

City of Clayton
FY 2024-25 DRAFT
GENERAL FUND BUDGET
 26.6 Full Time Employees

Budget Summary

	Budget		Budget	
	2023-24		2024-25	%
	Final Budget	YTD Actual	Preliminary Budget	Increase Over Prior Year Budget
Starting Fund Balance	\$7,744,099		\$7,744,099	
Revenue				
Revenue	5,683,916	4,647,632	5,793,063	1.92%
Total Revenue	\$5,683,916	\$4,647,632	\$5,793,063	1.92%
Expenditures				
Salaries and Benefits	3,718,639	3,258,672	3,888,797	4.58%
Services and Supplies	1,965,277	1,979,146	2,199,710	11.93%
Total Expenditures	\$5,683,916	\$5,237,818	\$6,088,507	7.12%
Revenues over (under) Expenditures	\$0	(\$590,186)	(\$295,444)	
Ending Fund Balance	\$7,744,099		\$7,448,655	

City of Clayton
FY 2024 - 25 DRAFT
GENERAL FUND BUDGET

Revenue Budget

		2023-24		2024-25	%
		Final Budget	YTD Actual	Preliminary Budget	Increase
Revenue					
101-4100	Property Tax In-Lieu of VLF	1,272,180	1,282,746	1,323,067	4.00%
101-4101	Property Taxes - Secured	1,255,214	1,043,628	1,305,423	4.00%
101-4102	Property Taxes - Unsecured	44,551	55,712	46,333	4.00%
101-4103	Property Taxes - Unitary Tax	16,449	17,703	17,107	4.00%
101-4104	Property Taxes - Supplemental	10,000	3,249	10,400	4.00%
101-4106	Property Taxes - Other	9,000	4,175	9,360	4.00%
101-4108	Redevelopment Property Tax Trust Fund - Distribution	476,530	349,898	495,591	4.00%
101-4301	Sales and Use Tax	571,831	346,340	594,704	4.00%
101-4502	Real Property Transfer Tax	80,472	54,190	83,691	4.00%
101-5101	Business Licenses	158,147	49,341	164,473	4.00%
101-5103	Building Permit Remit Fees (Surcharge)	75,000	46,536	78,000	4.00%
101-5106	Engineering Service Fees	6,000	3,006	6,240	4.00%
101-5201	Public Safety Allocation	100,000	73,680	104,000	4.00%
101-5202	Abandoned Veh Abate (AVA)	3,000	4,778	3,120	4.00%
101-5203	Motor Vehicle In Lieu	12,000	0	12,480	4.00%
101-5205	Other In Lieu	175,000	59	182,000	4.00%
101-5214	POST Reimbursements	6,500	5,257	6,760	4.00%
101-5301	Planning Permits/Fees	10,000	8,257	10,400	4.00%
101-5302	Police Permits/Fees	10,000	7,811	10,400	4.00%
101-5304	Planning Service Charges	10,000	1,441	10,400	4.00%
101-5306	Well Water Usage Charge	-	17,986	-	#DIV/0!
101-5319	Miscellaneous City Services	100	48	104	4.00%
101-5322	Fiduciary Funds Administration	220,878	220,878	229,713	4.00%
101-5401	Franchises - Comcast Cable	195,000	151,227	202,800	4.00%
101-5402	Franchises - Garbage Fees	229,344	194,715	238,518	4.00%
101-5403	Franchises - PG&E	163,099	168,822	169,623	4.00%
101-5404	Franchises - Equilon Pipe	20,000	10,433	20,800	4.00%
101-5501	Fines and Forfeitures	20,000	17,923	20,800	4.00%
101-5601	Interest	133,795	114,881	139,147	4.00%
101-5602	Park Use Fee	35,000	49,602	36,400	4.00%
101-5603	Meeting Room Fee	3,000	8,031	3,120	4.00%
101-5608	Cattle Grazing Lease Rent	10,900	0	11,336	4.00%
101-5609	Cell Tower Lease Rent	38,000	35,558	39,520	4.00%
101-5610	Fountain Use Fee	0	468	-	#DIV/0!
101-5613	Clayton Community Gymnasium Rent	26,400	25,410	27,456	4.00%
101-5701	Reimbursements/Refunds	15,000	10,893	15,600	4.00%
101-5790	Other Revenues	5,000	5,662	5,200	4.00%
101-5791	Overhead Cost Recovery	20,000	10,762	20,800	4.00%
101-6002	Admin Exp Rec - Measure J Fund	5,543	5,543	5,765	4.00%
101-6004	Admin Exp Rec - HUTA Gas Tax Fund	9,238	9,238	9,608	4.00%
101-6005	Admin Exp Rec - Neighborhood Street Lights Fund	13,526	13,526	14,067	4.00%
101-6006	Admin Exp Rec - GHAD Fund	8,496	8,496	8,836	4.00%
101-6007	Admin Exp Rec - Landscape Maint CFD Fund	43,381	43,381	45,116	4.00%
101-6011	Admin Exp Rec - The Grove Park CFD Fund	9,034	9,034	9,395	4.00%
101-6016	Admin Exp Rec - Stormwater Assessment Fund	43,645	43,645	45,391	4.00%
101-6033-0	Transfer from Fund 111 Pandemic Recovery Reserve	113,663	113,663		
TOTAL		5,683,916	4,647,632	5,793,063	

City of Clayton
FY 2024 - 25 DRAFT
GENERAL FUND BUDGET

Expense Budget

		2023-24		2024-25		%
		Final Budget	YTD Actual	Final Budget	Increase	
Salaries and Benefits						
101-7111	Regular Salaries *	2,337,715	1,913,471	2,642,633	13.04%	
101-7113	Overtime	143,000	170,254	162,030	13.31%	
101-7115	Council/Commission Compensation	35,400	28,997	35,400	0.00%	
101-7218	Long/Short Term Disability Insurance	20,427	14,446	16,822	-17.65%	
101-7219	Deferred Compensation Retirement	17,300	3,811	17,819	3.00%	
101-7220	PERS Retirement-Normal Cost	293,703	267,213	282,264	-3.89%	
101-7221	PERS Retirement - Unfunded Liability	377,497	359,762	322,915	-14.46%	
101-7231	Workers' Compensation	99,906	105,976	83,274	-16.65%	
101-7232	Unemployment Compensation	1,956	4,270	2,015	3.02%	
101-7233	FICA Taxes	34,214	31,575	28,714	-16.08%	
101-7246	Benefit Insurance	338,821	341,927	275,651	-18.64%	
101-7247	OPEB Contributions (Health Plan)	18,700	16,970	19,261	3.00%	
	Subtotal	3,718,639	3,258,672	3,888,797		
Services and Supplies						
101-7241	Auto Allowance/Mileage	17,880	8,140	18,416	3.00%	
101-7242	Uniform Allowance	12,000	8,871	12,360	3.00%	
101-7301	Recruitment/Pre-employment	10,000	4,671	10,150	1.50%	
101-7307	Irrigation Supplies and Materials	6,500	2,899	6,695	3.00%	
101-7311	General Supplies	29,500	26,527	29,875	1.27%	
101-7312	Office Supplies/Expense	13,000	23,362	13,240	1.85%	
101-7314	Postage	4,800	1,503	4,935	2.81%	
101-7321	Printing and Binding	1,950	2,472	2,001	2.62%	
101-7323	Books/Periodicals	200	-	206	3.00%	
101-7324	Dues and Subscriptions	44,400	35,409	46,402	4.51%	
101-7325	EBRCSA System Subscription	12,500	12,240	12,500	0.00%	
101-7331	Rentals/Leases	27,000	13,270	51,035	89.02%	
101-7332	Telecommunications	29,900	42,337	30,497	2.00%	
101-7335	Gas & Electricity	123,000	104,122	126,690	3.00%	
101-7338	Water Services	122,415	115,212	126,087	3.00%	
101-7341	Buildings/Grounds Maintenance	36,000	87,184	37,580	4.39%	
101-7342	Machinery/Equipment Maintenance	4,250	2,108	4,363	2.66%	
101-7343	Vehicle Maintenance	35,950	12,242	36,129	0.50%	
101-7344	Vehicles: Gas, Oil & Supplies	45,700	36,400	45,835	0.30%	
101-7345	Office Equip-Maint/Repairs	3,200	-	3,200	0.00%	
101-7346	HVAC Mtn & Repairs	31,000	20,591	31,930	3.00%	
101-7351	Insurance Premiums	247,022	240,313	254,433	3.00%	
101-7362	City Promotional Activity	4,500	107	4,635	3.00%	
101-7363	Business Meeting Expense	700	662	715	2.14%	
101-7364	Employee Recognition	1,400	8,324	1,436	2.57%	
101-7371	Travel	2,100	10,070	2,163	3.00%	
101-7372	Conferences/Meetings	3,500	8,857	3,605	3.00%	
101-7373	Education & Training	19,000	20,760	29,270	54.05%	
101-7380	Recording Fees	500	53	515	3.00%	
101-7381	Property Tax Admin. Costs	9,505	8,975	9,790	3.00%	
101-7384	Legal Notices	2,000	2,944	2,060	3.00%	
101-7389	Misc. Expense	2,000	560	2,060	3.00%	
101-7408	Crossing guard services	55,129	47,031	64,217	16.48%	
101-7410	Professional Engineering Services	151,200	139,063	155,736	3.00%	
101-7411	Legal Services Retainer	131,481	108,730	135,031	2.70%	
101-7413	Legal Services	10,000	41,744	10,300	3.00%	
101-7414	Audit & Financial Reporting Services	44,584	31,850	45,922	3.00%	
101-7415	Computer/IT Services	7,600	33,314	7,828	3.00%	
101-7417	Janitorial Service	54,400	47,124	55,927	2.81%	
101-7419	Other Professional Services	61,600	255,573	78,551	27.52%	
101-7420	Merchant Fees	10,000	6,813	10,300	3.00%	
101-7424	Dispatch Services	339,300	226,144	356,265	5.00%	
101-7425	Crime Lab	14,000	12,435	14,000	0.00%	
101-7427	CAL ID	13,000	16,792	18,471	42.08%	
101-7429	Animal/Pest Control Services	103,461	99,540	132,049	27.63%	
101-7433	Integrated Justice System	11,000	8,770	11,000	0.00%	
101-7435	Contract Seasonal Labor	16,000	9,138	16,480	3.00%	
101-7440	Tree Trimming Services	21,150	23,903	21,785	3.00%	
101-7441	Dog Park Operating Costs	8,000	-	8,240	3.00%	
101-7486	CERF Charges	10,000	10,000	96,800	868.00%	
	Subtotal	1,965,277	1,979,146	2,199,710		

City of Clayton
FY 2024-25 DRAFT
210 - Landscape Maintenance District Fund

		Budget		Budget
		Final Budget	YTD Actual	Preliminary Budget
PROJECTED BEGINNING FUND BALANCE		477,587		361,194
REVENUES				
210-4604	LMD Special Tax Rate	1,278,285	1,217,687	1,320,856
210-5601	Interest	-	7,714	7,000
	Net Investment Gain (Loss)			
	Other			
Total Revenue		1,278,285	1,225,401	1,327,856
EXPENDITURES				
210-7111	Regular Salaries	257,302	251,769	265,021
210-7113	Overtime	2,000	2,252	2,500
210-7218	Long/Short Term Disability Insurance	2,542	1,537	2,618
210-7220	PERS Retirement-Normal Cost	23,601	23,441	24,309
210-7221	PERS Retirement - Unfunded Liability	42,142	36,609	43,406
210-7231	Workers' Compensation	11,581	12,285	11,928
210-7233	FICA Taxes	3,933	4,165	4,051
210-7246	Benefit Insurance	53,946	42,324	55,565
210-7301	Recruitment/Pre-employment	250	-	258
210-7306	Trail Fixture Repairs/Replacement	25,000	14,775	25,750
210-7307	Irrigation Supplies and Materials	10,000	6,300	10,000
210-7308	Weed Abatement Supplies and Materials	10,000	5,604	10,000
210-7309	Plant Nutrition Supplies and Materials	10,000	618	10,000
210-7311	General Supplies	4,000	2,962	4,120
210-7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)	30,000	-	15,000
210-7335	Gas & Electric Services	30,000	5,350	10,000
210-7338	Water Services	200,000	224,916	206,000
210-7340	Traffic Safety Supplies	1,000	-	1,000
210-7341	Buildings/Grounds Maintenance	20,000	7,643	10,000
210-7342	Machinery/Equipment Maintenance	20,000	8,880	10,000
210-7343	Vehicle Maintenance	20,000	22,045	25,000
210-7344	Vehicle Gas, Oil, and Supplies	20,000	15,427	20,000
210-7381	Property Tax Admin. Costs	4,500	3,564	4,635
210-7419	Other Professional Services	25,000	5,404	10,000
210-7429	Animal/Pest Control Services	51,000	28,927	30,000
210-7435	Contract Seasonal Labor	140,000	97,512	160,000
210-7440	Tree Trimming Services	125,000	63,048	137,074
210-7445	Weed Abatement Services	125,000	5,000	115,000
210-7486	CERF Charges/Depreciation	30,000	30,000	30,900
210-7520	Project Program Costs	50,000	-	25,000
210-7615	CCC Property Tax	3,500	3,271	3,605
Total Expenditures		1,351,297	925,628	1,282,740
OTHER FINANCING SOURCES				
	Transfers From General Fund (To)	-	-	-
	Transfers From SRF To GF	43,381.00	43,381.00	45,116.00
	Other			
Total Other Financing Sources		43,381.00	43,381.00	45,116.00
NET CHANGE IN FUND BALANCES		(116,393)	256,392	0
ENDING FUND BALANCES		361,194	733,979	361,194

Special Revenue Funds

	304	303	502	616
	Development Impact Fees	Capital Improvement	Capital Equipment & Replacement	Successor Housing
PROJECTED BEGINNING FUND BALANCE	492,578	1,507,643	178,800	5,833,474
REVENUES				
4100 Program Revenue	-	192,477	52,300	126,256
5601 Interest	8,550	28,000	3,500	40,000
5801 Sale of Assets	-	-	-	-
Total Revenue	8,550	220,477	55,800	166,256
EXPENDITURES				
7485 Capital Outlay - Equipment & Machinery	-	-	89,100	-
7551 Project Costs - Planning/Design	-	413,030	-	-
7552 Project Costs - Construction/Execution	-	2,035,551	-	-
	-	-	-	-
Total Expenditures	0	2,448,581	89,100	0
NET CHANGE IN FUND BALANCES	8,550	(2,228,104)	(33,300)	166,256
ENDING FUND BALANCES	501,128	(720,461)	145,500	5,999,730

City of Clayton
FY 2024-25 DRAFT BUDGET
Special Revenue Funds

	201	202	220	230	211	217, 218, 222, 223, 231, 233, 240, 405, 420, 450, 502, 503, 615
	Gas Tax HUTA	Gas Tax RMRA	Measure J	Grants	Grove Park District	Other Funds
PROJECTED BEGINNING FUND BALANCE 07/01/2023	236,609	592,369	677,295	218,336	421,428	1,333,194
REVENUES						
4100 Program Revenue	400,660	246,334	83,200	182,000	165,896	1,687,633
5601 Interest		8,500				-
Other						
Total Revenue	400,660	254,834	83,200	182,000	165,896	1,687,633
EXPENDITURES						
7111 Regular Salaries	13,816	-	-	96,093	32,237	-
7112 Temporary Salaries	515	-	-	-	-	-
7218 Long/Short Term Disability Insurance	131	-	-	858	305	-
7220 PERS Retirement-Normal Cost	1,180	-	-	12,483	2,753	-
7221 PERS Retirement - Unfunded Liability	2,170	-	-	10,203	5,064	-
7231 Workers' Compensation	630	-	-	4,129	1,471	-
7233 FICA Taxes	203	-	-	1,327	473	-
7242 Uniform Allowance	-	-	-	1,236	-	-
7246 Benefit Insurance	2,779	-	-	2,024	6,484	-
7311 General Supplies	1,030	-	-	-	2,884	-
7321 Printing and Binding	-	-	-	-	-	3,878
7324 Dues and Subscriptions	-	-	-	10,300	-	-
7326 Pavement Repair Supplies	5,150	-	-	-	-	-
7327 Arterial Street Light Supplies	1,030	-	-	-	-	960
7331 Rentals/Leases	-	-	-	-	3,090	-
7332 Telecommunications	-	-	-	11,639	2,060	-
7335 Gas & Electricity	51,500	-	-	-	1,854	670
7338 Water Service	-	-	-	-	20,600	7,210
7340 Traffic Safety Supplies	10,300	-	-	-	-	-
7341 Building/Grounds Maintenance	-	-	-	-	10,300	-
7342 Machinery/Equipment Maintenance	515	-	-	-	515	-
7343 Vehicle Maintenance	1,030	-	-	-	1,030	-
7344 Vehicles: Gas, Oil & Supplies	1,030	-	-	-	15,450	-
7349 Traffic Signal Maintenance	41,200	-	-	-	-	-
7350 Pavement Repairs/Maintenance	77,250	-	-	-	-	-
7360 Advertising & Promotion	-	-	-	-	-	670
7381 Property Tax Admin. Costs	412	-	-	-	4,120	1,115
7384 Legal Notices	-	-	-	-	-	103
7385 TRANSPAC Fees	-	-	33,990	-	-	-
7412 Engineering/Inspection Service	-	-	-	-	-	1,046
7415 Computer/IT Support	-	-	-	56,650	-	-
7417 Janitorial Services	-	-	-	-	10,300	-
7419 Other Professional Services	41,200	-	-	25,750	10,300	43,775
7429 Animal/Pest Control Services	-	-	-	-	773	-
7435 Contract Seasonal Labor	-	-	-	-	12,875	-
7440 Tree Trimming Services	-	-	-	-	15,450	-
7445 Weed Abatement Services	-	-	-	-	-	11,330
7450 Street Light Maintenance	5,150	-	-	-	-	-
7484 Capital Outlay - Structures & Improvement	-	-	-	-	15,450	-
7485 Capital Outlay - Equipment & Machinery	-	-	-	10,300	-	-
7486 CERF Charges	4,635	-	-	-	3,090	-
7520 Project Costs	-	-	-	41,200	-	-
7611 Principal (RDA Successor Agency)	-	-	-	-	-	20,723
7612 Interest	-	-	-	-	-	8,537
7615 CCC Property Tax	-	-	-	-	618	-
Total Expenditures	262,855	0	33,990	284,192	179,546	160,684
OTHER FINANCING SOURCES						
Transfers From General Fund (To)						
Transfers From SRF Fund To GF	9,608	0	5,765	0	9,395	0
Other						
Total Other Financing Sources	9,608	0	5,765	0	9,395	0
NET CHANGE IN FUND BALANCES	128,197	254,834	43,445	(102,192)	(23,045)	1,526,949
ENDING FUND BALANCES	364,805	847,203	720,740	116,144	398,382	2,860,143

Special Revenue Funds - Assessment Districts

	214	216
	Neighborhood Street Lighting District	Stormwater Assessment
PROJECTED BEGINNING FUND BALANCE	2,036	17,932
REVENUES		
4100 Program Revenue	183,560	175,474
5601 Interest		
Total Revenue	183,560	175,474
EXPENDITURES		
7111 Regular Salaries	-	32,237
7218 Long/Short Term Disability Insurance	-	305
7220 PERS Retirement-Normal Cost	-	2,753
7221 PERS Retirement - Unfunded Liability	-	5,064
7231 Workers' Compensation	-	1,471
7233 FICA Taxes	-	473
7246 Benefit Insurance	-	6,484
7311 General Supplies	-	1,030
7335 Gas & Electricity	145,841	-
7341 Building/Grounds Maintenance	-	2,060
7343 Vehicle Maintenance	-	1,030
7344 Vehicles: Gas, Oil & Supplies	-	1,030
7381 Property Tax Admin. Costs	3,811	-
7409 Street Sweeping	-	61,800
7412 Engineering/Inspection Service	6,427	20,600
7419 Other Professional Services	-	25,750
7435 Contract Seasonal Labor	-	6,180
7450 Street Light Maintenance	15,450	-
7481 State Regional Annual Discharge Fee	-	15,450
7486 CERF Charges	-	4,944
7520 Project Costs	-	515
Total Expenditures	171,529	189,176
OTHER FINANCING SOURCES		
Transfers From General Fund (To)	-	-
Transfers From SRF Fund To GF	14,067	45,391
Other	-	-
Total Other Financing Sources	14,067	45,391
NET CHANGE IN FUND BALANCES	(2,036)	(59,093)
ENDING FUND BALANCES	(0)	(41,161)

Special Revenue Funds - GHAD

	212	213
	Oakhursts Geological Hazard Abatement	Presley Settlement
PROJECTED BEGINNING FUND BALANCE	22,223	1,000
REVENUES		
4100 Program Revenue	103,471	0
5601 Interest		1,000
5801 Sale of Assets		
Total Revenue	103,471	1,000
EXPENDITURES		
7314 Postage	901	-
7351 Liability Insurance	7,725	-
7381 Property Tax Admin. Costs	1,421	-
7384 Legal Notices	103	-
7389 Misc. Expense	412	-
7412 Engineering/Inspection Service	30,900	-
7413 Special Legal Service	4,120	-
7419 Other Professional Services	15,450	-
7520 Project Costs	59,692	-
8101 Transfer to General Fund	8,667	-
Total Expenditures	129,391	0
OTHER FINANCING SOURCES		
Transfers From General Fund (To)	-	-
Transfers From SRF Fund To GF	8,836	-
Other	-	-
Total Other Financing Sources	8,836	-
NET CHANGE IN FUND BALANCES	(34,756)	1,000
ENDING FUND BALANCES	(12,533)	2,000