

City of Clayton
Income Statement - LMD
FY21-25, 26YTD (as of 4/10/2026)

	FY 21 Budget	FY 21 Actual	FY 22 Budget	FY 22 Actual	FY 23 Budget	FY 23 Actual	FY 24 Budget	FY 24 Actual	FY 25 Budget	FY 25 Actual	FY 26 Budget	FY 26 Actual YTD
REVENUES												
Special parcel taxes and assessments												
210-4604-00 LMD Special Parcel Tax	\$1,168,107.00	\$1,169,764.34	\$1,204,857.00	\$1,204,882.38	\$1,241,053.00	\$1,245,576.20	\$1,278,284.59	\$1,281,776.04	\$1,320,856.00	\$1,320,848.02	\$1,373,690.00	\$735,672.21
Total	\$1,168,107.00	\$1,169,764.34	\$1,204,857.00	\$1,204,882.38	\$1,241,053.00	\$1,245,576.20	\$1,278,284.59	\$1,281,776.04	\$1,320,856.00	\$1,320,848.02	\$1,373,690.00	\$735,672.21
Total Special Assessment Revenue	\$1,168,107.00	\$1,169,764.34	\$1,204,857.00	\$1,204,882.38	\$1,241,053.00	\$1,245,576.20	\$1,278,284.59	\$1,281,776.04	\$1,320,856.00	\$1,320,848.02	\$1,373,690.00	\$735,672.21
Use of money and property												
210-5601-00 Interest	\$24,000.00	\$26,584.17	\$15,000.00	\$7,560.22	\$15,000.00	\$8,576.22	\$0.00	\$11,365.15	\$7,000.00	\$6,507.70	\$10,000.00	\$0.00
210-5606-00 Unrealized Inv. Gain/Loss	\$0.00	(\$12,529.97)	\$0.00	(\$31,942.87)	\$0.00	(\$1,619.31)	\$0.00	\$14,285.01	\$0.00	\$12,376.02	\$0.00	\$0.00
Total	\$24,000.00	\$14,054.20	\$15,000.00	(\$24,382.65)	\$15,000.00	\$6,956.91	\$0.00	\$25,650.16	\$7,000.00	\$18,883.72	\$10,000.00	\$0.00
Total Use of money and property	\$24,000.00	\$14,054.20	\$15,000.00	(\$24,382.65)	\$15,000.00	\$6,956.91	\$0.00	\$25,650.16	\$7,000.00	\$18,883.72	\$10,000.00	\$0.00
Total REVENUES	\$1,192,107.00	\$1,183,818.54	\$1,219,857.00	\$1,180,499.73	\$1,256,053.00	\$1,252,533.11	\$1,278,284.59	\$1,307,426.20	\$1,327,856.00	\$1,339,731.74	\$1,383,690.00	\$735,672.21
EXPENDITURES												
210-7111-00 Regular Salaries	\$228,746.00	\$243,826.99	\$237,756.00	\$264,082.44	\$238,989.12	\$297,920.93	\$257,301.86	\$359,778.55	\$265,021.00	\$380,842.08	\$600,000.00	\$246,838.00
210-7112-00 Temporary Salaries	\$22,793.00	\$6,987.00	\$20,665.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$24,169.95
210-7113-00 Overtime	\$2,000.00	\$1,906.73	\$2,000.00	\$1,439.57	\$2,000.00	\$7,304.78	\$2,000.00	\$2,252.33	\$2,500.00	\$288.72	\$1,000.00	\$716.14
210-7218-00 Long/Short Term Disability Insurance	\$2,292.00	\$2,382.33	\$2,061.00	\$2,105.82	\$4,253.61	\$2,546.99	\$2,541.55	\$2,108.46	\$2,618.00	\$3,002.56	\$5,013.00	\$1,033.73
210-7220-00 PERS Retirement-Normal Cost	\$21,486.00	\$23,147.15	\$21,966.00	\$25,313.34	\$23,439.01	\$27,649.48	\$23,601.36	\$30,800.68	\$24,309.00	\$35,914.41	\$50,049.00	\$14,382.84
210-7221-00 PERS Retirement - Unfunded Liability	\$22,418.00	\$26,421.94	\$29,540.00	\$36,902.52	\$33,031.00	\$30,523.04	\$42,142.10	\$36,608.65	\$43,406.00	\$49,586.20	\$69,194.00	\$69,193.57
210-7231-00 Workers' Compensation	\$12,199.00	\$10,484.26	\$9,587.00	\$8,676.77	\$10,222.79	\$11,051.02	\$11,581.03	\$12,284.58	\$11,928.00	\$12,838.87	\$25,463.00	\$21,324.90
210-7232-00 Unemployment Compensation	\$2,090.00	\$0.00	\$4,464.00	\$1,626.46	\$529.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
210-7233-00 FICA Taxes	\$5,089.00	\$4,257.55	\$5,057.00	\$3,848.95	\$3,814.54	\$4,763.85	\$3,933.04	\$5,721.90	\$4,051.00	\$5,546.44	\$7,903.00	\$4,570.44
210-7246-00 Benefit Insurance	\$41,588.00	\$43,314.50	\$43,013.00	\$52,637.64	\$47,290.67	\$54,512.88	\$53,946.12	\$52,999.05	\$55,565.00	\$72,506.96	\$79,293.00	\$25,487.95
210-7301-00 Recruitment/Pre-employment	\$0.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$0.00	\$258.00	\$0.00	\$0.00	\$0.00
210-7306-00 Trail Fixture Repairs/Replacement	\$175,000.00	\$178.24	\$320,000.00	\$0.00	\$290,000.00	\$0.00	\$25,000.00	\$14,775.00	\$25,750.00	(\$14,592.84)	\$10,000.00	\$0.00
210-7307-00 Irrigation Supplies and Materials	\$0.00	\$0.00	\$10,000.00	\$7,644.73	\$10,000.00	\$8,777.47	\$10,000.00	\$10,171.99	\$10,000.00	\$10,290.40	\$9,000.00	\$1,961.46
210-7308-00 Weed Abatement Supplies and Materials	\$0.00	\$0.00	\$20,000.00	\$9,608.76	\$15,000.00	\$1,270.14	\$10,000.00	\$5,603.80	\$10,000.00	\$3,026.81	\$5,000.00	\$2,255.71
210-7309-00 Plant Nutrition Supplies and Materials	\$0.00	\$0.00	\$10,000.00	\$398.30	\$12,500.00	\$2,900.88	\$10,000.00	\$1,474.61	\$10,000.00	\$1,153.23	\$5,000.00	\$0.00
210-7311-00 General Supplies	\$45,000.00	\$8,222.18	\$14,300.00	\$3,874.36	\$4,500.00	\$5,377.80	\$4,000.00	\$3,888.90	\$4,120.00	\$5,493.47	\$4,500.00	\$15,073.17
210-7316-00 Landscape Replacement Plants (Shrubs, Trees, Etc.)	\$20,000.00	\$2,821.77	\$20,000.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$15,000.00	\$225.87	\$5,000.00	\$0.00
210-7326-00 Pavement Repair Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109.49	\$0.00	\$0.00
210-7335-00 Gas & Electric Services	\$34,400.00	\$26,994.71	\$50,000.00	\$26,342.11	\$30,000.00	\$52,835.72	\$30,000.00	\$19,792.34	\$10,000.00	\$36,944.10	\$5,500.00	\$25,356.24
210-7338-00 Water Services	\$242,800.00	\$223,935.53	\$240,000.00	\$240,647.61	\$230,000.00	\$197,842.20	\$200,000.00	\$288,133.10	\$206,000.00	\$287,837.73	\$210,000.00	\$211,430.88
210-7340-00 Traffic Safety Supplies	\$0.00	\$292.48	\$1,000.00	\$1,158.86	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$46.54	\$1,000.00	\$139.93
210-7341-00 Buildings/Grounds Maintenance	\$17,000.00	\$38,148.67	\$36,910.00	\$19,046.10	\$26,200.00	\$9,915.78	\$20,000.00	\$8,943.03	\$10,000.00	\$11,165.51	\$10,000.00	\$17,173.01
210-7342-00 Machinery/Equipment Maintenan	\$17,000.00	\$13,793.16	\$21,050.00	\$24,320.80	\$26,550.00	\$15,345.87	\$20,000.00	\$9,372.13	\$10,000.00	\$23,197.63	\$17,500.00	\$10,129.92
210-7343-00 Vehicle Maintenance	\$24,000.00	\$9,481.88	\$15,000.00	\$37,771.39	\$20,000.00	\$18,989.08	\$20,000.00	\$26,647.35	\$25,000.00	\$28,844.22	\$10,000.00	\$13,623.86
210-7344-00 Vehicle Gas, Oil, and Supplies	\$18,000.00	\$12,374.14	\$14,000.00	\$17,418.06	\$14,000.00	\$22,468.30	\$20,000.00	\$21,894.90	\$20,000.00	\$18,349.30	\$15,200.00	\$6,992.81
210-7360-00 Advertising & Promotion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,742.29	\$0.00	\$0.00	\$0.00	\$0.00
210-7381-00 Property Tax Admin. Costs	\$4,000.00	\$3,740.10	\$4,100.00	\$3,743.33	\$4,100.00	\$3,752.26	\$4,500.00	\$3,751.42	\$4,635.00	\$3,752.67	\$3,753.00	\$2,064.07
210-7419-00 Other Professional Services	\$7,000.00	\$6,197.75	\$7,100.00	\$6,174.18	\$37,500.00	\$4,923.44	\$25,000.00	\$5,690.04	\$10,000.00	\$6,188.31	\$5,400.00	\$5,686.37
210-7429-00 Animal/Pest Control Services	\$5,000.00	\$4,652.57	\$15,000.00	\$13,025.00	\$51,000.00	\$39,645.57	\$51,000.00	\$37,926.99	\$30,000.00	\$29,630.40	\$30,600.00	\$25,000.00
210-7435-00 Contract Seasonal Labor	\$160,000.00	\$98,741.57	\$160,000.00	\$125,763.95	\$125,000.00	\$144,451.93	\$140,000.00	\$141,776.99	\$160,000.00	\$158,775.42	\$50,000.00	\$71,724.40
210-7440-00 Tree Trimming Services	\$100,000.00	\$101,100.00	\$300,000.00	\$326,340.00	\$200,000.00	\$231,974.25	\$125,000.00	\$120,506.00	\$162,074.00	\$45,109.75	\$75,000.00	\$63,435.00
210-7445-00 Weed Abatement Services	\$166,586.00	\$120,989.62	\$201,230.00	\$131,681.81	\$212,000.00	\$129,182.26	\$125,000.00	\$59,000.00	\$115,000.00	\$113,544.00	\$75,000.00	\$49,000.00
210-7486-00 CERF Charges/Depreciation	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$30,900.00	\$30,900.00	\$0.00	\$0.00
210-7615-00 CCC Property Tax	\$3,000.00	\$2,993.50	\$3,030.00	\$3,083.30	\$3,030.00	\$3,175.82	\$3,500.00	\$3,271.08	\$3,605.00	\$3,369.24	\$3,677.00	\$3,412.02
Total Public works	(\$1,429,487.00)	(\$1,067,386.32)	(\$1,869,079.00)	(\$1,424,676.16)	(\$1,706,199.94)	(\$1,359,101.74)	(\$1,301,297.06)	(\$1,316,916.16)	(\$1,282,740.00)	(\$1,363,887.49)	(\$1,389,045.00)	(\$932,176.37)
Capital Outlay												
210-7520-00 Project Program Costs	\$222,000.00	\$53,812.88	\$204,500.00	\$161,367.36	\$112,000.00	\$11,500.43	\$50,000.00	\$373.50	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	(\$222,000.00)	(\$53,812.88)	(\$204,500.00)	(\$161,367.36)	(\$112,000.00)	(\$11,500.43)	(\$50,000.00)	(\$373.50)	\$0.00	\$0.00	\$0.00	\$0.00
Total	(\$1,651,487.00)	(\$1,121,199.20)	(\$2,073,579.00)	(\$1,586,043.52)	(\$1,818,199.94)	(\$1,370,602.17)	(\$1,351,297.06)	(\$1,317,289.66)	(\$1,282,740.00)	(\$1,363,887.49)	(\$1,389,045.00)	(\$932,176.37)
OTHER FINANCING SOURCES (USES)												
Transfers out												
210-8101-00 Transfer To General Fund (Overhead)	\$39,190.00	\$39,190.00	\$40,679.00	\$40,679.00	\$42,713.00	\$41,712.95	\$43,381.00	\$43,381.00	\$45,116.00	\$45,116.00	\$46,018.00	\$46,018.00
210-8113-00 Transfer to Stormwater Fund	\$1,130.00	\$1,130.00	\$1,130.00	\$1,130.00	\$1,164.00	\$1,164.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Transfers out	(\$40,320.00)	(\$40,320.00)	(\$41,809.00)	(\$41,809.00)	(\$43,877.00)	(\$42,876.95)	(\$43,381.00)	(\$43,381.00)	(\$45,116.00)	(\$45,116.00)	(\$46,018.00)	(\$46,018.00)
Total	(\$40,320.00)	(\$40,320.00)	(\$41,809.00)	(\$41,809.00)	(\$43,877.00)	(\$42,876.95)	(\$43,381.00)	(\$43,381.00)	(\$45,116.00)	(\$45,116.00)	(\$46,018.00)	(\$46,018.00)
Net Increase/(Decrease) in Fund Balance	(\$499,700.00)	\$22,299.34	(\$895,531.00)	(\$447,352.79)	(\$606,023.94)	(\$160,946.01)	(\$116,393.47)	(\$53,244.46)	\$0.00	(\$69,271.75)	(\$51,373.00)	(\$242,522.16)