

City of Clayton
FY 2024-25 FINAL
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	5,811,063	2.24%
Total Revenue	\$5,683,916	\$4,647,632	\$5,811,063	2.24%
Expenditures				
Salaries and Benefits	3,718,639	3,258,672	3,888,797	4.58%
Services and Supplies	1,965,277	1,979,146	2,151,889	9.50%
Total Expenditures	\$5,683,916	\$5,237,818	\$6,040,686	6.28%
Revenues over (under) Expenditures	\$0	(\$590,186)	(\$229,623)	
Ending Fund Balance	\$7,744,099		\$7,514,476	

City of Clayton
FY 2024 - 25 FINAL 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	18,000	#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	5,811,063	

City of Clayton
FY 2024 - 25 FINAL 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	20,000	5.26%	
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	40,000	-35.06%	
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	2,151,889		

**City of Clayton
FY 2024-25 Budget
Expenses by Department**

	City Wide (00)			General (01)			Administration (02)		
	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget
101-7111 Regular Salaries							689,644	637,021	697,141
101-7113 Overtime							-	1,629	
101-7115 Council/Commission Compensation				28,200	25,011	29,036			
101-7218 Long/Short Term Disability Insurance				-	-	-	6,110	4,326	5,293
101-7219 Deferred Compensation Retirement				-	-	-	14,600	3,811	15,038
101-7220 PERS Retirement-Normal Cost				-	-	-	71,307	52,429	73,446
101-7221 PERS Retirement - Unfunded Liability				-	-	-	86,702	75,318	89,303
101-7231 Workers' Compensation				1,272	1,349	1,310	29,420	31,207	30,303
101-7232 Unemployment Compensation				1,956	-	2,015			
101-7233 FICA Taxes				2,157	1,914	2,222	9,455	9,234	9,739
101-7246 Benefit Insurance				-	-	-	103,128	105,761	106,222
101-7247 OPEB Contributions (Health Plan)				-	-	-			
Total Salaries and Benefits By Department				33,585	28,274	34,583	1,010,366	920,737	1,026,485
Services and Supplies									
101-7241 Auto Allowance/Mileage				-	-	-	8,940	3,883	9,208
101-7242 Uniform Allowance				-	-	-			
101-7301 Recruitment/Pre-employment				-	-	-			
101-7307 Irrigation Supplies and Materials				-	-	-			
101-7311 General Supplies				-	1,821	-	-	252	
101-7312 Office Supplies/Expense				-	-	-			
101-7314 Postage				-	-	-			
101-7321 Printing and Binding				700	424	721	-	144	
101-7323 Books/Periodicals				-	-	-			
101-7324 Dues and Subscriptions				14,000	14,001	14,420	2,800	1,838	2,884
101-7325 EBRCSA System Subscription									
101-7331 Rentals/Leases									
101-7332 Telecommunications				-	434	-	7,400	12,872	7,622
101-7335 Gas & Electricity									
101-7338 Water Services									
101-7341 Buildings/Grounds Maintenance	-	89	500						
101-7342 Machinery/Equipment Maintenance									
101-7343 Vehicle Maintenance									
101-7344 Vehicles: Gas, Oil & Supplies									
101-7345 Office Equip-Maint/Repairs									
101-7346 HVAC Mtn & Repairs									
101-7351 Insurance Premiums									
101-7362 City Promotional Activity				4,500	107	4,635			
101-7363 Business Meeting Expense				500	652	515			
101-7364 Employee Recognition				200	407	206			
101-7371 Travel				-	1,930	-	100	1,687	103
101-7372 Conferences/Meetings				2,000	4,034	2,060	1,000	2,493	1,030
101-7373 Education & Training				-	1,400	-	5,000	6,296	5,150
101-7380 Recording Fees									
101-7381 Property Tax Admin. Costs									
101-7384 Legal Notices									
101-7389 Misc. Expense							2,000	560	2,060
101-7408 Crossing guard services									
101-7410 Professional Engineering Services									
101-7411 Legal Services Retainer							82,833	85,858	85,318
101-7413 Legal Services							5,000	28,618	5,150
101-7414 Audit & Financial Reporting Services							44,584	31,850	45,922
101-7415 Computer/IT Services							7,600	33,314	7,828
101-7417 Janitorial Service				-	35	-			
101-7419 Other Professional Services				15,000	14,250	5,000	25,000	180,167	10,000
101-7420 Merchant Fees									
101-7424 Dispatch Services									
101-7425 Crime Lab									
101-7427 CAL ID									
101-7429 Animal/Pest Control Services									
101-7433 Integrated Justice System									
101-7435 Contract Seasonal Labor									
101-7440 Tree Trimming Services									
101-7441 Dog Park Operating Costs									
101-7486 CERF Charges									
Total Services and Supplies	-	89	500	36,900	39,495	27,557	192,257	389,832	182,275

**City of Clayton
FY 2024-25 Budget
Expenses by Department**

	Public Works (03)			Community Development (04)			General Services (05)		
	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget
101-7111 Regular Salaries	31,102	4,528	32,035	240,530	209,320	247,746			
101-7113 Overtime	1,000		1,030						
101-7115 Council/Commission Compensation				7,200	3,986	7,416			
101-7218 Long/Short Term Disability Insurance	305	776	314	2,254	1,437	2,322			
101-7219 Deferred Compensation Retirement									
101-7220 PERS Retirement-Normal Cost	2,742	7,379	2,824	20,926	23,207	21,554			
101-7221 PERS Retirement - Unfunded Liability	5,328	4,628	5,488	28,186	24,485	29,032			
101-7231 Workers' Compensation	1,469	1,558	1,513	10,853	11,512	11,179			
101-7232 Unemployment Compensation								4,270	
101-7233 FICA Taxes	472	0	486	3,934	2,803	4,052			
101-7246 Benefit Insurance	6,457	22,202	6,651	42,285	38,521	43,554			
101-7247 OPEB Contributions (Health Plan)							18,700	16,970	19,261
Total Salaries and Benefits By Department	48,875	41,071	50,341	356,168	315,270	366,855	18,700	21,240	19,261
Services and Supplies									
101-7241 Auto Allowance/Mileage				4,140	261	4,264			
101-7242 Uniform Allowance									
101-7301 Recruitment/Pre-employment							5,000	932	5,150
101-7307 Irrigation Supplies and Materials									
101-7311 General Supplies	7,000	4,674	7,210	500	216	515			
101-7312 Office Supplies/Expense							8,000	19,940	8,240
101-7314 Postage							4,500	1,493	4,635
101-7321 Printing and Binding							1,000	1,135	1,030
101-7323 Books/Periodicals				200		206			
101-7324 Dues and Subscriptions	100	110	103	13,500	5,621	13,905			
101-7325 EBRCOA System Subscription									
101-7331 Rentals/Leases							17,000	10,998	17,510
101-7332 Telecommunications	3,600	3,169	3,708	700	671	721	5,500	2,142	5,665
101-7335 Gas & Electricity	55,000	49,239	56,650						
101-7338 Water Services	20,000	4,347	20,600						
101-7341 Buildings/Grounds Maintenance	19,000	48,327	19,570						
101-7342 Machinery/Equipment Maintenance	1,750	770	1,803						
101-7343 Vehicle Maintenance	1,500	1,529	1,545						
101-7344 Vehicles: Gas, Oil & Supplies	1,000	682	1,030						
101-7345 Office Equip-Maint/Repairs									
101-7346 HVAC Mtn & Repairs	21,000	12,439	21,630						
101-7351 Insurance Premiums							247,022	240,313	254,433
101-7362 City Promotional Activity									
101-7363 Business Meeting Expense									
101-7364 Employee Recognition							1,000	7,917	1,030
101-7371 Travel				2,000	6,452	2,060			
101-7372 Conferences/Meetings				500	640	515			
101-7373 Education & Training	1,000	495	1,030	3,000	2,101	3,090			
101-7380 Recording Fees				500	53	515			
101-7381 Property Tax Admin. Costs							9,505	8,975	9,790
101-7384 Legal Notices				2,000	2,944	2,060			
101-7389 Misc. Expense									
101-7408 Crossing guard services									
101-7410 Professional Engineering Services									
101-7411 Legal Services Retainer	1,315	-	1,354	26,296	9,656	27,085			
101-7413 Legal Services				5,000	8,012	5,150			
101-7414 Audit & Financial Reporting Services									
101-7415 Computer/IT Services									
101-7417 Janitorial Service	13,900	13,783	14,317						
101-7419 Other Professional Services	-	177	-	5,000	1,695	5,150	15,000	51,896	5,000
101-7420 Merchant Fees							10,000	6,813	10,300
101-7424 Dispatch Services									
101-7425 Crime Lab									
101-7427 CAL ID									
101-7429 Animal/Pest Control Services	1,700	1,540	1,751						
101-7433 Integrated Justice System									
101-7435 Contract Seasonal Labor	3,000	1,757	3,090						
101-7440 Tree Trimming Services	5,150	6,605	5,305						
101-7441 Dog Park Operating Costs	8,000	-	8,240						
101-7486 CERF Charges	10,000	10,000	10,300						
Total Services and Supplies	174,015	159,644	179,236	63,336	38,323	65,236	323,527	352,554	322,783

**City of Clayton
FY 2024-25 Budget
Expenses by Department**

	Police (06)			Library (07)			Engineering (08)			Parks and Recreation (09)		
	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget	FY 2023-24 Budget	FY 2023-24 Actual	FY 2024-25 Budget
101-7111 Regular Salaries	1,315,042	1,016,362	1,387,257	6,914	5,990	7,121				54,483	40,250	56,117
101-7113 Overtime	140,000	164,709	161,009	-	1,388					2,000	2,528	2,060
101-7115 Council/Commission Compensation												
101-7218 Long/Short Term Disability Insurance	11,178	7,624	11,513	65	38	67				515	246	530
101-7219 Deferred Compensation Retirement	2,700		2,781									
101-7220 PERS Retirement-Normal Cost	193,565	180,723	222,600	536	330	552				4,627	3,146	4,766
101-7221 PERS Retirement - Unfunded Liability	250,537	249,473	258,053	1,041	904	1,072				5,703	4,954	5,874
101-7231 Workers' Compensation	53,828	57,098	55,443	315	334	324				2,749	2,916	2,831
101-7232 Unemployment Compensation												
101-7233 FICA Taxes	17,298	16,711	17,817	101	95	104				797	818	821
101-7246 Benefit Insurance	174,800	167,844	180,044	1,256	960	1,294				10,895	6,639	11,222
101-7247 OPEB Contributions (Health Plan)												
Total Salaries and Benefits By Department	2,158,948	1,860,544	2,296,517	10,228	10,039	10,534				81,769	61,496	84,221
Services and Supplies												
101-7241 Auto Allowance/Mileage	4,800	3,996	4,944									
101-7242 Uniform Allowance	12,000	8,871	12,360									
101-7301 Recruitment/Pre-employment	5,000	3,739	5,000									
101-7307 Irrigation Supplies and Materials										6,500	2,899	6,695
101-7311 General Supplies	17,000	18,736	17,000							5,000	828	5,150
101-7312 Office Supplies/Expense	5,000	3,422	5,000									
101-7314 Postage	300	10	300									
101-7321 Printing and Binding	250	769	250									
101-7323 Books/Periodicals												
101-7324 Dues and Subscriptions	11,000	13,524	12,000				3,000	316	3,090			
101-7325 EBRCSA System Subscription	12,500	12,240	12,500									
101-7331 Rentals/Leases	10,000	2,272	33,525									
101-7332 Telecommunications	10,000	10,223	10,000	2,700	12,826	2,781						
101-7335 Gas & Electricity				65,000	51,943	66,950				3,000	2,940	3,090
101-7338 Water Services				2,415	1,798	2,487				100,000	109,067	103,000
101-7341 Buildings/Grounds Maintenance	-	27		15,000	36,913	15,450				2,000	1,828	2,060
101-7342 Machinery/Equipment Maintenan	500	790	500							2,000	548	2,060
101-7343 Vehicle Maintenance	30,000	6,508	30,000	450	516	464	-	(16)		4,000	3,705	4,120
101-7344 Vehicles: Gas, Oil & Supplies	41,200	33,120	41,200	500	309	515				3,000	2,289	3,090
101-7345 Office Equip-Maint/Repairs	3,200	-	3,200									
101-7346 HVAC Mtn & Repairs				10,000	8,152	10,300						
101-7351 Insurance Premiums												
101-7362 City Promotional Activity												
101-7363 Business Meeting Expense	200	11	200									
101-7364 Employee Recognition	200	-	200									
101-7371 Travel												
101-7372 Conferences/Meetings	-	1,690										
101-7373 Education & Training	10,000	10,468	10,730									
101-7380 Recording Fees												
101-7381 Property Tax Admin. Costs												
101-7384 Legal Notices												
101-7389 Misc. Expense												
101-7408 Crossing guard services	55,129	47,031	64,217									
101-7410 Professional Engineering Services							151,200	139,063	155,736			
101-7411 Legal Services Retainer	13,148	2,108	13,148				7,889	11,108	8,126			
101-7413 Legal Services	-	5,114										
101-7414 Audit & Financial Reporting Services												
101-7415 Computer/IT Services												
101-7417 Janitorial Service	3,500	1,800	3,500	24,000	20,353	24,720				13,000	11,152	13,390
101-7419 Other Professional Services	1,600	7,388	14,850									
101-7420 Merchant Fees												
101-7424 Dispatch Services	339,300	226,144	356,265									
101-7425 Crime Lab	14,000	12,435	14,000									
101-7427 CAL ID	13,000	16,792	18,471									
101-7429 Animal/Pest Control Services	98,961	95,961	127,414	1,800	1,356	1,854				1,000	683	1,030
101-7433 Integrated Justice System	11,000	8,770	11,000									
101-7435 Contract Seasonal Labor				2,000	2,057	2,060				11,000	5,324	11,330
101-7440 Tree Trimming Services				3,000	1,488	3,090				13,000	15,810	13,390
101-7441 Dog Park Operating Costs												
101-7486 CERF Charges			86,500									
Total Service and Supplies	722,788	553,957	908,274	126,865	137,712	130,671	162,089	150,470	166,952	163,500	157,074	168,405

City of Clayton
FY 2024-25 FINAL
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	162,074
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	-	-
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

City of Clayton
Special Revenue Funds **FY 2024-25 FINAL BUDGET**

							101, 217, 218, 222, 223, 233, 240, 405, 420, 450, 502, 503, 615
		201	202	220	230	211	
		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	1,079,055
REVENUES							
4100	Program Revenue	400,660	287,000	300,000	1,405,603	165,896	1,694,179
5601	Interest Other		8,500				-
Total Revenue		400,660	295,500	300,000	1,405,603	165,896	1,694,179
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	-	-	-	-	-	-
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	151,000	484,856	429,579	1,405,603	-	-
7611	Principal (RDA Successor Agency)	-	-	-	-	-	20,723
7612	Interest	-	-	-	-	-	8,537
7615	CCC Property Tax	-	-	-	-	618	-
Total Expenditures		413,855	484,856	429,579	1,648,595	179,546	160,684
OTHER FINANCING SOURCES							
	Transfers From General Fund (To)						
	Transfers From SRF Fund To GF	9,608	969,712	5,765	0	9,395	0
	Other						
Total Other Financing Sources		9,608	969,712	5,765	0	9,395	0
NET CHANGE IN FUND BALANCES		(22,803)	(1,159,068)	(135,344)	(242,992)	(23,045)	1,533,495
ENDING FUND BALANCES		213,805	(566,699)	541,951	(24,656)	398,382	2,612,550

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	-		52,300	126,256
5601 Interest	8,550	28,000	3,500	40,000
5801 Sale of Assets				
Total Revenue	8,550	28,000	55,800	166,256
EXPENDITURES				
7485 Capital Outlay - Equipment & Machinery	-	-	89,100	-
7551 Project Costs - Planning/Design	-	-	-	-
7552 Project Costs - Construction/Execution	-	370,000	-	-
	-			
Total Expenditures	0	370,000	89,100	0
NET CHANGE IN FUND BALANCES	8,550	(342,000)	(33,300)	166,256
ENDING FUND BALANCES	501,128	1,165,643	145,500	5,999,730

Special Revenue Funds - Assessment Districts

	214	216	231
	Neighborhood Street Lighting District	Stormwater Assessment	Diablo Estates Assessment District
PROJECTED BEGINNING FUND BALANCE	2,036	17,932	355,046
REVENUES			
4100 Program Revenue	126,122	175,474	97,460
5601 Interest			3,500
Total Revenue	126,122	175,474	100,960
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	150,000	-	800
7338 Water Service	-	-	7,500
7341 Building/Grounds Maintenance	-	2,060	
7343 Vehicle Maintenance	-	1,030	
7344 Vehicles: Gas, Oil & Supplies	-	1,030	
7381 Property Tax Admin. Costs	6,500	-	500
7409 Street Sweeping	-	61,800	
7412 Engineering/Inspection Service	5,000	20,600	2,500
7419 Other Professional Services	-	25,750	27,000
7420 Administrative Costs	-	-	12,000
7435 Contract Seasonal Labor	-	6,180	
7445 Weed Abatement Services	-	-	12,000
7450 Street Light Maintenance	15,000	-	
7481 State Regional Annual Discharge Fee	-	15,450	
7486 CERF Charges	-	4,944	
7520 Project Costs	-	515	
Total Expenditures	176,500	189,176	62,300
OTHER FINANCING SOURCES			
Transfers From Fund 201 to Fund 214	50,378	-	-
Transfers From Fund 214 To GF	(14,067)	(45,391)	-
Other	-	-	-
Total Other Financing Sources	36,311	(45,391)	-
NET CHANGE IN FUND BALANCES	(14,067)	(59,093)	38,660
ENDING FUND BALANCES	(12,031)	(41,161)	393,706

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	1,000	-
7351 Liability Insurance		-
7381 Property Tax Admin. Costs	700	-
7384 Legal Notices		-
7389 Misc. Expense		-
7412 Engineering/Inspection Service	30,000	-
7413 Special Legal Service	4,000	-
7419 Other Professional Services	20,000	-
7520 Project Costs	39,467	-
8101 Transfer to General Fund		-
Total Expenditures	95,167	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	(532)	1,000
ENDING FUND BALANCES	21,691	2,000