

STAFF REPORT

TO: HONORABLE MAYOR AND COUNCILMEMBERS

**FROM: REINA SCHWARTZ, CITY MANAGER
KATHERINE KORSAK, FINANCE DIRECTOR**

DATE: MARCH 15, 2022

SUBJECT: FY2021/22 Mid-Year Budget Review and Adoption of a Resolution Authorizing the Creation of a Separate Fund (232) for American Rescue Plan Act (ARPA) Revenues and Expenses

RECOMMENDATION

Following staff report and presentation, staff recommends that the City Council receive and accept the presentation on the FY2021/22 Mid-year Budget Review. Staff also recommends that the City Council approve the resolution for the creation of a new fund, Fund 232: American Rescue Plan Act Fund, and transfer all activity to date to this newly created fund.

BACKGROUND

Following a Public Hearing, on June 29, 2021 the City's Budget for fiscal year 2021/22 was adopted by the City Council on June 29, 2021. The adopted budget for the City's General Fund was balanced with projected revenues of \$5,185,450 and total operating expenditures of \$5,177,485. This resulted in an initial projected General Fund budgetary operating surplus of \$7,965.

DISCUSSION

For the six months ended December 31, 2021, revenues and expenditures were analyzed and projected through June 30, 2022, to determine if the City is currently on track to be within its 2021/22 adopted budget.

I. General Fund Revenues

Due primarily to a potential decrease in in projected sales tax revenues, police permits and fees, planning service charges, fines and forfeitures, investment interest income and the Clayton Community Gym rental income, General Fund revenues are anticipated to decrease by approximately **\$42,008** (Attachment 1) when compared to the adopted Budget. Staff recommends waiting until June 2022 to review actuals and make a recommendation on final anticipated revenue losses, which could be made up using American Rescue Plan Act (ARPA) monies or reserves.

II. General Fund Expenditures:

General Fund Legislative Department 01 projects expenditures to be on budget.

General Fund Administration Department 02 projects expenditures to be slightly over budget by **\$2,431** due mostly in part to the one-time recruitment fee of \$11,000 for the interim Finance Director (who was here from July 2021-October 2021). We have not completed the salary allocation for the administrative costs of the Clayton Cares Program to ARPA funds. Once this is completed, we should see additional savings in salary as a portion of the total projected salary plus benefits costs will be allocated to Clayton Cares.

General Fund Public Works Department 03 projects expenditures to be slightly under budget by **\$3,447**. However, there were additional cleaning costs due to the COVID-19 pandemic and HVAC repairs were slightly overbudget. There should be savings in other areas that will make up for these increased costs. However, it should be noted that all increased cleaning expenditures across all City departments and funds will be analyzed at year end for a recommendation to use American Rescue Plan dollars for these increased costs related to the pandemic.

General Fund Community Development Department 04 projects expenditures to be slightly under budget by **\$22,130** due to the hiring a new Community Development Director three months into the fiscal year. As a result, there are both salary and benefit savings.

General Fund General Services Department 05 projects expenditures to be slightly over budget by **\$15,647** due to slightly higher than expected insurance costs, unemployment insurance costs, OPEB retiree health contributions, new positive pay with Bank of America to protect our monies from fraud, and the implementation of a comprehensive update to the City's 1993 general administrative policies including ongoing training and updates.

General Fund Police Department 06 projects expenditures to be slightly over budget by **\$33,880** mostly in part due to projected greater than expected Police Overtime Costs of \$83,957. A savings in regular salaries helps to offset the increased overtime costs in the amount of \$45,784. The increase in overtime was a direct result of the pandemic and staff will be recommending use of ARPA funding. There are some savings in CalPERS Retirement Unfunded Liability due to the fact that most police officers are now PEPRA rather than Classic employees and thus have lower retirement related costs.

General Fund Library Department 07 projects expenditures to be on budget.

General Fund Engineering Department 08 projects expenditures to be slightly higher than budget by **\$1,080** due to increased workload.

General Fund Community Park Department 09 projects expenditures to be less than the budget by **\$6,521** due to savings with the CalPERS Unfunded Liability also due to the fact that most employees are PEPRA rather than Classic.

III. Other Governmental Fund Revenues and Expenditures

Landscape District (LMD) Fund 210: The Trails and Landscape Committee met on March 7, 2022 to review the details of the 2021/22 mid-year budget for Fund 210. Revenues are currently on track at \$665,169 received through 12/31/2021 and will make the budgeted revenue of \$1,219,857. Expenditures are currently at 31% of the budgeted amount for the year.

American Rescue Plan Act (SLFRF) Funds – newly created Fund 232: Staff recommends creating a new fund, Fund number 232 to facilitate tracking of this federal award. These monies will be subjected to a single audit. Currently this grant resides in Fund 230 and project codes are used to identify the revenue and expenses associated with it. The use of a standalone fund will make it easier to use multiple project codes and track the revenue and expenses more effectively in the accounting system. Attachment 5 is a breakdown of the current details. The City will receive an additional \$1,467,024 around July of 2022. To date we have used \$678,142.24, \$420,000 in the Clayton Cares Community Loan/Grant program and \$232,000 in Essential Worker Pay for City Employees. Staff will return to the City Council with a recommendation closer to fiscal year end to allocate use of these funds for lost revenue directly caused by the pandemic and increased expenditures, also directly caused by the pandemic.

Rainy Day Fund 110: The Rainy Day Fund started the fiscal year with a beginning balance of \$177,496. This fiscal year there have been two Council-approved resolutions (#52-2021 and #13-2022) directing the use of these funds for police radios and for research regarding a possible tax measure. Total ending fund balance is projected to be \$113,971.

FISCAL IMPACT

Recommendation in the month of June/July 22 to appropriate funds from the American Rescue Plan Act Grant for lost revenue directly caused by the pandemic and increased expenditures, also directly caused by the pandemic.

Attachments

- Attachment 1: General Fund Revenues
- Attachment 2: General Fund Departmental Operating Budget Expenditure Summary Level
- Attachment 3-11: Details of Expenditures by Department
- Attachment 12: American Rescue Plan Act Summary YTD
- Attachment 13: Rainy Day Fund Summary

RESOLUTION NO. 24-2022

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CLAYTON
AUTHORIZING THE CREATION OF A SEPARATE FUND (232) FOR AMERICAN
RESCUE PLAN ACT REVENUES AND EXPENSES**

**THE CITY COUNCIL
City of Clayton, California**

WHEREAS, in July 2021, the City of Clayton received the first tranche of American Rescue Plan Act (ARPA) funds in the amount of \$1,467,024;

WHEREAS, the US Treasury issued the Final Rule on allowable uses of ARPA funds in January 2022;

WHEREAS, all uses of ARPA funds must be tracked to ensure compliance and to complete necessary audits; and

WHEREAS, segregating all uses of ARPA funds in a single Fund will improve transparency and accountability.

NOW, THEREFORE, BE IT RESOLVED the City Council of Clayton, California does hereby:

Authorize the creation of a separate Fund – 232 – to account for all American Rescue Plan Act revenues and expenses.

PASSED, APPROVED AND ADOPTED by the City Council of Clayton, California held on the 15th day of March, 2022 by the following vote:

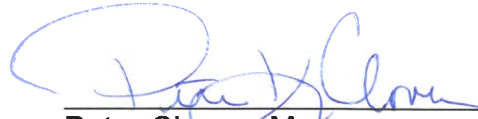
AYES: Mayor Cloven, Vice Mayor Tillman, Councilmembers Diaz, Wan, and Wolfe.

NOES: None.


ABSTAIN: None.

ABSENT: None.

THE CITY COUNCIL OF CLAYTON, CA


Peter Cloven, Mayor

ATTEST:


Janet Calderon, City Clerk

CITY OF CLAYTON PROPOSED GENERAL FUND REVENUE BUDGET
Mid Year Budget 2021-22

Description	Account Number	Actual Prior Year Revenue 2020-21	Budgeted Revenue 2021-22	Actuals Through 12-31-2021	Projected Revenue 2021-22	Variance 2021-22 Budget vs. Projected Actual
Secured Property Taxes:						
Property Taxes In-Lieu of VLF	4100	1,093,525	1,137,266	566,176	1,137,266	-
Property Taxes - Secured	4101	964,432	992,164	546,101	992,164	-
RPTTF Distribution	4108	447,771	464,424	243,908	464,424	-
Total Secured Property Taxes		2,505,728	2,593,854	1,356,185	2,593,854	-
Unsecured Property Taxes:						
Property Taxes - Unsecured	4102	43,102	40,000	36,068	40,000	-
Property Taxes - Unitary Tax	4103	15,048	15,349	9,047	16,449	1,100
Property Taxes - Supplemental	4104	24,831	2,300	5,099	39,223	36,923
Property Taxes - Other	4106	8,975	9,100	-	9,100	-
Sales and Use Tax	4301	510,029	585,965	222,444	585,965	-
Real Property Transfer Tax	4502	125,221	112,000	63,414	112,000	-
Business Licenses	5101	90,872	150,000	133,984	150,000	-
CCC Building Permit Remit Fees	5103	81,134	80,000	42,576	80,000	-
Engineering Service Fees	5106	6,407	5,457	5,062	5,457	-
Public Safety Allocation	5201	99,966	103,531	38,088	103,722	191
Abandoned Veh Abate (AVA)	5202	6,385	5,600	1,352	5,600	-
Motor Vehicle In-Lieu	5203	8,315	8,320	13,017	13,017	4,697
Other In-Lieu of Taxes	5205	171,029	174,389	87,249	174,497	108
POST Reimbursements	5214	4,145	6,000	1,879	6,000	-
State Mandated Cost Reimbursement	5217	2,620	-	-	-	-
Planning Permits/Fees	5301	10,903	11,115	6,415	11,115	-
Police Permits/Fees	5302	7,242	20,000	4,737	12,000	(8,000)
City Hall Rental Fees	5303	-	200	-	200	-
Planning Service Charges	5304	41,367	48,000	4,962	20,000	(28,000)
Well Water Usage Charge	5306	7,725	6,000	1,930	6,000	-
Misc. City Services	5319	52	100	108	108	8
Fiduciary Funds Administration	5322	271,471	272,151	-	272,151	-
Franchises - Comcast Cable	5401	198,606	204,400	104,330	208,616	4,216
Franchises - Garbage Fees	5402	211,855	216,000	106,625	216,000	-
Franchises - PG&E	5403	139,858	140,000	-	140,000	-
Franchises - Equilon Pipe	5404	17,006	17,193	17,892	17,892	699
AT&T Mobility Franchise Fees	5405	25	100	-	100	-
Fines and Forfeitures	5501	33,487	32,800	12,391	24,782	(8,018)
Interest	5601	113,321	86,000	13,199	52,796	(33,204)
Park Use Fee	5602	11,722	14,000	9,129	18,258	4,258
Meeting Room Fee	5603	318	3,000	1,877	3,754	754
Inv. Premium/Discount	5605	-	-	-	-	-
Unrealized Inv. Gain/Loss	5606	(50,967)	-	-	-	-
Cattle Grazing Lease Rent	5608	10,526	10,710	10,710	10,710	-
Cell Tower Lease Rent	5609	36,627	37,587	18,724	37,587	-
Clayton Community Gymnasium Rent	5613	5,900	18,600	-	-	(18,600)
Reimbursements/Refunds	5701	-	1,000	-	1,860	860
CCLF Contributions	5703	-	-	6,743	-	-
Other Revenues	5790	53,207	8,000	5,944	8,000	-
Overhead Cost Recovery	5791	16,086	11,000	-	11,000	-
Tfr From Grants Fd for Eligible Recycling	6019	14,814	10,000	10,000	10,000	-
Admin Expense Recovery:						
Measure J Fund	6002	4,890	5,076	5,076	5,076	-
HUTA Gas Tax Fund	6004	8,150	8,460	8,460	8,460	-
Neighborhood Street Lights Fund	6005	12,530	13,006	13,006	13,006	-
GHAD Fund	6006	7,870	8,169	8,169	8,169	-
Landscape Maintenance CFD Fund	6007	39,190	40,679	40,679	40,679	-
The Grove Park CFD Fund	6011	7,970	8,273	8,273	8,273	-
Stormwater Assessment Fund	6016	40,430	41,966	41,966	41,966	-
Total Revenues		4,975,988	5,185,450	2,476,809	5,143,442	(42,008)

**GENERAL FUND DEPARTMENTAL OPERATING BUDGETS
SUMMARY**

DEPARTMENT	20/21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected	2020-21 Variance Budget vs. Projected
LEGISLATIVE	52,922	63,471	27,849	63,471	0
ADMIN / FINANCE / LEGAL	1,004,993	1,055,988	575,734	1,058,419	(2,431)
PUBLIC WORKS	185,454	201,462	102,636	198,015	3,447
COMMUNITY DEVELOPMENT	290,223	343,416	150,673	321,313	22,103
GENERAL SERVICES	208,892	252,597	225,663	268,244	(15,647)
POLICE	2,354,213	2,689,035	1,480,347	2,722,915	(33,880)
LIBRARY	98,874	127,181	47,282	127,181	0
ENGINEERING	146,202	137,835	59,523	138,915	(1,080)
COMMUNITY PARK	174,151	306,500	92,539	299,979	6,521
TOTAL	4,515,924	5,177,485	2,762,246	5,198,452	(20,967)

City of Clayton
 Legislative Department 01
 Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7115	City Council Comp	28,200	28,200	14,534	28,200
7220	PERS Retirement - Normal Cost	251	-		-
7221	PERS Retirement - Unfunded Liability	2,767	-		-
7231	Workers Comp Insurance	1,093	956	1,582	956
7232	Unemployment Insurance	-	1,748	-	1,748
7233	FICA Taxes	2,012	2,157	1,079	2,157
7321	Printing and Binding	-	300	-	300
7324	Dues and Subscriptions	11,351	13,660	4,489	13,660
7362	City Promotional Activity	5,646	4,500	5,565	4,500
7363	Business Meeting Expense	-	250	-	250
7372	Conferences/Meetings	1,500	1,700	-	1,700
7373	Education & Training	-	-	600	-
7382	Election Services	332	-	-	-
7413	Legal Services	-	-	-	-
7419	Other Prof. Services	(230)	10,000	-	10,000
Total Operating Expenditures		52,922	63,471	27,849	63,471

City of Clayton
Admin / Finance / Legal Department 02
Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7111	Salaries/Regular	589,797	622,698	301,337	617,865
7112	Temporary Salaries	-	-		
7218	LTD/STD Insurance	5,376	5,191	2,156	4,674
7219	Deferred Compensation Retirement	2,585	4,800	2,400	7,200
7220	PERS Retirement - Normal Cost	60,762	60,278	28,239	60,063
7221	PERS Retirement - Unfunded Liability	58,664	77,368	74,794	74,794
7231	Workers Comp Insurance	23,205	21,107	19,103	21,107
7232	Unemployment Insurance	-	2,604	-	2,604
7233	FICA Taxes	14,752	9,029	4,691	9,382
7241	Auto Allowance/Mileage	8,755	9,540	4,470	9,540
7246	Benefit Insurance	90,336	88,388	40,376	80,751
7301	Recruitment/Pre-employment		-		
7324	Dues and Subscriptions	454	2,278	1,894	2,278
7332	Telecommunications	6,774	6,860	3,355	6,710
7371	Travel	-	100	-	100
7372	Conferences/Meetings	654	1,225	3,329	3,329
7373	Education and Training	387	6,500	(296)	6,500
7389	Miscellaneous		-	11,006	2,500
7411	Legal Services Retainer	81,197	73,332	32,295	73,332
7413	Special Legal Services	14,352	6,000	3,010	6,000
7414	Auditing and Financial Reporting Services	29,262	39,350	11,822	39,350
7415	Computer/IT Services	-	-	7,049	-
7419	Other Prof. Services	17,651	19,340	24,704	30,340
7481	Bank Service Charge	30	-	-	-
Total Operating Expenditures		1,004,993	1,055,988	575,734	1,058,419
	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		1,004,993	1,055,988	575,734	1,058,419

City of Clayton
Public Works Department 03
Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7111	Salaries/Regular	20,253	27,738	3,436	27,738
7112	Temporary Help	663	1,122	-	1,122
7113	Overtime	830	1,000	323	1,000
7218	LTD/STD Insurance	197	240	19	240
7220	PERS Retirement - Normal Cost	1,799	2,563	231	2,563
7221	PERS Retirement - Unfunded Liability	926	3,446	24,125	3,446
7231	Workers Comp Insurance	1,312	1,053	953	1,053
7232	Unemployment Insurance	-	340	-	340
7233	FICA Taxes	106	503	2	503
7246	Benefit Insurance	3,792	5,018	419	5,018
7301	Recruitment/Pre-employment	190	500	363	500
7311	General Supplies	6,635	10,000	3,261	10,000
7331	Rentals/Leases	-	-	129	129
7332	Telecommunications	5,107	4,915	2,023	4,915
7335	Gas & Electric Serv.	47,346	47,000	20,414	47,000
7338	Water Service	15,711	20,000	9,440	20,000
7340	Traffic Safety Supplies	-	-	10	10
7341	Buildings & Grounds Mtn	7,736	15,250	10,538	15,250
7342	Machinery/ Equip Maint.	7,011	1,750	22	1,750
7343	Vehicle Maintenance	785	1,500	249	1,500
7344	Vehicle Gas, Oil, and Supplies	973	1,100	156	1,100
7346	HVAC Mtn & Repairs	31,874	12,000	13,451	13,451
7347	Deferred Mtn Projects	675	-	-	-
7373	Education and Training	675	2,000	2,280	2,000
7411	Legal Services Retainer	88	1,164	155	1,164
7417	Janitorial Services	13,331	12,500	7,731	15,463
7419	Other Prof. Services	0	-	-	-
7429	Animal/Pest Control Services	1,956	2,760	859	2,760
7435	Contract Seasonal Labor	488	3,000	2,047	3,000
7440	Tree Trimming Services	4,995	5,000	-	5,000
7486	CERF Charges/Depreciation	10,000	10,000	-	10,000
NEW	Dog Park Operating Costs	-	8,000	-	-
Total Operating Expenditures		185,454	201,462	102,636	198,015

City of Clayton
Community Dev Department 04
Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7111	Salaries/Regular	184,689	199,274	82,632	187,382
7112	Temporary Salaries		-		
7113	Overtime	-	-		
7115	Planning Commission Comp	6,960	7,200	1,440	7,200
7218	LTD/STD Insurance	1,258	1,728	484	1,728
7220	PERS Retirement - Normal Cost	16,760	21,554	8,323	18,998
7221	PERS Retirement - Unfunded Liability	19,568	24,759	23,935	24,759
7231	Workers Comp Insurance	7,800	6,755	6,114	6,755
7232	Unemployment Insurance	-	868	-	868
7233	FICA Taxes	2,008	2,889	892	2,889
7241	Auto Allowance/Mileage	3,185	4,140	1,327	3,397
7246	Benefit Insurance	26,819	37,619	10,053	30,707
7323	Books/Periodicals	-	200	-	200
7324	Dues and Subscriptions	-	950	-	950
7332	Telecommunications	705	700	335	700
7371	Travel	3,000	500	-	500
7372	Conferences/Meetings	-	1,500	27	1,500
7373	Education and Training	1,099	2,000	-	2,000
7380	Recording Fees	-	500	-	500
7384	Legal Notices	841	2,000	1,171	2,000
7411	Legal Services Retainer	9,179	23,280	3,450	17,790
7413	Special Legal Services	333	5,000	10,490	10,490
7419	Other Professional Services	6,019	-	-	-
	Total Operating Expenditures	290,223	343,416	150,673	321,313
	Capital Outlay & Other One Time Expenditures				
7419	Prof. Svc. - Open Space Studies				
7485	Capital Outlay	-			-
	Total Capital Outlay & One Time Expenditures	-	-	-	-
	Total Expenditures	290,223	343,416	150,673	321,313

City of Clayton
 General Services Department 05
 Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7232	Unemployment Insurance	7,856		1,511	1,511
7247	OPEB Expense	15,228	15,100	7,722	17,109
7301	Recruitment/Pre-employment	460	30,000	21,087	21,087
7312	Office Supplies	3,373	8,000	5,437	8,000
7314	Postage	2,392	4,500	1,500	4,500
7321	Printing and Binding	1,002	1,500	677	1,500
7331	Rentals/Leases	17,780	16,438	10,720	18,310
7332	Telecommunications	4,633	5,000	2,798	4,739
7351	Insurance Premiums	127,359	145,349	150,141	150,141
7364	Employee Recognition	578	1,500	1,351	1,500
7381	Property Tax Admin Cost	9,023	9,300	140	9,300
7415	Computer/IT Services	(2,500)	-		
7419	Other Prof. Services	15,355	10,800	17,498	22,962
7420	Merchant Fees	6,353	5,110	5,081	7,585
Total Operating Expenditures		208,892	252,597	225,663	268,244
Capital Outlay & Other One Time Expenditures					
7419	Prof. Svc. - Digital Img. & Searchable Muni Code				
Total Expenditures		208,892	252,597	225,663	268,244

City of Clayton
Police Department 06
Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected Budget
7111	Salaries/Regular	1,026,721	1,205,892	569,529	1,160,108
7112	Temporary Help	-	-	-	-
7113	Overtime	131,663	100,000	108,197	183,957
7116	Part-time Salaries	-	6,125	2,169	6,125
7218	LTD/STD Insurance	7,538	10,455	4,514	10,455
7219	Deferred Compensation Retirement	2,700	2,700	1,350	2,700
7220	PERS Retirement - Normal Cost	152,410	176,439	79,376	176,439
7221	PERS Retirement - Unfunded Liability	199,180	243,966	235,850	235,850
7231	Workers Comp Insurance	44,163	41,082	37,182	41,082
7232	Unemployment Insurance	-	5,588	-	5,588
7233	FICA Taxes	17,296	19,404	9,772	19,404
7241	Auto Allowance/Mileage	4,800	4,800	2,400	4,800
7242	Uniform Allowance	9,000	9,000	11,400	11,400
7246	Benefit Insurance	162,120	168,962	75,877	162,223
7301	Recruitment/Pre-employment	4,436	5,000	8,859	8,859
7311	General Supplies	8,558	17,000	9,414	17,000
7312	Office Supplies	3,873	5,000	2,028	5,000
7313	Small Tools & Equipment	-	-	327	-
7314	Postage	274	100	253	527
7323	Books and Periodicals	284	400	-	253
7324	Dues and Subscriptions	11,242	10,200	10,029	10,029
7325	EBRCSA system user fee	10,077	10,800	11,540	11,540
7332	Telecommunications	15,220	20,000	7,576	20,000
7342	Machinery/ Equip Maint.	605	2,000	314	2,000
7343	Vehicle Maintenance	22,046	30,000	6,170	30,000
7344	Vehicle Gas, Oil, and Supplies	30,071	40,000	17,965	40,000
7345	Office Equip. Maint. & Repairs	2,018	3,200	1,123	3,200
7363	Business Meeting Expense	-	200	-	200
7364	Employee Recognition	-	200	-	200
7365	Volunteer Appreciation	-	-	-	-
7371	Travel	-	-	-	-
7373	Education and Training	10,381	15,000	5,376	15,000
7408	Crossing Guard Services	(1,813)	28,000	10,928	28,000
7411	Legal Services Retainer	8,723	11,640	5,726	11,640
7413	Special Legal Services	15,957	5,000	6,598	6,598
7417	Janitorial Services	4,082	3,000	1,350	3,000
7419	Other Prof. Services	7,482	4,000	839	4,000
7424	Dispatch Services	293,027	307,755	179,479	307,678
7425	Lab Fees	5,658	10,000	9,578	10,000
7426	Jail Booking Fee	-	5,500	-	5,500
7427	Cal ID Services	13,290	13,000	-	13,582
7429	Animal/Pest Control Services	76,264	75,627	38,489	76,978
7433	Integrated Justice System (ACCJIN + ARIES)	11,173	12,000	8,770	12,000
7438	Parking Enforcement - Regency Drive	-	-	-	-
7486	CERF Charges/Depreciation	43,694	60,000	-	60,000
	Total Operating Expenditures	2,354,213	2,689,035	1,480,347	2,722,915
	Capital Outlay & Other One Time Expenditures				
7485	Capital Outlay	-	-	-	-
7419	Professional Services - DOJ Data Connect	-	-	-	-
	Total Capital Outlay & Other One Time Exp.	-	-	-	-
	Total Expenditures	2,354,213	2,689,035	1,480,347	2,722,915

City of Clayton
Library Department 07
Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7111	Salaries/Regular	1,698	7,925	472	7,925
7112	Temporary Help		-		-
7113	Overtime		-		-
7218	LTD/STD Insurance	22	69	4	69
7220	PERS Retirement - Normal Cost	160	732	48	732
7221	PERS Retirement - Unfunded Liability	182	985	65	985
7231	Workers Comp Insurance	296	269	243	269
7232	Unemployment Insurance	-	52	-	52
7233	FICA Taxes	29	115	7	115
7246	Benefit Insurance	252	1,434	60	1,434
7311	General Supplies	0	-		
7332	Telecommunications	2,398	2,500	2,537	2,500
7335	Gas & Electric Serv.	56,434	58,000	22,610	58,000
7338	Water Service	2,339	2,300	1,071	2,300
7341	Buildings & Grounds Maintenance	9,196	14,300	3,770	14,300
7343	Vehicle Maintenance	58	500	79	500
7344	Vehicle Gas, Oil, and Supplies	84	500	32	500
7346	HVAC Mtn & Repairs	3,537	8,500	2,414	8,500
7413	Legal Services	-			
7417	Janitorial Services	7,278	20,000	11,728	20,000
7423	Extra & Sunday Operating Hours	11,344	-	-	-
7429	Animal/Pest Control Services	1,572	2,000	822	2,000
7435	Contract Seasonal Labor		2,000	1,272	2,000
7440	Tree Trimming Services	1,995	5,000	-	5,000
	Total Operating Expenditures	98,874	127,181	47,282	127,181

City of Clayton
 Engineering Department 08
 Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7324	Dues and Subscriptions	3,319	3,300	299	3,300
7410	Professional Engineering Services	123,369	127,051	51,160	127,051
7411	Legal Services Retainer	13,822	6,984	8,064	8,064
7412	Engineering Inspections	-	-	-	-
7419	Other Professional Services	899	500	-	500
		4,793			
	Total Operating Expenditures	146,202	137,835	59,523	138,915
	Capital Outlay & Other One Time Expenditures				
7419	Prof. Svc. - Local Hazard Mitigation Plan				
7485	Capital Outlay				
8111	Transfer to CIP Fd - Green Infrastructure Plan				
	Total Capital Outlay & Other One Time Exp.	-	-	-	-
	Total Expenditures	146,202	137,835	59,523	138,915

City of Clayton
Community Park Department 09
Mid Year Budget 2021-22

Account Number	Account Name	2020-21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7111	Salaries/Regular	56,804	55,477	14,171	55,477
7112	Temporary Help	3,137	3,978	-	3,978
7113	Overtime	882	2,000	612	2,000
7218	LTD/STD Insurance	552	481	110	481
7220	PERS Retirement - Normal Cost	5,096	5,125	1,353	5,125
7221	PERS Retirement - Unfunded Liability	5,802	6,893	1,926	1,926
7231	Workers Comp Insurance	2,521	2,229	2,017	2,229
7232	Unemployment Insurance	-	923	-	-
7233	FICA Taxes	1,249	1,138	253	507
7246	Benefit Insurance	9,299	10,036	2,598	10,036
7307	Irrigation Supplies	4,303	5,000	-	5,000
7311	General Supplies	3,814	9,300	1,154	9,300
7331	Rentals/Leases	-	-	-	-
7335	Gas & Electric Serv.	2,241	2,100	1,256	2,100
7338	Water Service	32,177	134,700	37,228	134,700
7341	Buildings/Grounds Maintenance	12,080	10,500	4,098	10,500
7342	Equipment Maintenance	-	5,000	543	5,000
7343	Vehicle Maintenance	1,978	2,500	1,308	2,500
7344	Vehicle Gas, Oil, and Supplies	2,718	3,500	908	3,500
7417	Janitorial Services	10,258	13,600	6,480	13,600
7429	Animal/Pest Control Services	5,228	9,020	614	9,020
7435	Contract Seasonal Labor	6,017	11,000	3,910	11,000
7440	Tree Trimming Services	7,995	12,000	12,000	12,000
Total Operating Expenditures		174,151	306,500	92,539	299,979

City of Clayton
American Rescue Plan Act
Mid Year Budget 2021-22

Account Number	Account Name	20/21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7312	Office Supplies		-	775	1,500
7419	Other Professional Services			20,600	30,000
7700	Clayton Cares			420,000	720,000
7111	Essential Worker Pay			232,432	232,432
7111	Clayton Cares Salary Allocation from Administration			-	-
7232	Unemployment		-	971	971
7233	FICA		-	3,364	3,364
	Total Expenditures		-	678,142	988,267
5287	American Rescue Plan Act		-	1,467,024	1,467,024
5601	Interest				
5606	Unrealized Inv. Gain/Loss				
			-		
			-	-	
	Total Revenue		-	1,467,024	1,467,024
	Increase (Decrease) in Fund Balance		-	788,882	478,757
	Beginning Fund Balance		-	-	-
	Ending Fund Balance		-	788,882	478,757

City of Clayton
 Rainy Day Fund Fund 110
 Mid Year Budget 2021-22

Account Number	Account Name	20/21 Actual	2021-2022 Adopted Budget	2021-2022 Actual 12/31/2021	2021-2022 Projected
7111	Completion of Prior City Manager Contractual Obligation	118,773	-	-	
7382	Election Services - November 2020 City Council Election	9,835		-	
7408	Crossing Guard Services - Additional (3rd) Crossing Guard at School	4,200		-	
7417	Janitorial Service - Additional Covid 19 Costs	2,500		-	
7419	Survey for Tax Measure				30,000
7486	CERF Charges - Police Radios			33,525	33,525
7486	CERF Charges - Additonal Police Vehicle	16,306	-	-	
8111	Transfer to CIP	330,000			
Total Expenditures		481,614	-	33,525	63,525
5601	Interest	827	3,000		
5606	Unrealized Inv. Gain/Loss	3,193			
6001	Transfer from General Fund - 6/30/19 Operational Excess	-			
6001	Transfer from General Fund - Remaining Green Infrastructure Allocation	-			
6001	Transfer from General Fund - 6/30/20 Operational Surplus	655,090	-	-	
Total Revenue		659,110	3,000	-	-
Increase (Decrease) in Fund Balance		177,496	3,000	(33,525)	(63,525)
Beginning Fund Balance		-	-	177,496	177,496
Ending Fund Balance		177,496	3,000	143,971	113,971