

City of Clayton
General Fund Five Year Forecast
Expenditure

Account Number	Account Description	FY 2023-2024 Budget	FY 2024-2025 Budget	FY 2025-2026 Budget	FY 2026-2027 Budget	FY 2027-2028 Budget
	Transfer to CIP Fund					
	Debt Service Climatec	-			156,000	156,000
101-7115-01	Council/Commission Compensatio	28,200	28,200	28,200	28,200	28,200
101-7321-01	Printing and Binding	700	500	500	500	500
101-7324-01	Dues and Subscriptions	14,000	15,000	15,500	16,000	16,500
101-7362-01	City Promotional Activity	4,500	5,000	5,000	5,000	5,000
101-7363-01	Business Meeting Expense	500	500	500	500	500
101-7364-01	Employee Recognition	200	500	500	500	500
101-7372-01	Conferences/Meetings	2,000	2,000	2,000	2,000	2,000
101-7419-01	Other Professional Services	15,000	15,000	15,000	15,000	15,000
101-7111-02	Regular Salaries	689,644	710,333	731,643	753,593	776,200
101-7218-02	Long/Short Term Disability Insurance	6,110	6,293	6,482	6,677	6,877
101-7219-02	Deferred Compensation Retirement	14,600	14,000	14,000	14,000	14,000
101-7220-02	PERS Retirement-Normal Cost	62,068	71,033	80,481	90,431	100,906
101-7221-02	PERS Retirement - Unfunded Liability	86,702	92,343	109,746	113,039	116,430
101-7231-02	Workers' Compensation	29,420	30,597	36,716	44,059	52,871
101-7233-02	FICA Taxes	9,455	10,300	10,609	10,927	11,255
101-7241-02	Auto Allowance/Mileage	8,940	4,800	4,800	4,800	4,800
101-7246-02	Benefit Insurance	103,128	109,316	115,875	122,827	130,197
101-7324-02	Dues and Subscriptions	2,800	10,000	10,000	10,000	10,000
101-7332-02	Telecommunications	7,400	7,400	7,400	7,400	7,400
101-7372-02	Conferences/Meetings	1,000	7,500	7,500	7,500	7,500
101-7373-02	Education & Training	5,000	5,000	5,000	5,000	5,000
101-7411-02	Legal Services Retainer	82,833	86,146	89,592	93,176	96,903
101-7413-02	Legal Services	5,000	5,000	5,000	5,000	5,000
101-7414-02	Audit & Financial Reporting Services	44,584	40,000	42,000	45,000	50,000
101-7415-02	Computer/IT Services	7,600	30,000	30,000	30,000	30,000
101-7419-02	Other Professional Services	25,000	65,000	68,250	71,663	75,246
101-7111-03	Regular Salaries	31,102	32,035	32,996	33,986	35,006
101-7220-03	PERS Retirement-Normal Cost	2,742	3,500	3,850	4,235	4,659
101-7221-03	PERS Retirement - Unfunded Liability	5,328	5,500	6,050	6,655	7,321
101-7231-03	Workers' Compensation	1,469	1,700	2,040	2,448	2,938
101-7311-03	General Supplies	7,000	10,000	10,000	10,000	10,000
101-7324-03	Dues and Subscriptions	100				
101-7332-03	Telecommunications	3,600	5,000	5,000	5,000	5,000
101-7335-03	Gas & Electricity	55,000	40,000	40,000	40,000	40,000
101-7338-03	Water Services	20,000	20,000	20,000	20,000	20,000
101-7341-03	Buildings/Grounds Maintenance	19,000	19,760	20,550	21,372	22,227
101-7342-03	Machinery/Equipment Maintenanc	1,750	5,000	5,000	5,000	5,000
101-7343-03	Vehicle Maintenance	1,500	5,000	5,000	5,000	5,000
101-7344-03	Vehicles: Gas, Oil & Supplies	1,000	5,000	5,000	5,000	5,000
101-7346-03	HVAC Mtn & Repairs	21,000	21,000	21,000	21,000	21,000
101-7417-03	Janitorial Service	13,900	15,000	15,000	15,000	15,000
101-7429-03	Animal/Pest Control Services	1,700	2,000	2,000	2,000	2,000
101-7435-03	Contract Seasonal Labor	3,000	5,000	5,000	5,000	5,000
101-7440-03	Tree Trimming Services	5,150	5,356	5,570	5,793	6,025
101-7441-03	Dog Park Operating Costs	8,000	8,000	8,000	8,000	8,000
101-7486-03	CERF Charges	10,000	10,000	10,000	10,000	10,000

101-7111-04	Regular Salaries	240,530	247,746	255,178	262,834	270,719
101-7113-04	Overtime	-				
101-7115-04	Council/Commission Compensatio	7,200	7,200	7,200	7,200	7,200
101-7218-04	Long/Short Term Disability Insurance	2,254	2,500	2,500	2,500	2,500
101-7220-04	PERS Retirement-Normal Cost	20,926	22,297	22,966	23,655	24,365
101-7221-04	PERS Retirement - Unfunded Liability	28,186	32,207	38,277	44,682	51,437
101-7231-04	Workers' Compensation	10,853	12,000	12,000	12,000	12,000
101-7246-04	Benefit Insurance	42,285	45,000	47,250	49,613	52,093
101-7324-04	Dues and Subscriptions	13,500	5,000	5,000	5,000	5,000
101-7372-04	Conferences/Meetings	500	5,000	5,000	5,000	5,000
101-7373-04	Education & Training	3,000	5,000	5,000	5,000	5,000
101-7384-04	Legal Notices	2,000	3,000	3,000	3,000	30,000
101-7411-04	Legal Services Retainer	26,296	25,000	25,000	25,000	25,000
101-7413-04	Legal Services	5,000	5,000	5,000	5,000	5,000
101-7419-04	Other Professional Services	5,000	5,000	5,000	5,000	5,000
101-7247-05	OPEB Contributions (Health Plan)	18,700	20,000	20,000	20,000	20,000
101-7301-05	Recruitment/Pre-employment	5,000	5,000	5,000	5,000	5,000
101-7312-05	Office Supplies/Expense	8,000	10,000	10,000	10,000	10,000
101-7314-05	Postage	4,500	4,000	4,000	4,000	4,000
101-7321-05	Printing and Binding	1,000				
101-7331-05	Rentals/Leases	17,000	17,000	17,000	17,000	17,000
101-7332-05	Telecommunications	5,500	5,000	5,000	5,000	5,000
101-7351-05	Insurance Premiums	247,022	256,903	267,179	277,866	288,981
101-7364-05	Employee Recognition	1,000	5,000	5,000	5,000	5,000
101-7419-05	Other Professional Services	15,000	60,000	63,000	66,000	70,000
101-7420-05	Merchant Fees	10,000	7,500	7,500	7,500	7,500

101-7111-06	Regular Salaries	1,315,042	1,525,000	1,586,000	1,649,440	1,698,923
101-7113-06	Overtime	140,000	150,000	150,000	150,000	150,000
101-7220-06	PERS Retirement-Normal Cost	193,565	227,225	236,314	245,767	253,140
101-7221-06	PERS Retirement - Unfunded Liability	250,537	297,375	309,270	321,641	331,290
101-7231-06	Workers' Compensation	53,828	54,000	56,500	59,000	61,500
101-7242-06	Uniform Allowance	10,000	10,000	10,000	10,000	10,000
101-7246-06	Benefit Insurance	174,800	185,288	196,405	208,190	220,681
101-7301-06	Recruitment/Pre-employment	5,000	5,000	5,000	5,000	5,000
101-7311-06	General Supplies	17,000	17,680	18,387	19,123	19,888
101-7312-06	Office Supplies/Expense	5,000	5,000	5,000	5,000	5,000
101-7324-06	Dues and Subscriptions	11,000	12,000	12,000	12,000	12,000
101-7325-06	EBRCSA System Subscription	12,500	15,000	15,000	15,000	15,000
101-7332-06	Telecommunications	10,000	15,000	15,000	15,000	15,000
101-7343-06	Vehicle Maintenance	25,000	25,000	25,000	25,000	25,000
101-7344-06	Vehicles: Gas, Oil & Supplies	41,200	40,000	40,000	40,000	40,000
101-7373-06	Education & Training	10,000	15,000	15,000	15,000	15,000
101-7408-06	Crossing guard services	55,129	57,334	59,628	62,013	64,493
101-7411-06	Legal Services Retainer	12,383	10,000	10,000	10,000	10,000
101-7424-06	Dispatch Services	339,300	352,872	366,987	381,666	396,933
101-7425-06	Crime Lab	14,000	10,000	10,000	10,000	10,000
101-7427-06	CAL ID	13,000	15,000	15,000	15,000	15,000
101-7429-06	Animal/Pest Control Services	98,961	90,000	90,000	90,000	90,000
101-7433-06	Integrated Justice System	11,000	11,000	11,000	11,000	11,000
101-7335-07	Gas & Electricity	60,000	40,000	-	-	-
101-7338-07	Water Services	2,415				
101-7341-07	Buildings/Grounds Maintenance	10,000	-	-	-	-
101-7346-07	HVAC Mtn & Repairs	10,000	5,000	5,000	5,000	5,000
101-7417-07	Janitorial Service	20,000	25,000	25,000	25,000	25,000
101-7423-07	Library Additional Hours	-				
101-7429-07	Animal/Pest Control Services	1,800				
101-7410-08	Professional Engineering Services	151,200	157,248	163,538	170,079	176,883
101-7411-08	Legal Services Retainer	7,889	10,000	10,000	10,000	10,000
101-7111-09	Regular Salaries	54,483	56,117	57,801	59,535	61,321
101-7113-09	Overtime	2,000	2,000	2,000	2,000	2,000
101-7218-09	Long/Short Term Disability Insurance	515	500	500	500	500
101-7220-09	PERS Retirement-Normal Cost	4,627	5,051	5,202	5,358	5,519
101-7221-09	PERS Retirement - Unfunded Liability	5,703	6,173	7,514	8,930	10,425
101-7231-09	Workers' Compensation	2,749	3,000	3,000	3,000	3,000
101-7233-09	FICA Taxes	797	1,000	1,000	1,000	1,000
101-7246-09	Benefit Insurance	10,895	11,549	12,242	12,976	13,755
101-7307-09	Irrigation Supplies and Materials	6,500	6,500	6,500	6,500	6,500
101-7311-09	General Supplies	5,000	5,000	5,000	5,000	5,000
101-7335-09	Gas & Electricity	3,000	3,000	3,000	3,000	3,000
101-7338-09	Water Services	100,000	75,000	50,000	50,000	50,000
101-7341-09	Buildings/Grounds Maintenance	2,000	7,500	7,500	7,500	7,500
101-7342-09	Machinery/Equipment Maintenance	2,000	1,500	1,500	1,500	1,500
101-7343-09	Vehicle Maintenance	2,500	2,500	2,500	2,500	2,500
101-7344-09	Vehicles: Gas, Oil & Supplies	3,000	5,000	5,000	5,000	5,000
101-7417-09	Janitorial Service	13,000	15,000	16,000	17,000	18,000
101-7429-09	Animal/Pest Control Services	1,000	2,000	2,000	2,000	2,000
101-7435-09	Contract Seasonal Labor	11,000	11,440	11,898	12,374	12,868
101-7440-09	Tree Trimming Services	13,000	13,520	14,061	14,623	15,208
		5,651,412	6,028,710	6,191,647	6,572,344	6,815,079