast with that in mind.

**City of Clayton
Budget Message
General Fund Revenues**

GENERAL FUND REVENUES

FY 2020/21 Revenue Projections

Although the current fiscal year has not closed at the time of budget preparations for the upcoming year, sufficient information is available to forecast what year-end FY 2020/21 revenues will look like. At this time, General Fund revenues are expected to total approximately **\$5,022,084** by the close of FY 2020/21. This projection reflects a favorable variance of **\$177,853** (3.67%) over total estimated General Fund revenues in the FY 2020/21 adopted budget suggesting the revenue forecasting methodologies and assumptions used last year were generally reliable.

Total secured property taxes, including property taxes in-lieu of vehicle license fees (VLF) are projected to have a positive variance of \$151,431 (6.20%) over the original adopted budget revenues of \$2,442,423.

Sales tax revenues, originally budgeted at a pandemic impacted total of \$467,527 are expected to increase to \$549,760, a positive variance of \$82,233 (17.59%). Analysis shows that during the pandemic, people have spent more on online sales, which positively affects the City's sales tax revenues. Further, the Wayfair decision, (discussed later in this document) also positively affects the City's sales tax revenues.

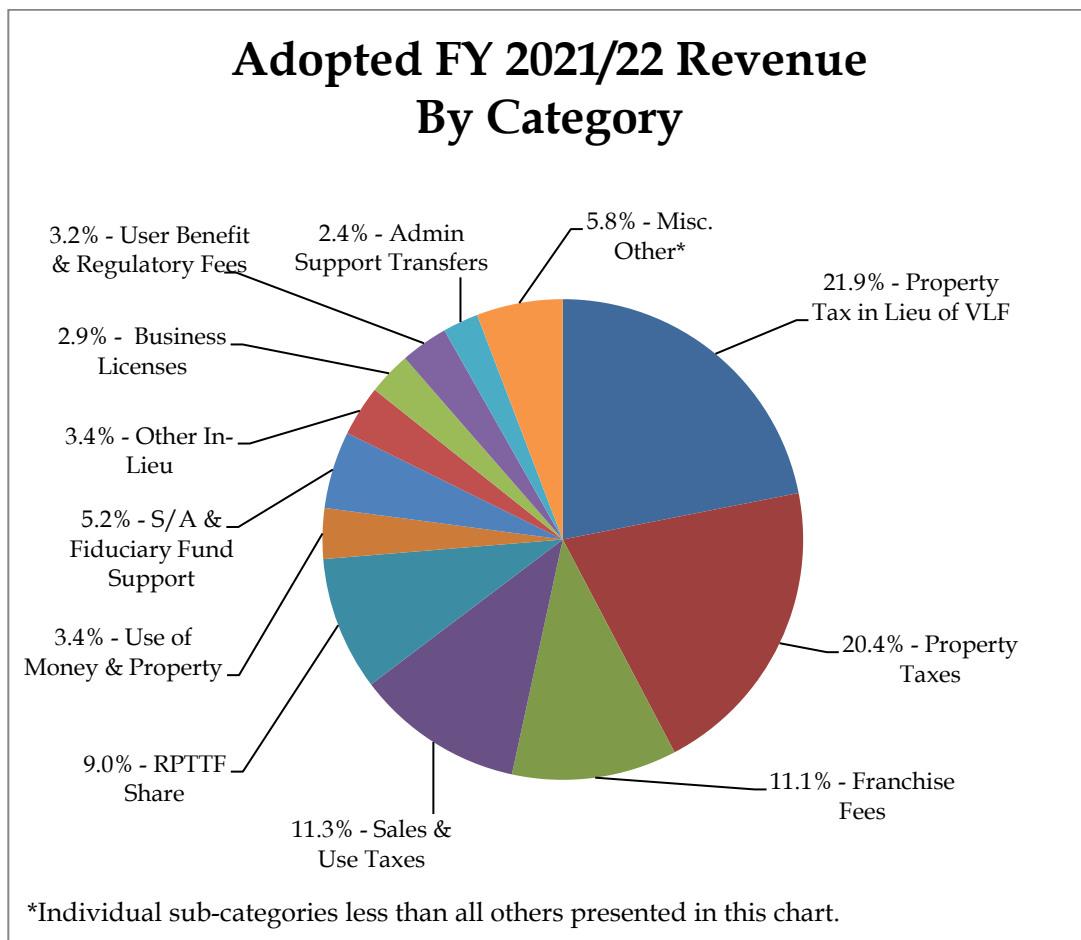
As noted previously, this positive revenue news was partially offset by negative variances elsewhere, primarily due to the COVID-19 pandemic. For instance, due to closures of various City facilities and parks, park use fees and meeting room fees are projected to be lower (\$4,370 and \$2,800 respectively) than what was budgeted for 2020/21.

Interest revenues are projected to be \$10,000 lower than the 2020/21 budgeted amount, primarily due to applying a conservative approach to estimating the total amount for the year. Due to continued low interest rates, as current City investments mature, they are replaced by investments with a lower yield, resulting in lower investment earnings.

**City of Clayton
Budget Message
General Fund Revenues**

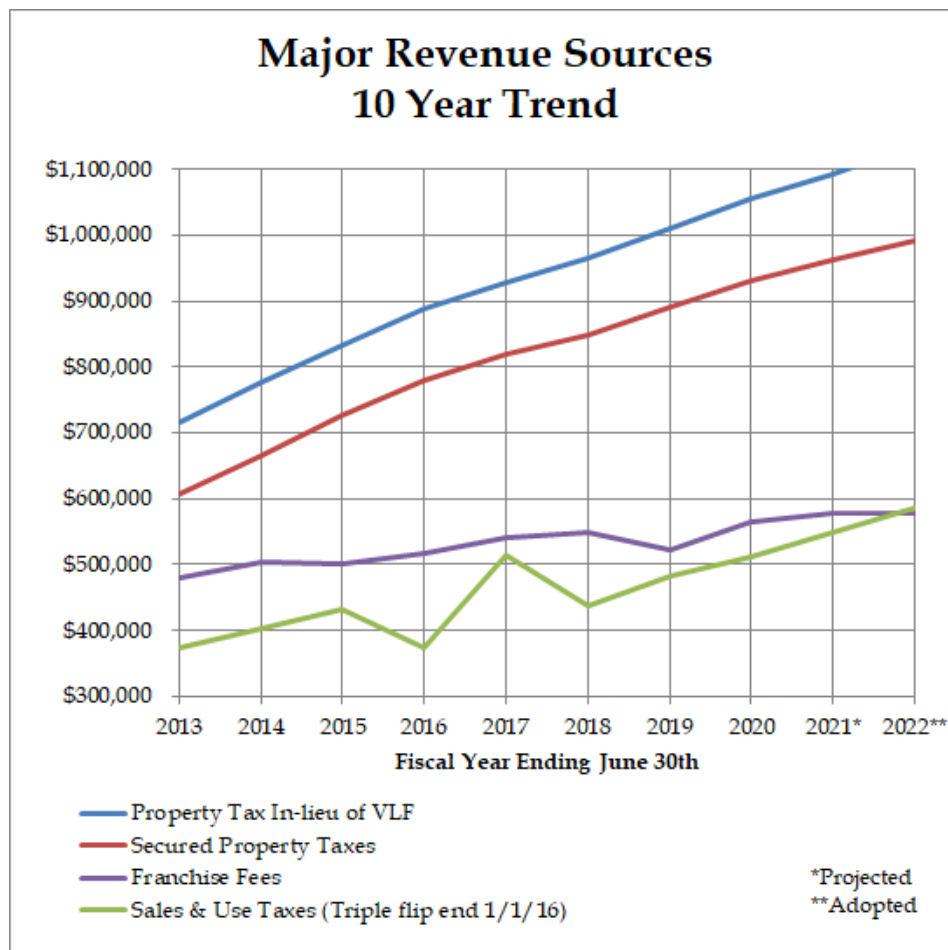
FY 2021/22 Revenue Projections

The FY 2021/22 adopted budget estimates total General Fund revenues of **\$5,185,450**. This is an increase of **7.04%** over the prior year adopted budget. This projection is supported by actual FY 2020/21 operational revenue results to-date and is reflective of current statistics suggesting the economy is recovering from any COVID-19 impacts.



**City of Clayton
Budget Message
General Fund Revenues**

As illustrated in the previous pie chart, a noteworthy portion (64.7% of General Fund revenues) is concentrated in just four sources. The “slice of the pie” of these four major revenue sources remained consistent with the prior year’s budget. In order of significance these four key revenue sources include: (1) property tax in-lieu of vehicle license fees (VLF), (2) local secured ad valorem property taxes, (3) sales & use taxes, and (4) franchise fees. The following chart illustrates the ten-year trend of these four major revenue sources for the City:



This trend analysis illustrates the gradual recovery of local revenue sources following the “Great Recession.” Revenue sources with delayed downturns arising from the recession (i.e. property tax in-lieu of VLF and general property taxes) have made a comeback and have exceeded pre-recession levels since FY 2014/15, while sales and use taxes are steadily increasing, and franchise fees have flattened or started to decrease slightly.

**City of Clayton
Budget Message
General Fund Revenues**

The following section provides background and analysis of the City's most significant revenue sources.

Property Tax in - Lieu of Vehicle License Fees

The largest revenue source, making up 21.9% of General Fund budgeted revenues for FY 2021/22, 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. In 2004, the California State Legislature permanently reduced the tax rate from 2.0% to 0.65% of a vehicle's current market value. The reduction in VLF revenue to cities and counties was offset by an increased transfer of the state's share of local secured property taxes. The City is projecting revenue of \$1,137,266 in FY 2021/22, which is an increase of approximately 4.0% over projected actuals for FY 2020/21 and 4.5% over last year's budgeted figure.

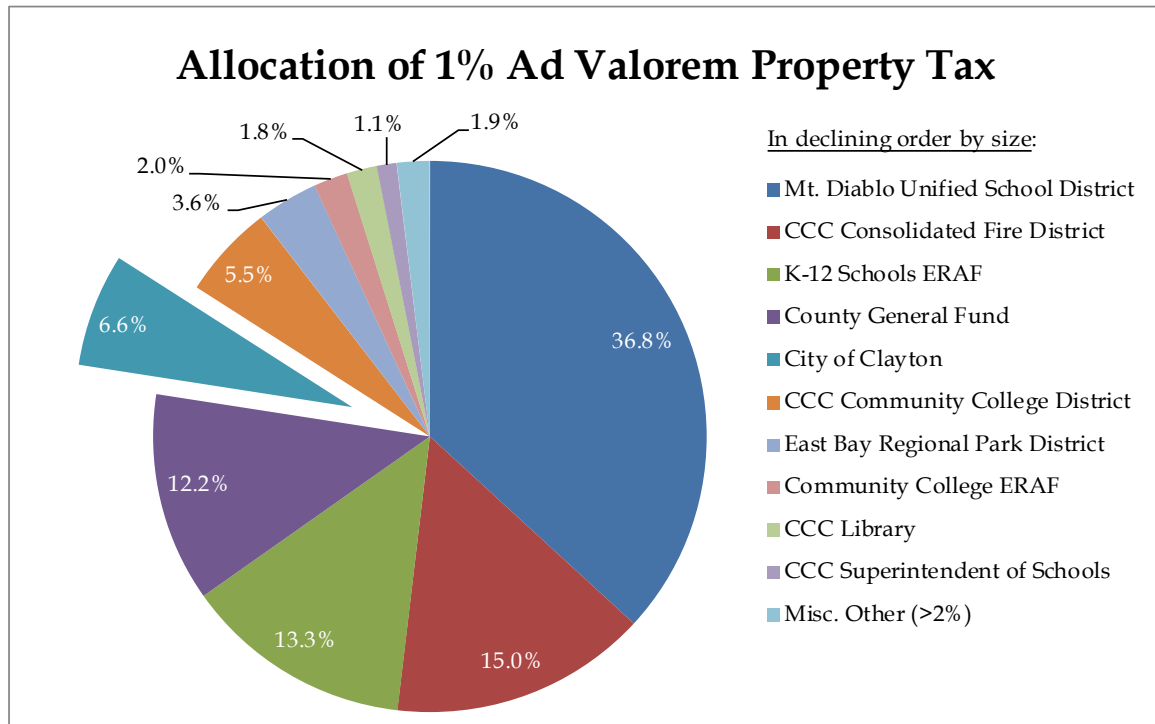
Local Secured Ad Valorem Property Taxes

The second largest revenue source, making up 20.4% of General Fund budgeted revenues for FY 2021/22, is the City's share of the local ad valorem secured property taxes. Secured property taxes are tax imposed on the calculated and controlled value of real property such as land and permanently attached improvements. Proposition 13 (1978) limits the real property tax rate to one percent (1%) of a property's assessed value for ad valorem tax purposes. Furthermore, Proposition 13 also restricts annual assessed property value growth to an inflationary factor equal to the lesser of the annual October to October California Consumer Price Index or two percent (2%). Following the County Assessor's Office completion of the annual assessment roll, individual parcel taxes are calculated by the County Auditor-Controller's Office (ACO) and levied and collected by the County Tax Collector's Office. The County ACO then allocates taxes levied to local taxing agencies pursuant to a statutory allocation formula applicable to the tax rate area (TRA) the underlying parcel is located within.

The City of Clayton has ten (10) such TRAs, with the largest TRA by current assessed value returning only 6.63% of the full one percent tax back to the General Fund. Comparatively, the City is considered a "low property tax city" stemming from the original implementation of Proposition 13 in 1978. For FY 2021/22, the City's share of secured local property tax revenues is projected to be \$992,164, which is an increase of approximately 3.0% over projected actuals for FY 2020/21 and 3.64% over last year's budgeted figure.

**City of Clayton
Budget Message
General Fund Revenues**

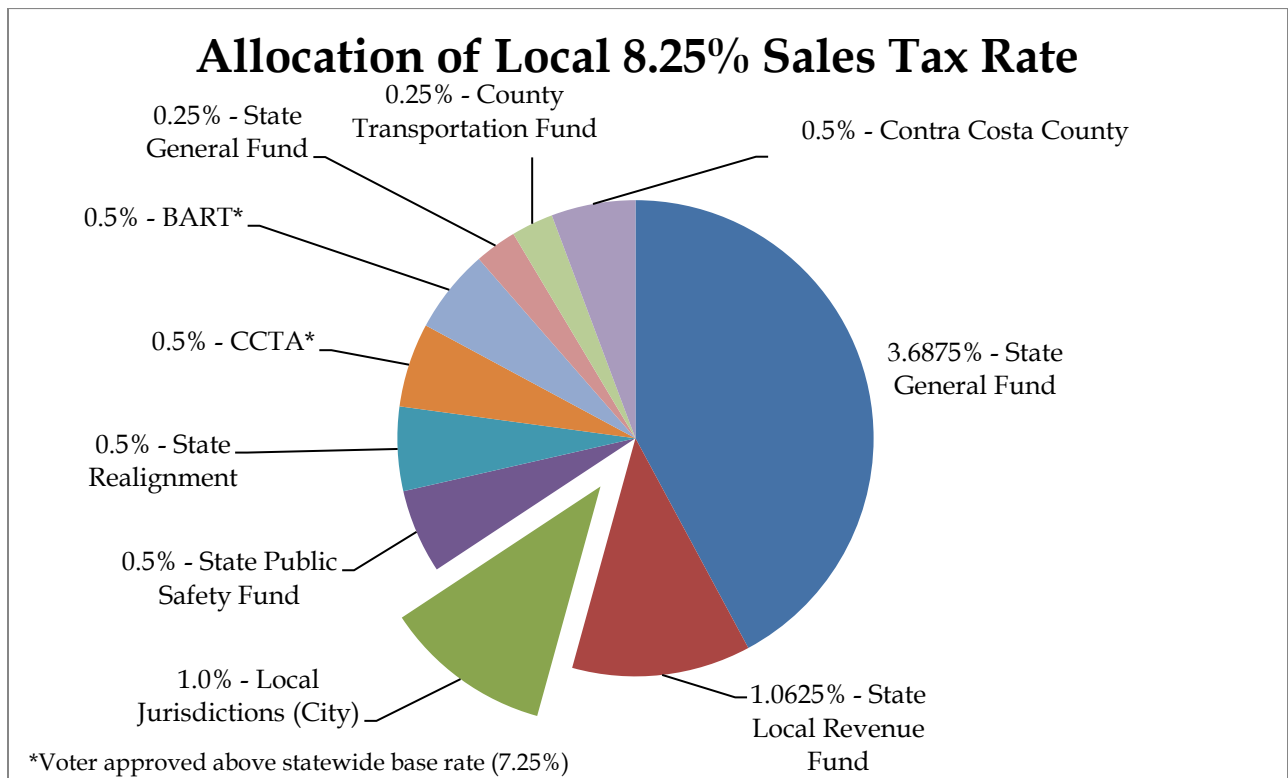
The following illustration summarizes the statutory allocation of the 1% general ad valorem secured property tax to each taxing entity:



Sales & Use Taxes

The third largest revenue source, making up 11.3% of General Fund budgeted revenues for FY 2021/22, is sales & use taxes. This is a tax imposed on the total retail price of any tangible personal property, unless deemed specifically exempt by the California Department of Tax and Fee Administration (CDTFA), as well as the use or storage of such property when sales tax is not paid. 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 following is a pie chart depicting the current allocation of the 8.75% sales tax rate applied to all taxable transactions in the City of Clayton:

**City of Clayton
Budget Message
General Fund Revenues**



The City is projecting sales & use tax revenue of \$585,965 in FY 2021/22, which is an increase of approximately 6.59% over projected actuals for FY 2020/21. This projection is supported by historical local revenue trends as well as analysis performed by sales tax analysts HdL, Coren & Cone. On a regional level the economic outlook for the Bay Area continues to recover from the COVID-19 pandemic with inflationary growth in the annual April 2020 to April 2021 local consumer price index coming in at 3.8%.

Along with the aforementioned COVID-19 pandemic, another significant and uncertain factor impacting this key revenue source is the California state legislature's passage of Assembly Bill 147 (AB 147) on April 25, 2019. This bill authorized the CDTFA to enforce the collection of sales and use taxes on online retailers with "significant nexus" effective April 1, 2019. Consistent with the U.S. Supreme Court's *South Dakota v. Wayfair* decision, AB 147 defines significant nexus as online sales of tangible property in excess of \$500,000 during the preceding or current calendar year. Given the City of Clayton's limited presence of "brick and mortar" retail businesses generating sales taxes, this new legislation may result in a noticeable increase in sales & use tax revenues. Given these uncertainties, the City engaged the services of HdL, Coren & Cone to more accurately estimate sales and use tax revenues for 2020/21 and 2021/22. City staff will continue to monitor for unexpected fluctuations in this revenue source and recommend budgetary action to the City Council, if necessary, once new sales tax information incorporating the provisions of AB 147 becomes available.

**City of Clayton
Budget Message
General Fund Revenues**

Franchise Fees

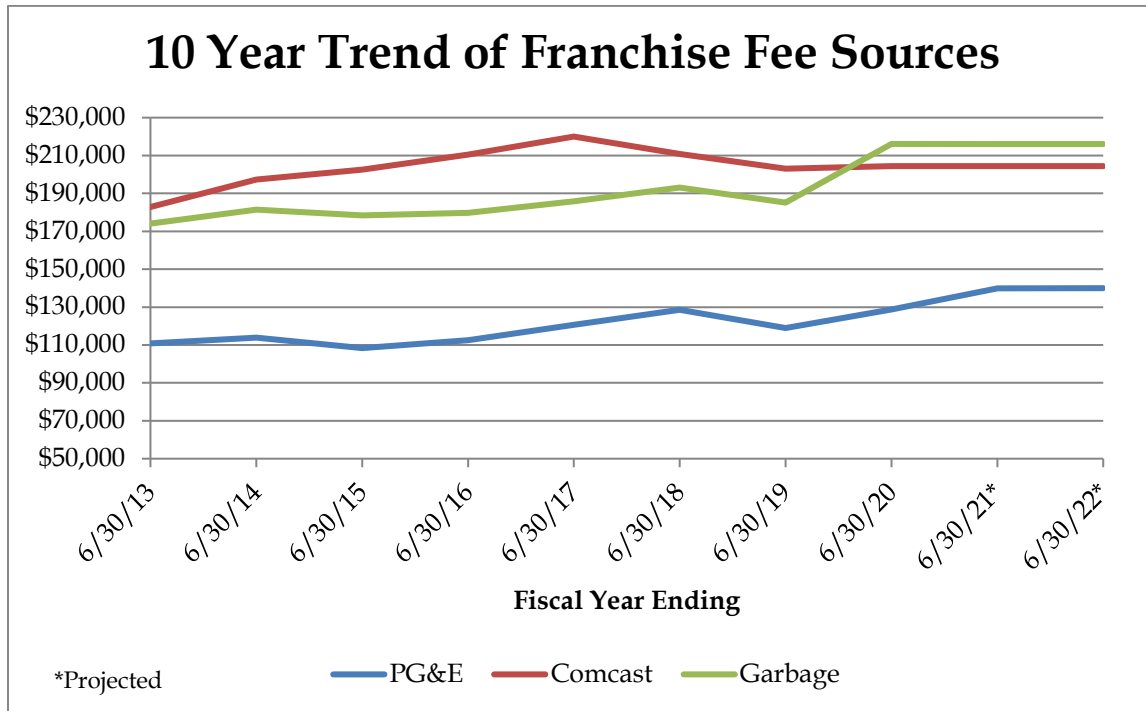
The fourth largest revenue source, making up 11.1% of General Fund budgeted revenues for FY 2021/22, is franchise fees. Franchise fees are rent paid by utilities or other businesses for the privilege of using the City's right-of-way (i.e. streets, sidewalks, etc.) to locate utility lines, operate vehicles, and/or conduct private business for profit. The City currently collects a 1% franchise fee from Pacific Gas & Electric and a 5% franchise fee from cable operators (i.e. Comcast and AT&T/Pacific Bell). In addition, the City collects a 10% franchise fee from Republic Services for its collection, transportation, disposal and diversion of solid waste and recyclable materials.

In the City's long-term forecasting of franchise revenues, staff had previously identified and communicated that the growth of streaming operations may eventually negatively impact the Comcast franchise fee as a reliable revenue source to local governments. This risk has now become a reality with FY 2018/19 Comcast franchise fee revenues falling short of the budget by \$18,000 (8.1%), which is the most significant year-to-year decrease in at least ten years. Again, this reduction is due to consumer migration to alternative cable-less options. Accordingly, budgeted revenues for Comcast franchise fees have been adjusted to reflect this reduction, and continued decreases seem to have curtailed.

Despite PG&E franchise revenues decreasing as recently as FY 2018/19, with franchise fee revenues falling short of the budget by \$10,872 (8.4%), revenues since have been increasing. Although PG&E franchise revenue projections outperformed the FY 2020/21 budget by 8.4%, FY 2021/22 revenues are projected to remain flat, due to the recent fluctuations.

In the aggregate, however, it is expected total franchise fee revenues from all sources will remain stable, growing by .06% over 2020/21 projected revenues in FY 2021/22 to a total of \$577,693. The following chart depicts the ten (10) year trend of the City's three major franchise fee revenues by source:

**City of Clayton
Budget Message
General Fund Revenues**



Redevelopment Property Tax Trust Fund Revenue

The fifth largest revenue source, making up 9.0% of General Fund budgeted revenues for FY 2021/22, is the City's share of the Redevelopment Property Tax Trust Fund (RPTTF) tax increment. Pursuant to Assembly Bill 1 26x, with the Clayton Redevelopment Agency's (RDA) dissolution in February 2012 (FY 2011/12), the Clayton "Successor Agency" became the heir to the RDA. The Successor Agency receives funds through the RPTTF sufficient to pay/retire debt service and enforceable obligations of the former RDA as requested through the semi-annual "Recognized Obligation Payment Schedule" (ROPS) process, which is subject to approval by the California Department of Finance (DOF). Prior to the City of Clayton receiving its share of RPTTF taxes levied by the County, monies are first used to pay County administrative fees, required tax sharing payments (i.e. pass through payments), and approved enforceable obligations on the Successor Agency's ROPS. Thereafter, the residual balance of the County RPTTF is distributed by the County to the school entities, city, county, and special districts based on their proportionate share of property tax revenues. The City of Clayton's share of this residual balance is approximately 6.96%.

The amount of RPTTF residual balance allocated to the City is negatively correlated with the amount of state-approved obligations included in each ROPS. For FY 2021/22, after incorporating the state-approved ROPS and pass-through payments as well as total RPTTF expected to be available in the County pool for funding, it is

**City of Clayton
Budget Message
General Fund Revenues**

projected the City will receive approximately \$464,424 in RPTTF revenues. FY 2021/22 budgeted RPTTF revenues are expected to increase by approximately 3.58% over projected actuals for FY 2020/21, as well as by 17.04% from last year's budgeted figure. As previously described, due to the process by which the amount of RPTTF distributable to the City is calculated, historical allocations of RPTTF to the City are not germane in predicting future allocations.

Fiduciary Funds Administrative Service Charges

The sixth largest revenue source making up 5.2% of General Fund budgeted revenues for FY 2021/22 is derived from administrative support charges from the Successor Agency and other fiduciary funds of the City. Since the creation of the Successor Agency in 2012, the City has received \$250,000 on an annual basis for administrative support services in accordance with *California Health & Safety Code* Section 34171(b). However, a few years following dissolution of the Successor Agency, the Governor's May 2015 trailer bill (AB 113) placed additional restrictions on the amount of administrative allowance an administering agency may receive, potentially resulting in a cap substantially less than the previous \$250,000 floor amount. The most detrimental impact of this trailer bill was to apply an administrative allowance cap of 50% to RPTTF monies actually "received" in the prior year, rather than to the total amount of "approved" enforceable obligations. The City experienced its first loss from this new state decree in FY 2016/17 when the City was allocated only \$231,915 for Successor Agency administrative support purposes.

Pursuant to the March 26, 2021 Determination Letter issued by the California Department of Finance (DOF) approving the Successor Agency's 2021/22 Recognized Obligation Payment Schedule (ROPS), the City will be receiving its full administrative allowance of \$250,000 for FY 2021/22. Beginning FY 2022/23, these Successor Agency administrative allowance revenues are projected to drop permanently and fluctuate annually between \$196,000 and \$199,000 until the dissolution of the Successor Agency in FY 2025/26 following the maturity of the 2014 refunding Tax Allocation Bonds. Including administrative cost recovery from the other fiduciary funds of the City, the total Fiduciary Funds Administrative Charges line item is expected to be \$272,151. This reflects a 3.8% increase from projected actuals for FY 2020/21 for Fiduciary Funds other than the Successor Agency Fund, which remains the same at \$250,000.

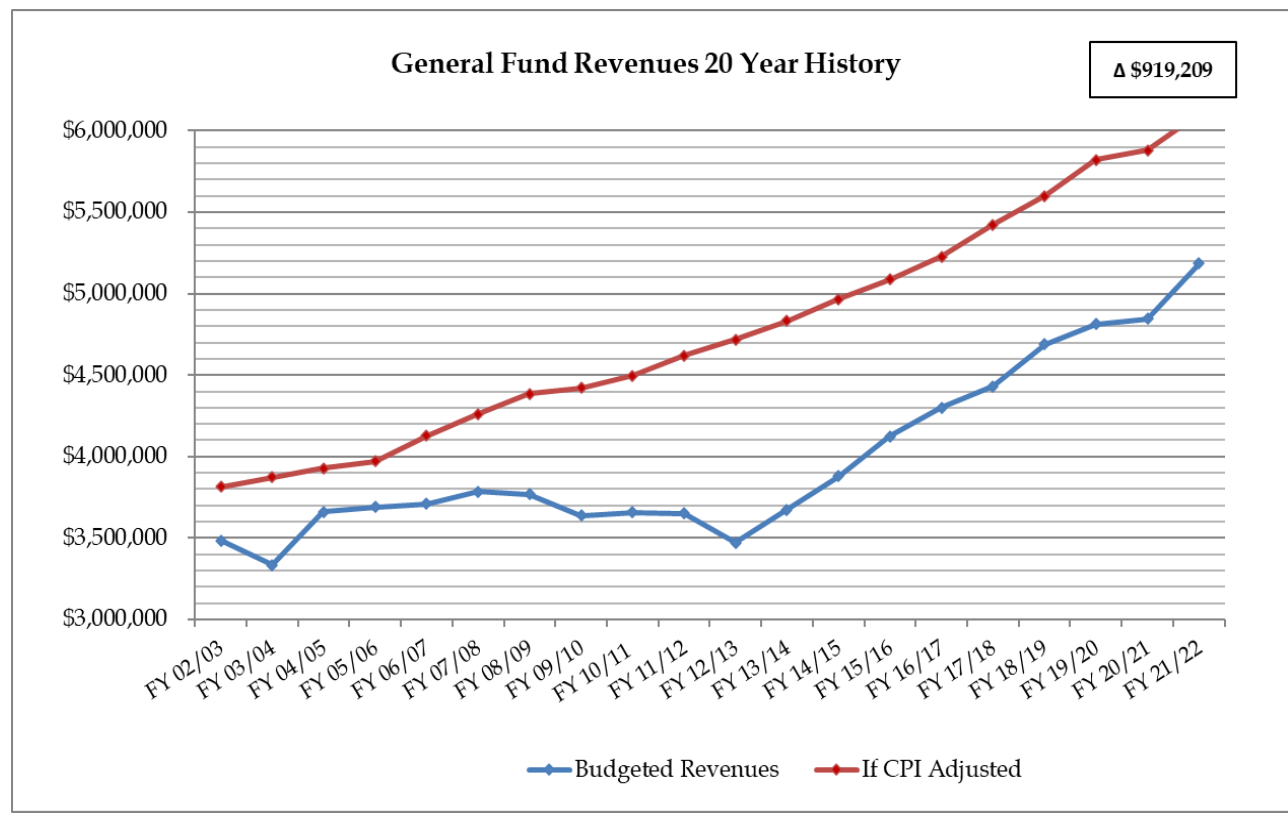
Despite the County's assumption of the Oversight Board role effective July 1, 2018 pursuant to state law, the City has and will presumably continue to receive its annual administrative recovery revenue until dissolution of the Successor Agency. At this point no information has been made publicly available suggesting the elimination of this revenue, which would be catastrophic to the City's annual General Fund operating budget. However, given the City's exposure and the risk level, staff will

City of Clayton Budget Message General Fund Revenues

Continue to monitor legislative action by the state and report significant developments to the City Council.

Overall, as previously discussed, the principal sources of General Fund operating revenue are either increasing, suggesting the end of the COVID-19 pandemic is in sight.

When looking at a twenty (20) year history of General Fund budgeted revenues, actual revenue growth has clearly not kept pace with inflation. The following line chart, updated and presented annually, illustrates the growing difference between General Fund budgeted revenues versus FY 2002/03 base year revenues adjusted for annual changes in the consumer price index for the San Francisco-Oakland-Hayward region, with the difference in FY 2021-22 being \$919,209:



**City of Clayton
Budget Message
General Fund Revenues**

GENERAL FUND OPERATING EXPENDITURES

The adopted FY 2021/22 budget incorporates total General Fund appropriations of **\$5,177,482**, which reflects an overall increase of **6.89%** compared to the prior year's adopted budget.

FY 2020/21 Operating Expenditure Projections

The starting point for developing next year's budget is forecasting current year results and comparing to the budgetary projections. General Fund operational expenditures are expected to total approximately **\$4,871,593** by the close of FY 2020/21. If realized, this projection will result in an unfavorable budgetary variance with expenditures coming in **\$27,787** (5.74%) higher than the original adopted FY 2020/21 General Fund budget of \$4,843,806, but a savings of **\$6154** (0.13%) relative to the budget as amended at Mid-Year. This variance suggests departments were generally successful in controlling their budgets within the constraints of the City Council approved legally enforceable departmental budgets.

FY 2021/22 adopted Operating Appropriations

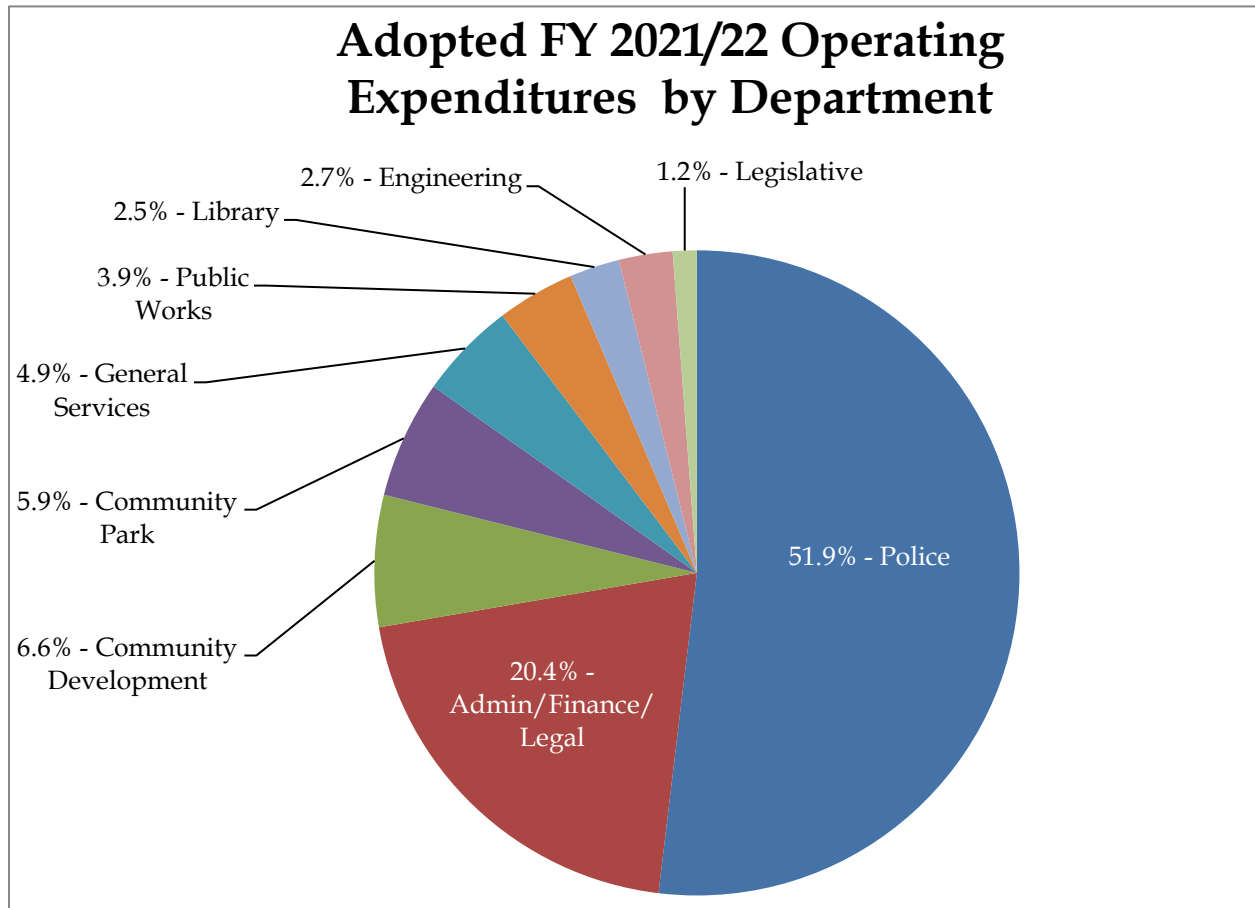
The following table provides a year-to-year comparison of adopted General Fund appropriations at the department level:

GENERAL FUND DEPARTMENTAL ADOPTED OPERATING BUDGETS			
DEPARTMENT	FY 2021/22	FY 2020/21	% CHANGE
LEGISLATIVE	\$ 63,471	\$ 66,334	-4.32%
ADMIN / FINANCE / LEGAL	1,055,988	968,539	9.03%
PUBLIC WORKS	201,462	189,608	6.25%
COMMUNITY DEVELOPMENT	343,416	344,161	-0.22%
GENERAL SERVICES	252,597	191,248	32.08%
POLICE	2,689,035	2,525,923	6.46%
LIBRARY	127,181	139,831	-9.05%
ENGINEERING	137,835	128,150	7.56%
COMMUNITY PARK	306,500	290,012	5.69%
TOTAL	\$ 5,177,485	\$ 4,843,806	6.89%

The bulk of the increase in adopted appropriations pertains to the General Fund's Police Department budget, which is analyzed and discussed in greater detail later. Despite the adopted increase in appropriations exceeding this year's inflationary consumer price index rate as well as the operational revenue growth rate, it should be noted the adopted FY 2021/22 budget plans for the City providing once again the same level of public services to the community with no reductions or cuts.

**City of Clayton
Budget Message
General Fund Revenues**

The following pie chart illustrates each department's proportionate share of total adopted General Fund operating expenditures for FY 2021/22:



The order of departmental appropriations by proportional share of the General Fund is consistent with the prior year's adopted budget, suggesting no significant change in the priority of City programs.

As anticipated, the Police Department's share of adopted General Fund appropriations in FY 2021/22 is a majority share of total appropriations at 51.9%. As such, when considering the departmental distribution of appropriations, it is important to note for every \$1.00 paid by taxpayers as general tax revenue to the City, slightly over one-half of the tax monies (~52¢ of every \$1) is used to provide local law enforcement services to the community.

City of Clayton
Budget Message
General Fund Expenditures

As a service organization, unsurprisingly the cost for personnel services comprises the bulk of General Fund appropriations. The proportion of expenditures related to personnel services remained relatively steady decreasing only slightly by 1.34% to a total of approximately 65.54% of the overall adopted operating General Fund budget. Overall the proportion of General Fund appropriations attributable to labor-related costs has been controlled and remained relatively steady at approximately two-thirds of the General Fund budget over the past eight-plus years.

Legislative Department (No. 01)

This is the smallest General Fund department making up 1.2% of adopted budgeted operating expenditures. Services funded by this department generally include: City Council members to set policy goals and objectives for the community, regular and special meetings of the City Council and recordings thereof, administering elections, and steering City promotional activities. Adopted appropriations of this department reflect a decrease of 4.32%.

Admin / Finance / Legal Department (No. 02)

This department makes up 20.4% of adopted General Fund budgeted operating expenditures. By its nature, the Admin/Finance/Legal Department provides essential administrative, oversight, and supportive services for all of the City's direct-cost programs including but not limited to: police, community development, parks and landscape maintenance services, capital improvements, etc. Comprised of approximately 5.3 permanent full-time equivalent employees, functions funded by this department include, but are not limited to: executive management and policy execution; legal counsel; human resources; financial, budgetary and compliance reporting; treasury and investment management; payroll and benefits administration; disbursements; revenue collection; records retention management and public records act facilitation; and facility rentals. Adopted appropriations reflect an increase of 9.03% from the prior year adopted budget, primarily due to increases in salaries, benefits and allocated legal services costs.

Public Works Department (No. 03)

This department makes up 3.9% of adopted General Fund budgeted operating expenditures. Services funded by the Public Works Department include the maintenance of city hall and the adjacent corporation yard as well as maintenance of the City's five neighborhood parks (El Molino, Lydia Lane, North Valley, Stranahan, Westwood, as well as future maintenance of the Dog Park). Adopted appropriations of this department reflect an increase of 6.25% over the prior year primarily attributable to increases in HVAC repair costs, janitorial services, general supplies and contract seasonal labor.

**City of Clayton
Budget Message
General Fund Expenditures**

Community Development Department (No. 04)

This department makes up 6.6% of adopted General Fund budgeted operating expenditures. Comprised of approximately 1.9 permanent full-time equivalent employees, services funded by the Community Development Department generally include, but are not limited to: long-range planning and special studies (i.e. transportation, housing, zoning, etc.); ensuring compliance of land development and private party design proposals with local, state, and federal regulations; municipal code enforcement; and administration of the city's low to moderate income housing program. Adopted appropriations reflect a decrease of 0.22% over the prior year adopted budget and assumes a fully staffed department.

General Services Department (No. 05)

This department makes up 4.9% of adopted General Fund operating budgeted expenditures. By its nature, the General Services Department captures essential support costs shared amongst all of the City's departments and funds. Functions funded by this department include, but are not limited to: city-wide risk management and insurance premiums; computer, software, and network technology support; and office supplies and shared printer/copy/scanning costs (excluding those of the police department which is tracked separately). Adopted appropriations for this department are expected to increase 32.08% over the prior budget due to increased insurance costs. Computer/IT services previously expended from this department will for the second year, continue to be paid using Comcast PEG fees in the Restricted Grant Fund.

Police Department (No. 06)

This is by far the largest General Fund department making up 51.9% of adopted General Fund budgeted operating expenditures. This is the only department that works 24 hours, 7 days a week, and 365 days a year. This includes staffing and associated operations such as contract dispatch services and vehicles. A department providing this coverage for community safety therefore would be the largest portion of the budget, and expected to account for over 50% of the operational budget. Services funded by the Police Department include, but are not limited to: traffic enforcement, vehicle collision investigation, crime investigation, animal control (contract), dispatch services (contract), and police records management. This department is comprised of twelve (12) permanent full-time equivalent employees, ten (10) of whom are permanent full-time sworn police officers (including the Chief of Police) and two (2) of whom are police operations support personnel. The City's eleventh (11th) sworn police officer is and has long been funded by the Supplemental Law Enforcement Services Fund (SLESF) restricted-use funding source, which is tracked in the City's Grants Fund and discussed in greater detail later.

**City of Clayton
Budget Message
General Fund Expenditures**

Adopted operating appropriations for this department reflect an increase of 6.46% over the prior year adopted budget. Of this \$163,112 increase, \$140,704 or 86.26% are increases in negotiated salaries and other cost increases.

Library Department (No. 07)

This department makes up 2.5% of adopted General Fund budgeted operating expenditures. Services funded by the Library Department include but are not limited to: City maintenance of the City-owned Clayton Community Library building, grounds and equipment. Funding Sunday and weekday County Library staffing hours beyond the County's base has been discontinued for FY 2021/22 due to the cost estimate from the County increasing over 400%. adopted operating appropriations reflect a decrease of 9.05% over the prior year's budget.

Engineering Department (No. 08)

This department makes up 2.7% of adopted General Fund budgeted expenditures. Services funded by the contract Engineering Department include but are not limited to: administration of the City's capital improvement program, plan check and review of construction/development plans, administration of the City's encroachment permit program, and management of several benefit assessment districts. Professional engineering services are estimated to increase 3.8%. The agreement with Harris & Associates calls for an annual adjustment of their rates based upon the June to June Consumer Price Index change for the San Francisco Bay Area.

Clayton Community Park Department (No. 09)

This department makes up 5.9% of General Fund operating appropriations included in the adopted Budget. Services funded by the Clayton Community Park Department include but are not limited to: landscaping of the park grounds, maintenance of recreational sporting fields and related equipment/facilities, repairs and maintenance of the water irrigation network, and trash removal. Operating appropriations of this department are adopted to increase by 5.69%

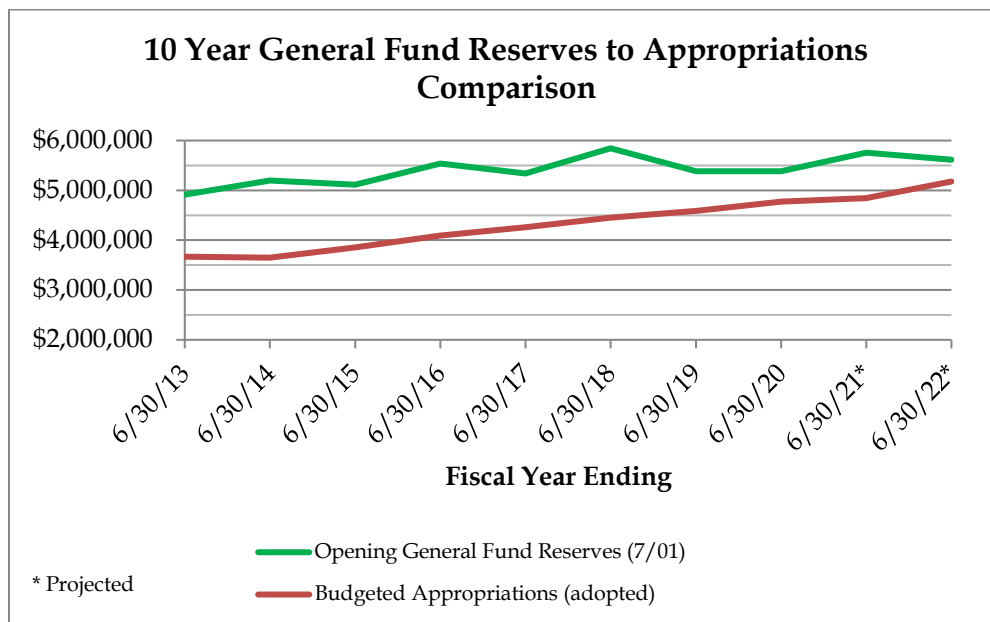
**City of Clayton
Budget Message
General Fund Reserves**

GENERAL FUND RESERVES

FY 2020/21 Projected Operational Excess

The prior year adopted City Budget anticipated an operational excess resulting from operations of \$425. Due to favorable budgetary variances on both the revenue and expenditure sides, it is projected FY 2020/21 will close with an operational excess of **\$150,491**. Although the results of both General Fund revenues and expenditures are projected to come in better than budgeted, the favorable budgetary variance on the revenues side, primarily property taxes and sales taxes is the leading factor in the year projecting to end more favorably than originally budgeted.

The following line chart illustrates a ten-year comparison, by fiscal year, of opening General Fund reserves to adopted appropriations for that same fiscal year. For purposes of this analysis, General Fund reserves are defined as total General Fund balance per the underlying audited financial statements less any outstanding City Council-approved assignments or commitments of excess reserves.



Establishment of Rainy- Day Fund for Operational Excess Earmarks (Fund 110)

In FY2020/21, the City Council established the Rainy-Day Fund, which Operational Excess's earmarked by the City Council can be transferred. Establishment this fund allows better tracking of these earmarked funds.

**City of Clayton
Budget Message
General Fund Reserves**

FY 2021/22 General Fund Reserves Status

By set City Council formal policy, a minimum General Fund reserve has been set at \$250,000 for never-to-be-expended “catastrophic” purposes. In practice this has been implemented and easily complied with, indicating that this floor requirement should be re-evaluated and possibly elevated at some point. However, the practicing Policy Goal of the City Council is to establish and retain an undesignated reserve of 50% relative to the annual General Fund Budget. The FY 2021/22 adopted budget projects total General Fund reserves, net of unspent City Council earmarks of excess reserves, to be **\$5,615,104** as of July 1, 2021. This reserve balance is **1.08** times the adopted General Fund operational appropriations for FY 2021/22. Subtracting the “untouchable” minimum reserve of \$250,000 to reflect true reserve equity lowers this ratio to a still healthy **1.04** (\$5,365,104). This measurement demonstrates the effectiveness of the City’s prudent fiscal policies over the long-run.

Comparison of Budget to Actual Net Increase (Decrease) to General Fund Balance

A ten-year comparison of the net change to the General Fund balance shows that the audited actual net change consistently outperforms the budgeted net change due to a combination of actual revenues coming in higher than budgeted while actual expenditures are lower than budgeted. This reflects a continued best practice of budgeting conservatively.

		6/30/2011	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
Net Increase (Decrease)											
	Budgeted	-	-	(197,464)	24,320	27,286	28,516	(239,953)	(260,586)	(170,102)	(46,643)
	Actual	98,260	375,629	26,164	(143,156)	389,892	204,902	299,222	(250,810)	93,674	404,425
	Difference	98,260	375,629	223,628	(167,476)	362,606	176,386	539,175	9,776	263,776	451,068

**City of Clayton
Budget Message
Special Revenue Funds**

SPECIAL REVENUE FUNDS

In addition to the General Fund operations of the City, the City Council and staff are charged with stewardship over the provision of public services employing restricted-use monies accounted for in *special revenue funds*. In accordance with the Government Accounting Standards Board (GASB), special revenue funds are “governmental funds used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes.” In total, the City currently has twelve (12) such special revenue funds that account for such restricted use monies. Strict controls and regulations are placed on the City’s special revenue funds’ express purpose and expenditure. These funds are in essence self-contained operations yet form a critical portion of the overall City Budget as these funds underwrite much of the public service and improvement mission of the City. The following section provides a discussion of the fiscal status of each of these special revenue funds.

A. HUTA Gas Tax Fund – No. 201

Derived from layers of state transportation taxes on the sale of gasoline [*California Street and Highway Code*, Sections 2105, 2106, 2107 and 2107.5; voter-approved Proposition 42 “Traffic Congestion Relief Act” monies], this group of revenues is deposited into a fund referred to as the City’s “Highway Users Tax Account (HUTA) Gas Tax Fund”. Local HUTA funds in the past have been a reliable source of funding for cities since the 1970s and are universally used to fund local road maintenance and repairs. The use of HUTA gas taxes is restricted by Article XIX of the California State Constitution and by *California Streets and Highways Code* section 2101. All HUTA gas taxes must be expended for the following:

- The research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental impacts, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- The research and planning for exclusive public mass transit guideways (and their related fixed facilities), the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes.
- The construction and improvement of exclusive public mass transit guideways (and their related fixed facilities), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, the administrative costs necessarily incurred in the foregoing purposes, and the maintenance of the structures and the immediate right-of-way for the public mass transit guideways.
- The payment of principal and interest on voter-approved bonds issued for the purposes specified above.

**City of Clayton
Budget Message
Special Revenue Funds**

Historically, the City of Clayton has generally used HUTA monies to perform annual street re-striping and safety re-markings, traffic regulation and warning signs and replacements, resealing of street cracks, sidewalk and gutter repairs, replacement of street name signs, operation and repair of arterial street lights, and traffic signal maintenance.

Due to the City's pattern of heavy reinvestment of HUTA tax funds into maintenance and repair of local streets and roads, our City has been successful in its upkeep of this infrastructure. In total, the City has invested over \$1.5 million of HUTA tax monies into street repaving and improvements capital projects over the last ten fiscal years (since FY 2010/11). This accomplishment has enabled Clayton to consistently remain in the Top 5 best average pavement condition streets within Contra Costa County and greater Bay Area. Clayton is currently ranked No. 3 in all of the Bay Area and tied for No. 1 in Contra Costa County with a PCI of 82. This Pavement Condition Index (PCI) ranks Clayton's overall street system in the "Very Good" category, with the average Contra Costa PCI being 70 (Good) and Bay Area PCI being 67 (Fair). Pavements are rated from 0 to 100 with 100 being the index assigned to a newly paved street.

Utilizing the latest projections published by the League of California Cities, the FY 2021/22 HUTA gas tax revenues are estimated to total \$320,383, reflecting an increase of approximately 11.7% from FY 2020/21.

Consistent with the prior year plan in order to use existing HUTA Gas Tax fund reserves for eligible City streets projects, the adopted budget plans to draw down all available reserves and ends FY 2021/22 with fund balance of \$1,780 consistent with state policy to "use it or lose it."

B. RMRA Gas Tax Fund - No. 202

The Road Repair and Accountability Act of 2017, also referred to as Senate Bill 1 (SB1), is a significant new investment in California's transportation systems of approximately \$5.2 billion per year. SB1 increased the per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes, sought to stabilize the problematic price-based fuel tax rates and provide for inflationary adjustments to rates in future years. In result, SB1 more than doubled local streets and road funds allocated through the existing Highway Users Tax Account (HUTA) gas taxes described previously, allocating monies from new taxes through the establishment of a new Road Maintenance and Rehabilitation Account (RMRA).

**City of Clayton
Budget Message
Special Revenue Funds**

The RMRA receives monies from the following new taxes imposed under SB1:

- A 12¢ per gallon increase to the gasoline excise tax effective November 1, 2017.
- A 12¢ per gallon increase to the diesel fuel excise tax effective November 1, 2017, half of which is allocated to the Trade Corridors Enhancement Account with the remaining half to the RMRA.
- A new vehicle registration tax called the “transportation improvement fee,” effective January 1, 2018, based on vehicle market value.
- An additional new \$100 vehicle registration tax on zero emission vehicles model year 2020 and later effective July 1, 2020.
- Annual rate increases to these taxes beginning July 1, 2020 (July 1, 2021 for the ZEV fee), and every July 1st thereafter for the change in the California consumer price index (CPI). The first adjustment made on July 1, 2020 will cover the CPI change for the two-year timeframe November 1, 2017 through November 12, 2019.

The restricted-use of RMRA gas tax monies is similar, but not identical, to HUTA gas tax monies. Pursuant to *California Streets and Highways Code* section 2030, RMRA allocations must be deposited into a separate restricted-use fund and may only be used for projects that include but are not limited to: road maintenance and rehabilitation, safety projects, railroad grade separations, traffic control devices, and complete street components.

Consistent with the City’s regular objective to use all available HUTA gas tax reserves for eligible City streets projects, the adopted RMRA Gas Tax fund budget also plans to draw down all available reserves over the next several years, transferring funds to the Capital Improvement fund for eligible streets projects.

C. Citywide Landscape Maintenance District – Fund No. 210

In June 2007, Clayton voters approved a replacement real property special tax to continue funding the operation and maintenance of its citywide public landscaped areas. This voter action created the City of Clayton Landscape Maintenance Community Facilities District 2007-1 (LMD). This annual special parcel tax is restricted to landscape costs associated with: arterial and specified roadway medians and parkways, the trails system, the annual open space non-native (exotic) invasive weed abatement in city-owned open space of the area hills, the annual open space and trails maintenance including weed abatement for fire and public safety, landscape and turf irrigation and the monthly maintenance and special occasion/holiday operation of the “Clayton Fountain”. Operations for the LMD are separately accounted for by the City in a restricted-use special revenue fund.

Measure B, the 2007 ballot measure, expired June 30, 2017. Given this was the only source of funds for the maintenance and operation of the LMD, in order continue this

**City of Clayton
Budget Message
Special Revenue Funds**

sole funding a special parcel tax, “Measure H” was placed before the voters on the June 7, 2016 ballot needing two-thirds (66.67%) voter approval. In June 2016, the voters overwhelmingly approved (77.1% positive vote) to extend the LMD special parcel tax for an additional ten (10) years.

Maintenance of City parks is not included as an authorized expenditure under the LMD Act; park maintenance obligations fall to the City’s General Fund. The LMD has now completed its fourth year of operation under Measure H. The LMD has a City Council-appointed Trails and Landscaping Citizens’ Oversight Committee (TLC) that meets periodically to ensure these special-purpose tax revenues are used for their intended purpose as established under the previous ballot measure for the LMD. Unfortunately, due to limited staffing during the FY 2021/22 budget process, there was not the ability to schedule a Trails and Landscape Committee meeting prior to the budget preparation and adoption for City Council. Staff will meet with the TLC and then forward their review and any additional or modified recommendations to the City Council. Thereafter, if needed the City Council could then take any action to make budget amendments to the LMD.

Pursuant to the terms of voter-approved Measure H, the special parcel tax rate may be modified annually by the change in the consumer price index (CPI) as published by the U.S. Bureau of Labor and Statistics from April to April for this geographic region (San Francisco-Oakland-Hayward, CA). In no event shall the special parcel tax rate be increased by more than three percent (3.0%) annually. Given the local CPI change (from April 2020 to April 2021) was 3.8%, the LMD’S projected revenues are adopted to be increased by 3.0% to a total of \$1,204,857 for FY 2021/22. This results in a modest increase to LMD special parcel tax revenues of \$35,093 over the prior year’s adopted budget. The capped CPI growth adjustment will result in an increase of \$7.98 per residential parcel over the prior year rate (last year’s single-family rate was \$266.46; including the CPI adjustment factor the new single-family parcel rate will be \$274.44).

Over the past ten years, from FY 2007/08 through FY 2019/20, it is estimated the LMD will have used approximately \$2 million of these special parcel tax funds for public landscape and irrigation and trail system improvements. When including additional LMD improvement projects planned for FY 2021/22, the LMD will have invested over \$2.5 million into various capital improvements in addition to maintaining current landscaping. The prior approved Downtown Planters (Main Street) replacement project was completed in November of 2020 for a total cost of \$281,622.

For FY 2021/22, the LMD budgeted to fund the following landscape maintenance improvement projects:

<u>Project Description</u>	<u>Amount</u>	<u>Project ID</u>
Cardinet trail section repave	\$185,000	7306
Trail reconstruct end of Peacock Ck	\$100,000	7306
Replace Irrigation Control (6 of them)	\$ 90,000	LMD 2021-2

**City of Clayton
Budget Message
Special Revenue Funds**

Repave/Repair/Crack Seal Trails	\$ 30,000	7306
Native open pace planting pilot project	\$ 12,500	7520
Trim up trees btwn Blue Oak/Keller	\$100,000	LMD 2021-2
Tree Trimming streets/trails	\$300,000	7440
Total	\$817,500	

Due to drought conditions replanting projects are not adopted that would require additional water. Therefore it is planned to focus on trails maintenance, tree trimming, (along arterials and open space areas), and irrigation control replacement (the later providing better irrigation water management).

The adopted LMD budget is a balanced operational budget, responsibly utilizing fund balance to undertake non-recurring capital improvement projects. This practice is consistent with prior year budgets as the LMD is pay-as-you-go for such improvements, responsibly drawing on fund balance as needed. Adopted appropriations of the budget are annually adjusted for anticipated water and electrical utility rate increases as well as for fuel, fertilizer, water, etc.

Over the past year the LMD has generated a modest reserve balance to allow the consideration of the aforementioned non-operational landscaping improvement projects to be undertaken. Although the adopted budget anticipates an ending fund balance reserve of \$117,933 by the close of FY 2021/22, staff is not proposing additional capital projects beyond those listed in order to allow time to complete these budgeted projects and to have sufficient funds for normal operational cash flow purposes.

An enormous impact on LMD operations from FY 2012/13 through FY 2016/17 was the declared drought conditions and the severe water conservation reductions imposed by Contra Costa Water District (CCWD) as directed by the Governor's Executive Order Emergency declaration, resulting in a 45% mandatory water reduction order. With irrigation cutbacks of that magnitude, the City Council ordered the LMD to suspend irrigation water to turf and bushes, reserving restricted water supplies to irrigate public trees. This action plan negatively impacted much of the water intensive landscape in order to sustain the more valuable plants and mature signature trees in the LMD. Capital improvement projects completed during the extended drought timeframe were hardscape-only oriented. There have only been two sections of a Clayton Road median replanted since the prior drought.

Although the State of California and CCWD returned to unrestricted water conditions over the last few years, the State is currently in drought conditions again, with Contra Costa listed as Exceptional Drought, the highest category. Although CCWD has not mandated cutbacks yet, they have asked for voluntary reductions. Additionally, it is forecasted that the dry conditions will likely continue into next year. It is conceivable that we will have an insufficient rainy season to establish new plantings. Therefore, no new replanting projects are being adopted as it would require additional water to establish from irrigation and/or a normal "rainy" season. Water districts were required by case

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law to change billing rate structures to incorporate greater costs for service areas with greater water delivery demands (i.e. higher elevations requiring more energy for delivery). Clayton's geographic location resulted in a rate tier increase by CCWD in January 2021 of 3.75%. The adopted budget for the LMD includes the increased water costs with the adjusted rate estimated expenditure of \$240,000.

Personnel services for this labor-intensive work effort account for 25% of the LMD budget in FY 2021/22 (\$520,712). Whenever possible, less complex tasks within the LMD are assigned to in-house part-time or contract temporary seasonal personnel, which allows full-time permanent City maintenance personnel to focus their efforts on tasks requiring journeyman-level experience (i.e. irrigation line and system repairs). The LMD has only one full-time dedicated staff person of the six (6) permanent Maintenance Department personnel. During this past fiscal year (2020/21) the pandemic had unexpected impacts to the LMD operations. The ability to use part-time/seasonal contract personnel was not possible. In addition, a full time vacancy occurred with one of the staff resigning for an advanced position in a different agency. With limited resources and social distancing requirements – especially as related to persons in vehicles – staff prioritized trimming to keep walks and paths clear, and irrigation repairs. Other trimming and weeding along rights of ways and medians were postponed or delayed until more recently. Staff is hopeful as the public health conditions improve overall temporary seasonal workers will be available to assist in the LMD.

As approved by Measure H voters, the LMD's budget includes a recurring line item for the purchase of replacement plants, budgeted at \$20,000. However, it is likely with drought conditions this expenditure will not occur. The LMD further contributes an annual allocation to the City's Capital Equipment Replacement Fund (CERF) for its shared cost of utilizing City Maintenance Department vehicles for LMD operations budgeted at \$30,000 in FY 2021/22. A relatively nominal amount of \$40,679 (3.3% of annual LMD revenue) is transferred to the City's General Fund to help defray the LMD's share of administrative support and overhead incurred by the City (i.e. telephones, payroll processing, accounts payable, management, compliance, legal, etc.).

With all of these actions, the LMD's ending fund balance on June 30, 2022 is projected to be **\$117,933**. The LMD's reserve position is evidence the City does not siphon "surplus" monies into its General Fund but uses the special parcel tax revenues for its intended voter-approved purposes. Its monetary existence allows the LMD to re-evaluate priorities in the future to replace landscape lost (including adding in more hardscape treatments) from the water conservation measures resulting from drought conditions.

D. The Grove Park Fund – No. 211

The Grove Park officially opened to the community on January 12, 2008 and on May 29, 2008, the City Maintenance Department assumed full responsibility for the care and maintenance of The Grove Park. On Opening Day, the public park immediately became the signature statement of our community, and ever since it has been the popular gathering place for residents and visitors to the Clayton Town Center. Voters originally

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approved this restricted special parcel tax in November 2006 (Measure O) to maintain the park for ten (10) years, with the levy first collected in FY 2007-08. In November 2014, the voters overwhelmingly elected to extend The Grove Park special parcel tax for an additional twenty (20) years [from 2017/18 through 2036/37] through the passage of Measure P (81.3% positive vote) making FY 2021/22 the 15th year of the restricted-use special parcel tax's existence. Operations for The Grove Park are accounted for by the City in a legally separate restricted-use special revenue fund.

Pursuant to the terms of voter-approved Measure P, the special parcel tax rate may be modified annually by the change in the consumer price index (CPI) from April to April. However, in no event shall the tax rate be increased by more than 3.0% each year. The CPI change (from April 2020 to April 2021) was 3.8%. Accordingly, The Grove Park's adopted budget for FY 2020/21 incorporates an increase to the special parcel tax levy of 3.0% to a total of \$143,796 resulting in a minor increase of \$4,188 over the prior year's adopted budget. The capped CPI growth adjustment will result in an increase of \$0.66 per residential parcel over the prior year rate (last year's single family rate was \$22.18; with the CPI adjustment factor the new rate will be 22.84).

The Grove Park fund received its 10th and final installment of the generous \$10,000 annual donation from Endashiiian, Inc. (developers and landowners of the CVS/Pharmacy store site - formerly Longs Drugs Store), four years ago in FY 2016/17. Despite the conclusion of this ten-year pledge, Endeashiiian, Inc. graciously donated an additional \$1,000 to The Grove Park fund in both FY 2017/18 and FY 2018/19, which was both unexpected and unsolicited. No funds were received during FY 2019/20 or 2020/21.

During FY 2020/21 due to limited staffing due to Pandemic conditions, restrictions on certain outside activities and no community events that used The Grove Park, overall actual expenses were less than budgeted. The Grove Park fund is projected to maintain a positive reserve balance of approximately \$406,930 by the close of FY 2020/21 with reserves slightly decreasing to \$377,618 as funds are adopted to be used for various maintenance, replacement-repairs and to improve safety. Of this projected FY 2020/21 ending fund balance amount, \$84,202 is projected to be in the asset replacement reserve approved in the adoption of Measure O; \$75,000 in the unallocated stabilization reserve (increasing by \$5,000 annually), and \$218,416 in unrestricted reserves. As The Grove Park's apparatus and infrastructure ages following fourteen years of heavy public use, these reserves will be critical to maintain this public gem.

For FY 2021/22, it is projected total operational expenses of \$120,169, which is in addition there are one-time expenses for capital outlay total \$97,000 for a total budgeted expenses of \$217,169. The expenses will be offset by revenues totaling \$143,796, plus \$65,973 in fund balance use (asset replacement and unrestricted reserve use).

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As The Grove Park continues to mature and its public attraction increases, more City Maintenance Department personnel time may be necessary to keep it in a condition worthy of the City's signature piece. During the summer and on Saturday Concert Series weekends, a part-time seasonal maintenance worker is assigned to perform routine maintenance and oversight tasks at The Grove Park to ensure this highly-visible asset shines for our community. The adjacent municipal well provides landscape irrigation and other non-potable water needs of The Grove Park, saving considerable taxpayer monies compared to the metered water prices of Contra Costa Water District.

To continue to meet the operational objectives of The Grove Park, appropriations of \$217,169 are adopted for FY 2021/22, with total revenues of \$151,196 it results in a projected use of \$65,973 from the fund balance for one-time expenses. Nevertheless, the Grove Park fund's total reserves remain sufficient beyond its normal yearly operations.

E. Oakhurst Geological Hazard Abatement District – Fund No. 212

Formed by the City Council during the construction of the Oakhurst Development Project, this benefit assessment district encompasses all of the lots and open spaces within the Oakhurst [residential] Development. The Oakhurst Geological Hazard Abatement District (GHAD) has the authority but not the obligation to perform repairs to public, or authorized private, properties caused by certain geologic hazards such as landslides within this area. In order to fund any such operations, the GHAD Board of Directors (City Council) is required by state law to receive an affirmative vote by the real property owners within the district for any increase in the assessment rate. Although insufficient assessment revenues have always existed to perform much of the identified or anticipated hillside repairs, the property owners within the district have rejected any increase to their assessment three (3) times in the past. The GHAD Manager (contract City Engineer) manages the district and provides a separate budget and annual report to the Board of Directors in June or July annually.

Due to the restricted amount of voter-approved assessments, the GHAD levies an annual assessment that generally produces the same amount of revenue each year for general geologic hazard abatement purposes within the Oakhurst Development (adjusted only for CPI annually). For FY 2021/22, assessment revenue is projected to be approximately \$44,894 which incorporates an April 2020 to April 2021 consumer price index (CPI) inflationary increase of 3.8%. Currently, it is unlikely property owners within the district would approve a significant rate increase sufficient to arrest or mitigate hillside movements. Interest earnings are insignificant for the GHAD fund estimated to be \$210, which operates for most of the 12 months in a cash-flow deficit. The assessment revenues are not received by the GHAD [City as its fiduciary agent] until property owners pay their property tax bills in December and again in April each year.

Management expenses adopted for the GHAD this year include \$5,000 for City Engineering services (District Manager) and \$1,000 allocated for specialized legal services. Although litigation has been settled, the GHAD is still internally assessed a

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share of the City's general liability insurance premium increases which were historically propelled by the Oakhurst hillside movement litigation, which served lawsuits against the GHAD as well as the City. This annual expenditure (\$7,000 in FY 2021/22) must remain for several years following settlement of the litigation as those defenses pertaining to the GHAD's share of General Fund insurance premium expenses still impact the annual calculation of the City's general liability insurance premium for that prospective time period. Since the GHAD does not have its own employees, a base transfer of \$8,169 to the City's General Fund for general administrative and clerical support services is critical to sustain the bare existence of the District (18% of annual assessment). County administrative fees to levy, collect, and disburse the GHAD property tax bill assessment are estimated at \$1,550.

Project costs totaling \$104,412 are planned for FY 2021/22, which includes monitoring reports, minor/emergency repairs and repair to section of Ahwanee Lane near Miwok. Accordingly, and due to the limited financial resources available, the GHAD is projected to fully utilize its reserves and need a transfer of \$20,084 from the Presley Settlement Fund (Fund 213) to fund these key projects by the close FY 2021/22. Although these projects are designed to improve current conditions, no significant geologic hazards can be abated in exchange for the relatively small total assessment levy. The GHAD maintains its legal life with the foresight and wisdom that affected property owners might someday wish, or need, to proactively utilize this legal instrument to address hillside movement remediation.

F. Presley GHAD Settlement Fund – No. 213

In 2003 the City and Geological Hazard and Abatement District (GHAD) settled its lawsuit against Presley regarding damages to City infrastructures in the Kelok Way area of the Oakhurst Development. After reimbursement to the City of advanced legal expenses, proceeds from the settlement were retained in a separate fund for use to clean V-ditches in the area, monitor hillside movement and explore mitigation options to protect public infrastructures in the development. During FY 2010/11, funds were appropriated from this reserve (\$110,000) to perform road resurfacings within the development in conjunction with the 2010 Pavement Rehabilitation Project (CIP No. 10409). More recently, in FY 2017/18 this fund incurred \$19,870 for the removal and replacement of broken concrete V-ditches in three separate locations within the GHAD. For FY 2021/22 \$20,084 is planned to be used and transferred to the GHAD Fund 212, to cover the GHAD operational/project shortfall. After the inclusion of projected interest earnings to this fund of approximately \$1,800 it is anticipated this fund will end FY 2021/22 with a positive reserve balance of **\$95,669**. These monies may yet be tapped for further area repairs to damaged public infrastructure and/or arrest hillside movement in the future, as well as deficit operations of the GHAD fund.

G. Neighborhood Street Light Fund – No. 214

This fund accounts for the operations of the Clayton Neighborhood Streetlight Benefit Assessment District. This restricted-use assessment is collected through the real

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property tax bill on Clayton residential properties [current assessment ranges from \$8.34 - \$43.54 per residential unit per year]. Since FY 2000-01 (for twenty-one consecutive years), the City **has not requested or increased the rate charged to real property owners** for the public street lights in their neighborhoods. These assessments are restricted for public street light operations and maintenance within residential neighborhoods, excluding arterial streetlights, which are funded through HUTA gas taxes accounted for in a separate restricted-use fund. This fund's adopted budget incorporates the same amount in revenues as last year (\$125,991) since this assessment can only be increased by affirmative vote of the assessed property owners pursuant to the law (Proposition 218). Total adopted appropriations of the fund are \$162,336.

In order to continue providing current services within the existing assessment rate, consistent with the prior year and recent years, a draw on existing reserves is expected in FY 2021/22 by approximately **\$35,575**. One alarming projection in the adopted budget is the expectation the gas and electrical line item (account 7335) will now exceed the total assessment of the district by itself.

At the current rate of reserve use, this fund has **just one full fiscal year left** of operational reserves before the fund is expected to run out of money in FY 2022/23. Clearly, given annual hikes in PG&E electrical rates and the longtime zero increase cap on the assessment amount (since FY 2000/01) the fund has been in a structural deficit position for several years which will need to be addressed in the near term. With a projected opening positive reserve balance of only \$19,631 at the end of FY 2021/22 it is likely to be insufficient to cover operational costs for FY 2022/23, there is justification to approach voters for an increase to this annual assessment.

It has been 21 years since the Neighborhood Street Light Benefit Assessment rates were raised, and the law is clear voter approval is mandatory to do so. Absent an increase to the assessment to capture inflationary growth, should the fund deplete its reserves in FY 2022/23 as currently projected, a policy call would likely be needed to either fund the annual operating deficit with a General Fund subsidy (further depleting limited revenues necessary for existing basic public services) or by turning off selected neighborhood streetlights. Redirecting street lighting costs to the HUTA Gas Tax Fund is not advisable as it would reduce funds vital in keeping Clayton's streets in top notch condition (currently tied for second place in the entire Bay Area). Conversely, should the annual assessment be lowered by City Council action (under a public policy theory that plentiful reserves should become a pseudo rebate to taxpayers), the lowered street light rate is then locked in and cannot return to its higher rate in the next or subsequent years without an affirmative two-thirds vote of the property owners. It is further noted the reserve position of this fund does not incorporate an amortization program for replacement of aging or deteriorated wooden street light poles.

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H. Stormwater Fund – No. 216

This account manages collection and use of Stormwater Equivalent Runoff Units (ERU) levied locally to assist the City in compliance with unfunded State-mandated regulations through our National Pollution Discharge Elimination System (NPDES) Permit. Case law has now confirmed (previously challenged and lost by southern California cities) Regional Water Quality Control Boards do indeed have authority to levy unfunded mandates against pollutant dischargers (cities and counties) by virtue of the federal Clean Water Act and the California Porter-Cologne Water Quality Control Act.

By previous Council action long ago, this real property tax levy was maximized at its allowable cap in year 2000, which is projected to net the City \$74,109 for local use in FY 2021/22. In reality, the assessment generates higher gross revenues (\$126,306), however the following purposes snag portions of the City's local levy before ever touching our local coffers:

Contra Costa [Cities] Clean Water Program	\$	34,397	
Commercial Building Inspections by Sanitary Dist.		8,000	
County Auditor-Controller Administrative Fee		3,800	
Reserve Fund for the Clean Water Program		3,000	
Flood Control District Management Expense		3,000	
		<hr/>	
Total Revenue Offsets:	\$	52,197	41.32%

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In addition the City must pay an annual NPDES Regional Discharger Fee to the State projected to be approximately \$9,000, further dipping into the annual local assessment levied by the City.

The City's 5-year Stormwater Permit (MRP) is issued by the San Francisco Regional Water Quality Control Board. Public agencies, including Clayton, are now under requirements to elevate enforcement, monitoring measures, and treatment projects each year to ensure cleaner stormwaters. This permit, called MRP 2.0, was issued in 2016. The permit contains additional and enhanced requirements for cities such as: managing litter that can get into its drainage and creeks from private and public properties; PCB and Mercury pollutant testing/monitoring; maintenance and enforcement activities; "green infrastructure" which would set forth standards for cities to redirect existing storm drainage water from streets, sidewalks and parking lots and buildings into landscape areas; and enhanced Integrated Pest Management (IPM) policies, practices and mandatory training and certifications. These additional permit terms will continue to impact the Stormwater fund's reserves. As other cities in the state are experiencing similar funding constraints, State legislation (SB 231) did allow for consideration by the voters through a Prop 218 process to address some Stormwater improvements; however the legislation did not fully rectify the needs of local cities as it related to the permit mandates. The next permit (MRP 3.0) is planned for issuance for use beginning in FY 2022/23 and will likely contain even more unfunded mandates.

MRP 2.0 required information on the latest Green Infrastructure (GI) requirements to be disclosed to elected officials and the public each year by June 30, 2017 along with additional reporting thereafter. MRP 2.0 defines GI as *"Infrastructure that uses vegetation, soils, and natural processes to manage water and create healthier urban environments..., green infrastructure refers to stormwater management systems that mimic nature by soaking up and storing water."* GI is designed to capture and reduce existing PCB including background levels, and Mercury. The second objective of GI is to recharge runoff into the ground creating more filtering and more natural infiltration into creeks and waterways. The permit mandates the retrofitting of existing impervious surfaces with Green Infrastructure be evaluated, analyzed, planned for, costed, and reported upon.

The GI mandate has two main elements to be implemented:

- Preparation of a Green Infrastructure Plan for the inclusion of bioswale/landscape planter (LID) drainage design into existing storm drain infrastructure, including streets, roads, storm drains, etc.
- Identification of early opportunities for implementation of Green Infrastructure Projects Green Infrastructure Plan

The Green Infrastructure Plan requirements and deadlines are:

- Prepare a framework or workplan to be approved by the Permittee's City

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Manager or governing body, and submit it to the SF Regional Water Board with its FY 2016/17 Annual Report. This was completed in October 2018.

- Prepare a Green Infrastructure Plan and show estimated costs/budget for a GI projects and submit it to the SF Regional Water Board with the 2019 Annual Report.

The permit requires the Annual Report include: a review of current infrastructure (capital improvement) projects; preparation of a list of infrastructure projects planned for implementation with potential for GI measures; and an annual review, update, and submission of the list. Specifically, this list must include: *“a summary of how each public infrastructure project with green infrastructure potential will include green infrastructure measures to the maximum extent practical during the permit term. For any public infrastructure project where implementation of green infrastructure measures is not practicable, submit a brief description for the project and the reasons green infrastructure measures were impracticable to implement.”*

The purpose of the GI Plan is to identify opportunities and projects, and include and incorporate them into its planned Capital Improvement Plan (CIP). Each public agency’s Plan is intended to serve as an implementation and reporting tool, to set goals for reducing over the long term, the adverse water quality impacts of existing and new urban runoff on receiving waters.

City staff reviewed and compiled an initial list of its City Council approved CIP budget projects and submitted it with its FY 2015/16 Annual Report, and has updated it thereafter as needed in its Annual Report filings. During FY 2019/20 a City staff working group consisting of the Stormwater Manager/Assistant to the City Manager, City Engineer, and Community Development Director, along with outside consultants prepared Clayton’s draft GI Plan. This work effort was funded by a City Council earmark of \$50,000 of FY 2016/17 General Fund annual excess monies. In April 2019 the City Council authorized a consultant contract to prepare this plan, which was filed with the Annual Report as required in the permit in October 2019. [Of the \$50,000 allocated only \$18,685 was utilized, the residual (\$31,315) was placed in the Rainy Day Fund 110 for future allocation].

Cities are also tasked with reviewing, and updating as necessary, their standard engineering designs and planning policies/ordinances to incorporate GI. The Contra Costa Clean Water Program (CCCWP) is currently working on guidance to the cities for reviewing capital improvement programs and projects, identifying GI potential, advancing planning and design of potential green infrastructure features, and documenting decisions regarding implementation of green infrastructure.

As noted previously, the current permit contains mandated trash reduction requirements which are met through the implementation of the full trash capture

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devices. The City has installed and maintains twenty-five (25) devices in its four (4) designated trash management areas. Through this effort we have been able to achieve a 100% reduction in trash load baseline, and thereby permit compliance. The City of Clayton is one of only a few Bay Area cities to have already achieved this goal. However, recent refinements by the SF Regional Water Board to this requirement may mandate the installation and maintenance of additional full trash capture devices to remain in compliance.

The new permit also requires the use of GIS for database mapping and public viewing availability. The Clean Water Program has begun the establishment of a cloud-based GIS mapping program as a group funded effort for all Contra Costa cities. Each city will have its own section for stormwater mapping with the ability to have additional data layers as it desires. Therefore no additional City funds are needed at this time for the GIS program.

Such permit conditions necessitate ever-increasing expenditures (for reports, studies, documentation, monitoring and projects) which will eventually consume current levy revenues. However, no new funds exist to help address these state mandates. Initial staff analyses reveal an additional \$225,000 to \$515,000 in annual costs could someday impact the City's fiscal operations for current and future state-mandated stormwater purpose alone. Only a Proposition 218 voter approval action can increase the levied rates. The failure of the Clean Water Coalition's Proposition 218 ballot in FY 2012/13 to raise levy revenues turned aside a potential \$93,700 for use in meeting state unfunded mandates for cleaner stormwaters. Since the City reached its parcel levy cap twenty-one (21) years ago there have been an astounding 512 additional permit requirements mandated by the SF Regional Water Board, with no increase in revenue to offset the associated costs, resulting in an erosion of the Stormwater Fund's reserves.

In the FY 2021/22 budget, the City's stormwater costs under the permit regulations exceed available revenues by approximately \$28,860. Fortunately, the adopted FY 2021/22 budget projects the Stormwater Fund will begin next year with a positive reserve balance of **\$29,308**, which is sufficient to cover anticipated unavoidable operating deficit. The depletion of the Stormwater Fund's reserve balance over past several years is a direct result of added permit requirements imposed by the Regional Board in 1996 (referred to as "C-3 amendments"), MRP 1.0 (issued in 2010), and the current MRP 2.0 (issued in November 2015). All of these were state-imposed unfunded mandates, and the forthcoming MRP 3.0 will only exacerbate this fund's fiscal crisis.

Total budgeted FY 2021/22 labor-related expenditures are \$44,133, including contracted seasonal labor of \$6,000, are necessary for the City's maintenance of the municipal storm drain system including annual debris clearance of creeks and drainage ways as well as proactive measures for the prevention of pollutants into these waters, which ultimately emerge into the San Francisco - Oakland Bay. Educational materials and supplies are also part of the Stormwater Fund's budget, along with our membership in the Contra Costa County Clean Water Program. Recoverable expenses include the portion of staff

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time when working on clean water issues, programs, while Regional Water Quality Control Board directives target specific programs (i.e. “diaper” inserts in storm drain inlets) and local enforcement (i.e. fines). City administrative staff (Assistant to the City Manager) expends an inordinate portion of time (approximately one-third or more) engaged in the management, administration and implementation of this federal and state mandated program for cleaner runoff waters. As such, the adopted budgeted transfer of \$41,966 to the City’s General Fund to partially offset this incurred staff time as well as administrative and fiscal support costs is both reasonable and essential.

Total FY 2021/22 street sweeping costs are estimated at \$55,900 to cover monthly street sweeping services. Street sweeping services are paid through this fund as a program component of cleaner stormwater from street gutters. To clarify a common misconception, public streets and gutters are swept monthly to mitigate roadway pollutants from entering the storm drain system, not for street aesthetics or as the substitute broom for an abutting property owner’s sweeping/clearance of leaves and debris from the front and/or side yard curbs of one’s property. Offsetting revenue for this street sweeping is tendered by real property owners through their trash bills which is projected to be an equal and offsetting \$55,900.

Annual expenditures are incorporated into the adopted budget for required contracted services including: \$2,000 for engineering services, \$1,720 estimated for other professional services (i.e. bioswale inspections, etc.), and \$1,200 for contracted services for building/grounds maintenance (i.e. drainage insert cleaning, emergency tree removal, clearing, etc.). As needed contracted engineering services will assist in providing the City’s response to state-mandates for performing additional drainage/GI analysis, evaluation and annual reporting of our mapped “trash management areas”, and PCB analysis. The City Council has addressed the stormwater impact caused by new private construction activities and newer private developments through the requirement of self-supporting mechanisms and has implemented cost recovery through the establishment of fees for homeowners association and benefit assessment districts. Accordingly, new development generally has minimal to no net budgetary impact on either the Stormwater fund or the City’s General Fund.

As noted previously, the Stormwater fund is projected to open FY 2021/22 with approximately \$29,308 in reserves, and projects a year-end fund balance of \$448 on June 30, 2022 an eye-opening (but not surprising) 98% loss in reserves. At this rate, as feared, the Stormwater fund will become depleted in FY 2022/23, with the only sources of discretionary funds to patch the mandated gap being an annual budgeted operational subsidy from the Rainy Day Fund 110 or General Fund. Absent a new or increased funding source, the first course of action would likely result in either a reduction of permit compliance potentially resulting in non-compliance and triggering SF Regional Board action of fines of up to \$10,000 per day and/or other legal actions/financial penalties, or reduction in other non-mandated city services.

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I. Measure J Fund – No. 220

This restricted-use special revenue fund tracks the receipt and expenditure of revenues from the ½ cent sales tax levy approved by County voters in 1988 (Measure C) to provide regional and local transportation and street improvements, a growth management process, and a regional planning process to address quality of life issues. One of the program components of the Measure is its “Return to Local Source” monies wherein cities fully complying with the Measure’s Growth Management Program (GMP) Checklist are eligible to receive an annual allocation of monies for local streets and roads maintenance. Disbursement of these monies hinges on a city earning and maintaining a certified Housing Element (either by the California Department of Housing and Community Development [HCD] or via self-certification), and filing a biennial Compliance Checklist. The Contra Costa Transportation Authority (CCTA), cities, and the Contra Costa County were successful in 2004 in obtaining voter approval of Measure J, which extended the authorization of the current sales tax in the County for an additional 25 years beyond Measure C’s expiration on March 31, 2009. Accordingly, Measure J is now in effect.

A letter to the City from HCD dated December 11, 2014 stated *“The Department is pleased to find the adopted housing element in full compliance with State housing element law”*. This letter effectively covers the City’s compliance with housing element requirements for eight (8) years from the date of issuance. In addition, with CCTA’s acceptance of the City’s most recent Compliance Checklist covering calendar years 2016 and 2017, the City is eligible to receive its full Measure J Local Streets Maintenance (LSM) or “Return to Local Source” funds for FY 2018/19 and FY 2019/20. The next biennial CCTA Compliance Checklist is scheduled to be presented to the City Council for approval sometime in the near future covering calendar years 2018 and 2019. For FY 2021/22 the City projects to receive “Return to Local Source” funds in an amount totaling \$239,204. This revenue, along with future Measure J revenue would be available for future eligible CIP transportation projects.

In addition to this funding, on October 7, 2014 the City signed a cooperative agreement with CCTA and its member cities to receive Program 28a grant funding for Sub-regional Transportation Needs. The co-operative agreement stipulated funds will be allocated starting in January 2015, and then each November until 2034 using a 50/50 population and road miles split formula. In FY 2021/22 the City is estimated to receive an additional \$31,072 per the co-operative agreement, which will also be available for future eligible projects.

During FY 2021/22 ongoing operational and support costs are \$35,076, and a minor residual from prior funding of \$5,914. It is projected the Measure J fund will end FY 2021/22 with a positive reserve balance of **\$240,014**. Typically it takes two to three years of collected funds from these sources to have sufficient revenue to undertake larger repaving eligible project(s).

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J. Restricted Grants Fund – No. 230

This fund is the repository for grants and other subvention funding restricted by law or the underlying grant agreement for specific purposes. The following is a summary of the City's more significant activities funded by the Grants Fund:

1. SLESF Grant Program

The Supplemental Law Enforcement Services Funds (SLESF) grant [previously referred to as the Citizen's Option for Public Safety or "COPS" grant] is funded by a portion of the formerly-local Vehicle License Fees (VLF) and is passed through from the State to Contra Costa County, and then to the City of Clayton. This revenue is distributed from the County to the City on a monthly basis in varying increments based on sales tax allocations from the state. SLESF/COPS funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that a) county populations are the populations in unincorporated areas; and b) each agency is to be allocated a minimum of \$100,000. Pursuant to state legislation the use of these funds is restricted to "front-line law enforcement purposes." Although previously required, pursuant to a letter from the California State Controller's Office dated August 17, 2012, annual reporting on the use of these funds is no longer necessary. Throughout the course of the year, the City receives monthly installments of SLESF funding from the County Auditor-Controller's Office based on County pool sales tax figures. Once the City receives its statutory minimum of \$100,000, monthly installments cease for the remainder of the fiscal year. Following the close of the fiscal year, the State Controller's Office calculates the growth in VLF (redirected by the State from city general funds in 2011) above and beyond the base allocation. Any growth in VLF revenues is allocated to participating local agencies essentially on a per capita basis. For the City's purposes, the growth allocation is received so long after the fiscal year end that it is reported on a cash basis in the fiscal year it is received. In FY 2020/21 the City received \$156,727, excluding interest earnings. These funds were used to fund the 11th officer plus overtime and other related eligible public safety costs, with a \$40,950 fund balance to begin in FY 2021/22.

The adopted FY 2021/22 budget projects the City will receive SLESF funding of \$156,000, adding to the fund balance the total available funding for FY 2021/22 will be 196,950. This revenue will be utilized to continue underwriting a portion of the costs associated with the City's 11th sworn police officer working patrol in the community as well as to cover costs associated with maintaining the state-mandated secure technology line for the Police Department and other related eligible public safety costs. In addition to the \$85,436, to defray these recurring ongoing costs of for the 11th officer, \$112,687 of the SLESF grant is budgeted for other eligible expenses such as police supplies, training and computer replacement and state required

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secure data line costs. After adopted grant appropriations of \$112,836, the SLESF grant is projected to close FY 2020-21 with a positive balance of **\$827**.

2. Other Grant Funds

Beyond the SLESF grant monies, the Grants Fund expects receipt of \$14,100 in annual revenue from the City's cable communications franchise company (Comcast) for restricted use in Public, Education & Government (PEG) broadcast services and equipment. Computer and IT costs paid from the General Fund are eligible to be paid from the PEG grant and were budgeted in FY 2020/21 and continue to be in FY 2021/22. Additionally, \$15,800 is budgeted for the City's share of the PEG broadcast channel on which our City broadcasts taped meetings of the Clayton City Council and displays other public/community information. Even after reallocation of these former General Fund expenditures, the PEG grant is projected to close FY 2021/22 with a positive balance of **\$141,058**.

Finally, the FY 2021/22 adopted budget projects the City will receive an allocation of \$5,000 for the annual CalRecycle Beverage Container Recycling grant, which is used to offset City staff time associated with eligible recycling and litter abatement projects mandated by the State.

Added in FY 2021/22 are new line items for Housing Element Update Expense (transfer grant funds totaling \$85,000 (REAP and LEAP) to the CIP for this project work since it will cover multiple years; and for revenues: REAP (\$20,000 Housing Element Costs); LEAP (\$65,000 Housing Element Costs); SB2 (\$160,000 Accessory Dwelling Unit plans); and American Rescue Plan funds, which will be brought forward to the City Council at a later date during FY 2021/22 for options on use.

In the aggregate, the Restricted Grants Fund is projected to close FY 2021/22 with a positive reserve balance of **\$417,847**.

K. Development Impact Fees Fund – No. 304

This restricted-use special revenue fund accounts for the impact fees the City has collected from new development within the community. Revenues are private development driven and restricted for use based on the purpose of the impact fee. In recent years, minor development impact fees collected have pertained to relatively small two to six lot developments or accessory dwelling units. Since no new development occurred there were no additional development impact fees received in FY 2021/22, and none projected for FY 2021/22 at this time. Additionally, recent State legislation no longer allows for the collection of these fees for accessory dwelling units. The sole revenue source budgeted in FY 2021/22 is from interest earnings projected to total \$8,000, which is allocated on a quarterly basis to each respective impact fee account.

New community development may result in the collection of additional fees, and trigger the necessity to plan new projects to mitigate the increased city costs associated with development expansion. That being said, it is reasonably possible amendments may be

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required during FY 2021/22 to appropriately reflect new projects to address the demands of more development. Although \$49,838 was budgeted in 2019/20 to utilize unspent Childcare Fee reserves for eligible purposes, and not expended, and a \$12,012 in expense during FY 2019/20 for review of the open space development impact fee, however a lack of Community Development Director prevented any activity.

Following analysis by the City's future Community Development Director, any adopted uses of these funds for a project would be recommended to the City Council for action in the future. Accordingly, given no new fees are budgeted to be collected in FY 2021/22, the adopted budget projects an increase in fund balance of **\$8,000** due to interest earnings, resulting in a positive ending reserve balance of **\$570,978**.

L. Successor Housing Agency – Fund No. 616

This restricted-use special revenue fund was created as a result of the dissolution of the City's former redevelopment agency (RDA) pursuant to state law (AB1x 26). Through the adoption of Resolution 03-2012 the City Council elected to retain the affordable housing assets of the former RDA in accordance with Section 34176 of the California Health and Safety Code.

All monies in the former RDA's Low and Moderate Income (LMI) Housing Fund were transferred on the dissolution date (February 1, 2012) to the City's Successor Housing Agency Fund. In accordance with the law, the Successor Housing Agency is separate and distinct from all other funds and accounts of the City, to hold, administer and spend the monies originating from the former RDA's LMI Housing Fund to perform housing functions consistent with the Dissolution Act.

On April 24, 2015, the California Department of Finance (DOF) issued its Final Determination Letter approving the Low-Moderate Fund Due Diligence Review Report. This report, performed by an independent accountant in accordance with the law (AB 1484), was also approved via Resolution by the Oversight Board to the Successor Agency and authorized payment to be remitted to the County Auditor-Controller's Office totaling \$3,679,225, representing the "unencumbered balance" of Low-Moderate RDA funds. In accordance with the order letter from the DOF, this payment was remitted shortly thereafter on May 1, 2015. Furthermore, on December 30, 2015, the City received its Finding of Completion from the DOF, formally concluding the AB 1484 RDA dissolution and audit process.

With the demise of the City's LMI housing fund by the State pursuant to AB1484, the City's housing functions have now been largely reduced to loan transactions initiated by residents of existing low to moderate income housing units within the City's current inventory. In FY 2021/22 this fund is projected to incur expenditures totaling \$20,000 for special legal services (legal advice on housing compliance matters is out of the scope of services covered the City's legal retainer) as well as for the completion of a nexus study to implement an affordable housing in-lieu fee necessary to facilitate the inclusionary housing ordinance

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adopted by the City Council pursuant to new State law. Reflected in adopted appropriations, this fund also reimburses the General Fund for actual time spent by staff on LMI housing-related programs. Total revenues for FY 2021/22 are projected to come in at \$133,400, comprised primarily to a \$111,400 loan repayment on the Diamond Terrace note, maturing in FY 2030/31, plus interest earnings allocation of \$22,000. At the close of FY 2021/22, it is projected the Successor Housing Agency will report a restricted fund balance of \$5,173,800.

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PROPRIETARY FUNDS

The City Council has established certain funds meeting the criteria of “proprietary funds.” There are two types of proprietary funds: internal service and enterprise funds. Internal service funds are used to report activities providing goods or services to other funds or departments on a cost-reimbursement basis. The City maintains three (3) internal service funds to account for the City-wide shared costs associated with self-insurance and capital equipment replacement activities. Enterprise funds are used to report any activity for which a fee is charged to external users for goods or services. The City maintains one (1) enterprise fund to account for the Endeavor Hall facility rental activities. The following section provides a discussion of the fiscal status of each of these proprietary funds.

A. Self-Insurance Fund – No. 501

This internal-service fund manages the fiscal obligations of the City’s self-insured program for our retention deductible (\$5,000 per claim) on initial claims filed against the City for general liability and workers’ compensation as well as deductibles for property, auto, and other insured losses incurred by the City. Pursuant to our membership in the Municipal Pooling Authority of Northern California (“MPA”; a municipal self-insured/pooled risk excess coverage joint powers authority [JPA]), our City is responsible for payment of the first \$5,000 in expense and/or damage on each filed claim. This fund also handles other periodic legal expenses to defend the City’s interest in related cases. A recurring expense incurred by this fund is the annual premium (approximately \$1,300) to cover an Employee Assistance Program (EAP), a shared public entity consortium for City employee good-health counseling and wellness services benefiting our permanent organization.

Since there is no recurring or reliable replenishing source of revenue for this fund, the City Council must periodically authorize one-time transfers of General Fund reserves or Rainy Day Fund (Fund 110) to replenish the internal service fund’s reserve balance. The most recent source of such funding was made in FY 2013/14, when the City Council authorized a transfer of \$54,154 from General Fund annual excess supported by the audited FY 2011/12 financial statements. This transfer assisted in replenishing losses arising from legal expenses on the Oakhurst Hillside litigation cases beginning in FY 2008/09. With total adopted FY 2021/22 expenditures of \$6,300, this fund is projected to utilize \$5,900 in reserves and close the fiscal year with a positive net position of **\$21,708**. The option to make “replenishment” transfers from the General Fund Reserve or Rainy Day Fund into the Self-Insurance Fund can be considered at a future time if needed by the City Council, no request by staff is adopted at this time.

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B. Capital Equipment Replacement Fund – No. 502

This fund serves to track the depreciation and finance the replacement of City-owned vehicles, computers and other capital equipment used in operations, generally in excess of \$5,000, which is the minimum threshold per the City's capital asset policy. The Capital Equipment Replacement Fund (CERF) is projected to open FY 2021/22 with a positive reserve balance of \$682,992, of which \$243,139 is the fund's cash position available to finance the purchase of replacement assets. The remainder of this fund's net position pertains to equity resulting from the fund's non-liquid net investment in capital assets (i.e. fixed asset book value).

Ideally, though often not feasible, the CERF would annually recover its depreciation expense in the form of internal service fund service charges to the various departments using CERF assets in their respective operations. During previous challenging budgetary years, the General Fund had to cut back or even eliminate CERF funding altogether in an effort to stabilize the annual operating budget. These challenging budgetary years, paired with departments doing their best to stretch the useful lives of assets, has resulted in a current active fleet that is much depreciated. This hybrid "pay as you go" asset replacement strategy has left the CERF in an unavoidably under-funded position. With the June 30, 2020 comprehensive annual financial report (CAFR) reporting total CERF accumulated depreciation of \$1,185,949 and a total cash position available to finance the replacement of fixed assets was only \$185,929 this represents a total funded position of only 15.7%, which is the same struggle encountered by many of our neighboring public agencies.

Using the current annual depreciation expense presented in the City's latest audited CAFR, CERF depreciation expense is projected to be \$70,000 for FY 2021/22. The FY 2020/21 adopted CERF budget includes total revenues of \$115,200, of which \$111,900 (97.1%) is attributable to CERF charges. FY 2021/22 CERF charges are derived from the following sources: \$60,000 from the General Fund's Police Department, \$10,000 from General Fund's Maintenance Department, \$4,500 from HUTA Gas Tax Fund, \$30,000 from Landscape Maintenance District, \$2,700 from The Grove Park, \$4,700 from the Stormwater fund.

On an annual basis the Police and Public Works Departments communicate their capital equipment replacement needs to the City Manager and Finance Director. Based on an analysis of funds available as well as the most up-to-date CERF depreciation schedule, the urgency as well as prioritization of asset replacements is considered. The adopted FY 2021/22 CERF budget incorporates plans to purchase two replacement Ford Police Explorer SUV patrol response unit at an estimated cost of \$135,000. Furthermore, the adopted budget includes appropriations for the Maintenance Department to purchase a new mower for large filed areas at a cost of \$30,000, and a new mower deck for existing equipment for \$3,000. At the conclusion of FY 2021/22, following the purchase of these assets offset by CERF charges, interest earnings and proceeds from the surplus and sale of old vehicles, it is projected the CERF will have a positive net position of \$560,192, of which **\$190,339** pertains to cash reserves available to finance the purchase of replacement assets.

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C. Pension Rate Stabilization Fund– No. 503

In FY 2017/18, given the growing apprehension surrounding CalPERS unfunded pension liabilities and consideration of the ever-growing list of factors beyond the City's control that can significantly and adversely impact the annual employer pension contribution obligations, the City Council established the Pension Rate Stabilization Fund. The Pension Rate Stabilization Fund is an internal service fund designed to help smooth major fluctuations in annual pension contribution costs driven by market factors and actuarial changes. In recent years, the City's operating budget had to overcome the burden of large hikes in employer pension contributions due to fluctuations in its unfunded liability caused by CalPERS investment returns falling short of the actuarially assumed discount rate. As it appeared these hikes would continue into the foreseeable future, the City's Pension Rate Stabilization Fund was established to act as a hedging tool to stabilize future General Fund operating budgets.

As summarized in the General Fund Reserves section previously, the City Council has three times now authorized the transfer of General Fund annual excess reserves to the newly created Pension Rate Stabilization Fund as seed monies. The last time being at the close of FY 2018/19 General Fund excess reserves of \$268,000 were transferred to this fund. By the close of FY 2021/22, when incorporating projected interest earnings, this fund is anticipated to close with a positive reserve balance of **\$293,531**.

While staff will continue to work on absorbing the employer pension contribution requirements within a balanced annual operating budget, unpredictability associated with future pension contributions makes this policy goal increasingly difficult. As illustrated in the Public Employees Retirement System section of the Budget Message, staff projects an upward, not downward, trend in employer pension contribution requirements over the next several years following CalPERS' reduction to the long-term actuarially-assumed discount rate and other funding policy changes. The establishment of the City's Pension Rate Stabilization Fund will greatly aid the City's mission to maintain and sustain current public services to the community.

In addition to the three sources of seed monies described previously, as a stand-alone fund separate and distinct from the City's General Fund, our Pension Rate Stabilization Fund generates interest earnings from its share in the City's Investment Pool. Beyond ongoing allocations of interest earnings, future revenue sources could come from one-time transfers of Rainy Day Funds (Fund 110), General Fund Reserves as authorized by the City Council or budgeted charges to the City's various governmental funds utilizing City staff.

Contributions to this fund have no direct impact on City's unfunded pension liability, as that is only achieved by direct contributions to a CalPERS-administered irrevocable trust, which is not being recommended at this time. However, much like the City's Capital Equipment Replacement Fund (CERF) and the Self Insurance Fund, this fund is a useful tool to help mitigate the risk of fluctuations in future pension contribution requirements to the City's ongoing General Fund operating budget.

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D. Endeavor Hall (Enterprise) Fund – No. 702

This fund was established in the FY 2002/03 adopted budget to track specific revenues and expenses related to the million dollar historic Endeavor Hall renovation project. More residents and local organizations continue to discover Endeavor Hall's historical charm for hosting special occasions and meetings. Additionally, the Clayton Theatre Company used the Hall for its 8th consecutive year of theatrical productions. Facility-use rental fees for FY 2020/21 had a deficit of \$2,443 due to refund of FY 2019/20 rental fee that was processed in FY 2020/21, due to the COVID-19 pandemic. Rental income is projected about half of actuals from 2019/20, at a modest \$10,000. During FY 2020/21 the building front stairs/porch, rear stairs/porch and gates replaced apx. \$19,350. Operational expenditures (excluding depreciation), are projected to come in at \$37,532. This results in a projected FY 2021/22 operational deficit of \$27,532. When including depreciation, this shortfall increases to \$65,032. This structural deficit is result of several factors, largely beyond of the control of staff alone. On the expenditure side, increases in unavoidable fixed costs as well as maintenance costs necessary to maintain the facility in prime rental condition have been outpacing the rental revenue stream.

For FY 2021/22, minimal City staff labor costs of \$14,442 are projected for upkeep of the facility and staffing evening and weekend events as needed. Maintenance time is necessary for landscaping and gardening to ensure the facilities grounds have annual color plants sufficient to keep it desirable for the rental community. Naturally, when vandalism occurs on the building and grounds, extra expenses are incurred to make the necessary repairs. Furthermore, periodic staff time is necessary for the maintenance and upkeep of on-site equipment and fixtures. Total adopted (non-labor) operational and maintenance expenses in FY 2021/22 are budgeted at \$23,090, including one-time repairs/replacements of stairs and gates. Depreciation expense in this fund is projected to remain consistent at \$37,500 in FY 2021/22.

Most recently, during FY 2015/16 action was taken by the City Council to earmark \$25,863 in General Fund FY 2014/15 excess reserves for much needed facility repairs and replacements at Endeavor Hall. Specific activities funded by this action included: repainting of the exterior and interior walls, refinishing the oak wood flooring, and resealing the concrete walkway. During FY 2020/21 \$19,500 was used to replace the front and rear stairs/parch and gates. These improvements to the facility are a prime example of the periodic financial support needed from the General Fund for capital improvements/replacements as Endeavor Hall operations are not self-sustaining.

Ultimately, although the fund is projected to close FY 2021/22 with a total fund net position of \$852,678, a closer look at the components of fund equity reveals the positive position is caused by the fund's large net investment in capital assets (i.e. fixed asset book value) estimated to be \$998,175 as of June 30, 2022. This exceeds total net position due to a negative net unrestricted position expected be \$86,536 at June 30, 2021. This negative position is reflective of the unavoidable structural deficit this fund has found itself in since its establishment. Increasing rental fees to solve this issue may only further discourage

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potential renters, worsening the already challenging rental position this fund finds itself in as described previously. As past rental experiences generate positive word of mouth promotion and expand the customer base, staff is hopeful Endeavor Hall operations will eventually become self-sustaining. Staff will continue to monitor this issue and provide updates to the City Council periodically as it has in past annual and mid-year budget as well as CAFR presentations.

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FIDUCIARY FUNDS

Tracked by the City and included herein for reference, fiduciary funds of the City are not typically considered part of the budget of the primary government since the City essentially serves as a fiscal conduit (fiscal agent) for legally separate entities. Legally separate entities reported under this category include several benefit assessment districts and Mello-Roos community facility districts. No underlying debt obligation of the City is assumed in administering the fiscal transactions of these funds. With secured sources of income, these funds are not held hostage to the volatility of general governmental purpose revenues or state government shenanigans. Fiduciary funds often operate with negative cash flow balances and therefore can have interest charges applied for temporary reliance on the use of pooled reserves to underwrite their annual operations.

A. High Street Bridge Benefit Assessment District- Fund No. 217

In 1998 the City Council ordered the formation of the High Street Permanent Road Division for the purpose of reconstructing and maintaining the High Street Bridge over Mitchell Creek. This annual assessment is levied against specified private property parcel owners within the High Street Bridge Benefit Assessment District in order to repay construction-related financing and for future maintenance of the bridge. The High Street Bridge debt is repaid over thirty (30) years with its ultimate maturity in FY 2028/29. The fund will continue to assess annual levies against covered parcels within the district until the underlying long-term debt owed to the Successor Agency to the former Redevelopment Agency is fulfilled. After incorporating any pre-payments by district members, the outstanding principal of the loan will be approximately \$9,842 as of June 30, 2020. In FY 2020/21 the total budgeted assessment of \$1,754 will cover debt service payments and contribute to the annual bridge maintenance reserve (\$300 per year). This fund is projected to close FY 2021/22 with a positive reserve balance of **\$7,834**, of which \$6,600 (92%) is restricted for future bridge maintenance of the district.

B. Oak Street Bridge Benefit Assessment District - Fund No. 218

In 1999 the City Council ordered the formation of the Oak Street Permanent Road Division for the purpose of reconstructing and maintaining the Oak Street Bridge over Mitchell Creek. This annual assessment is levied against specified private property parcel owners within the Oak Street Bridge Benefit Assessment District in order to repay construction-related financing and for future maintenance of the bridge. Five years ago in FY 2016/17 this fund contributed \$12,000 to the City's Arterial Rehabilitation Project (CIP 10437A) to perform street re-pavement improvements needed in the District. In FY 2017/18, the district incurred \$4,396 for urgent pavement repairs on Oak Ct. No bridge or road maintenance is scheduled for FY 2021/22 in an effort to rebuild district maintenance reserves considering the maintenance projects already completed in recent years.

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The Oak Street Bridge debt was repaid over twenty (20) years and was fully paid off in FY 2018/19. Despite the maturity of the debt, a minimal annual district levy is still necessary for bridge maintenance purposes as outlined in the district's establishing documents. After the inclusion of projected interest earnings and the continuing annual assessment for bridge maintenance purposes of \$1,760 (total), this fund is projected to close FY 2021/22 with a positive reserve balance of **\$24,152**.

C. Lydia Lane Sewer Benefit Assessment District – Fund No. 222

In 2002 the City Council ordered the formation of the Lydia Lane Sewer Benefit Assessment District along south Lydia Lane for the purpose of funding the construction of municipal sewer main line lateral connections to specified homes within the District plus an associated street overlay. The project was funded by the private property parcel owners since they “opted out” of inclusion in the original Project Area of the since-dissolved Redevelopment Agency (RDA). As a result of opting out of inclusion, they were ineligible to receive RDA funds to address public health and safety blight for the installation of a municipal sewer line to eliminate their private septic tank systems. The project was completed in 2003 with bonds issued by the City for repayment by the district over a thirty (30) year life maturing in FY 2032/33. This annual assessment is levied against specified private property parcel owners within the Lydia Lane Sewer Benefit Assessment District in order to repay construction-related financing and to address ongoing operational and administrative costs. This fund will continue to assess annual levies against covered parcels within the district until the underlying long-term obligation due to private bondholders is fulfilled. Parcel assessments are projected to produce \$16,900 in FY 2021/22. Debt service payments for FY 2021/22 total \$18,300 or 81% of the District's annual expenses. From the current fund balance \$1,400 will be used to cover the residual needed for FY21/22 debt service payment after assessments. The principal balance of the bonds will be \$143,325 as of June 30, 2021. This fund is projected to close FY 2021/22 with a positive reserve balance of **\$73,493** for future sewer system maintenance in the district. Of this reserve balance, \$12,500 (17%) pertains to the bond reserve fund, held by the trustee and restricted for debt service per the bond indenture.

D. Oak Street Sewer Benefit Assessment District – Fund No. 223

In 2002 the City Council ordered the formation of the Oak Street Sewer Assessment Division for the purpose of funding the construction of municipal sewer main line lateral connections to specified homes within the District. This neighborhood sewer project was completed in 2004. Under its mission to eliminate public health and safety concerns, the former Clayton Redevelopment Agency (RDA) paid for half (50%) of the project and the adjacent real property owners agreed to annual parcel assessments for the balance of the capital project. This annual assessment is levied against specified private property parcel owners within the Oak Street Sewer Benefit Assessment District in order to repay construction-related financing. The Oak Street Sewer debt is repaid over twenty five (25) years with its ultimate maturity in FY 2027/28. This fund will continue to assess annual levies against covered parcels within the district until the underlying debt owed to the Successor Agency of the

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RDA is fulfilled. After incorporating any pre-payments by district members, the outstanding principal on the debt was \$60,909 as of June 30, 2020.

Annual parcel assessments are projected to produce \$11,309 in district revenue in FY 2021/22. Debt service payments for FY 2021/22 total \$9,764 or 87% of the district's adopted appropriations. The fund is projected close FY 2021/22 with a modest reserve balance of **\$95**.

E. Diablo Estates Benefit Assessment District – Fund No. 231

In 2012 at the request of the developer of the Diablo Estates subdivision, the City Council formed the Diablo Estates Benefit Assessment District. The purpose of the District is to generate funds for the maintenance of various improvements constructed as part of the development to solely benefit the real property owners within the district. The duties specified in the original Engineer's Report included the maintenance of landscaping and irrigation, weed abatement, storm drainage facilities, and private street lighting, which are funded by an annual assessment levied against the twenty five (25) lot residential subdivision. The fund functions essentially as a depository account from which the City contracts with and pays for a property management company to actually perform and execute the subdivision maintenance and infrastructure repairs.

In FY 2021/22 the assessment revenue is projected to be approximately \$93,712, which incorporates the April 2020 to April 2021 consumer price index inflationary increase of 3.8%. Total adopted appropriations of the district are \$71,049 for FY 2021/22, of which the expense pertains to costs associated with a contracted property management services firm, estimated at \$54,390. The fund is projected to close FY 2021/22 with a positive reserve balance of approximately **\$227,055** primarily retained for future infrastructure replacements in the District.

F. Clayton Financing Authority – Fund No. 405

On December 4, 1990, the City Council of Clayton, California adopted Resolution No. 120-90, which created the Clayton Financing Authority (CFA) through a joint exercise of powers agreement. Consistent with most local financing authorities, the joint powers agreement established the City Council as the Board of Directors of the CFA. The CFA was initially established to allow redevelopment tax allocation bonds to be sold at a more favorable negotiation basis versus a public basis. The CFA is registered with the State of California Controller's Office and is subject to the laws pertaining to special districts. As a legally separate public entity from the City, the CFA is required to file an Annual Report with the State of California in accordance with *California Government Code* Section 26909. Arising from matters associated with the Oakhurst Development Project, the CFA held title to a one acre parcel located at the southwest corner of the Clayton Road-Oakhurst Drive-Center Street intersection. In October 2006, the CFA sold the real property for

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\$800,815 to a commercial developer (Endashian, Inc.), which ultimately led to the construction and opening of the former Longs Drug Store at this location (currently a CVS/Pharmacy). A small portion of these monies was used in the 2008 park renovations at Clayton Community Park for tot lot and picnic facility improvements. In addition, during FY 2012/13, the CFA Board of Directors authorized the use of a portion of these discretionary funds to help finance the City's 2013 Neighborhood Street Project (CIP No. 10417).

During FY 2017/18, the replacement of the city hall HVAC system became a top priority as three of the five condensing units had failed and were rendered inoperable. This system failure resulted in a total cooling capacity of only 40% for the three-story building. Furthermore, the city hall boiler had completely failed eliminating all heating capacity of the HVAC unit essential for a productive office workplace. Acknowledging the importance of a functioning HVAC during the hot summer months and cold winter months for a productive office work environment, on July 18, 2017 the CFA Board authorized \$170,126 of this project to be financed with CFA fund reserves. No appropriations have been made in since FY 2017/18.

No appropriations are currently included in the FY 2021/22 CFA adopted budget. After projected interest earnings of \$9,200, it is anticipated this fund will close FY 2021/22 with a positive reserve balance of **\$608,688**.

G. "Middle School" Community Facilities District No. 1990-1 – Fund No. 420

As its name implies, this fund manages the annual collection of the real property Mello-Roos special parcel tax that helped finance the construction of the Diablo View Middle School, a 2017 California Gold Ribbon School. During FY 2007/08 the outstanding debt of the district was refunded to obtain a lower interest rate on the remaining principal (see Fund No. 422). The reduced interest rate savings achieved with the May 2007 refinancing are passed along to the rate payers over the remaining life of the bond. This was a City-initiated transaction which resulted in lower annual payments for the assessed real property owners of this district (Oakhurst Development properties). The savings vary by size of parcel however generally result in \$300 to \$500 in cumulative total savings from 2007/08 through 2022/23. The remainder of budgeted expenses of the district covers required debt administration costs.

Professional bond trustee administration fees are incurred annually pursuant to the bond indenture necessary for managing the retirement of the district's debt as well as monitoring bond covenants. In FY 2021/22 debt service payments on the 1997 local obligations are estimated to total approximately \$439,827 after the application of an estimated debt service credit of \$38,849 applying savings resulting from the bond refunding. Without the application of the debt service credit, total regular scheduled debt service on the 1997 local obligations would be \$478,676 in FY 2021/22.

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Consistent with the prior year, in FY 2021/22 the projected special parcel tax revenue of approximately \$385,784 is less than expenditures as it incorporates a levy reduction credit of approximately \$95,057 (\$38,849 debt service credit and \$56,208 district reserves). This levy reduction has been implemented annually to gradually apply savings resulting from the bond refunding towards minimizing the burden of taxpayers. When compared to the prior year district special tax levy, FY 2020/21 reflects a levy reduction of \$6,319 to be shared amongst the district tax payers. The district is projected to close FY 2021/22 with a positive reserve balance of **\$113,107**.

H. CFA 2007 Refunding Bonds Agency Fund - Fund No. 422

In 1997 the Clayton Financing Authority (CFA) issued \$7.16 million in Special Tax Bonds to provide financing assistance in completing the construction of the Diablo View Middle School (see Fund No. 420). In May 2007 the CFA's Board of Directors (City Council) determined it was financially advantageous to the Oakhurst Development real property owners for the CFA to refinance the outstanding debt to achieve savings in annual debt payments. Upon its issuance the refunding action captured a savings of \$600,000 to the Middle School Community Facilities District 1990 - 1 (CFD 1990-1) saving individual property taxpayers approximately \$20 - \$51 per year. Bond interest rates fell from the range of 5.25% - 5.90% down to 3.5% - 4.2%. As the CFA is the owner of the 1997 local obligations, the 2007 Refunding Bonds are ultimately secured by the annual Mello-Roos special parcel tax levy from the Middle School Benefit Assessment District (CFD 1990-1) and the corresponding annual payment on the 1997 local obligations.

Debt service on the 2007 refunding bonds is budgeted to be \$414,965 in FY 2021/22. Payments received pertaining to the 1997 local obligations from CFD 1990-1 will be sufficient to meet the required debt service on the 2007 bonds. Consistent with the prior year, this fund is projected to utilize reserves in order to apply a debt service credit to the FY 2021/22 CFD 1990-1 special parcel tax levy. A systematic and gradual utilization of reserves arising from the bond refunding savings is planned through the maturity of the 2007 refunding bonds in FY 2022/23. The fund is projected to close FY 2021/22 with a positive reserve balance of **\$509,484**, of which \$252,000 (49%) pertains to the 2007 bonds' reserve fund held with the bond trustee and restricted for future debt service per the bond indenture.

I. Successor Agency - Fund No. 615

On June 28, 2011 the California State Legislature adopted two pieces of legislation - AB 1X 26 and AB 1X 27 (the Bill) - which eliminated redevelopment agencies (RDAs) and provided cities with the opportunity to preserve one's RDA if they agreed to make certain payments to the County Auditor-Controller's Office (ACO). On behalf of cities and redevelopment agencies throughout the State, the League of California Cities and California Redevelopment Association requested a stay on the implementation of both pieces of legislation and filed a lawsuit with the California Supreme Court challenging both pieces of legislation. The stay was rejected and on December 29, 2011, the

**City of Clayton
Budget Message
Fiduciary Funds**

Supreme Court validated AB 1X 26 and overturned AB 1X 27. Further, the Supreme Court indicated that all RDAs in the State of California were to be dissolved and cease operations as a legal entity as of February 1, 2012. On January 11, 2012, the City Council elected to become the Successor Agency to the former RDA in accordance with AB IX 26 as part of City Resolution 03-2012. As a result of the restrictions placed on the assets and liabilities of the former RDA, the balances were transferred to a private purpose trust fund (Fund No. 615) on February 1, 2012.

Under the new law, successor agencies in the State of California are prohibited from entering into new projects, obligations, or commitments. Subject to the control of a newly established Oversight Board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution. Commencing FY 2011/12, Successor Agencies are only allocated tax increment revenue in an amount necessary to finance the estimated annual installment payments on enforceable obligations of the former RDA until all such enforceable obligations have been paid in full and all assets have been liquidated. On an annual basis, in accordance with the law, the Successor Agency prepares a Recognized Obligation Payment Schedule (ROPS) outlining all of the funding requirements for upcoming fiscal year. The ROPS must be approved by the County-Wide Oversight Board via Resolution and thereafter be immediately submitted to the California Department of Finance (DOF) for review and approval. After a scrutinizing review by the DOF and its subsequent approval, funding for the obligations on the ROPS is received from the ACO in January and June each year. In FY 2015/16, following the DOF's approval of the All Other Funds Due Diligence Review pursuant to AB 1484, the DOF ordered the Successor Agency to first use any existing cash reserves before receiving additional ROPS funding for enforceable obligations. Pursuant to this action, the Successor Agency has and will continue to use remaining bond proceeds for the payment of interest on the 2014 Refunding Tax Allocation Bonds (2014 TABs) and trustee fees.

For FY 2021/22, the Successor Agency anticipates total expenses of \$642,676, of which 56% pertains to annual debt service on the 2014 TABs. In the DOF's determination letter approving the 2021/22 ROPS dated March 26, 2021, the fourth installment of the Supplemental Educational Revenue Augmentation Fund (SERAF) loan was approved for repayment to the Clayton Successor Housing Agency, which was fully repaid in FY 2020/21. Through the ROPS process described previously, it is projected the Successor Agency will receive Redevelopment Property Tax Trust Fund (RPTTF) revenues totaling \$666,754 in FY 2021/22. At the close of FY 2021/22, it is expected the Successor Agency will close with a positive reserve balance of approximately **\$574,572**, which is nearly entirely restricted to ROPS obligations in the six month ROPS cycle ending December 31, 2022 (ROPS 2022-23A cycle). This positive reserve balance results from the timing of payments, as the first of two annual ROPS payments is received in June of each year, immediately prior to the fiscal year for which funds are restricted.

**City of Clayton
Budget Message
Capital Improvement Program**

CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

With the demise of former Clayton Redevelopment Agency tax increment for capital improvement projects, the City now has limited financial capacity to undertake significant capital improvement projects beyond street and traffic improvements where limited restricted-use funding is available. Accordingly, in recent years CIP projects have been primarily funded by HUTA gas taxes, RMRA gas taxes, and Measure J, as well as local, state and federal grant programs as they become available.

FY 2021/22 Capital Improvement Program Activity

1. Pine Hollow Road Upgrades (CIP 10379)

Included as an unfunded project in many of the past Capital Improvement Program cycles, this project's original scope of widening the north side of Pine Hollow Road with the addition of new curb, gutter, and sidewalk between Pine Hollow Estates and the westerly city limit was funded in Fiscal Year 2018/2019 with available savings from a Measure J grant. Prior City leadership then expanded the initial scope of the project to include the entire length of Pine Hollow Road from the westerly city limit line to Mitchell Canyon Road as an alternate entry into the City. The City of Clayton and the City of Concord entered into a joint application for a complete streets study grant through Caltrans to study Pine Hollow Road in both jurisdictions to create a coordinated complete street improvement project. Project work will include new curb, gutter, and sidewalk as well as complete streets design for bicycle traffic and green storm water infrastructure and the installation of a city entryway sign on the southern city limit of Pine Hollow Road. The total estimated cost for this project is currently at \$1,091,819 but may be revised due to the complete streets facilities to be incorporated.

The City of Clayton and the City of Concord were successful in garnering the Caltrans/MTC study grant for the Pine Hollow Corridor Improvements Feasibility Study. It is anticipated this project will complete the study and planning phase in Fiscal Year 2021/22 with a complete set of bid specifications by the close of the fiscal year (Fiscal Year 2021/22). The feasibility study process includes a steering committee and a technical committee involvement. The project is not expected to enter into the construction phase until Fiscal Year 2022/23, when additional funding is expected to become available. For FY 2021/22 the estimated budgeted ending balance is **\$311,219**.

2. ADA Compliance Program (CIP 10394A)

Each fiscal year the City has a policy to set aside \$6,000 of its annual HUTA gas tax revenues to build up sufficient reserves to perform handicap ramp corner curb cuts on public sidewalks. In addition to installing these ADA ramps where none exist, federal standards on ramp specifications were modified in July 2008 requiring revamping of existing ramps when street or sidewalk projects are installed in the adjacent area. These monies may also be used to repaint and remark existing ADA public parking spaces to current standards. This particular project fund is utilized by the City to annually accumulate income and build

**City of Clayton
Budget Message
Capital Improvement Program**

reserves for future ADA project costs. The City's HUTA Gas Tax Fund (No. 201) transferred \$6,000 to this CIP account during FY 2020/21, and will transfer another \$6,000 in FY 2021/22. After interest earnings, the reserve balance of this project is estimated to be **\$33,994** by the close of FY 2021/22.

3. Utility Undergrounding Project (CIP 10397)

Each year, PG&E is required by the Public Utilities Commission (PUC) to set aside funds for the undergrounding of overhead utility lines. The money set aside is distributed by PG&E to local agencies on a proportional basis. Since the cost of undergrounding is so tremendous (minimum of \$1,000,000 for approximately 300 feet), this project was created to accept and accumulate these funds until enough is available to undertake a project.

Typically, PG&E will allocate approximately \$20,500 to the City's Rule 20A project account annually. In addition to the annual allocation, the City is authorized to make a five (5) year advance borrowing. Recent changes and changes to the work credit process has now been approved by the PUC. The City can no longer borrow a 5-year credit advance after December 31, 2022. The City of Clayton has **\$423,116** available work credits including the 2022 allocation. Utilities can no longer allocate work credits after December 2022.

4. 2020 Neighborhood Pavement Preservation Project (Capital Improvement Program No. 10449)

The objective of the 2020 Neighborhood Pavement Preservation Project is to elevate all of the neighborhood streets to a Pavement Condition Index (PCI) of 80 or greater, with a PCI score of 100 being equivalent to a brand new street. This project has been designed to accomplish said street maintenance and rehabilitation on streets where State or Federal transportation funds are not currently available. This project is funded by various sources with adopted funding being derived from gas tax monies, Measure J local streets maintenance "return to source" funds, Measure J Co-op funds. The three cities of Clayton, Martinez, and Pittsburg had similar projects and so it was decided that the cities would join and bid the project together with Martinez as the lead agency. For economic and schedule reasons the project was split and bid as two projects; an asphalt paving project and a concrete curb ramp project. The paving and ramp work in each city was detailed as separate alternates and the two projects were advertised and bids were received by the City of Martinez in April. The Clayton paving project low bid was \$898,877.20 and the Clayton curb ramp project low bid was \$288,738. The bids were analyzed and a lowest responsible bidder was determined for each project. Subsequently the City of Martinez chose not proceed with a joint project award. The Clayton City Engineer has contacted both the paving and curb ramp projects contractors and each has agreed to hold their unit prices for the City of Clayton to proceed with the award of both projects as City of Clayton capital projects. For FY 2021/22 the estimated beginning fund balance is **\$736,175**.

**City of Clayton
Budget Message
Capital Improvement Program**

5. Clayton Community Park Lower Field Rehabilitation (CIP 10440)

This project is complete.

6. North Valley Playground Rehabilitation (CIP No. 10442)

The playground rehabilitation was completed in FY 2020/21. An ADA parking space and sidewalk ramp on the southwest side of the Park are still to be installed. This project will be installed as a change order to the Urban Ramp project that was recently bid for the City of Clayton by the City of Martinez and Clayton will take it over. FY 2021/22 there is projected estimated fund balance including interest of **\$57,715.**

7. School Intersections Enhancement Project (CIP No. 10448)

Project includes design and installation of operational enhancements to the intersections of Clayton Road and Marsh Creek Road adjacent to Diablo View Middle School, and Mitchell Canyon Rd. and Pine Hollow Road. These are the two public schools located within the City of Clayton. There is some work at the Middle School to occur in FY 2021/22. Funding was from Measure J LSM return to source and Measure J Co-op local revenues.

8. Downtown Pedestrian Improvement (CIP No. 10450)

On June 21, 2017 the City of Clayton was awarded a grant of \$252,000 for pedestrian safety improvements in the town center through the Measure J Transportation for Livable Communities program, administered by Contra Costa Transportation Authority (CCTA). Thereafter on October 17, 2017 the City Council approved a Master Cooperative Funding Agreement with the CCTA outlining the roles and responsibilities of the City and CCTA. The scope of this project entails the installation of two raised and lighted crosswalks at Oak and Center Streets in the downtown area as well as a table top lighted intersection at Old Marsh Creek Road and Main Street. Due to COVID -19 pandemic and resulting economic contraction, this grant was delayed by CCTA. It is expected that funds might be available in late FY 2021/22.

9. Housing Element Update

The City is required by State law to update its Housing Element after finalization of the Regional Housing Needs Assessment (REHNA) by the State Housing Community Development (HCD). This project is funded by \$85,000 in State grant funds and \$330,000 from the Rainy Day Fund 110. Since the project take more than one year it is being established and tracked in the CIP. After anticipated expenses for FY 2021/22 of \$311,250 there is a projected estimated fund balance for future year use to continue this project work of **\$103,750.**

**City of Clayton
Budget Message
Public Employees Retirement Pension System**

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

City of Clayton
Budget Message
Public Employees Retirement Pension System

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. In accordance with labor agreements currently in place and assuming status quo terms, the adopted budget for FY 2021/22 assumes the City will continue to make the full 7% EPMC for all Miscellaneous Tier I Plan Members, which comprises two full-time employees and one part-time employee. To add some perspective, this small group of Tier I Miscellaneous employees represents less than one quarter (25%) of the entire unrepresented Miscellaneous employee group of sixteen (16) permanent employees.

City of Clayton
Budget Message
Public Employees Retirement Pension System

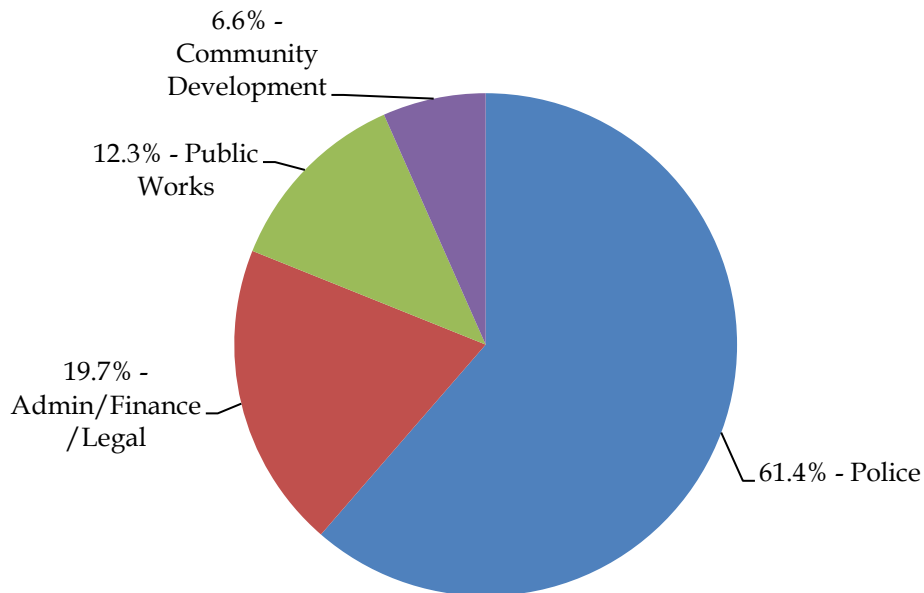
Commencing FY 2018/19, as part of the current three (3) year labor agreement with the POA, Tier I Public Safety members of the POA were required to help contribute towards the escalating normal cost employer rate. Referred to as “cost-sharing”, these member-paid employer contribution sharing rates were 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. In FY 2021/22 employer contribution rates for Tier II employees will be 18.19% and 8.65% for Public Safety and Miscellaneous Plan members, respectively.
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. In FY 2021/22 employer contribution rates for Tier III employees will be 13.13% and 7.59% for Public Safety and Miscellaneous Plan Members, respectively.

The following chart summarizes the organization-wide spread of the City’s pension contributions projected for FY 2021/22:

**City of Clayton
Budget Message
Public Employees Retirement Pension System**

City-wide Pension Cost By Function

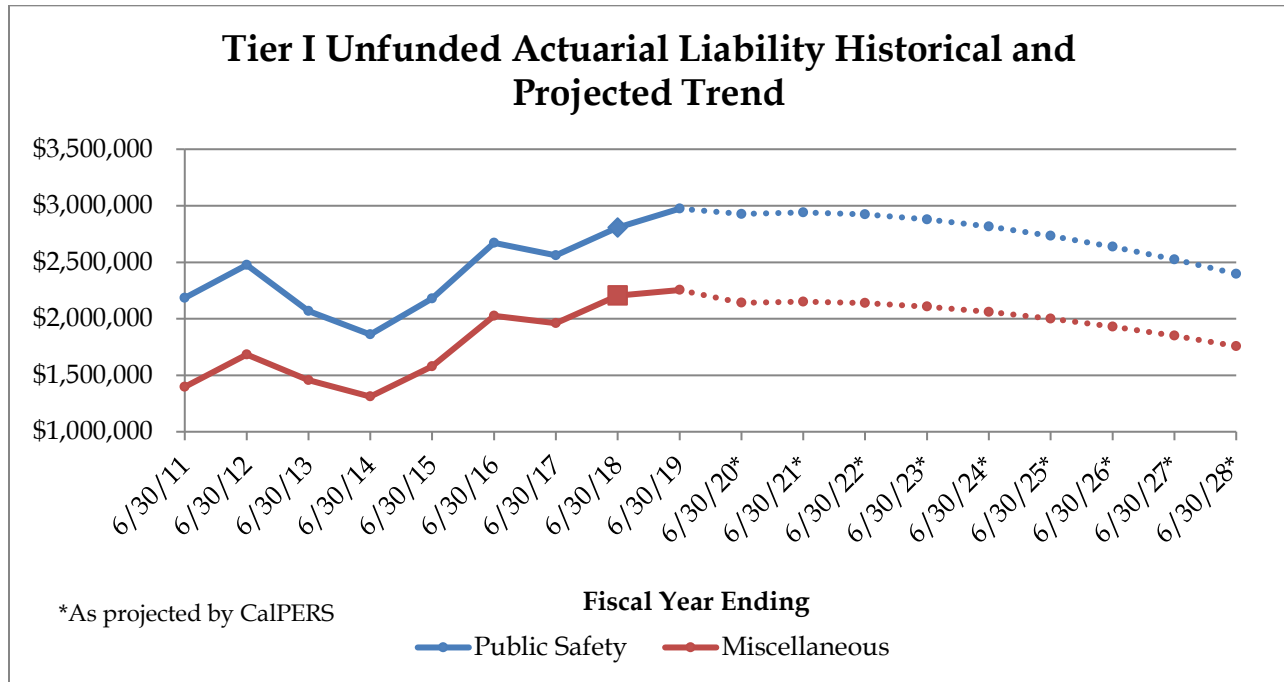


As depicted in the pie chart above, the Police Department makes up over fifty percent of the budgeted employer pension contributions. This statistic is generally reflective of the Police Department's share of the City's permanent workforce.

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 over the past seven (7) years (since CalPERS began publishing this information in the actuarial reports) and CalPERS' estimates for the next ten (10) fiscal years:

**City of Clayton
Budget Message
Public Employees Retirement Pension System**



As depicted in the chart above, when considering the current funded status of the City's pension plan's, the most recently issued actuarial reports (annual valuation report as of June 30, 2019/contributions for FY2021/22) reflect increases to both the Safety and Miscellaneous Tier I Plan UALs. As of the June 30, 2019 valuation, the Safety Tier I Plan UAL increased by approximately 6 % to \$2,973,781 reflecting a funded status of 74.6%. Similarly, the Miscellaneous Tier I Plan UAL also increased, by 2.4% to \$2,253,949, reflecting a funded status of 74.1%.

CalPERS reported an 4.7% investment return in FY 2019/20, which is lower than the assumed 7.0% discount rate benchmark. This will mean further negative impacts to the City in the future as the employer contribution will be increased in order to make up for lack of investment returns.

Prospectively, arising from policies adopted by the City, the state legislature, and CalPERS, gradual reductions are predicted for the City's UALs. These gradual reductions incorporate CalPERS policies to amortize annual plan investment gains and losses over thirty (30) year periods well as its five (5) year ramp up and down phases to smooth the volatility these annual conditions can have on employer pension contribution requirements. Consequently, the latest actuarial valuation reports project employer UAL pension contributions for the two "Classic" Tier I plans to gradually increase until reaching their ceiling in FY 2020/21, after which they steadily reduce until both plan UALs are fully paid off in FY 2043/44 (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

**City of Clayton
Budget Message
Public Employees Retirement Pension System**

by the City through the gradual attrition of several Tier I “Classic” employees with those positions subsequently filled by less expensive Tier II and PEPRAs 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 I 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 (or “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, 2019 establish 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 2021/22 contribution requirements relative to the prior year (FY 2020/21) are as follows:

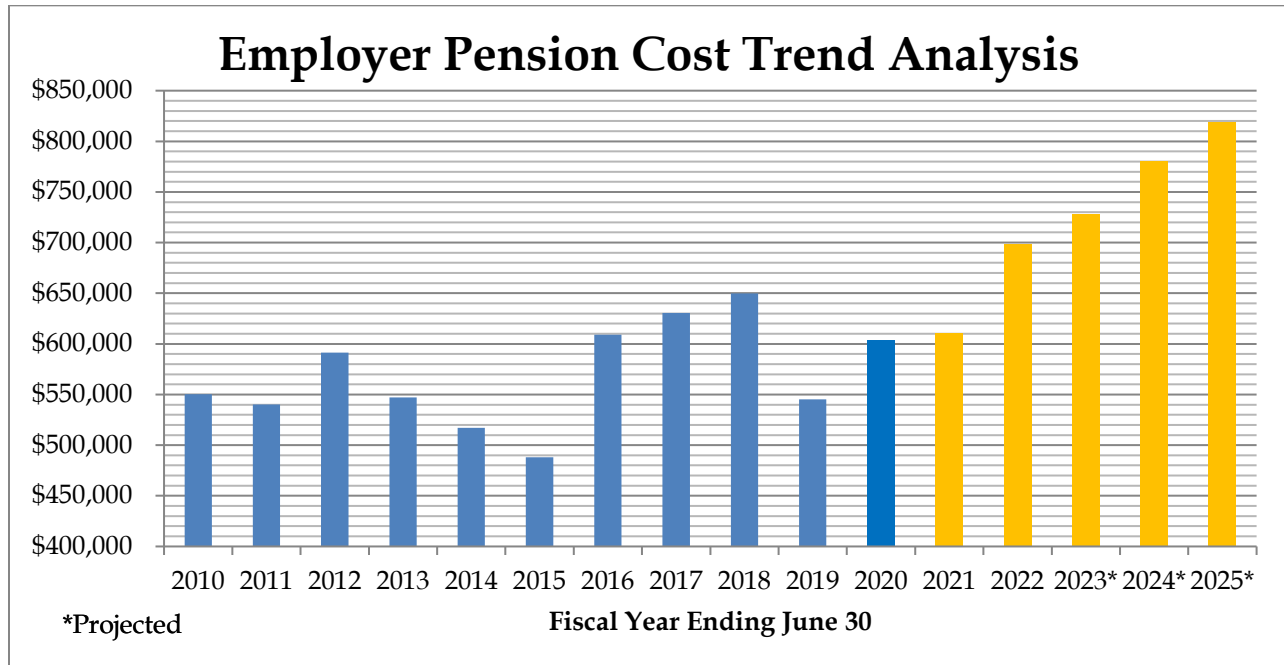
Pension Tier	FY 2020/21		FY 2021/22	
	Normal Cost Rate	Lump Sum UAL Pmt.	Normal Cost	Lump Sum UAL Pmt.
Safety Classic	18.335%*	\$179,115	20.64%*	\$221,614
Safety Tier II	18.152%	\$1,328	18.19%	\$1,789
Safety PEPRAs	13.044%	\$2,795	13.13%	\$4,804
Miscellaneous Classic	17.484%**	\$130,340	10.34%**	\$161,823
Miscellaneous Tier II	8.794%	\$1,634	8.65%	\$2,453
Miscellaneous PEPRAs	7.732%	\$2,329	7.59%	\$2,844

*Excludes negotiated member-paid employer contribution portions.

**Includes employer-paid member contribution (EPMC) of 7.0%.

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 ten (10) years as well as a projection for the current fiscal year still underway (FY 2020/21) and the following five 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.

**City of Clayton
Budget Message
Public Employees Retirement Pension System**



The steady decline in required employer pension contributions from FY 2011/12 to FY 2014/15 was caused by the gradual attrition of the City's Tier I employees (i.e., retirement, employment separation to pursue employment at another agency, etc.) and filling those vacancies with less expensive Tier II and Tier III "PEPRA" employees. Thereafter, the spike in FY 2015/16 and subsequent two (2) years is caused by CalPERS' implementation of fixed dollar UAL billings to supplement normal cost percentage-of-payroll contribution rates.

The chart also incorporates the impact of the CalPERS Board voting to decrease the discount rate in December 2016 impacting employer pension contribution assumptions from FY 2018/19 and onward. Pension costs are projected to rise with actuarially assumed wage growth as well as CalPERS' policy to (eventually) achieve "fully funded" status through calculated annual UAL payment increases.

The drop shown in FY2018/19 reflected the City paying off the "side fund" that was described earlier; thus reducing the annual pension cost to just the normal cost plus the standard UAL requirement.

In all, the total amount of monies in the adopted budget projected to be required to pay CalPERS retirement contributions in FY 2021/22 is approximately \$698,494 across all City funds, representing an increase of \$88,064 or 14.43%. The significant increase in FY2021/22, coming after a year where there was very little increase demonstrates the volatility of the CalPERS requirements. In part this is due as well to changes in staff that affect base payroll amounts and PERS calculations.

Of the total amount of \$698,494, a total of \$395,327 pertains to CalPERS fixed dollar billings to address the UAL. This means for every one dollar spent on employer pension

City of Clayton
Budget Message
Public Employees Retirement Pension System

contributions, 57¢ 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 set-backs 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 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.

BUDGET SCHEDULES

2021/22

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General Fund Revenues 2021/22

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**CITY OF CLAYTON ADOPTED GENERAL FUND REVENUE BUDGET
2020-21 BUDGETED VS 2021-2022 ADOPTED BUDGETED REVENUE**

Description	Account Number	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected Revenue	2021/22 Adopted Revenue	Change from 2020/21 Amended Budget (%)
Secured Property Taxes:							
Property Taxes In-Lieu of VLF	4100	1,056,219	1,088,343	1,093,525	1,093,525	1,137,266	4.0%
Property Taxes - Secured	4101	930,155	957,300	963,266	963,266	992,164	3.0%
RPTTF Distribution	4108	416,917	396,780	396,780	448,375	464,424	17.0%
Total Secured Property Taxes		2,403,291	2,442,423	2,453,571	2,505,166	2,593,854	5.7%
Property Taxes - Unsecured	4102	41,498	41,000	41,000	39,521	40,000	-2.4%
Property Taxes - Unitary Tax	4103	14,763	14,800	15,048	15,048	15,349	2.0%
Property Taxes - Supplemental	4104	31,841	25,200	2,274	2,274	2,300	1.1%
Property Taxes - Other	4106	9,198	9,100	9,100	9,100	9,100	0.0%
Sales and Use Tax	4301	512,868	467,527	535,597	549,760	585,965	9.4%
Real Property Transfer Tax	4502	87,220	77,581	80,000	100,000	112,000	40.0%
Business Licenses	5101	140,620	149,926	149,926	149,926	150,000	0.0%
CCC Building Permit Remit Fees	5103	52,147	60,215	60,215	80,000	80,000	32.9%
Engineering Service Fees	5106	6,750	5,457	5,457	5,457	5,457	0.0%
Public Safety Allocation	5201	89,302	97,111	97,111	93,002	103,531	6.6%
Abandoned Veh Abate (AVA)	5202	5,416	5,524	5,524	5,524	5,600	1.4%
Motor Vehicle In-Lieu	5203	9,223	6,000	6,000	8,315	8,320	38.7%
Other In-Lieu of Taxes	5205	167,677	170,969	171,029	171,029	174,389	2.0%
POST Reimbursements	5214	8,797	-	3,000	6,000	6,000	100.0%
State Mandated Cost Reimbursement	5217	-	-	2,620	2,620	-	-100.0%
Planning Permits/Fees	5301	12,529	11,115	9,600	11,115	11,115	15.8%
Police Permits/Fees	5302	18,848	20,000	20,000	20,000	20,000	0.0%
City Hall Rental Fees	5303	896	200	200	-	200	0.0%
Planning Service Charges	5304	48,924	33,824	48,000	48,000	48,000	0.0%
Well Water Usage Charge	5306	22,154	24,000	24,000	6,000	6,000	-75.0%
Misc. City Services	5319	92	750	100	100	100	0.0%
Fiduciary Funds Administration	5322	271,270	271,471	271,471	271,471	272,151	0.3%
Franchises - Comcast Cable	5401	204,404	204,400	204,400	204,400	204,400	0.0%
Franchises - Garbage Fees	5402	216,118	200,000	200,000	216,000	216,000	8.0%
Franchises - PG&E	5403	128,692	129,000	129,000	139,858	140,000	8.5%
Franchises - Equilon Pipe	5404	16,570	16,752	17,006	17,006	17,193	1.1%
AT&T Mobility Franchise Fees	5405	108	100	100	100	100	0.0%
Fines and Forfeitures	5501	32,613	30,600	30,600	32,800	32,800	7.2%
Interest	5601	110,175	100,000	90,000	90,000	86,000	-4.4%
Park Use Fee	5602	14,914	16,000	4,000	11,630	14,000	250.0%
Meeting Room Fee	5603	3,151	2,800	1,000	-	3,000	200.0%
Inv. Premium/Discount	5605	144	-	-	-	-	
Unrealized Inv. Gain/Loss	5606	113,883	-	-	-	-	
Cattle Grazing Lease Rent	5608	10,341	10,526	10,526	10,526	10,710	1.7%
Cell Tower Lease Rent	5609	41,952	36,980	36,980	36,492	37,587	1.6%
Clayton Community Gymnasium Rent	5613	26,400	18,600	8,000	8,000	18,600	132.5%
Reimbursements/Refunds	5701	6,113	7,250	1,000	1,000	1,000	0.0%
CCLF Contributions	5703	2,000	-	-	-	-	
Other Revenues	5790	8,142	4,000	8,000	8,000	8,000	0.0%
Overhead Cost Recovery	5791	14,534	12,000	8,000	11,000	11,000	37.5%
Tfr From Grants Fd for Eligible Recycling	6019				14,814	10,000	
Admin Expense Recovery:							
Measure J Fund	6002	4,830	4,890	4,890	4,890	5,076	3.8%
HUTA Gas Tax Fund	6004	8,060	8,150	8,150	8,150	8,460	3.8%
Neighborhood Street Lights Fund	6005	12,390	12,530	12,530	12,530	13,006	3.8%
GHAD Fund	6006	7,780	7,870	7,870	7,870	8,169	3.8%
Landscape Maintenance CFD Fund	6007	38,760	39,190	39,190	39,190	40,679	3.8%
The Grove Park CFD Fund	6011	7,880	7,970	7,970	7,970	8,273	3.8%
Stormwater Assessment Fund	6016	39,990	40,430	40,430	40,430	41,966	3.8%
Total Revenues		5,025,268	4,844,231	4,880,485	5,022,084	5,185,450	6.2%

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General Fund Expenditures 2021/22

CITY OF CLAYTON GENERAL FUND EXPENDITURE AND FUND BALANCE SUMMARY
FISCAL YEAR 2021-22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020-21 Amended Budget	2020/21 Projected Actual	2021/22 Adopted Budget	Change from 2020/21 Amended Budget
7111	Salaries/Regular	1,839,568	2,018,612	1,982,608	2,016,190	2,118,998	6.9%
7112	Temporary Help	2,040	5,626	5,626	5,626	5,100	-9.3%
7113	Overtime	121,218	110,500	110,500	105,318	103,000	-6.8%
7115	Council/Commission Comp	32,160	35,400	35,400	35,400	35,400	0.0%
7116	Part-time Salaries	4,254	6,125	6,125	6,125	6,125	0.0%
7218	LTD/STD Insurance	14,082	19,985	19,985	18,588	18,164	-9.1%
7219	Deferred Compensation Retirement	2,700	2,700	2,700	2,700	7,500	177.8%
7220	PERS Retirement - Normal Cost	207,055	254,900	254,900	254,446	266,691	4.6%
7221	PERS Retirement - Unfunded Liability	309,651	288,772	288,772	288,299	357,417	23.8%
7231	Workers Comp Insurance	100,690	93,544	93,544	93,330	73,451	-21.5%
7232	Unemployment Insurance	9,021	11,537	11,537	11,504	12,123	5.1%
7233	FICA Taxes	34,853	33,231	33,231	33,900	35,235	6.0%
7241	Auto Allowance/Mileage	11,395	17,520	17,520	17,520	18,480	5.5%
7242	Uniform Allowance	8,550	9,000	9,000	9,000	9,000	0.0%
7246	Benefit Insurance	243,794	270,545	270,545	269,667	311,457	15.1%
7247	OPEB Expense	14,578	15,100	15,100	15,100	15,100	0.0%
7301	Recruitment/Pre-employment	37,084	6,500	6,500	3,500	35,500	446.2%
7307	Irrigation Supplies	-	4,000	4,000	5,000	5,000	25.0%
7311	General Supplies	30,690	36,000	39,000	31,100	36,300	-6.9%
7312	Office supplies	11,458	13,000	13,000	9,000	13,000	0.0%
7313	Small Tools and Equipment	-	-	-	-	-	-
7314	Postage	2,552	4,600	4,600	3,100	4,600	0.0%
7321	Printing and Binding	1,771	1,800	1,800	1,800	1,800	0.0%
7323	Books/Periodicals	-	450	450	600	600	33.3%
7324	Dues and Subscriptions	25,014	29,588	29,588	29,788	30,388	2.7%
7325	EBRCSA system user fee	10,800	10,800	10,800	10,800	10,800	0.0%
7331	Rentals/Leases	13,670	16,938	16,938	16,438	16,438	-3.0%
7332	Telecommunications	32,972	36,810	36,810	38,877	39,975	8.6%
7335	Gas & Electric Serv.	98,541	102,800	102,800	102,100	107,100	4.2%
7338	Water Service	128,201	157,220	157,220	154,820	157,000	-0.1%
7341	Buildings & Grounds Mtn	59,597	34,950	34,950	30,539	40,050	14.6%
7342	Machinery/ Equip Maint.	2,345	4,000	4,000	5,160	8,750	118.8%
7343	Vehicle Maintenance	39,834	41,700	41,700	28,500	34,500	-17.3%
7344	Vehicle Gas, Oil, and Supplies	39,769	45,500	45,500	42,600	45,100	-0.9%
7345	Office Equip. Maint. & Repairs	2,245	3,200	3,200	3,200	3,200	0.0%
7346	HVAC Mtn & Repairs	20,526	18,400	18,400	39,536	20,500	11.4%
7351	Insurance Premiums	112,269	113,000	113,000	124,274	145,349	28.6%
7362	City Promotional Activity	4,019	4,500	4,500	4,500	4,500	0.0%
7363	Business Expense	71	450	450	450	450	0.0%
7364	Employee Recognition	2,764	1,700	1,700	1,700	1,700	0.0%
7365	Volunteer Appreciation	-	-	-	-	-	-
7371	Travel	112	600	600	600	600	0.0%
7372	Conference	1,399	4,425	4,425	4,425	4,425	0.0%
7373	Education and Training	11,476	20,500	25,500	25,500	25,500	0.0%
7380	Recording Fees	-	500	500	500	500	0.0%
7381	Property Tax Admin Cost	8,539	9,300	9,300	9,300	9,300	0.0%
7382	Election Services	(508)	-	-	-	-	-
7384	Legal Notices	415	2,000	2,000	3,000	2,000	0.0%
7389	Miscellaneous Expense	363	-	-	-	-	-
7408	Crossing Guard Services	8,564	14,000	14,000	4,200	28,000	100.0%

CITY OF CLAYTON GENERAL FUND EXPENDITURE AND FUND BALANCE SUMMARY
FISCAL YEAR 2021-22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020-21 Amended Budget	2020/21 Projected Actual	2021/22 Adopted Budget	Change from 2020/21 Amended Budget
7410	Professional Engineering Services	123,103	122,400	122,400	122,400	127,051	3.8%
7411	Legal Services Retainer	107,179	102,000	102,000	114,647	116,400	14.1%
7412	Engineering Inspection	-	500	500	-	500	0.0%
7413	Special Legal Services	25,116	16,000	16,000	31,000	16,000	0.0%
7414	Auditing Services	38,474	39,350	39,350	30,000	39,350	0.0%
7415	Computer Services	42,455	-	-	-	-	-
7417	Janitorial Services	45,887	55,500	55,500	32,142	49,100	-11.5%
7419	Other Prof. Services	41,148	35,100	44,600	44,600	44,140	-1.0%
7420	Merchant Fees	4,827	5,110	5,110	5,110	5,110	0.0%
7423	Extra & Sunday Operating Hours	6,999	12,554	12,554	12,554	-	-100.0%
7424	Dispatch Services	279,073	293,100	293,100	293,100	307,755	5.0%
7425	Lab Fees	5,714	15,000	15,000	5,000	10,000	-33.3%
7426	Jail Booking Fee	-	5,500	5,500	2,250	5,500	0.0%
7427	Cal ID Services	13,005	13,000	13,000	13,000	13,000	0.0%
7429	Animal Control Services	76,975	80,364	80,364	86,724	89,407	11.3%
7433	Integrated Justice System (ACCJIN-ARIES)	11,094	12,000	12,000	12,000	12,000	0.0%
7435	Contract Seasonal Labor	10,961	19,000	19,000	12,000	16,000	-15.8%
7438	Parking Enforcement - Regency Drive	16,384	-	3,750	3,750	-	-100.0%
7440	Tree Trimming Services	5,064	15,000	15,000	15,000	22,000	46.7%
7486	CERT Charges/Depreciation	70,000	70,000	118,694	118,694	70,000	-41.0%
NEW	Dog Park Operating Costs	-	-	-	-	8,000	-
8111	Transfer - Close out Fund 219 Stormwater District Assessment Fd	2,550	-	-	-	-	-
Total Operational Expenditures		4,588,169	4,843,806	4,877,747	4,871,593	5,177,482	6.1%
Total Revenues		5,025,268	4,844,231	4,880,485	5,022,084	5,185,450	6.2%
Operational Excess (Deficit)		437,099	425	2,738	150,491	7,968	191.0%

Capital Outlay & Other One Time Expenditures							
Earmarked from prior fiscal years' excess by City Council							
7419	Professional Services	13,872	44,867	44,867	44,867	-	-
7485	Capital Outlay - Machinery, Veh & Equip.	-	-	-	-	-	-
8111	Transfer to CIP Fd - Green Infrstr Plan	18,802	-	-	-	-	-
8125	Transfer to Pension Stabilization Fund	-	-	-	-	-	-
NEW	Transfer to Rainy Day Fund - Remaining Green Infrastructure Allocation	-	31,315	31,315	31,198	-	-
NEW	Transfer to Rainy Day Fund - 6/30/20 Adjusted Operating Surplus	-	-	290,592	290,592	-	-
NEW	Transfer to Rainy Day Fund - 6/30/19 Operational Excess	-	333,300	333,300	333,300	-	-
Net Increase/(Decrease) in Fund Balance		404,425	(409,057)	(697,336)	(549,466)	7,968	
Beginning Fund Balance		5,760,145	5,880,118	5,880,118	6,164,570	5,615,104	
Ending Fund Balance		6,164,570	5,471,061	5,182,782	5,615,104	5,623,072	

City Council Department 01

Department Description

The five member City Council is the elected policy-making body for the City of Clayton. Members of the City Council are elected to four year overlapping terms at General Municipal elections held in November of even numbered years. The City Council receives a monthly stipend of \$470 for their services. The Mayor and Vice Mayor are selected annually by the Council from amongst its membership in December each year.

Services funded:

- Hold regular, twice monthly City Council meetings on Tuesday evenings, and special meetings on an as-needed basis; includes closed sessions as permitted by law.
- Set policy goals and objectives for all City service functions.
- Members serve on various ad-hoc subcommittees and inter-governmental boards to represent the community on critical local and regional issues.
- Appoint citizens to City boards and commissions, and advisory committees.
- Coordinate, attend and participate in community events such as the 4th of July Parade and the Concerts in The Grove park.
- Video City Council meetings for playback on the City Cable Channel 24 for public viewing.
- General Municipal Election costs and expenses every even-numbered year through contract with the County Elections Office.
- Hires the City Manager and the City Attorney, and appoints the City Treasurer

City of Clayton Legislative
Department 01 Adopted
Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7115	City Council Comp	28,200	28,200	28,200	28,200	28,200
7220	PERS Retirement - Normal Cost	478	479	479	479	-
7221	PERS Retirement - Unfunded Liability	4,046	2,767	2,767	2,767	-
7231	Workers Comp Insurance	1,410	1,272	1,272	1,272	956
7232	Unemployment Insurance	1,159	1,748	1,748	1,748	1,748
7233	FICA Taxes	1,808	1,458	1,458	1,458	2,157
7321	Printing and Binding	104	300	300	300	300
7324	Dues and Subscriptions	13,464	13,660	13,660	13,660	13,660
7362	City Promotional Activity	4,019	4,500	4,500	4,500	4,500
7363	Business Meeting Expense	55	250	250	250	250
7372	Conferences/Meetings	674	1,700	1,700	1,700	1,700
7382	Election Services	(508)	-	-	-	-
7413	Legal Services	-	-	-	-	-
7419	Other Prof. Services	10,259	10,000	12,210	12,210	10,000
Total Operating Expenditures		65,168	66,334	68,544	68,544	63,471

Administration/ Finance/ Legal Department 02

Department Description

City Manager

The City Manager functions as the chief executive officer of the municipal organization responsible for managing all departments of the City and carrying out City Council adopted policy. The department is comprised of three (3) full-time professional staff members (City Manager; Assistant to the City Manager; HR Manager/ City Clerk).

Services funded:

- Provide leadership to professional staff and municipal employees.
- Advise and recommend policies to the City Council; receive and implement policy directions from the City Council.
- Act as lead negotiator for real property transactions and labor negotiations.
- Oversee the day to day operations of the City.
- Respond to general public inquiries.
- Research and analysis of municipal issues and special projects as assigned.
- Oversee and negotiate various franchise agreements.
- Prepare and distribute agenda packets and minutes.
- Administer contracts, coordinate staffing, and prepare administrative forms and permits for the City's large community and special events.
- Manage consultant contracts and lease agreements.
- Maintain and update the City's website.
- Coordinate all human resource functions responsible for recruitment, employee benefits, risk management, OSHA compliance, and workers' compensation administration.
- Oversee a citywide training plan for OSHA compliance and safety program.
- Research and respond to inquiries by citizens and press in compliance with the Public Records Act.
- Contract with Contra Costa County for municipal elections.
- Process general liability and workers' compensation claims filed against the City.
- Provide notary services.
- Coordinate the self-insured risk management tasks of the organization.

Finance

The City's Finance Department has one full time professional and utilizes two permanent part-time employees. The department is responsible for the City's budgetary, financial/accounting, treasury/investment, business licenses, and facilities rentals functions. The Department also includes the appointed City Treasurer (citizen), who provides auditing and investment oversight.

Services funded:

- Preparation and monitoring of annual budget
- Preparation of annually audited comprehensive annual financial report
- Manage general ledger and budgetary financial records
- Manage investments in accordance with City investment policy and California Government Code.
- Maintaining compliance with State of California, Contra Costa County and other regulatory agency financial reporting requirements.
- Management and preparation of Successor Agency Recognized Obligation Payment Schedule (ROPS) process.
- Administer and maintain records for the following operational cycles: payroll, employee benefits, cash receipts and disbursements.
- Administer business licenses.
- Manage rental of City-owned facilities and parks (Endeavor Hall, Library Meeting Room, Clayton Community Park, The Grove Park).

City Attorney

The City Attorney is selected and appointed by the City Council. Although this is the primary department the contracted City Attorney conducts work in, retainer time is also charged to other City departments where time is spent.

Services funded:

- Attend City Council meetings as the City's legal counsel.
- Draft and Review ordinances, resolutions, contracts, and other legal documents.
- Provide legal opinions and advise on matters of interest or concern to the City Council and City Staff
- Advice regarding land use issues.
- Oversee litigation involving the City.
- Assist the Council and staff in limiting litigation exposure and containing liability costs.
- Advise the City on changes to and impacts of state and federal laws, and case laws.

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City of Clayton
Admin / Finance / Legal Department 02
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	579,141	598,449	611,139	649,538	622,698
7112	Temporary Salaries	-	-	-	-	-
7218	LTD/STD Insurance	4,104	5,756	5,756	5,756	5,191
7219	Deferred Compensation Retirement	-	-	-	-	4,800
7220	PERS Retirement - Normal Cost	41,798	58,957	58,957	58,957	60,278
7221	PERS Retirement - Unfunded Liability	87,768	58,664	58,664	58,664	77,368
7231	Workers Comp Insurance	30,600	27,002	27,002	27,002	21,107
7232	Unemployment Insurance	3,207	2,604	2,604	2,604	2,604
7233	FICA Taxes	13,148	8,678	8,678	9,418	9,029
7241	Auto Allowance/Mileage	6,955	8,940	8,940	8,940	9,540
7246	Benefit Insurance	59,050	75,776	75,776	75,776	88,388
7301	Recruitment/Pre-employment	-	-	-	-	-
7324	Dues and Subscriptions	874	2,278	2,278	2,278	2,278
7332	Telecommunications	6,159	6,860	6,860	6,860	6,860
7371	Travel	85	100	100	100	100
7372	Conferences/Meetings	725	1,225	1,225	1,225	1,225
7373	Education and Training	18	1,500	6,500	6,500	6,500
7389	Miscellaneous	351	-	-	-	-
7411	Legal Services Retainer	62,451	56,100	56,100	75,432	73,332
7413	Special Legal Services	16,812	6,000	6,000	6,000	6,000
7414	Auditing and Financial Reporting Services	38,474	39,350	39,350	30,000	39,350
7415	Computer/IT Services	10,862	-	-	-	-
7419	Other Prof. Services	3,923	10,300	17,590	17,590	19,340
7481	Bank Service Charge	12	-	-	-	-
Total Operating Expenditures		966,517	968,539	993,519	1,042,640	1,055,988
Capital Outlay & Other One Time Expenditures						
7485	Capital Outlay	-	-	-	-	-
8111 (00)	Transfer to Pension Stabilization Fund	-	-	-	-	-
Total Capital Outlay & Other One Time Exp.		-	-	-	-	-
Total Expenditures		966,517	968,539	993,519	1,042,640	1,055,988

Public Works

Department 03

Department Description

This department maintains City owned buildings and grounds; and provides maintenance for all non-special district facilities and land. The core employee unit of six (6) permanent employees consists of one Maintenance Supervisor, a Senior Maintenance Worker and four Maintenance Workers. Labor is augmented by temporary seasonal workers. Although the General Fund's Public Works department serves as the "base" department for these maintenance employees, their direct labor costs are shared with various two other departments of the General Fund as well as five other restricted-use special purposes funds based on actual hours worked.

Services funded:

- Provide routine maintenance for City building and grounds.
- Provide landscaping maintenance for all neighborhood parks in the City (Lydia Lane, North Valley Park, Westwood, Stranahan and El Molino, and Adopted beginning FY21/22 existing Dog Park).
- Contract janitorial services for City facilities and buildings.
- Tree trimming services contract supervision.
- Ensure fire inspection compliance of City owned buildings and facilities.
- HVAC system repairs contract supervision.
- Ensure compliance with elevator safety and inspection services.
- Pest extermination services contract supervision.
- Janitorial services contract supervision.

City of Clayton
Public Works Department 03
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	26,092	26,687	26,687	26,687	27,738
7112	Temporary Help	348	1,238	1,238	1,238	1,122
7113	Overtime	734	5,000	5,000	818	1,000
7218	LTD/STD Insurance	277	267	267	267	240
7220	PERS Retirement - Normal Cost	2,836	2,507	2,507	2,507	2,563
7221	PERS Retirement - Unfunded Liability	3,722	2,615	2,615	2,615	3,446
7231	Workers Comp Insurance	1,280	1,527	1,527	1,527	1,053
7232	Unemployment Insurance	99	211	211	211	340
7233	FICA Taxes	178	554	554	554	503
7246	Benefit Insurance	10,106	4,852	4,852	4,852	5,018
7301	Recruitment/Pre-employment	922	500	500	-	500
7311	General Supplies	7,839	7,000	10,000	8,100	10,000
7331	Rentals/Leases	794	-	-	-	-
7332	Telecommunications	4,227	4,350	4,350	4,817	4,915
7335	Gas & Electric Serv.	42,836	47,000	47,000	45,000	47,000
7338	Water Service	18,628	20,400	20,400	18,000	20,000
7341	Buildings & Grounds Mtn	39,339	18,350	18,350	9,371	15,250
7342	Machinery/ Equip Maint.	1,595	2,000	2,000	4,160	1,750
7343	Vehicle Maintenance	2,035	2,000	2,000	1,000	1,500
7344	Vehicle Gas, Oil, and Supplies	980	1,500	1,500	1,000	1,100
7346	HVAC Mtn & Repairs	12,018	10,000	10,000	32,136	12,000
7373	Education and Training	953	2,000	2,000	2,000	2,000
7411	Legal Services Retainer	855	2,550	2,550	1,000	1,164
7417	Janitorial Services	10,648	9,000	9,000	12,462	12,500
7419	Other Prof. Services	-	-	-	-	-
7429	Animal/Pest Control Services	1,637	1,500	1,500	1,482	2,760
7435	Contract Seasonal Labor	-	1,000	1,000	1,000	3,000
7440	Tree Trimming Services	-	5,000	5,000	5,000	5,000
7486	CERF Charges/Depreciation	10,000	10,000	10,000	10,000	10,000
NEW	Dog Park Operating Costs	-	-	-	-	8,000
Total Operating Expenditures		200,978	189,608	192,608	197,804	201,462

Community Development Department 04

Department Description

The Community Development Department is responsible for the general administration, development processing, zoning administration, architectural review, subdivision processing, Municipal Code and Zoning enforcement, General Plan administration, environmental review, housing, and special planning studies for the City, including associated staff support for the City Council and the Planning Commission. The Department provides guidance in the physical development of the City while protecting and maintaining the quality of its physical environment. The Department facilitates public participation and community involvement in planning issues. The Department consistently seeks to enhance the community's safety, welfare, economic opportunities and quality of life through land use controls. It consists of a Community Development Director, a part-time Assistant Planner and a part-time Code Enforcement Officer.

Services funded:

Long Range Planning and Special Studies Program

- Prepare and update *Town Center Specific Plan*, and the *Marsh Creek Road Specific Plan*, and state-mandated General Plan which includes the Housing Element.
- Prepare studies to update City policies in response to changes in State law, resource availability, and community goals.
- Facilitate public participation and community involvement in planning issues.
- Participate in development and review of regional studies prepared by ABAG, Contra Costa Transportation Authority, and TRANSPAC.
- Support City Council and City Manager in addressing regional governance and planning issues.

Development and Design Review Program

- Review, analyze, and provide recommendations on land development and design proposals by private property owners and governmental agencies.
- Provide support to City Council, Planning Commission, and City Manager.
- Reviews land development plans for compliance with City zoning requirements.
- Coordinate and oversee contract with County Building Inspection Department on building permits for construction projects.

- Administer environmental review process in compliance with the California Environmental Quality Act (CEQA).

Ordinance Information and Code Enforcement Program

- Provide zoning information and permit services at the City Hall public counter.
- Investigate and enforce zoning and land use complaints.
- Prepare amendments of zoning ordinance and zoning map.

Housing Program

- Administer the low-and moderate-income housing programs of the City.
- Ensure low-and moderate-income units remain available to qualified applicants upon sale of units.
- Lead update to the City's Housing Element.

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City of Clayton
Community Dev Department 04
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	140,067	199,645	199,645	199,645	199,274
7112	Temporary Salaries	-	-	-	-	-
7113	Overtime	1,006	1,500	1,500	1,500	-
7115	Planning Commission Comp	3,960	7,200	7,200	7,200	7,200
7218	LTD/STD Insurance	872	2,000	2,000	2,000	1,728
7220	PERS Retirement - Normal Cost	11,999	21,837	21,837	21,837	21,554
7221	PERS Retirement - Unfunded Liability	27,434	19,568	19,568	19,568	24,759
7231	Workers Comp Insurance	9,600	9,076	9,076	9,076	6,755
7232	Unemployment Insurance	574	868	868	868	868
7233	FICA Taxes	1,695	2,917	2,917	2,917	2,889
7241	Auto Allowance/Mileage	-	4,140	4,140	4,140	4,140
7246	Benefit Insurance	12,541	31,460	31,460	31,460	37,619
7323	Books/Periodicals	-	200	200	200	200
7324	Dues and Subscriptions	-	950	950	950	950
7332	Telecommunications	649	700	700	700	700
7371	Travel	8	500	500	500	500
7372	Conferences/Meetings	-	1,500	1,500	1,500	1,500
7373	Education and Training	-	2,000	2,000	2,000	2,000
7380	Recording Fees	-	500	500	500	500
7384	Legal Notices	415	2,000	2,000	3,000	2,000
7411	Legal Services Retainer	26,396	30,600	30,600	5,155	23,280
7413	Special Legal Services	395	5,000	5,000	5,000	5,000
7419	Other Professional Services	16,516	-	-	-	-
Total Operating Expenditures		254,127	344,161	344,161	319,716	343,416
Capital Outlay & Other One Time Expenditures						
7419	Prof. Svc. - Open Space Studies	4,510			-	-
7485	Capital Outlay	-			-	-
Total Capital Outlay & One Time Expenditures		4,510	-	-	-	-
Total Expenditures		258,637	344,161	344,161	319,716	343,416

General Services

Department 05

Department Description

This department functions as the internal support service fund for expenses which aid the efficient and effective operation of the City organization. It has no assigned employees or revenue-generating capability.

Services funded:

- City-wide risk management (Clayton was one of the original members of the Municipal Pooling Authority of Northern California [MPA] Joint Powers Authority [JPA] for self-insured and risk pooled programs of general liability, workers compensation, and employee wellness).
- Copier and postage machine services for all departments.
- Office supplies for administration and general City functions.
- Information technology support for all departments as needed.
- Property tax administration fees levied by the (billed by County).
- Payroll and benefits administration software functions.
- Internet services for all departments.
- Provides funding for Other Post-Employment Benefits (OPEB) required of the City through contract with CalPERS medical insurance coverage.

City of Clayton
General Services Department 05
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7232	Unemployment Insurance	-	-	-	-	-
7247	OPEB Expense	14,578	15,100	15,100	15,100	15,100
7301	Recruitment/Pre-employment	32,499	1,000	1,000	500	30,000
7312	Office Supplies	8,872	8,000	8,000	4,000	8,000
7314	Postage	2,425	4,500	4,500	3,000	4,500
7321	Printing and Binding	1,667	1,500	1,500	1,500	1,500
7331	Rentals/Leases	12,876	16,438	16,438	16,438	16,438
7332	Telecommunications	4,633	5,000	5,000	5,000	5,000
7351	Insurance Premiums	112,269	113,000	113,000	124,274	145,349
7364	Employee Recognition	2,690	1,500	1,500	1,500	1,500
7381	Property Tax Admin Cost	8,539	9,300	9,300	9,300	9,300
7415	Computer/IT Services	31,593	-	-	-	-
7419	Other Prof. Services	8,346	10,800	10,800	10,800	10,800
7420	Merchant Fees	4,827	5,110	5,110	5,110	5,110
Total Operating Expenditures		245,814	191,248	191,248	196,522	252,597
Capital Outlay & Other One Time Expenditures						
7419	Prof. Svc. - Digital Img. & Searchable Muni Code	2,851	33,542	33,542	33,542	-
Total Expenditures		248,665	224,790	224,790	230,064	252,597

Police Department Department 06

Department Description

The Clayton Police Department has a present authorized strength of 11 full-time sworn members (includes the Chief), two civilians as well as volunteers in police services ("VIPS"), community emergency response team ("CERT"), and cadet programs. The Department is a generalist law enforcement agency with duties that include all aspects of local law enforcement. Sworn positions currently work on a 4-10/3-12 plan and may be assigned to specialized assignments such as field training officer, traffic accident investigator, bicycle patrol, and motorcycle patrol. The Department's employees take pride in their jobs and the community they serve and strive to perform their duties in a professional but sensitive, friendly, and positive manner. It subscribes to a community-oriented policing philosophy.

Services funded:

- Provide traffic enforcement and collision investigation throughout the City and on the trails system.
- Investigate crimes and submit to the District Attorney for prosecution.
- Represent the City in meetings with community groups, civic organizations, and inter-agencies concerned with law enforcement problems and policies.
- Event services for various City sponsored events such as the 4th of July Parade, Concerts in The Grove, and many community sponsored events such as the Clayton Art and Wine and Oktoberfest.
- Facilitate the VIPS and CERT programs to serve the community.
- Participation in the East Bay Regional Interoperability Communications system.
- Oversee contracted animal control services through Contra Costa County.
- Oversee contracted police dispatch services and police records management through the City of Concord.

City of Clayton Police
Department 06
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	1,032,834	1,132,832	1,084,138	1,084,138	1,205,892
7112	Temporary Help	-	-	-	-	-
7113	Overtime	117,482	100,000	100,000	100,000	100,000
7116	Part-time Salaries	4,254	6,125	6,125	6,125	6,125
7218	LTD/STD Insurance	8,147	11,351	11,351	10,000	10,455
7219	Deferred Compensation Retirement	2,700	2,700	2,700	2,700	2,700
7220	PERS Retirement - Normal Cost	144,465	165,391	165,391	165,391	176,439
7221	PERS Retirement - Unfunded Liability	177,449	199,180	199,180	199,180	243,966
7231	Workers Comp Insurance	54,800	51,390	51,390	51,390	41,082
7232	Unemployment Insurance	3,635	5,588	5,588	5,588	5,588
7233	FICA Taxes	16,732	18,345	18,345	18,345	19,404
7241	Auto Allowance/Mileage	4,440	4,440	4,440	4,440	4,800
7242	Uniform Allowance	8,550	9,000	9,000	9,000	9,000
7246	Benefit Insurance	151,844	147,367	147,367	147,367	168,962
7301	Recruitment/Pre-employment	3,663	5,000	5,000	3,000	5,000
7311	General Supplies	19,028	17,000	17,000	17,000	17,000
7312	Office Supplies	2,586	5,000	5,000	5,000	5,000
7313	Small Tools & Equipment	-	-	-	-	-
7314	Postage	127	100	100	100	100
7323	Books and Periodicals	-	250	250	400	400
7324	Dues and Subscriptions	9,718	10,000	10,000	10,200	10,200
7325	EBRCSA system user fee	10,800	10,800	10,800	10,800	10,800
7332	Telecommunications	15,178	17,400	17,400	19,000	20,000
7342	Machinery/ Equip Maint.	750	2,000	2,000	1,000	2,000
7343	Vehicle Maintenance	33,392	35,000	35,000	25,000	30,000
7344	Vehicle Gas, Oil, and Supplies	36,624	40,000	40,000	38,000	40,000
7345	Office Equip. Maint. & Repairs	2,245	3,200	3,200	3,200	3,200
7363	Business Meeting Expense	16	200	200	200	200
7364	Employee Recognition	74	200	200	200	200
7365	Volunteer Appreciation	-	-	-	-	-
7371	Travel	19	-	-	-	-
7373	Education and Training	10,505	15,000	15,000	15,000	15,000
7408	Crossing Guard Services	8,564	14,000	14,000	4,200	28,000
7411	Legal Services Retainer	11,222	10,200	10,200	20,000	11,640
7413	Special Legal Services	7,909	5,000	5,000	20,000	5,000
7417	Janitorial Services	3,000	3,000	3,000	4,000	3,000
7419	Other Prof. Services	2,104	4,000	4,000	4,000	4,000
7424	Dispatch Services	279,073	293,100	293,100	293,100	307,755
7425	Lab Fees	5,714	15,000	15,000	5,000	10,000
7426	Jail Booking Fee	-	5,500	5,500	2,250	5,500
7427	Cal ID Services	13,005	13,000	13,000	13,000	13,000
7429	Animal/Pest Control Services	72,986	76,264	76,264	76,264	75,627
7433	Integrated Justice System (ACCJIN + ARIES)	11,094	12,000	12,000	12,000	12,000
7438	Parking Enforcement - Regency Drive	16,384	-	3,750	3,750	-
7486	CERF Charges/Depreciation	60,000	60,000	108,694	108,694	60,000
Total Operating Expenditures		2,363,112	2,525,923	2,529,673	2,518,022	2,689,035
Capital Outlay & Other One Time Expenditures						
7485	Capital Outlay	-	-	-		
7419	Professional Services - DOJ Data Connect	-	-	-		
Total Capital Outlay & Other One Time Exp.		-	-	-	-	-
Total Expenditures		2,363,112	2,525,923	2,529,673	2,518,022	2,689,035

Library
Department 07

Department Description

The operation of the Clayton Community Library was the original model for other cities and is looked to as the example in County - City partnerships. While staffing of the Library is run by the County Library System, the City owns and maintains the building and grounds surrounding the Library at City expense. Beginning in FY 2021/22, the County will be providing 40 base hour of library service, this is an increase from their prior 35 hours of base library service.

Services funded:

- General maintenance of library facility and parking lot.
- Ensure fire inspection compliance of library facility.
- HVAC system repairs contract supervision.
- Pest extermination services contract supervision.
- Tree trimming services contract supervision.
- Janitorial services contract supervision.

City of Clayton Library
Department 07
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	7,526	7,625	7,625	2,800	7,925
7112	Temporary Help	-	-	-	-	-
7113	Overtime	-	-	-	-	-
7218	LTD/STD Insurance	89	76	76	30	69
7220	PERS Retirement - Normal Cost	700	716	716	262	732
7221	PERS Retirement - Unfunded Liability	1,210	747	747	274	985
7231	Workers Comp Insurance	400	344	344	130	269
7232	Unemployment Insurance	39	52	52	19	52
7233	FICA Taxes	119	111	111	40	115
7246	Benefit Insurance	1,365	1,386	1,386	508	1,434
7311	General Supplies	-	-	-	-	-
7332	Telecommunications	2,126	2,500	2,500	2,500	2,500
7335	Gas & Electric Serv.	54,098	54,000	54,000	55,000	58,000
7338	Water Service	2,178	2,120	2,120	2,120	2,300
7341	Buildings & Grounds Maintenance	10,927	14,100	14,100	10,668	14,300
7343	Vehicle Maintenance	638	700	700	100	500
7344	Vehicle Gas, Oil, and Supplies	306	500	500	100	500
7346	HVAC Mtn & Repairs	8,508	8,400	8,400	7,400	8,500
7417	Janitorial Services	21,478	30,000	30,000	5,637	20,000
7423	Extra & Sunday Operating Hours	6,999	12,554	12,554	12,554	-
7429	Animal/Pest Control Services	1,536	1,900	1,900	1,900	2,000
7435	Contract Seasonal Labor	-	-	-	-	2,000
7440	Tree Trimming Services	2,364	2,000	2,000	2,000	5,000
Total Operating Expenditures		122,606	139,831	139,831	104,042	127,181

Engineering Department 08

Department Description

The Department's duties can be divided into three basic categories: administrative, capital improvements, and land development. The City contracts with Harris & Associates for the performance of these services as the City Engineer.

Services funded:

Administrative

- Administer the City's encroachment permit program as well as the Geological Hazard Abatement District and various special Assessment Districts.
- Coordinate with the Maintenance Department regarding maintenance, operations and the repair of public transportation facilities (e.g. streets; sidewalks).
- Enforcement and continuous update of the City's Standard Plans and Specifications for design and construction.
- Represent the City's interests in regional transportation and funding issues.
- Response to flood zone information requests.
- Serve as the City Engineer.

Capital Improvements

- Administer the City's Capital Improvements Program, including coordination with the City Manager; evaluation and prioritization of Capital Improvement Projects; procurement of funds; right-of-way and land acquisition; and administration of the public bidding process.
- Administer the City's Pavement Management System.
- Supervision of the design and construction of all street and infrastructure projects, including sanitary sewer and storm drainage systems, local roads and traffic lights.

Land Development

- Coordinate with the Planning Department in the review and approval process for all land development projects.
- Plan check and review of construction plans, collection of fees, and construction inspection for all private development and improvements thereto.

City of Clayton Engineering
Department 08
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					-
7112	Temporary Salaries					-
7218	LTD/STD Insurance					-
7219	Deferred Compensation Retirement					-
7220	PERS Retirement - Normal Cost					-
7221	PERS Retirement - Unfunded Liability					-
7231	Workers Comp Insurance					-
7232	Unemployment Insurance					-
7233	FICA Taxes					-
7241	Auto Allowance/Mileage					-
7246	Benefit Insurance					-
7324	Dues and Subscriptions	958	2,700	2,700	2,700	3,300
7410	Professional Engineering Services	123,103	122,400	122,400	122,400	127,051
7411	Legal Services Retainer	6,255	2,550	2,550	13,060	6,984
7412	Engineering Inspections	-	500	500	-	500
Total Operating Expenditures		130,316	128,150	128,150	138,160	137,835
Capital Outlay & Other One Time Expenditures						
7419	Prof. Svc. - Local Hazard Mitigation Plan	6,511	11,325	11,325	11,325	
7485	Capital Outlay					
8111	Transfer to CIP Fd - Green Infrastructure Plan	18,802	-	-	-	-
Total Capital Outlay & Other One Time Exp.		25,313	11,325	11,325	11,325	-
Total Expenditures		155,629	139,475	139,475	149,485	137,835

**Community Park
Department 09**

Department Description

In 2009 the Clayton Community Park was separated into its own department in order to capture the actual costs of maintaining this well used multi-sport and recreational public park.

Services funded:

- Mowing of the turf.
- Ball field turf and sports field grooming.
- Water irrigation supply to ball fields and surrounding vegetation
- Safety inspections of play equipment and apparatus.
- Trash removal and general park clean-up.
- Landscape pruning.
- Janitorial services contract supervision.
- Repairs to and maintenance of the irrigation system.
- Pest extermination services contract supervision.
- Tree trimming services contract supervision.
- All other general maintenance of park fields and facilities.

City of Clayton
Community Park Department 09
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	53,908	53,374	53,374	53,374	55,477
7112	Temporary Help	1,692	4,388	4,388	4,388	3,978
7113	Overtime	1,996	4,000	4,000	3,000	2,000
7218	LTD/STD Insurance	593	535	535	535	481
7220	PERS Retirement - Normal Cost	4,779	5,013	5,013	5,013	5,125
7221	PERS Retirement - Unfunded Liability	8,022	5,231	5,231	5,231	6,893
7231	Workers Comp Insurance	2,600	2,933	2,933	2,933	2,229
7232	Unemployment Insurance	308	466	466	466	923
7233	FICA Taxes	1,173	1,168	1,168	1,168	1,138
7246	Benefit Insurance	8,888	9,704	9,704	9,704	10,036
7307	Irrigation Supplies	-	4,000	4,000	5,000	5,000
7311	General Supplies	3,823	12,000	12,000	6,000	9,300
7331	Rentals/Leases	-	500	500	-	-
7335	Gas & Electric Serv.	1,607	1,800	1,800	2,100	2,100
7338	Water Service	107,395	134,700	134,700	134,700	134,700
7341	Buildings/Grounds Maintenance	9,331	2,500	2,500	10,500	10,500
7342	Equipment Maintenance	-	-	-	-	5,000
7343	Vehicle Maintenance	3,769	4,000	4,000	2,400	2,500
7344	Vehicle Gas, Oil, and Supplies	1,859	3,500	3,500	3,500	3,500
7417	Janitorial Services	10,761	13,500	13,500	10,043	13,600
7429	Animal/Pest Control Services	816	700	700	7,078	9,020
7435	Contract Seasonal Labor	10,961	18,000	18,000	11,000	11,000
7440	Tree Trimming Services	2,700	8,000	8,000	8,000	12,000
Total Operating Expenditures		236,981	290,012	290,012	286,133	306,500

Rainy Day Fund 110

Fund Description

This Fund was established in FY2020/21 to capture any annual surplus identified through the annual financial audit that the City Council wished to earmark for future allocation to one-time purposes. This allowed the Council and City staff to have a consolidated tracking mechanism for these amounts.

FY 2019/20, per the audited financial statement (CAFR), there was a net cash increase of \$290,542 in the General Fund which the City Council transferred to the Rainy Day Fund at the Mid-Year Budget review. Also at the Mid-Year Review, the City Council authorized expenditures from the Fund for Election Services; Crossing Guard Services; additional janitorial costs associated with COVID-19; and an increase to help fund an additional replacement police vehicle to ensure that our police fleet is adequately up to date. Those actions brought the balance to \$508,574.

Since the Mid-Year Review, the City Council has also authorized an appropriation of up to \$330,000 for the completion of the City's required Update to the Housing Element. The current anticipated balance at the end of FY2021/22, including interest earnings, is **\$181,475**.

It should be noted here that the Rainy Day Fund represents only a small portion of the City's total General Fund Reserves. Additional Reserve categories will be recommended by staff later in the fiscal year and then may be established by the City Council to further clarify desired uses of the funds.

City of Clayton
Rainy Day Fund Fund 110
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Completion of Prior City Manager Contractual Obligation	-	-	118,774	118,774	
7382	Election Services - November 2020 City Council Election	-	15,000	15,000	9,835	
7408	Crossing Guard Services - Additional (3rd) Crossing Guard at School	-	14,000	14,000	4,200	-
7417	Janitorial Service - Additional Covid 19 Costs		12,500	12,500	2,500	
NEW	Transfer to CERF Fund - New Police Vehicle	-	-	16,306	16,306	-
NEW	Transfer to CIP Fund - Housing Element Update					330,000
Total Expenditures		-	41,500	176,580	151,615	330,000
5601	Interest	-	-	-	5,000	3,000
6001	Transfer from General Fund - 6/30/19 Operational Excess	-	333,300	333,300	333,300	
6001	Transfer from General Fund - Remaining Green Infrastructure Allocation	-	31,315	31,315	31,198	
6001	Transfer from General Fund - 6/30/20 Adjusted Operational Surplus	-	-	290,592	290,592	
Total Revenue		-	364,615	655,207	660,090	3,000
Increase (Decrease) in Fund Balance		-	323,115	478,627	508,475	(327,000)
Beginning Fund Balance		-	-	-	-	508,475
Ending Fund Balance		-	323,115	478,627	508,475	181,475

Special Revenue Funds 2021/22

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City of Clayton
HUTA Gas Tax Fund 201
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	12,918	19,062	19,062	9,000	19,813
7112	Temporary Help	-	551	551	600	500
7113	Overtime	3,142	-	-	600	-
7218	LTD/STD Insurance	145	191	191	90	172
7220	PERS Retirement - Normal Cost	1,141	1,790	1,790	841	1,830
7221	PERS Retirement - Unfunded Liability	1,941	1,868	1,868	878	2,462
7231	Workers Comp Insurance	1,000	903	903	424	707
7232	Unemployment Insurance	54	143	143	67	200
7233	FICA Taxes	213	319	319	150	326
7246	Benefit Insurance	2,244	3,466	3,466	1,629	3,584
7311	General Supplies	420	-	-	1,600	1,000
7324	Dues & Subscriptions	-	3,000	3,000	-	-
7326	Pavement Repair Supplies	146	1,000	1,000	100	1,000
7327	Arterial Street Light Supplies	-	1,000	1,000	-	1,000
7335	Gas & Electric Serv.	48,864	54,000	54,000	48,000	48,000
7340	Traffic Safety Supplies	9,555	9,000	9,000	9,000	9,000
7343	Vehicle Maintenance	1,094	2,500	2,500	1,000	1,000
7344	Vehicle Gas, Oil, and Supplies	527	2,000	2,000	1,000	1,000
7349	Traffic Signal Maintenance	33,980	43,000	43,000	35,000	35,000
7350	Pavement and Sidewalk Repair/Maintenance	17,766	30,000	30,000	2,000	30,000
7381	Property Tax Admin Cost	300	400	400	400	400
7419	Other Prof. Services	33,649	21,300	21,300	21,300	25,000
7435	Contract Seasonal Labor	-	-	-	-	-
7450	Street Light Maintenance	3,338	4,000	4,000	3,500	4,000
7485	Capital Outlay - Machinery Vehicles & Equip.				13,347	-
7486	CERF Charges/Depreciation	4,500	4,500	4,500	4,500	4,500
8101	Fund Admin - Transfer to GF	8,060	8,150	8,150	8,150	8,460
8111	Transfer to CIP Fund	15,683	474,724	501,898	501,897	149,825
Total Expenditures		200,680	686,867	714,041	665,073	348,779
4101	Property Taxes - Secured	37,525	38,300	38,300	39,203	39,900
4102	Property Taxes - Unsecured	1,287	1,200	1,200	1,237	1,200
4103	Property Taxes - Unitary Tax	494	500	500	501	500
4104	Property Taxes - Supplemental	995	900	900	71	300
4106	Property Taxes - Other	290	300	300	2	100
5209	State Gasoline 2105	59,443	66,743	62,158	59,012	64,178
5210	State Gasoline 2106	41,903	48,677	42,403	40,522	43,720
5211	State Gasoline 2107	75,058	83,936	78,897	74,834	81,622
5212	State Gasoline 2107.5	3,000	3,000	3,000	3,000	3,000
5216	State of CA Sec 2103 (Prop 42)	80,352	40,639	90,180	73,079	87,364
5219	State Gasoline Loan Repayments	13,101	-	-	-	-
5601	Interest	6,946	3,000	3,000	4,000	3,000
5606	Unrealized Inv. Gain/Loss	7,878	-	-	-	-
5790	Other Revenues	-	-	-	-	-
Total Revenue		328,272	287,195	320,838	295,461	324,884
Increase (Decrease) in Fund Balance		127,592	(399,672)	(393,203)	(369,612)	(23,895)
Beginning Fund Balance (Deficit)		267,695	400,057	400,057	395,287	25,675
Ending Fund Balance		395,287	385	6,854	25,675	1,780

City of Clayton
RMRA Gas Tax Fund 202
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
8111	Transfer to CIP Fund	-	359,147	359,147	359,147	445,000
Total Expenditures		-	359,147	359,147	359,147	445,000
5218	State Gasoline 2030 (RMRA)	219,588	178,271	207,959	194,329	217,787
5601	Interest	5,837	1,000	4,200	4,200	4,200
5606	Unrealized Inv. Gain/Loss	7,429	-	-	-	-
Total Revenue		232,854	179,271	212,159	198,529	221,987
Increase (Decrease) in Fund Balance		232,854	(179,876)	(146,988)	(160,618)	(223,013)
Beginning Fund Balance		195,645	381,037	381,037	428,499	267,881
Ending Fund Balance		428,499	201,161	234,049	267,881	44,868

City of Clayton

Landscape Maintenance District Fund 210 (CFD 2007-1)

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	218,753	228,746	228,746	245,000	237,756
7112	Temporary Help	3,757	22,793	22,793	12,000	20,665
7113	Overtime	1,075	2,000	2,000	2,700	2,000
7218	LTD/STD Insurance	2,379	2,292	2,292	2,455	2,061
7220	PERS Retirement - Normal Cost	19,565	21,486	21,486	23,012	21,966
7221	PERS Retirement - Unfunded Liability	32,190	22,418	22,418	24,010	29,540
7231	Workers Comp Insurance	15,715	12,199	12,199	13,066	9,587
7232	Unemployment Insurance	1,291	2,090	2,090	2,240	4,464
7233	FICA Taxes	3,694	5,089	5,089	5,450	5,057
7246	Benefit Insurance	33,613	41,588	41,588	44,543	43,013
7301	Recruitment/Pre-employment	-	-	-	250	250
7306	Trail Fixture Repairs/Replacement	54	175,000	175,000	-	320,000
7307	Irrigation Supplies and Materials	10,869	-	-	-	10,000
7308	Weed Abatement Supplies and Materials	10,003	-	-	-	20,000
7309	Plant Nutrition Supplies and Materials	1,177	-	-	-	10,000
7311	General Supplies	5,808	45,000	45,000	12,900	14,300
7316	Replacement Plants (Shrubs, Trees, etc.)	-	20,000	20,000	3,000	20,000
7335	Gas & Electric Service	28,672	34,400	34,400	30,000	50,000
7338	Water Service	233,372	242,800	242,800	220,000	240,000
7340	Traffic Safety Supplies	2,817	-	-	1,000	1,000
7341	Buildings/Grounds Maintenance	13,243	17,000	17,000	37,728	36,910
7342	Machinery/Equipment Maint.	7,867	17,000	17,000	14,912	21,050
7343	Vehicle Maintenance	16,480	24,000	24,000	12,000	15,000
7344	Vehicle Gas, Oil, and Supplies	7,957	18,000	18,000	12,500	14,000
7381	Property Tax Admin Cost	3,740	4,000	4,000	4,000	4,100
7382	Election Services	-	-	-	-	-
7389	Miscellaneous	-	-	-	-	-
7411	Professional Services Retainer (Legal)	-	-	-	-	-
7419	Other Prof. Services	5,934	7,000	7,000	6,906	7,100
7429	Animal/Pest Control Services	608	5,000	5,000	5,203	15,000
7435	Contract Seasonal Labor	85,413	160,000	160,000	106,100	160,000
7440	Tree Trimming Services	62,738	100,000	100,000	100,000	300,000
7445	Weed Abatement Services	172,429	166,586	166,586	153,586	201,230
7486	CERF Charges/Depreciation	30,000	30,000	30,000	30,000	30,000
7520	Project/Program costs	291,958	222,000	222,000	68,006	204,500
7615	Property Taxes	2,961	3,000	3,000	3,000	3,030
8101	Fund Admin - Transfer to GF	38,760	39,190	39,190	39,190	40,679
8111	Transfer to CIP Fund	-	-	-	-	-
8113	Transfer to Stormwater Fund	1,090	1,130	1,130	1,130	1,130
Total Expenditures		1,365,982	1,691,807	1,691,807	1,235,887	2,115,388
4604	Clayton LMD Special Parcel Tax	1,156,944	1,168,107	1,168,107	1,169,764	1,204,857
5601	Interest	22,510	24,000	24,000	16,000	15,000
5606	Unrealized Inv Gain/Loss	21,675	-	-	-	-
5702	Donations/Contributions	1,804	-	-	-	-
Total Revenue		1,202,933	1,192,107	1,192,107	1,185,764	1,219,857
Increase (Decrease) in Fund Balance		(163,049)	(499,700)	(499,700)	(50,123)	(895,531)
Beginning Fund Balance		1,226,636	1,056,841	1,056,841	1,063,587	1,013,464
Ending Fund Balance		1,063,587	557,141	557,141	1,013,464	117,933

City of Clayton
The Grove Park Fund 211 (CFD 2006-1)
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	18,713	15,250	15,250	19,680	15,850
7112	Temporary Help	1,760	5,625	5,625	1,860	5,100
7113	Overtime	1,662	2,000	2,000	300	2,000
7218	LTD/STD Insurance	208	153	153	217	137
7220	PERS Retirement - Normal Cost	1,667	1,432	1,432	2,033	1,464
7221	PERS Retirement - Unfunded Liability	2,805	1,495	1,495	2,123	1,969
7231	Workers Comp Insurance	1,000	1,220	1,220	1,732	965
7232	Unemployment Insurance	75	234	234	332	820
7233	FICA Taxes	302	680	680	966	649
7246	Benefit Insurance	3,074	2,773	2,773	3,938	2,868
7311	General Supplies	489	5,000	5,000	2,071	2,800
7331	Rentals/Leases	-	-	-	-	-
7335	Gas & Electric Serv.	1,793	1,980	1,980	1,980	2,000
7338	Water Service	20,505	28,000	28,000	18,000	22,000
7341	Buildings/Grounds Maintenance	2,991	6,300	6,300	3,504	7,800
7342	Machinery/Equipment Maint.	-	1,000	1,000	2,513	500
7343	Vehicle Maintenance	1,551	1,500	1,500	900	1,000
7344	Vehicle Gas, Oil, and Supplies	742	1,000	1,000	1,024	1,200
7381	Property Tax Admin Cost	3,744	4,000	4,000	3,744	3,744
7413	Special Legal Services	-	-	-	-	-
7417	Janitorial Services	10,369	14,000	14,000	11,616	13,000
7419	Other Prof. Services	4,822	4,920	4,920	4,952	5,020
7429	Animal/Pest Control Services	-	710	710	710	750
7435	Contract Seasonal Labor	6,498	9,000	9,000	2,000	7,000
7440	Tree Trimming Services	4,950	10,000	10,000	9,975	10,000
7484	Capital Outlay - Structures & Imp.	-	6,500	6,500	1,500	27,000
7485	Capital Outlay - Equipment & Machinery	-	-	-	-	70,000
7486	CERF Charges/Depreciation	2,700	2,700	2,700	2,700	2,700
7615	Property Taxes	527	560	560	533	560
8101	Fund Admin - Transfer to GF	7,880	7,970	7,970	7,970	8,273
Total Expenditures		100,827	136,002	136,002	108,873	217,169
4613	Downtown Park Special Parcel Tax - O&M	115,090	119,230	119,230	116,608	120,796
4613	Downtown Park Special Parcel Tax - Capital	18,000	18,000	18,000	18,000	18,000
4613	Downtown Park Special Parcel Tax - Restricted	5,000	5,000	5,000	5,000	5,000
5601	Interest	7,206	6,400	6,400	6,400	6,400
5602	Park Use Fee	1,125	1,200	1,200	-	1,000
5606	Unrealized Inv Gain/Loss	7,523	-	-	-	-
5701	Reimbursement/Refunds	-	-	-	-	-
5702	Donations & Contributions	1,000	-	-	-	-
Total Revenue		154,944	149,830	149,830	146,008	151,196
Increase (Decrease) in Fund Balance		54,117	13,828	13,828	37,135	(65,973)
Beginning Fund Balance		352,339	393,102	393,102	406,456	443,591
Ending Fund Balance		406,456	406,930	406,930	443,591	377,618
Ending Fund Balance Includes:						
Unrestricted Reserve		228,254	183,545	183,545	237,389	218,416
Asset Replacement Reserve		118,202	153,385	153,385	136,202	84,202
Unallocated Stabilization Reserve		60,000	70,000	70,000	70,000	75,000
Total Fund Balance		406,456	406,930	406,930	443,591	377,618

City of Clayton

Geological Hazard and Abatement District (GHAD) Fund 212

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7314	Postage	743	800	800	800	850
7350	Pavement Repairs/Maintenance	-	-	-	-	-
7351	Insurance Premiums	6,052	7,000	7,000	7,000	7,000
7381	Property Tax Admin Cost	1,038	1,090	1,090	1,038	1,550
7384	Legal Notices	-	100	100	100	100
7389	Misc. Expenses	-	300	300	300	300
7411	Legal Services Retainer	-	-	-	-	-
7412	Engineering Services	5,888	15,000	15,000	15,000	5,000
7413	Special Legal Services	-	1,500	1,500	1,500	1,000
7520	Project Costs	2,635	63,193	63,193	3,289	104,412
8101	Fund Admin - Transfer to GF	7,780	7,870	7,870	7,870	8,169
Total Expenditures		24,136	96,853	96,853	36,897	128,381
4606	GHAD Assessment	41,064	43,250	43,250	42,778	44,894
5601	Interest	878	200	200	700	210
5606	Unrealized Inv. Gain/Loss	1,067	-	-	-	-
NEW	Transfer fom Presley GHAD Settlement Fund	-	-	-	-	20,084
Total Revenue		43,009	43,450	43,450	43,478	65,188
Increase (Decrease) in Fund Balance		18,873	(53,403)	(53,403)	6,581	(63,193)
Beginning Fund Balance		37,739	53,633	53,633	56,612	63,193
Ending Fund Balance		56,612	230	230	63,193	-

City of Clayton
Presley GHAD Settlement Fund 213
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Costs	-	-	-	-	-
NEW	Transfer to GHAD Fund 212	-	-	-	-	20,084
	Total Expenditures	-	-	-	-	20,084
5601	Interest Income	2,181	2,200	2,200	1,800	1,800
5606	Unrealized Investment Gain/Loss GASB31	2,056	-	-	-	-
	Total Revenue	4,237	2,200	2,200	1,800	1,800
	Increase in Fund Balance	4,237	2,200	2,200	1,800	(18,284)
	Beginning Fund Balance	107,916	110,116	110,116	112,153	113,953
	Ending Fund Balance	112,153	112,316	112,316	113,953	95,669

City of Clayton

Neighborhood Street Light Assessment District Fund 214

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime	1,074	-	-	6,000	-
7311	General Supplies	128	500	500	500	500
7335	Gas & Electric Serv.	112,852	131,500	131,500	116,000	127,600
7381	Property Tax Admin Cost	3,680	3,900	3,900	3,680	3,680
7389	Misc. Expenses	-	330	330	330	330
7412	Engineering/Inspection Service	1,421	1,000	1,000	1,000	1,000
7419	Other Prof. Services	220	250	250	250	250
7450	Street Light Maintenance	9,731	16,000	16,000	16,000	16,000
8101	Fund Admin - Transfer to GF	12,390	12,530	12,530	12,530	13,006
Total Expenditures		141,496	166,010	166,010	156,290	162,366
4607	Neighborhood Street Light Assessment	125,991	125,991	125,991	125,991	125,991
5601	Interest	1,726	1,800	1,800	1,000	800
5606	Unrealized Inv. Gain/Loss	1,734	-	-	-	-
Total Revenue		129,451	127,791	127,791	126,991	126,791
Increase (Decrease) in Fund Balance		(12,045)	(38,219)	(38,219)	(29,299)	(35,575)
Beginning Fund Balance		96,552	75,222	75,222	84,507	55,207
Ending Fund Balance		84,507	37,003	37,003	55,207	19,631

City of Clayton
Stormwater Fund 216
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	20,887	22,875	22,875	14,310	23,776
7112	Temporary Help	-	2,906	2,906	578	2,635
7113	Overtime	-	-	-	123	-
7218	LTD/STD Insurance	202	229	229	73	206
7220	PERS Retirement - Normal Cost	1,656	2,149	2,149	1,285	2,197
7221	PERS Retirement - Unfunded Liability	2,755	2,242	2,242	1,307	2,954
7231	Workers Comp Insurance	1,100	1,260	1,260	1,083	992
7232	Unemployment Insurance	13	224	224	224	526
7233	FICA Taxes	339	554	554	286	546
7246	Benefit Insurance	2,444	4,159	4,159	2,245	4,301
7311	General Supplies	123	4,000	4,000	4,137	1,000
7341	Building/Grounds Maintenance	1,200	15,200	15,200	22,764	1,200
7343	Vehicle Maintenance	1,827	2,000	2,000	2,000	2,000
7344	Vehicle Gas, Oil, and Supplies	818	2,000	2,000	2,000	2,000
7373	Education and Training	-	500	500	-	-
7389	Misc. Expenses	-	-	-	-	-
7409	Street Sweeping Services	54,000	55,900	55,900	55,900	55,900
7411	Professional Services Retainer (Legal)	-	-	-	-	-
7412	Engineering Services	-	2,000	2,000	2,000	2,000
7419	Other Prof. Services	220	1,720	1,720	1,720	1,720
7435	Contract Seasonal Labor	18,482	15,000	15,000	14,938	6,000
7481	State Regional Annual Discharge Fee	8,539	10,000	10,000	8,992	9,000
7486	CERF Charges/Depreciation	4,700	4,700	4,700	4,700	4,700
7520	Project/Program Costs - Outreach	-	500	500	-	-
8101	Fund Admin - Transfer to GF	39,990	40,430	40,430	40,430	41,966
Total Expenditures		159,295	190,548	190,548	181,095	165,619
Stormwater Assessment ERU Gross		126,062	126,306	126,306	126,306	126,306
NPDES Group Program costs		(34,801)	(35,014)	(35,014)	(35,014)	(34,397)
Commercial Insp by Central San		(4,293)	(8,000)	(8,000)	(8,000)	(8,000)
Flood Control Dist Fiscal Mgmt Cost		(689)	(3,000)	(3,000)	(3,000)	(3,000)
County Auditor/Controller Costs		(3,726)	(3,800)	(3,800)	(3,800)	(3,800)
Mandatory Min. Reserve Withdrawl/(Deposit)		(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Adjustment (Third Installment Timing)		-	-	-	-	-
4602	Net Assessment Revenue	79,553	73,492	73,492	73,492	74,109
4603	Stormwater O & M Annual Fee	5,048	5,020	5,020	5,020	5,020
5324	Street Sweeping Fees	58,317	55,900	55,900	55,900	55,900
5601	Interest	738	1,000	1,000	700	600
5606	Unrealized Inv. Gain/Loss	724	-	-	-	-
6007	Transfer from Landscape Maintenance Fund	1,090	1,130	1,130	1,130	1,130
Total Revenue		145,470	136,542	136,542	136,242	136,759
(Decrease) in Fund Balance		(13,825)	(54,006)	(54,006)	(44,853)	(28,860)
Beginning Fund Balance		87,986	55,339	55,339	74,161	29,308
Ending Fund Balance		74,161	1,333	1,333	29,308	448

City of Clayton
Measure J Fund 220
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7324	Dues and Subscriptions	1,207	2,000	2,000	2,000	2,000
7385	Transpac Fees	24,969	30,000	30,000	23,292	30,000
8101	Fund Admin - Transfer to GF	4,830	4,890	4,890	4,890	5,076
8111	Transfer to CIP Fund	-	319,153	319,153	319,153	-
Total Expenditures		31,006	356,043	356,043	349,335	37,076
5223	Measure J Tax (Local Streets)	275,395	220,100	220,100	235,382	239,204
5225	Measure J Program 28a (Co-op)	-	22,086	22,086	30,576	31,072
5601	Interest Income	3,360	2,000	2,000	1,000	900
5606	Unrealized Inv. Gain/Loss	6,329	-	-	-	-
Total Revenue		285,084	244,186	244,186	266,958	271,176
Increase (Decrease) in Fund Balance		254,078	(111,857)	(111,857)	(82,377)	234,100
Beginning Fund Balance (Deficit)		(165,787)	111,857	111,857	88,291	5,914
Ending Fund Balance		88,291	-	-	5,914	240,014

Fund Balance Restricted for:

Local Streets Maintenance Program	54,438	-	-	10,063	213,091
Co-operative 28(a) Program	33,853	-	-	(4,149)	26,923
Total Fund Balance	88,291	-	-	5,914	240,014

City of Clayton Restricted
Grants Fund 230
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	70,906	79,362	79,362	167,342	83,436
7113	Overtime	7,573	25,000	25,000	3,000	-
7218	LTD/STD Insurance	3,412	795	795	795	723
7220	PERS Retirement - Normal Cost	9,242	10,412	10,412	10,412	11,015
7231	Workers Comp Insurance	3,700	3,581	3,581	3,581	2,828
7232	Unemployment Insurance	-	434	434	434	434
7233	FICA Taxes	1,064	1,513	1,513	1,513	1,210
7242	Uniform Allowance	900	900	900	900	900
7246	Benefit Insurance	122	116	116	116	107
7311	General Supplies	1,526	27,400	27,400	31,329	29,400
7312	Office Supplies	-	-	-	1,512	-
7313	Small Tools & Equipment	-	-	-	-	-
7324	Dues & Subscriptions	-	-	-	-	-
7331	Rentals/Leases	-	-	-	2,330	-
7332	Telecommunications	18,157	12,000	12,000	18,740	18,000
7342	Machinery/Equipment Maintenance	-	-	-	-	-
7371	Travel	-	-	-	-	-
7373	Education & Training	-	5,000	5,000	-	-
7411	Professional Services Retainer	-	-	-	-	-
7415	Computer/IT Support	14,029	40,700	40,700	86,394	40,700
7417	Janitorial Services	-	-	-	756	-
7419	Other Professional Services	23,040	22,170	22,170	24,661	16,070
7420	Administrative Costs	-	-	-	-	-
7424	Dispatch Services	-	-	-	-	-
7484	Capital Outlay - Structures & Improvements	-	-	-	-	-
7485	Capital Outlay - Equipment and Machinery	9,520	49,800	49,800	54,999	82,800
7520	Project/Program costs	-	15,821	15,821	-	-
8101	Transfer to GF for Eligible Recycling Costs	-	-	-	14,815	10,000
NEW	Transfer to CIP Fund - Housing Element Update	-	-	-	-	85,000
Total Expenditures		163,191	295,004	295,004	423,629	382,623
5240	Recycling Grant	-	5,000	5,000	5,000	5,000
5250	PEG Fees	14,941	15,200	15,200	14,563	14,100
5260	SLESF - PD	155,948	100,000	100,000	156,727	156,000
5275	SSMP Reimbursement (Concord)	2,415	-	-	-	-
5285	FEMA Grant - Local Hazard Mitigation Plan	-	-	-	-	96,960
5286	CARES Act	-	-	-	139,979	-
NEW	American Rescue Plan	-	-	-	-	-
NEW	REAP Grant - Housing Element Update	-	-	-	-	20,000
NEW	LEAP Grant - Housing Element Update	-	-	-	-	65,000
NEW	SB 2 Grant - ADU	-	-	-	-	160,000
5601	Interest Income	7,509	7,100	7,100	5,151	4,220
5606	Unrealized Inv. Gain/Loss	6,922	-	-	-	-
Total Revenue		187,735	127,300	127,300	321,420	521,280
Increase (Decrease) in Fund Balance		24,544	(167,704)	(167,704)	(102,209)	138,657
Beginning Fund Balance		356,855	363,584	363,584	381,399	279,190
Ending Fund Balance		381,399	195,880	195,880	279,190	417,847

City of Clayton

Restricted Grants - American Rescue Plan - Project Number NEW

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
Total Expenditures		-	-	-	-	-
NEW	American Rescue Plan					
5601	Interest Income					
Total Revenue		-	-	-	-	-
Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

City of Clayton
Restricted Grants - CARES Act - Project Number CARES
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular				48,694	
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies				1,929	
7312	Office Supplies				1,512	
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases				2,330	
7332	Telecommunications				740	
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support				45,694	
7417	Janitorial Services				756	
7419	Other Professional Services				8,591	
7420	Administrative Costs					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery				29,999	
7520	Project/Program costs					
Total Expenditures		-	-	-	140,245	-
5286	CARES Act				139,979	-
5601	Interest Income				266	
Total Revenue		-	-	-	140,245	-
Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

City of Clayton
Restricted Grants - Comcast PEG Grant - Project Number 5051
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications		12,000	12,000	-	
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support	14,029	40,700	40,700	40,700	40,700
7417	Janitorial Services					
7419	Other Professional Services	4,375	6,100	6,100		
7420	Administrative Costs					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery	8,335	19,800	19,800	2,000	19,800
7520	Project/Program costs					
Total Expenditures		26,739	78,600	78,600	42,700	60,500
5250	PEG Fees	14,941	15,200	15,200	14,563	14,100
5601	Interest Income	4,349			3,000	2,800
Total Revenue		19,290	15,200	15,200	17,563	16,900
Increase (Decrease) in Fund Balance		(7,449)	(63,400)	(63,400)	(25,137)	(43,600)
Beginning Fund Balance		217,244	214,864	214,864	209,795	184,658
Ending Fund Balance		209,795	151,464	151,464	184,658	141,058

City of Clayton
Restricted Grants - Comcast Technology Grant - Project Number 5050
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery		30,000	30,000	5,000	30,000
7520	Project/Program costs					
Total Expenditures		-	30,000	30,000	5,000	30,000
5601	Interest Income	854			520	420
Total Revenue		854	-	-	520	420
Increase (Decrease) in Fund Balance		854	(30,000)	(30,000)	(4,480)	(29,580)
Beginning Fund Balance		40,435	32,435	32,435	41,289	36,809
Ending Fund Balance		41,289	2,435	2,435	36,809	7,229

City of Clayton

Restricted Grants - FEMA Local Hazard Mitigation Plan - Project Number NEW

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
Total Expenditures		-	-	-	-	-
5285	FEMA Grant - Local Hazard Mitigation Plan	-	-	-	-	96,960
5601	Interest Income					
Total Revenue		-	-	-	-	96,960
Increase (Decrease) in Fund Balance		-	-	-	-	96,960
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	96,960

City of Clayton

Restricted Grants - LEAP (HCD) - Housing Element - Project Number NEW

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
NEW	Transfer to CIP Fund - Housing Element Update					65,000
Total Expenditures		-	-	-	-	65,000
NEW	LEAP Grant - Housing Element Update	-	-	-	-	65,000
5601	Interest Income					
Total Revenue		-	-	-	-	65,000
Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

City of Clayton

Restricted Grants - REAP (OBAG/MTC) - Housing Element - Project Number NEW

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
NEW	Transfer to CIP Fund - Housing Element Update					20,000
Total Expenditures		-	-	-	-	20,000
NEW	REAP Grant - Housing Element Update	-	-	-	-	20,000
5601	Interest Income					
Total Revenue		-	-	-	-	20,000
Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-

City of Clayton

Restricted Grants - Recycling Grant - Pre FY 2015 - Project Number 5054

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies	1,526				
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs		5,639	5,639		
8101	Transfer to GF for Eligible Recycling Costs				4,295	
Total Expenditures		1,526	5,639	5,639	4,295	-
5240	Recycling Grant	-				
5601	Interest Income	87			34	
Total Revenue		87	-	-	34	-
Increase (Decrease) in Fund Balance		(1,439)	(5,639)	(5,639)	(4,261)	-
Beginning Fund Balance		5,700	5,700	5,700	4,261	-
Ending Fund Balance		4,261	61	61	-	-

City of Clayton

Restricted Grants - Recycling Grant - FY 2017 - Project Number 5054-FY17

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs		130	130		
8101	Transfer to GF for Eligible Recycling Costs					
Total Expenditures		-	130	130	-	-
5240	Recycling Grant	(5,000)				
5601	Interest Income	(185)				
Total Revenue		(5,185)	-	-	-	-
Increase (Decrease) in Fund Balance		(5,185)	(130)	(130)	-	-
Beginning Fund Balance		5,185	185	185	-	-
Ending Fund Balance		-	55	55	-	-

City of Clayton

Restricted Grants - Recycling Grant - FY 2018 - Project Number 5054-FY18

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs		5,052	5,052		
8101	Transfer to GF for Eligible Recycling Costs				5,255	
Total Expenditures		-	5,052	5,052	5,255	-
5240	Recycling Grant					
5601	Interest Income	108			41	
Total Revenue		108	-	-	41	-
Increase (Decrease) in Fund Balance		108	(5,052)	(5,052)	(5,214)	-
Beginning Fund Balance		5,106	5,106	5,106	5,214	-
Ending Fund Balance		5,214	54	54	-	-

City of Clayton

Restricted Grants - Recycling Grant - FY 2019 & 20 - Project Number 5054-FY19 & 20

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
8101	Transfer to GF for Eligible Recycling Costs				5,265	5,000
Total Expenditures		-	-	-	5,265	5,000
5240	Recycling Grant	5,000				
5601	Interest Income	185			80	
Total Revenue		5,185	-	-	80	-
Increase (Decrease) in Fund Balance		5,185	-	-	(5,185)	(5,000)
Beginning Fund Balance		5,000	3,474	3,474	10,185	5,000
Ending Fund Balance		10,185	3,474	3,474	5,000	-

City of Clayton

Restricted Grants - Recycling Grant - FY 2021 - Project Number 5054-FY21

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs		5,000	5,000		
8101	Transfer to GF for Eligible Recycling Costs					5,000
Total Expenditures		-	5,000	5,000	-	5,000
5240	Recycling Grant		5,000	5,000	5,000	
5601	Interest Income					
Total Revenue		-	5,000	5,000	5,000	-
Increase (Decrease) in Fund Balance		-	-	-	5,000	(5,000)
Beginning Fund Balance		-	-	-	-	5,000
Ending Fund Balance		-	-	-	5,000	-

City of Clayton

Restricted Grants - Recycling Grant - FY 2022 - Project Number 5054-FY22

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
8101	Transfer to GF for Eligible Recycling Costs					
Total Expenditures		-	-	-	-	-
5240	Recycling Grant					5,000
5601	Interest Income					
Total Revenue		-	-	-	-	5,000
Increase (Decrease) in Fund Balance		-	-	-	-	5,000
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	5,000

City of Clayton

Restricted Grants - SB 2 Grant (HCD) - Project Number NEW

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
Total Expenditures		-	-	-	-	-
NEW	SB 2 Grant - ADU (HCD)	-	-	-	-	160,000
5601	Interest Income					
Total Revenue		-	-	-	-	160,000
Increase (Decrease) in Fund Balance		-	-	-	-	160,000
Beginning Fund Balance		-	-	-	-	-
Ending Fund Balance		-	-	-	-	160,000

City of Clayton

Restricted Grants - Sewer System Management Plan 2019 - Project Number 4026

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services	2,415				
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
Total Expenditures		2,415	-	-	-	-
5275	SSMP Reimbursement - Concord	2,415				
5601	Interest Income	-				
Total Revenue		2,415	-	-	-	-
Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		(380)	(380)	(380)	(380)	(380)
Ending Fund Balance		(380)	(380)	(380)	(380)	(380)

City of Clayton

Restricted Grants - Supplemental Law Enforcement Services Fund - Project Number 6020

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	70,906	79,362	79,362	118,648	83,436
7113	Overtime	7,573	25,000	25,000	3,000	-
7218	LTD/STD Insurance	3,412	795	795	795	723
7220	PERS Retirement - Normal Cost	9,242	10,412	10,412	10,412	11,015
7231	Workers Comp Insurance	3,700	3,581	3,581	3,581	2,828
7232	Unemployment Insurance	-	434	434	434	434
7233	FICA Taxes	1,064	1,513	1,513	1,513	1,210
7242	Uniform Allowance	900	900	900	900	900
7246	Benefit Insurance	122	116	116	116	107
7311	General Supplies	-	27,400	27,400	29,400	29,400
7312	Office Supplies	-	-	-	-	-
7313	Small Tools & Equipment	-	-	-	-	-
7324	Dues & Subscriptions	-	-	-	-	-
7331	Rentals/Leases	-	-	-	-	-
7332	Telecommunications	18,157	-	-	18,000	18,000
7342	Machinery/Equipment Maintenance	-	-	-	-	-
7371	Travel	-	-	-	-	-
7373	Education & Training	-	5,000	5,000	-	-
7411	Professional Services Retainer	-	-	-	-	-
7415	Computer/IT Support	-	-	-	-	-
7417	Janitorial Services	-	-	-	-	-
7419	Other Professional Services	16,250	16,070	16,070	16,070	16,070
7420	Administrative Costs	-	-	-	-	-
7424	Dispatch Services	-	-	-	-	-
7484	Capital Outlay - Structures & Improvements	-	-	-	-	-
7485	Capital Outlay - Equipment and Machinery	1,185	-	-	18,000	33,000
7520	Project/Program costs	-	-	-	-	-
Total Expenditures		132,511	170,583	170,583	220,869	197,123
5260	SLESF - PD	155,948	100,000	100,000	156,727	156,000
5601	Interest Income	2,111	-	-	1,210	1,000
Total Revenue		158,059	100,000	100,000	157,937	157,000
Increase (Decrease) in Fund Balance		25,548	(70,583)	(70,583)	(62,932)	(40,123)
Beginning Fund Balance		78,334	94,893	94,893	103,882	40,950
Ending Fund Balance		103,882	24,310	24,310	40,950	827

City of Clayton

Restricted Grants - MPA Loss Control Subsidy 2012-13 - Project Number 5026

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular					
7113	Overtime					
7218	LTD/STD Insurance					
7220	PERS Retirement - Normal Cost					
7231	Workers Comp Insurance					
7232	Unemployment Insurance					
7233	FICA Taxes					
7242	Uniform Allowance					
7246	Benefit Insurance					
7311	General Supplies					
7312	Office Supplies					
7313	Small Tools & Equipment					
7324	Dues & Subscriptions					
7331	Rentals/Leases					
7332	Telecommunications					
7342	Machinery/Equipment Maintenance					
7371	Travel					
7373	Education & Training					
7411	Professional Services Retainer					
7415	Computer/IT Support					
7417	Janitorial Services					
7419	Other Professional Services					
7420	Administrative Costs					
7424	Dispatch Services					
7484	Capital Outlay - Structures & Improvements					
7485	Capital Outlay - Equipment and Machinery					
7520	Project/Program costs					
Total Expenditures		-	-	-	-	-
5601	Interest Income					
Total Revenue		-	-	-	-	-
Increase (Decrease) in Fund Balance		-	-	-	-	-
Beginning Fund Balance		1,000	-	-	1,000	1,000
Ending Fund Balance		1,000	-	-	1,000	1,000

City of Clayton
Restricted Grants - Unallocated Interest
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
		-	-	-	-	-
		-	-	-	-	-
Total Expenses		-	-	-	-	-
5601	Interest Income	-	7,100	7,100	-	-
			-	-	-	-
			-	-	-	-
Total Revenue		-	7,100	7,100	-	-
Increase (Decrease) in Net Position		-	7,100	7,100	-	-
Beginning Net Position		-	7,076	7,076	-	-
Ending Net Position		-	14,176	14,176	-	-

City of Clayton
Restricted Grants - GASB 31 Investment
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
		-	-	-	-	-
		-	-	-	-	-
Total Expenses		-	-	-	-	-
5006	Unrealized Investment Gain/Loss	6,922	-	-	-	-
			-	-	-	-
			-	-	-	-
Total Revenue		6,922	-	-	-	-
Increase (Decrease) in Net Position		6,922	-	-	-	-
Beginning Net Position		(769)	231	231	6,153	6,153
Ending Net Position		6,153	231	231	6,153	6,153

City of Clayton Development
Impact Fund 304
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7113	Overtime	-	-	-	-	-
7311	General Supplies	-	-	-	-	-
7313	Small Tools & Equipment	-	-	-	-	-
7485	Capital Outlay - Equipment & Machinery	-	-	-	-	-
7520	Projects	12,012	-	-	-	-
7612	Interest Expense	-	-	-	-	-
8111	Transfer to CIP Fund	-	-	-	-	-
Total Expenditures		12,012	-	-	-	-
5307	Childcare Facility Fees	-	-	-	-	-
5312	Open Space In-Lieu Fee	-	-	-	-	-
5313	Parkland Dedication Fee	-	-	-	-	-
5314	Offsite Arterial Improvement Fees	-	-	-	-	-
5315	Tree Mitigation Fee	-	-	-	-	-
5317	Fire Protection Fee	-	-	-	-	-
5323	Community Facilities Fees	-	-	-	-	-
5325	Police Impact Fee	-	-	-	-	-
5326	Habitat Conservation Fee	-	-	-	-	-
5601	Interest Income	11,216	12,000	12,000	8,500	8,000
5606	Unrealized Investment Gain/Loss GASB31	10,433	-	-	-	-
Total Revenue		21,649	12,000	12,000	8,500	8,000
Increase (Decrease) in Fund Balance		9,637	12,000	12,000	8,500	8,000
Beginning Fund Balance		544,841	545,103	545,103	554,478	562,978
Ending Fund Balance		554,478	557,103	557,103	562,978	570,978

City of Clayton

Successor Housing Agency Fund 616

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7389	Debt Forgiveness - Stranahan LMI Dec. Bal.	35,228	-	-	27,951	-
7411	Professional Services Retainer (Legal)	-	-	-	-	-
7413	Special Legal Services	-	10,000	10,000	-	5,000
7419	Other Professional Services	2,390	25,000	25,000	-	10,000
7420	Administrative Costs	-	10,000	10,000	-	5,000
Total Expenditures		37,618	45,000	45,000	27,951	20,000
4110	Program Revenues (Loan Repayments)	101,400	106,400	106,400	106,400	111,400
5601	Interest	27,847	20,000	20,000	24,000	22,000
5606	Unrealized Inv. Gain/Loss	211,761	-	-	-	-
Total Revenue		341,008	126,400	126,400	130,400	133,400
Increase (Decrease) in Fund Balance		303,390	81,400	81,400	102,449	113,400
Beginning Fund Balance		4,654,561	4,741,106	4,741,106	4,957,951	5,060,400
Ending Fund Balance		4,957,951	4,822,506	4,822,506	5,060,400	5,173,800
<u>Ending Fund Balance Includes:</u>						
Restricted Fund Balance		4,957,951	4,822,506	4,822,506	5,060,400	5,173,800
Total Fund Balance		4,957,951	4,822,506	4,822,506	5,060,400	5,173,800

Proprietary Funds

2021/22

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City of Clayton
Self Insurance Fund 501
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7220	PERS Retirement	-	-	-	-	-
7351	Insurance Premiums (EAP Plan)	2,222	1,300	1,300	1,300	1,300
7352	Insurance Claim Deductibles	1,088	5,000	5,000	5,000	5,000
7413	Special Legal Services	-	-	-	-	-
Total Expenses		3,310	6,300	6,300	6,300	6,300
5601	Interest	678	400	400	500	400
5606	Unrealized Inv. Gain/Loss	610	-	-	-	-
5790	Other Revenues	-	-	-	-	-
6001	Transfers From General Fund	-	-	-	-	-
Total Revenue		1,288	400	400	500	400
Increase (Decrease) in Net Position		(2,022)	(5,900)	(5,900)	(5,800)	(5,900)
Beginning Net Position		35,430	29,830	29,830	33,408	27,608
Ending Net Position		33,408	23,930	23,930	27,608	21,708

City of Clayton
CERF Fund 502
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7390	Depreciation Expense	88,454	70,000	70,000	70,000	70,000
7485	Capital Outlay - Equipment and Machinery	-	104,284	104,284	106,784	168,000
7489	Loss on sale of assets	-	-	-	-	-
Total Expenses		88,454	174,284	174,284	176,784	238,000
5328	CERF Charges to Depts	112,100	112,100	160,794	160,594	111,900
5601	Interest	3,339	2,400	2,400	2,400	2,300
5606	Unrealized Inv. Gain/Loss	3,426	-	-	-	-
5702	Donations/ Contributions	-	-	-	-	-
5801	Sale of Assets	5,760	1,000	1,000	1,000	1,000
6098	Capital Contributions	-	-	-	-	-
NEW	Transfer from Rainy Day Fund	-	-	16,306	16,306	-
Total Revenue		124,625	115,500	180,500	180,300	115,200
Increase (Decrease) in Net Position		36,171	(58,784)	6,216	3,516	(122,800)
Beginning Net Position		643,305	600,163	600,163	679,476	682,992
Ending Net Position		679,476	541,379	606,379	682,992	560,192

Fixed Asset Purchases:

1504	Machinery, Vehicles & Equipment	91,702	-	-	-	-
Total Other Outflows		91,702	-	-	-	-

Net Position Composed of:

Net Investment in Capital Assets	493,547	350,299	350,299	439,853	369,853
Unrestricted Net Position	185,929	191,080	191,080	243,139	190,339
Total Net Position	679,476	541,379	541,379	682,992	560,192

City of Clayton
Pension Rate Stabilization Fund 503
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7220	PERS Retirement - Normal Cost	-	-	-	-	-
7221	PERS Retirement - Unfunded Liability	-	-	-	-	-
Total Expenses		-	-	-	-	-
5601	Interest	5,549	6,000	6,000	4,200	4,000
5606	Unrealized Inv. Gain/Loss	5,231	-	-	-	-
6001	Transfers From General Fund	-	-	-	-	-
Total Revenue		10,780	6,000	6,000	4,200	4,000
Increase (Decrease) in Net Position		10,780	6,000	6,000	4,200	4,000
Beginning Net Position		274,551	280,551	280,551	285,331	289,531
Ending Net Position		285,331	286,551	286,551	289,531	293,531

City of Clayton
Endeavor Hall Fund 702
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7111	Salaries/Regular	5,257	7,625	7,625	4,000	7,925
7113	Overtime	-	200	200	-	200
7116	Part-time salaries	1,414	2,262	2,262	-	2,262
7218	LTD/STD Insurance	54	76	76	40	69
7220	PERS Retirement - Normal Cost	432	716	716	376	732
7221	PERS Retirement - Unfunded Liability	732	747	747	392	985
7231	Workers Comp Insurance	400	455	455	239	352
7232	Unemployment Insurance	85	192	192	101	192
7233	FICA Taxes	81	287	287	151	291
7246	Benefit Insurance	833	1,386	1,386	727	1,434
7311	General Supplies	24	500	500	100	200
7332	Telecommunications	975	1,000	1,000	1,055	1,100
7335	Gas & Electric Serv.	2,659	3,400	3,400	1,800	3,000
7338	Water Service	4,685	1,900	1,900	4,300	4,500
7341	Buildings & Grounds Mtn	3,900	16,600	16,600	24,564	7,070
7343	Vehicle Maintenance	378	800	800	100	400
7344	Vehicle Gas, Oil, and Supplies	184	500	500	125	200
7346	HVAC Mtn & Repairs	1,553	1,700	1,700	1,500	1,500
7361	Advertising	-	500	500	-	-
7417	Janitorial Services	1,815	1,700	1,700	200	2,620
7429	Animal/Pest Control Services	1,428	1,510	1,510	1,500	1,500
7435	Contract Seasonal Labor	-	-	-	-	1,000
Total Expenses Before Depreciation		26,890	44,056	44,056	41,270	37,532
5601	Interest Income	120	30	30	-	-
5607	Rental Income	24,702	30,000	30,000	(2,443)	10,000
Total Revenue		24,822	30,030	30,030	(2,443)	10,000
Increase (Decrease) in Net Position Before Depreciation		(2,068)	(14,026)	(14,026)	(43,713)	(27,532)
7390	Depreciation Expense	36,742	37,500	37,500	37,500	37,500
(Decrease) in Net Position After Depreciation		(38,810)	(51,526)	(51,526)	(81,213)	(65,032)
Beginning Net Position		1,037,733	996,975	996,975	998,923	917,710
Ending Net Position		998,923	945,449	945,449	917,710	852,678

Fixed Asset Purchases:

1504	Improvements other than Building	-	-	-	-	-
Total Other Outflows		-	-	-	-	-

Net Position Composed of:

Net investment in capital assets	1,073,743	1,036,985	1,036,985	1,035,675	998,175
Unrestricted net position resulting from:					
Equity in Pooled Cash	210				
Due to the General Fund	(69,252)	(86,536)	(86,536)	(112,965)	(140,497)
Refundable Deposits Payable	(3,000)	(5,000)	(5,000)	(5,000)	(5,000)
General accounts payable	(2,778)	-	-	-	-
Total Net Position	998,923	945,449	945,449	917,710	852,678

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Fiduciary Funds

2021/22

City of Clayton

High Street Bridge Benefit Assessment District - Fund 217

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7611	Principal (RDA Successor Agency)	815	863	863	863	915
7612	Interest Payment	639	591	591	591	539
Total Expenditures		1,454	1,454	1,454	1,454	1,454
4611	High Street Bridge Assessment	1,754	1,754	1,754	1,754	1,754
4650	Special Assessment Payoff	-	-	-	-	-
5601	Interest	136	53	53	90	90
5606	Unrealized Investment Gain/Loss	157	-	-	-	-
Total Revenue		2,047	1,807	1,807	1,844	1,844
Increase (Decrease) in Fund Balance		593	353	353	390	390
Beginning Fund Balance		6,461	6,814	6,814	7,054	7,444
Ending Fund Balance		7,054	7,167	7,167	7,444	7,834

Fund Balance Includes:

Reserve for Bridge Maintenance	6,000	6,300	6,300	6,300	6,600
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For financial reporting purposes, the High Street Bridge Assessment District Fund (No. 217) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton

Oak Street Bridge Benefit Assessment District - Fund 218

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7381	Property Tax Admin Cost	258	258	258	258	258
7420	Other Outside Services	-	-	-	-	-
7520	Projects	-	-	-	-	-
7611	Principal (General Fund)	-	-	-	-	-
7612	Interest Payment	-	-	-	-	-
Total Expenditures		258	258	258	258	258
4611	Oak Street Bridge Assessment	6,150	1,760	1,760	1,760	1,760
5601	Interest Income	338	120	120	280	280
5606	Unrealized Investment Gain/Loss	381	-	-	-	-
5790	Other Revenue	-	-	-	-	-
Total Revenue		6,869	1,880	1,880	2,040	2,040
Increase (Decrease) in Fund Balance		6,611	1,622	1,622	1,782	1,782
Beginning Fund Balance		13,977	19,986	19,986	20,588	22,370
Ending Fund Balance		20,588	21,608	21,608	22,370	24,152

Fund Balance Includes:

Reserve for Bridge Maintenance	14,804	16,404	16,404	16,404	18,004
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For financial reporting purposes, the Oak Street Bridge Assessment District Fund (No. 218) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton

Lydia Lane Sewer Benefit Assessment District - Fund 222

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7381	Property Tax Admin Cost	264	264	264	264	264
7419	Other Professional Services	1,454	1,000	1,000	1,000	1,000
7420	Other Outside Services	2,400	2,400	2,400	2,400	2,400
7611	Principal	5,000	5,000	5,000	5,000	10,000
7612	Interest Payment	9,128	8,750	8,750	8,750	8,300
7613	Paying Agent Fees	500	500	500	500	500
Total Expenditures		18,746	17,914	17,914	17,914	22,464
4612	Lydia Lane Sewer Assessment	16,900	16,900	16,900	16,900	16,900
5601	Interest	1,406	700	700	900	900
5606	Unrealized Investment Gain/Loss	1,265	-	-	-	-
Total Revenue		19,571	17,600	17,600	17,800	17,800
Increase (Decrease) in Fund Balance		825	(314)	(314)	(114)	(4,664)
Beginning Fund Balance		77,446	79,773	79,773	78,271	78,157
Ending Fund Balance		78,271	79,459	79,459	78,157	73,493
Fund Balance Includes:						
Bond Reserve Fund		12,892	12,500	12,500	12,500	12,500

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City of Clayton

Oak Street Sewer Benefit Assessment District - Fund 223

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7381	Property Tax Admin Cost	259	259	259	259	259
7420	Other Outside Services	1,240	1,241	1,241	1,241	1,241
7611	Principal	8,182	8,182	8,182	8,182	8,182
7612	Interest Payment	2,073	1,827	1,827	1,827	1,582
Total Expenditures		11,754	11,509	11,509	11,509	11,264
4612	Oak Street Sewer Assessment	11,309	11,309	11,309	11,309	11,309
4650	Special Assessment Payoff	-	-	-	-	-
5601	Interest	133	80	80	50	50
5606	Unrealized Investment Gain/Loss	235	-	-	-	-
Total Revenue		11,677	11,389	11,389	11,359	11,359
Increase (Decrease) in Fund Balance		(77)	(120)	(120)	(150)	95
Beginning Fund Balance		2,282	1,856	1,856	2,205	
Ending Fund Balance		2,205	1,736	1,736	2,055	95

For financial reporting purposes, the Oak Street Sewer Assessment District Fund (No. 223) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton

Diablo Estates Benefit Assessment District - Fund 231

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7335	Gas & Electric Serv.	145	300	300	300	300
7338	Water Service	3,759	5,700	5,700	8,050	8,600
7381	Property Tax Admin Cost	270	270	270	270	270
7384	Legal Notices	-	100	100	100	100
7411	Legal Services Retainer	-	-	-	-	-
7413	Special Legal Services	-	-	-	-	-
7419	Other Prof. Services	54,235	59,390	59,390	59,390	59,390
7420	Administrative Costs	2,277	2,302	2,302	2,302	2,389
Total Expenditures		60,686	68,062	68,062	70,412	71,049
4611	Fiduciary Fund Assessment	85,583	86,524	86,524	93,997	93,712
5601	Interest Income	3,102	1,200	1,200	2,400	2,400
5606	Unrealized Investment Gain/Loss	3,357	-	-	-	-
Total Revenue		92,042	87,724	87,724	96,397	96,112
Increase (Decrease) in Fund Balance		31,356	19,662	19,662	25,985	25,063
Beginning Fund Balance		144,651	163,802	163,802	176,007	201,992
Ending Fund Balance		176,007	183,464	183,464	201,992	227,055

For financial reporting purposes, the Diablo Estates Benefits Assessment District Fund (No. 231) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
Clayton Financing Authority - Fund 405
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7482	Capital Contributions	-	-	-	-	-
Total Expenditures		-	-	-	-	-
5601	Interest Income	11,484	12,600	12,600	9,200	9,200
5606	Unrealized Investment Gain/Loss	10,821	-	-	-	-
Total Revenue		22,305	12,600	12,600	9,200	9,200
Increase (Decrease) in Fund Balance		22,305	12,600	12,600	9,200	9,200
Beginning Fund Balance		567,983	580,583	580,583	590,288	599,488
Ending Fund Balance		590,288	593,183	593,183	599,488	608,688

For financial reporting purposes, the Clayton Financing Authority Fund (No. 405) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
Middle School Community Facilities District 1990-1 - Fund 420
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7381	Property Tax Admin Cost	1,404	1,404	1,404	1,404	1,404
7419	Other Prof. Services	10,416	19,450	19,450	19,450	19,450
7420	Other Outside Services	17,630	17,830	17,830	17,830	18,510
7611	Principal	383,000	409,000	409,000	409,000	434,000
7612	Interest Expense	15,838	5,827	5,827	5,827	5,827
7613	Paying Agent Fees	786	1,000	1,000	787	1,000
7615	Property Taxes	603	650	650	603	650
Total Expenditures		429,677	455,161	455,161	454,901	480,841
4609	Middle School CFD 1990-1 Parcel Tax	389,784	385,784	385,784	383,465	385,784
5601	Interest Income	8,346	2,000	2,000	4,600	4,600
5606	Unrealized Investment Gain/Loss	11,699	-	-	-	-
Total Revenue		409,829	387,784	387,784	388,065	390,384
Increase (Decrease) in Fund Balance		(19,848)	(67,377)	(67,377)	(66,836)	(90,457)
Beginning Fund Balance		290,248	241,480	241,480	270,400	203,564
Ending Fund Balance		270,400	174,103	174,103	203,564	113,107

For financial reporting purposes, the Middle School CFD 1990-1 Fund (No. 420) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton

Clayton Financing Authority 2007 Middle School Refunding Bonds - Fund 422

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7419	Other Prof. Services	6,206	7,050	7,050	7,050	7,050
2804	Principal Payment (CFA 2007)	360,000	375,000	375,000	375,000	395,000
7611	Principal Payment	-	-	-	-	-
7612	Interest Expense	50,525	50,525	50,525	35,625	19,965
7613	Paying Agent Fees	2,541	2,541	2,541	2,541	2,541
Total Expenditures		419,272	435,116	435,116	420,216	424,556
5601	Interest Income	1,157	2,500	2,500	800	800
5606	Unrealized Investment Gain/Loss	(75)	-	-	-	-
5701	Reimbursements/Refunds (CFD 1990-1)	-	-	-	9,550	9,550
5815	Interest on Loans/Bonds	7,538	8,000	8,000	8,000	8,000
1251	Principal Payment (CFD 1990-1)	383,000	409,000	409,000	409,000	434,000
Total Revenue		391,620	419,500	419,500	427,350	452,350
Increase (Decrease) in Fund Balance		(27,652)	(15,616)	(15,616)	7,134	27,794
Beginning Fund Balance		502,208	486,720	486,720	474,556	481,690
Ending Fund Balance		474,556	471,104	471,104	481,690	509,484
Restricted Portion of Fund Balance Includes:						
CFD 1990-1 Special Tax Fund (Trustee)		103,133	103,000	103,000	103,000	83,000
2007 CFA TAB Reserve Fund (Trustee)		252,138	252,000	252,000	252,000	252,000
Total		355,271	355,000	355,000	355,000	335,000

For financial reporting purposes, the Clayton Financing Authority 2007 Middle School Refunding Bonds Fund (No. 422) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton

RDA Successor Agency Private Purpose Trust - Fund 615

Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7419	Other Professional Services	-	-	-	-	-
7420	Administrative Costs	250,000	250,000	250,000	250,000	250,000
7612	Interest Expense	45,068	39,446	39,446	39,446	30,476
7613	Paying Agent Fee	2,178	2,200	2,200	2,200	2,200
2105	Successor Housing Agency SERAF Loan	148,103	148,103	148,103	148,103	-
2802	2014 Refunding Bonds Payable	415,000	420,000	420,000	420,000	360,000
Total Expenditures		860,349	859,749	859,749	859,749	642,676
4108	Redevelopment Property Tax Trust Fund Rev.	864,579	859,749	859,749	646,646	653,536
5601	Interest	5,130	2,000	2,000	3,500	2,000
5606	Unrealized Investment Gain/Loss	13,987	-	-	-	-
5790	Other Revenues	2,712	11,463	11,463	11,463	11,218
Total Revenue		886,408	873,212	873,212	661,609	666,754
Increase (Decrease) in Fund Balance		26,059	13,463	13,463	(198,140)	24,078
Beginning Fund Balance		722,575	701,656	701,656	748,634	550,494
Ending Fund Balance		748,634	715,119	715,119	550,494	574,572

Restricted Portion of Fund Balance Includes:

Restricted Bond Proceeds	-	-	-	-
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For financial reporting purposes, the RDA Successor Agency Fund (No. 615) is a Private Purpose Trust Fiduciary Fund, and is reported on a full accrual proprietary fund basis. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well debt service and loan transactions, which would otherwise be excluded from expenditures/revenues following proprietary fund GAAP accounting.

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CAPITAL IMPROVEMENT PROGRAM BUDGET 2021/22

City of Clayton
Capital Projects Fund 303
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7311	Salaries/Regular	221				
7341	Buildings/Grounds Maintenance	-	-		-	-
7520	Project Expenses	2,600	-	-	2,628	-
7551	Project Costs - Planning/Design	15,923	100,000	100,000	190,000	300,000
7552	Project Costs - Construction/Execution	653,351	1,321,719	1,321,719	57,054	1,996,896
7553	Project Costs - Monitoring/Inspections	60,860	20,000	20,000	20,000	-
7554	Project Costs - Close-out/Punch List	26,727	-	-	475	-
8111	Transfer to CIP 10400 Downtown Ec Dev	-	4,681	4,681	4,729	-
8111	Transfer to CIP 10425 Collector St Rehab Proj.	-	-	2,767	2,767	-
8111	Transfer to CIP 10400A Land Acquisition	-	-	-	64,889	-
8111	Transfer to CIP 10443 City Hall ADA Acc. Program	-	-	-	-	-
NEW	Transfer to Rainy Day Fund	-	-	-	-	-
Total Expenses		759,682	1,446,400	1,449,167	342,542	2,296,896
5230	Measure J Grant	-	627,000	627,000	-	252,000
5240	Cal Recycle Grant	-	83,000	66,611	(16,388)	-
5281	Federal Grant - Local Streets & Roads Shortfall	-	308,000	297,215	(10,785)	308,000
5601	Interest	26,705	28,880	28,880	24,920	22,500
5606	Unrealized Investment Gain/Loss	31,164	-	-	-	-
5805	Project Revenue	-	-	-	-	-
6001	Transfer from General Fund	18,802	-	-	-	-
6002	Transfer from Measure J Fund (LSM)	-	250,575	250,575	250,575	-
6002	Transfer from Measure J Fund Co-Op)	-	68,578	68,578	68,578	-
6003	Transfer from CIP 10400 Downtown Ec Dev	-	-	-	64,889	-
6003	Transfer From CIP 10436 - 2018 Neighborhood St	-	-	2,767	2,767	-
6003	Transfer from CIP 10445 Oak St Bungalows Demo	-	4,681	4,681	4,729	-
6003	Transfer from CIP Unallocated Interest	-	-	-	-	-
6004	Transfer from HUTA Gas Tax Fund	15,683	474,724	501,898	501,897	149,825
6031	Transfer from RMRA Gas Tax Fund	-	359,147	359,147	359,147	445,000
NEW	Transfer from Rainy Day Fund					330,000
NEW	Transfer from Grants Fund					85,000
6100	Intergovernmental Capital Contributions	518,628	-	-	27,375	-
NEW	FEMA Grant	-	-	-	-	200,000
Total Revenue		610,982	2,204,585	2,207,352	1,277,704	1,792,325
Increase (Decrease) in Net Position		(148,700)	758,185	758,185	935,162	(504,571)
Beginning Net Position		1,812,067	1,751,430	1,751,430	1,663,367	2,598,529
Ending Net Position		1,663,367	2,509,615	2,509,615	2,598,529	2,093,958

City of Clayton
CIP 10379 Pine Hollow Road Upgrades
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	100,000	100,000	100,000	100,000
7552	Project Costs - Construction/Execution	15,665	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
		-	-	-	-	-
Total Expenses		15,665	100,000	100,000	100,000	100,000
5230	Measure J Grant	-	375,000	375,000	-	-
5281	Federal Grant - Local Streets & Roads Shortfall	-	308,000	308,000	-	308,000
6004	Transfer from HUTA Gas Tax Fund	-	50,000	50,000	50,000	-
6031	Transfer from RMRA Gas Tax Fund	-	169,264	169,264	169,264	-
Total Revenue		-	902,264	902,264	219,264	308,000
Increase (Decrease) in Net Position		(15,665)	802,264	802,264	119,264	208,000
Beginning Net Position		(380)	(27,985)	(27,985)	(16,045)	103,219
Ending Net Position		(16,045)	774,279	774,279	103,219	311,219

City of Clayton
CIP 10394A ADA Compliance Program
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
		-	-	-	-	-
Total Expenses		-	-	-	-	-
5601	Interest	221	80	80	200	180
6004	Transfer From HUTA Gas Tax Fund	6,000	6,000	6,000	6,000	6,000
		-	-	-	-	-
Total Revenue		6,221	6,080	6,080	6,200	6,180
Increase (Decrease) in Net Position		6,221	6,080	6,080	6,200	6,180
Beginning Net Position		15,393	21,473	21,473	21,614	27,814
Ending Net Position		21,614	27,553	27,553	27,814	33,994

City of Clayton
CIP 10400 Downtown Economic Development Project
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	50,000	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
8111	Transfer to CIP 10400A Land Acquisition	-	-	-	64,889	-
Total Expenses		-	-	-	114,889	-
5601	Interest	19,453	24,000	24,000	20,000	18,000
6003	Transfer from CIP 10445 Oak St Bungalows Demo	-	4,681	4,681	4,729	-
		-	-	-	-	-
Total Revenue		19,453	28,681	28,681	24,729	18,000
Increase (Decrease) in Net Position		19,453	28,681	28,681	(90,160)	18,000
Beginning Net Position		1,356,190	1,380,190	1,380,190	1,375,643	1,285,483
Ending Net Position		1,375,643	1,408,871	1,408,871	1,285,483	1,303,483

City of Clayton
CIP 10400A Land Acquisition
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	2,600	-	-	2,628	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
		-	-	-	-	-
Total Expenses		2,600	-	-	2,628	-
5601	Interest	-	-	-	-	-
6003	Transfer from CIP 10400 Downtown Ec Dev	-	-	-	64,889	-
		-	-	-	-	-
Total Revenue		-	-	-	64,889	-
Increase (Decrease) in Net Position		(2,600)	-	-	62,261	-
Beginning Net Position		(59,661)	(62,261)	(62,261)	(62,261)	-
Ending Net Position		(62,261)	(62,261)	(62,261)	-	-

City of Clayton
CIP 10420 School Bridge Area Improvement
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		-	-	-	-	-
5601	Interest	2,996	3,400	3,400	3,200	3,000
		-	-	-	-	-
Total Revenue		2,996	3,400	3,400	3,200	3,000
Increase (Decrease) in Net Position		2,996	3,400	3,400	3,200	3,000
Beginning Net Position		208,847	212,247	212,247	211,843	215,043
Ending Net Position		211,843	215,647	215,647	215,043	218,043

City of Clayton
CIP 10422 El Molino Drive Sewer Improvements
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	459,785	-	-	-	-
7553	Project Costs - Monitoring/Inspections	60,860	-	-	-	-
7554	Project Costs - Close-out/Punch List	8,415	-	-	475	-
Total Expenses		529,060	-	-	475	-
5601	Interest	-	-	-	-	-
6100	Intergovernmental Capital Contributions	518,628	-	-	27,375	-
Total Revenue		518,628	-	-	27,375	-
Increase (Decrease) in Net Position		(10,432)	-	-	26,900	-
Beginning Net Position		(16,468)	-	-	(26,900)	-
Ending Net Position		(26,900)	-	-	-	-

City of Clayton
CIP 10425 Collector Street Rehabilitation Project (OBAG I)
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	3,983	-	-	-	-
Total Expenses		3,983	-	-	-	-
			-		-	-
5240	Cal Recycle Grant	-		(19,156)	(19,155)	
5281	Federal Grant - Local Streets & Roads Shortfall	-		(10,785)	(10,785)	
5601	Interest	-				
6002	Transfer From Measure J Fund (LSM)	-	-	-	-	-
6002	Transfer From Measure J Fund (Co-Op)	-		-		
6003	Transfer From CIP 10436 - 2018 Neighborhood St	-	-	2,767	2,767	
6004	Transfer From HUTA Gas Tax Fund	8,328	-	27,174	27,173	-
		-	-		-	-
Total Revenue		8,328	-	-	-	-
Increase (Decrease) in Net Position		4,345	-	-	-	-
Beginning Net Position		(4,345)	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
CIP 10436 2018 Neighborhoods Street Project
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
8111	Transfer to CIP 10425 Collector St Rehab Proj. (Transferring Excess Gas Tax Revenues)	-	-	2,767	2,767	-
Total Expenses		-	-	2,767	2,767	-
5240	Cal Recycle Grant	-	-	2,767	2,767	-
5601	Interest	-	-	-	-	-
6002	Transfer from Measure J Fund (LSM)	-	-	-	-	-
6002	Transfer from Measure J Fund (Co-Op)	-	-	-	-	-
6004	Transfer from HUTA Gas Tax Fund	1,355	-	-	-	-
6031	Transfer from RMRA Gas Tax Fund	-	-	-	-	-
Total Revenue		1,355	-	2,767	2,767	-
Increase (Decrease) in Net Position		1,355	-	-	-	-
Beginning Net Position		(1,355)	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
CIP 10439 El Portal Drive Recons
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	21,135	47,148	47,148	27,054	-
7553	Project Costs - Monitoring/Inspections	-	20,000	20,000	20,000	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
		-	-	-	-	-
Total Expenses		21,135	67,148	67,148	47,054	-
5601	Interest	-	-	-	-	-
6004	Transfer from HUTA Gas Tax Fund	-	68,189	68,189	68,189	-
		-	-	-	-	-
Total Revenue		-	68,189	68,189	68,189	-
Increase (Decrease) in Net Position		(21,135)	1,041	1,041	21,135	-
Beginning Net Position		-	(1,041)	(1,041)	(21,135)	-
Ending Net Position		(21,135)	-	-	-	-

City of Clayton
CIP 10440 CCP Lower Field Rehabilitation
Adopted Budget 20-21

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		-	-	-	-	-
5601	Interest	738	800	800	700	600
		-	-	-	-	-
Total Revenue		738	800	800	700	600
Increase (Decrease) in Net Position		738	800	800	700	600
Beginning Net Position		51,488	52,288	52,288	52,226	52,926
Ending Net Position		52,226	53,088	53,088	52,926	53,526

City of Clayton
CIP 10442 North Valley Playground Rehab
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7311	Salaries/Regular	221				
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-				
7552	Project Costs - Construction/Execution	155,341	80,000	80,000	10,000	58,435
7553	Project Costs - Monitoring/Inspections	-				
7554	Project Costs - Close-out/Punch List	-				
		-	-	-	-	-
Total Expenses		155,562	80,000	80,000	10,000	58,435
5601	Interest	2,595	600	600	820	720
5805	Project Revenue	-	-	-	-	-
		-	-	-	-	-
Total Revenue		2,595	600	600	820	720
Increase (Decrease) in Net Position		(152,967)	(79,400)	(79,400)	(9,180)	(57,715)
Beginning Net Position		219,862	133,687	133,687	66,895	57,715
Ending Net Position		66,895	54,287	54,287	57,715	-

City of Clayton
CIP 10443 City Hall ADA Accessibility Improvement Project
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-				
7552	Project Costs - Construction/Execution	1,425				
7553	Project Costs - Monitoring/Inspections					
7554	Project Costs - Close-out/Punch List	14,044				
		-	-	-	-	-
Total Expenses		15,469	-	-	-	-
5601	Interest	-	-	-	-	-
6003	Transfer from CIP Unallocated Interest	6,533	-	-	-	-
		-	-	-	-	-
Total Revenue		6,533	-	-	-	-
Increase (Decrease) in Net Position		(8,936)	-	-	-	-
Beginning Net Position		8,936	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
CIP 10445 Oak Street Bungalows Demolition Project
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-				
7552	Project Costs - Construction/Execution	-				
7553	Project Costs - Monitoring/Inspections	-				
7554	Project Costs - Close-out/Punch List	285	-	-	-	-
8111	Transfer to CIP 10400 Downtown Ec Dev	-	4,681	4,681	4,729	-
Total Expenses		285	4,681	4,681	4,729	-
5601	Interest	74	-	-	-	-
6003	Transfer from CIP 10400 Downtown Ec Dev	-	-	-	-	-
Total Revenue		74	-	-	-	-
Increase (Decrease) in Net Position		(211)	(4,681)	(4,681)	(4,729)	-
Beginning Net Position		4,940	4,681	4,681	4,729	-
Ending Net Position		4,729	-	-	-	-

City of Clayton
CIP 10446 Oak/Grassland Savanna Maintenance
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	100,000
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		-	-	-	-	100,000
5601	Interest	-	-	-	-	-
NEW	FEMA Grant	-	-	-	-	100,000
		-	-	-	-	-
Total Revenue		-	-	-	-	100,000
Increase (Decrease) in Net Position		-	-	-	-	-
Beginning Net Position		-	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
CIP 10447 Emergency/Auxiliary Power at City Hall Complex
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-	-	100,000
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		-	-	-	-	100,000
5601	Interest	-	-	-	-	-
NEW	FEMA Grant	-	-	-	-	100,000
		-	-	-	-	-
Total Revenue		-	-	-	-	100,000
Increase (Decrease) in Net Position		-	-	-	-	-
Beginning Net Position		-	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
CIP 10448 School Intersection Enhancement Project
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-		
7551	Project Costs - Planning/Design	-	-	-		
7552	Project Costs - Construction/Execution	-	70,211	70,211	20,000	100,211
7553	Project Costs - Monitoring/Inspections	-	-	-		
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		-	70,211	70,211	20,000	100,211
5601	Interest	-	-	-	-	-
6002	Transfer from Measure J Fund (LSM)	-	36,163	36,163	36,163	
6002	Transfer from Measure J Fund (Co-Op)	-	34,048	34,048	34,048	
6031	Transfer from RMRA Gas Tax Fund	-	-	-	-	50,000
Total Revenue		-	70,211	70,211	70,211	50,000
Increase (Decrease) in Net Position		-	-	-	50,211	(50,211)
Beginning Net Position		-	-	-	-	50,211
Ending Net Position		-	-	-	50,211	-

City of Clayton
CIP 10449 2020 Neighborhood Streets Repave
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	13,185	-	-	40,000	-
7552	Project Costs - Construction/Execution	-	872,360	872,360	-	1,275,000
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		13,185	872,360	872,360	40,000	1,275,000
5601	Interest	-	-	-	-	-
5240	CalRecycle Rubber Grant	-	83,000	83,000	-	-
6002	Transfer from Measure J Fund (LSM)	-	214,412	214,412	214,412	-
6002	Transfer from Measure J Fund (Co-op)	-	34,530	34,530	34,530	-
6004	Transfer From HUTA Gas Tax Fund	-	350,535	350,535	350,535	143,825
6031	Transfer from RMRA Gas Tax Fund	-	189,883	189,883	189,883	395,000
		-	-	-	-	-
Total Revenue		-	872,360	872,360	789,360	538,825
Increase (Decrease) in Net Position		(13,185)	-	-	749,360	(736,175)
Beginning Net Position		-	-	-	(13,185)	736,175
Ending Net Position		(13,185)	-	-	736,175	-

City of Clayton
CIP 10450 Downtown Pedestrian Improvement
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-	-	-		
7552	Project Costs - Construction/Execution	-	252,000	252,000		252,000
7553	Project Costs - Monitoring/Inspections	-	-	-		
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		-	252,000	252,000	-	252,000
5230	Measure J Grant	-	252,000	252,000	-	252,000
5601	Interest	-	-	-	-	-
		-	-	-	-	-
Total Revenue		-	252,000	252,000	-	252,000
Increase (Decrease) in Net Position		-	-	-	-	-
Beginning Net Position		-	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
CIP 10451 Green Infrastructure Plan
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	2,738	-	-	-	-
7552	Project Costs - Construction/Execution	-	-	-	-	-
7553	Project Costs - Monitoring/Inspections	-	-	-	-	-
7554	Project Costs - Close-out/Punch List	-	-	-	-	-
Total Expenses		2,738	-	-	-	-
5601	Interest	-	-	-	-	-
6001	Transfer from General Fund	18,802	-	-	-	-
		-	-	-	-	-
Total Revenue		18,802	-	-	-	-
Increase (Decrease) in Net Position		16,064	-	-	-	-
Beginning Net Position		(16,064)	-	-	-	-
Ending Net Position		-	-	-	-	-

City of Clayton
NEW CIP Housing Element Update
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7520	Project Expenses	-	-	-	-	-
7551	Project Costs - Planning/Design	-				
7552	Project Costs - Construction/Execution	-				311,250
7553	Project Costs - Monitoring/Inspections	-				
7554	Project Costs - Close-out/Punch List	-				
		-	-	-	-	-
Total Expenses		-	-	-	-	311,250
5601	Interest	-	-	-	-	-
NEW	Transfer from Rainy Day Fund	-	-	-	-	330,000
NEW	Transfer from Grants Fund	-	-	-	-	85,000
Total Revenue		-	-	-	-	415,000
Increase (Decrease) in Net Position		-	-	-	-	103,750
Beginning Net Position		-	-	-	-	-
Ending Net Position		-	-	-	-	103,750

City of Clayton
CIP Unallocated Interest
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
7341	Buildings/ Grounds Maintenance	-	-	-	-	-
7520	Project Expenses	-				
7551	Project Costs - Planning/Design	-				
7552	Project Costs - Construction/Execution	-				
7553	Project Costs - Monitoring/Inspections	-				
7554	Project Costs - Close-out/Punch List	-				
8111	Transfer to CIP 10443 - City Hall ADA Acc. Proj.	6,533	-	-	-	-
Total Expenses		6,533	-	-	-	-
5601	Interest	628	-	-	-	-
			-	-	-	-
		-	-	-	-	-
Total Revenue		628	-	-	-	-
Increase (Decrease) in Net Position		(5,905)	-	-	-	-
Beginning Net Position		43,817	37,284	37,284	37,912	37,912
Ending Net Position		37,912	37,284	37,284	37,912	37,912

City of Clayton
CIP GASB 31 Investment
Adopted Budget 21/22

Account Number	Account Name	2019/20 Actual	2020/21 Adopted Budget	2020/21 Amended Budget	2020/21 Projected	2021/22 Adopted Budget
		-	-	-	-	-
		-	-	-	-	-
Total Expenses		-	-	-	-	-
5006	Unrealized Investment Gain/Loss	31,164	-	-	-	-
			-	-	-	-
			-	-	-	-
Total Revenue		31,164	-	-	-	-
Increase (Decrease) in Net Position		31,164	-	-	-	-
Beginning Net Position		867	867	867	32,031	32,031
Ending Net Position		32,031	867	867	32,031	32,031