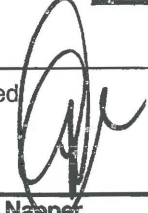




Agenda Date: 2-16-2016

Agenda Item: 8b

STAFF REPORT

Approved: 
Gary A. Napper
City Manager

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: KEVIN MIZUNO, FINANCE MANAGER, CPA

DATE: FEBRUARY 16, 2016

SUBJECT: MID-YEAR BUDGET REVIEW AS OF DECEMBER 31, 2015

RECOMMENDATION

Following staff presentation and opportunity for City Council and public comments, it is recommended, by motion, the City Council accept the Mid-Year Budget staff report of the City's General Fund and Special (Restricted-Use) Funds for Fiscal Year 2015-16 with no mid-year budget adjustments.

BACKGROUND

Following a public hearing, on June 16, 2015 the City's budgets for fiscal year 2015-16 were adopted by the City Council on June 16, 2015. The adopted Budget for the City's General Fund included projected revenues of \$4,124,444 and total appropriations of \$4,095,928. This resulted in an anticipated budgetary surplus of **\$28,516**.

FISCAL YEAR-TO-DATE BUDGETARY CHANGES

The following is a summary of budgetary actions already authorized by the City Council during fiscal year 2015-16. These budget amendments have been reflected as increases within the "Budget" column in the Mid-Year Budget-to-Actual Report (Attachment 1) for the applicable funds:

1. On July 21, 2015 the City Council approved a change order to the 2015 Neighborhood Street Project to add the Lower Easley Trail Repaving component at an estimated additional cost of \$30,000 to be financed by the Landscape Maintenance District Fund (No. 210) reserves. Pursuant to this authorization, total FY 2015-16 appropriations in the Landscape Maintenance District Fund were increased by \$30,000.
2. On September 15, 2015 the City Council approved the contract award to Graniterock Company totaling \$79,030 for the replacement of seven trail bridges' wooden decking throughout the boundaries of the Landscape Maintenance District. For this contract the City Council authorized an additional \$9,030 in appropriations as the adopted budget already incorporated an estimated project cost of \$70,000. Pursuant to this action total

FY 2015-16 appropriations for the Landscape Maintenance District Fund were increased by \$9,030.

The total impact arising from these two budgetary actions was an increase to total FY 2015-16 appropriations of \$39,030 in the Landscape Maintenance District Fund.

DISCUSSION

The revenue and expenditure figures for the first half of fiscal year 2015-16 are now compiled, offering a view of the fiscal picture for half of the operating year. The mid-year General Fund revenue and expenditure budget-to-actual report is included on pages 1-5 of Attachment 1.

1. General Fund Revenues

General Fund revenues for mid-year are at **57.44%** of budget compared to 55.27% in the prior year (2014-15) Mid-Year Budget Review. The following table summarizes significant revenue sources compared with results from the past two mid-year budget review reports:

| <u>Description</u> | <u>2015-16</u> | <u>2014-15</u> | <u>2013-14</u> |
|--------------------------------------|----------------|----------------|----------------|
| Total <u>Mid-Year</u> Revenue | \$ 2,369,151 | \$ 2,144,221 | \$ 1,913,118 |
| Property Taxes | 935,923 | 922,799 | 848,831 |
| Franchise Fees | 207,119 | 201,755 | 202,714 |
| RPTTF Distribution | 261,851 | 166,339 | 120,050 |
| Sales and Use Tax | 164,341 | 126,110 | 115,122 |
| Business Licenses | 107,621 | 109,548 | 93,095 |
| Inter Fund Transfers | 52,282 | 139,829 | 216,854 |
| Building Permit Fees | 31,793 | 21,090 | 19,426 |
| Real Property Transfer Tax | 37,398 | 35,452 | 33,650 |
| Planning Fees and Services | 16,531 | 7,472 | 23,649 |
| Mid-Year Actual to Projected Revenue | 57.44% | 55.27% | 51.58% |

An analysis of the mid-year General Fund status reveals that actual revenues are exceeding revenue projections by approximately **\$251,000**. This positive variance is associated with the following two significant non-recurring revenue sources:

- A. The first non-recurring revenue source was the City's share of the unencumbered Successor Agency (former RDA) balance remitted to the County Auditor-Controller's Office pertaining to the post redevelopment dissolution All Other Funds Due Diligence Review. Of the total payment remitted to the County and deposited into the redevelopment property tax trust fund (RPTTF), the City's share was \$87,393, or 6.9%. This non-recurring revenue source is reported in the RPTTF Distribution revenue line item.

B. The second difficult to predict and non-recurring revenue source was SB90 state mandated reimbursement claim pay-outs of \$164,487 reported in the State Mandated Cost Reimbursement revenue line item. During FY 2015-16 the California State Controller's Office (SCO) finally made payment on over a dozen state-mandated program reimbursement claims, and interest thereon, dating back to the timeframe FY 2001-02 to FY 2003-04. Although there is still \$268,049 in unpaid claims on file with the SCO from FY 2004-05 through FY 2014-15, the City does not incorporate this revenue source into the operational budget due to the unpredictability of when claims will actually be approved by the State legislature and paid by the SCO.

Aside from the impact of these two irregular revenue sources, ordinary General Fund operational revenues overall remain on target with the budget. At mid-year, secured property tax revenues are below projections due to timing complexities involved in the California Department of Finance's (DOF) unwinding of the "triple-flip" in FY 2015-16. In March 2004, the voters of California approved Proposition 57, the California Economic Recovery Bond Act. The measure authorized the issuance of \$15 billion in "Economic Recovery Bonds" to close the state's operating budget deficit. Under Proposition 57, the bonds were repaid from a dedicated 0.25% increase in the state sales and use tax. The city/county portion of the sales and use tax rate imposed Bradley-Burns Uniform Sales Tax law is reduced by 0.25%, such that there is no net impact on the total rate. Cities and counties were reimbursed for the reduced sales and use tax revenue with transfers of local property tax revenues that would otherwise have gone to schools. Schools were made whole from the state general fund and experience no negative impact. This mechanism was referred to as the "triple flip." Ultimately as a result of this, by the close of FY 2015-16, any decrease in secured property tax revenue realized by the City is expected to be offset by a comparable return in sales & use taxes.

2. General Fund Expenditures

General Fund operational expenditures for mid-year are at \$2,035,962 (49.71% of budget) compared to \$2,018,106 (52.39% of budget) in the prior year (2014-15) Mid-Year Budget Review. The table below summarizes departmental expenditures compared with results from the past two Mid-Year Budget Reviews:

| <u>Description</u> | <u>2015-16</u> | <u>2014-15</u> | <u>2013-14</u> |
|---------------------------------------|---------------------|---------------------|---------------------|
| Legislative | \$ 25,310 | \$ 39,294 | \$ 28,605 |
| Administration / Finance | 478,040 | 428,666 | 542,429 |
| Maintenance - Buildings & Other Parks | 53,210 | 88,599 | 64,082 |
| Planning & Community Development | 141,511 | 151,576 | 162,035 |
| General Services | 96,022 | 89,437 | 88,870 |
| Police | 1,069,364 | 996,943 | 964,421 |
| Library | 55,955 | 56,473 | 63,935 |
| Engineering | 47,000 | 45,372 | 56,922 |
| Community Park | 69,548 | 121,747 | 120,561 |
| Total | <u>\$ 2,035,962</u> | <u>\$ 2,018,106</u> | <u>\$ 2,091,861</u> |

3. General Fund Extraordinary Item

As noted during the presentation of the City's FY 2014-15 audited financial statements at the November 3, 2015 City Council meeting, in the prior year the General Fund reported an extraordinary loss of \$200,000 arising from General Fund "claw-backs" specified in the AB 1484 post-dissolution Due Diligence Reviews (DDR). "Claw-backs" pertain to lawful transfers between the City and former redevelopment agency during the timeframe of January 1, 2011 through January 31, 2012 retroactively disallowed by the DOF through the AB 1484 dissolution process. The extraordinary loss reported in FY 2014-15 was derived directly from the DDRs approved by the Successor Agency Oversight Board and required payments to be remitted back to the Successor Agency and Successor Housing Agency of \$137,500 and \$62,500 respectively. Classification of this item as an "extraordinary loss" is in accordance with *Governmental Accounting Standards Board (GASB) Statement No. 34* as it meets the criteria of being material to the financial statements and is both infrequent and unusual in nature. At the time of issuance of the FY 2014-15 audited financial statements, as the DOF had not yet completed their review of the All Other Funds DDR, there was a reasonable possibility the DOF would demand increase to the General Fund "claw-back" payment. This nature of this contingent loss was disclosed in the notes to the financial statements in accordance with accounting standards issued by the GASB.

After completing their review of the All Other Funds DDR, the DOF issued a determination letter on November 30, 2015 demanding increases to the claw-back obligation. After reviewing the determination letter, despite inconsistencies with the published findings of both the SCO and the independent accountants on the amount of claw-backs, a large portion of the DOF's increased demand appeared to be reasonably substantiated. However, an internal review did identify \$41,825 of the increase in demands appeared to be a double accounting of transfers already included in the concluded Low-Moderate Income Assets DDR. City management contested this portion of the DOF's findings through the administrative "meet and confer" process. Subsequent to the meet and confer phone conference with the DOF on November 9, 2015 the DOF issued their final determination letter on the All Other Funds DDR dated November 30, 2015 essentially disagreeing with the City's protests and communicating that no changes had been made to the claw-back obligation. As the Successor Agency had now fully exhausted any means of contesting the DOF under their post-dissolution administrative procedures, the final pathway to seek restitution was to file a lawsuit with the DOF. However, as the risks and costs associated with litigation outweighed the benefits of a favorable ruling on the disputed \$41,825, management elected to concede to the November 30, 2015 DOF letter. As such, an extraordinary loss of **\$230,786** is being reported in FY 2015-16. As the City operational budget does not include appropriations for extraordinary items due to their non-recurring and unusual nature, this loss has been reported "below the line" after the results of ordinary operations in accordance with GASBS 34.

4. Status of General Fund Reserves

As reported in the audited financial statements, the General Fund closed the prior year with a fund balance of \$5,538,632 on June 30, 2015. As identified previously, an

operating surplus exists at mid-year largely arising from two unbudgeted non-recurring revenue sources. However, after netting these non-recurring gains with the extraordinary loss arising from the conclusion of the post-RDA dissolution DDR process, the General Fund is still reporting an increase in fund balance of **\$102,403** to a total fund balance (reserve balance) of **\$5,641,035** at the mid-point of FY 2015-16.

At this point no General Fund budget amendments are deemed necessary as operational General Fund expenditures are currently expected to be within budget. In addition, the spike in unbudgeted non-recurring revenue sources offsets the unbudgeted All Other Funds DDR extraordinary loss in FY 2015-16. The General Fund budget will continue to be closely monitored and the necessity to amend the budget will be re-addressed towards the end of the fiscal year during the preparation of the fiscal year 2016-17 budget.

5. Other Fund Revenues and Expenditures

Annual revenues of the City's other significant Special Revenue and Capital Projects Funds each appear to be on target as budgeted. Consistent with prior years, Stormwater Assessment District Fund revenues are unsurprisingly under budget at mid-year as allocations from the County are annually received subsequent to mid-year.

The following is a mid-year budget-to-actual revenue comparison table of the City's significant Special Revenue and Capital Project funds:

| <u>Fund</u> | <u>Budgeted Revenue FY 2015-16</u> | <u>Mid-Year Actual Revenue</u> | <u>% Realized</u> |
|----------------------------------|--|--------------------------------|-------------------|
| Gas Tax | \$ 274,732 | \$ 135,774 | 49.4% |
| Landscape Maintenance District | 1,033,751 | 571,460 | 55.3% |
| The Grove Park | 136,636 | 71,635 | 52.4% |
| Oakhurst GHAD | 37,644 | 20,688 | 55.0% |
| Street Light Assessment District | 127,291 | 70,219 | 55.2% |
| Stormwater Assessment District | 125,304 | 23,295 | 18.6% |
| Measure J | 303,537 | 187,346 | 61.7% |
| Grants | 122,660 | 70,445 | 57.4% |
| Development Impact Fees | 6,200 | 4,276 | 69.0% |
| Capital Improvement Program | 1,674,863 | 864,353 | 51.6% |

Annual expenditures of the City's other significant Special Revenue and Capital Projects Funds also appear to be on target as budgeted. Total expenditures of the Capital Improvement Program and Gas Tax funds reflect the completion of the 2015 Neighborhood Street Program (CIP Project No. 10424) in the fall of 2015. Expenditures of the Grants Fund exceed 50% of the budget due to \$50,000 in SLESF grant funds being used to fund our portion of the costs for one-time Records Management System/Dispatch equipment accompanying the new police dispatch services contract with the City of Concord.

The following is a mid-year budget-to-actual expenditure comparison table of the City's significant Special Revenue and Capital Project funds:

| <u>Fund</u> | <u>Budgeted Expenditures FY 2015-16</u> | <u>Mid-Year Actual Expenditures</u> | <u>% Realized</u> |
|----------------------------------|---|-------------------------------------|-------------------|
| Gas Tax | \$ 670,217 | \$ 512,180 | 76.4% |
| Landscape Maintenance District | 1,360,905 | 439,643 | 32.3% |
| The Grove Park | 142,288 | 39,630 | 27.9% |
| Oakhurst GHAD | 37,668 | 24,917 | 66.1% |
| Street Light Assessment District | 139,326 | 66,351 | 47.6% |
| Stormwater Assessment District | 213,493 | 106,455 | 49.9% |
| Measure J | 764,956 | 379,258 | 49.6% |
| Grants | 176,673 | 104,617 | 59.2% |
| Development Impact Fees | 60,180 | - | 0.0% |
| Capital Improvement Program | 1,801,863 | 1,150,933 | 63.9% |

6. Budget Sub-Committee Review

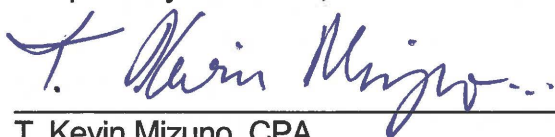
On February 10, 2016 the City Manager and the Finance Manager met with Mayor Howard Geller and Council Member Keith Haydon to review the Mid-Year Budget results. The Council Budget Sub-Committee supports the analysis and recommendations herein.

Staff recommends no budgetary action is necessary at this time. City staff continues to make substantial efforts to control operational costs in order to ensure ongoing sustainability in the current and future fiscal years to some. The possibility exists that unforeseen circumstances may arise impacting costs such as (but are not limited to): fluctuations in energy/water consumption and price, building maintenance or asset replacement, and unfunded state mandates or state-mandated shifts in revenue. The General Fund and other fund budgets will continue to be monitored and the necessity for budget amendments will be re-addressed towards the end of the fiscal year.

FISCAL IMPACT

The acceptance of this report does not have any direct fiscal impact to the City of Clayton. No budgetary amendments are being recommended for City Council approval at this time.

Respectfully submitted,



T. Kevin Mizuno, CPA
 Finance Manager

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

| | Actual | Budget | Variance (\$) | Budget Realized (%) | |
|---------------------------|---|------------------|--------------------|------------------------|---------|
| 101 - General Fund | | | | | |
| Revenues | | | | | |
| 101-4101-00 | Property Taxes - Secured | 888,516 | 1,737,110 | (848,594) | 51.15% |
| 101-4102-00 | Property Taxes - Unsecured | 37,925 | 42,300 | (4,375) | 89.66% |
| 101-4103-00 | Property Taxes - Unitary Tax | 7,508 | 12,570 | (5,062) | 59.73% |
| 101-4104-00 | Property Taxes - Supplemental | 1,974 | 21,400 | (19,426) | 9.22% |
| 101-4106-00 | Property Taxes - Other | - | 11,000 | (11,000) | 0.00% |
| 101-4108-00 | Redevelopment Property Tax Trust Fund Dist. | 261,851 | 290,000 | (28,149) | 90.29% |
| 101-4301-00 | Sales and Use Tax | 164,341 | 330,300 | (165,959) | 49.76% |
| 101-4502-00 | Real Property Transfer Tax | 37,398 | 71,500 | (34,103) | 52.30% |
| 101-5101-00 | Business Licenses | 107,621 | 135,200 | (27,579) | 79.60% |
| 101-5103-00 | Building Permit Surcharge | 31,793 | 48,900 | (17,107) | 65.02% |
| 101-5106-00 | Engineering Fees | 3,771 | 7,960 | (4,190) | 47.37% |
| 101-5201-00 | Public Safety Allocation | 31,796 | 80,500 | (48,704) | 39.50% |
| 101-5202-00 | Abandoned Veh Abate (AVA) | 64 | 4,590 | (4,526) | 1.39% |
| 101-5203-00 | Motor Vehicle In Lieu | 4,554 | 4,680 | (126) | 97.32% |
| 101-5205-00 | Other In Lieu | 77,426 | 154,852 | (77,426) | 50.00% |
| 101-5214-00 | Post Reimbursements | 412 | 500 | (88) | 82.37% |
| 101-5217-00 | State Mandated Cost Reimbursement | 164,487 | - | 164,487 | 100.00% |
| 101-5301-00 | Planning Fees | 6,090 | 6,660 | (570) | 91.44% |
| 101-5302-00 | Police Fees | 8,495 | 13,260 | (4,765) | 64.06% |
| 101-5303-00 | City Hall Rental Fees | 150 | - | 150 | 100.00% |
| 101-5304-00 | Planning Fees (Public Hearing) | 10,441 | 20,000 | (9,559) | 52.20% |
| 101-5306-00 | Well Water Usage Charge | 14,112 | 37,500 | (23,388) | 37.63% |
| 101-5319-00 | Miscellaneous City Services | 4,151 | 495 | 3,656 | 838.52% |
| 101-5322-00 | City Fiduciary Fund Overhead Recovery | 139,090 | 274,901 | (135,811) | 50.60% |
| 101-5401-00 | Franchises - Comcast Cable | 104,817 | 204,000 | (99,183) | 51.38% |
| 101-5402-00 | Franchises - Garbage Fees | 88,645 | 190,900 | (102,255) | 46.44% |
| 101-5403-00 | Franchises - PG&E | - | 108,400 | (108,400) | 0.00% |
| 101-5404-00 | Franchises - Equilon Pipe | 13,648 | 13,350 | 298 | 102.23% |
| 101-5405-00 | AT&T Mobility Francise Fees | 9 | 50 | (41) | 18.30% |
| 101-5501-00 | Fines and Forfeitures | 12,039 | 23,660 | (11,621) | 50.88% |
| 101-5601-00 | Interest | 35,247 | 38,000 | (2,753) | 92.75% |
| 101-5602-00 | Park Use Fee | 9,761 | 49,900 | (40,140) | 19.56% |
| 101-5603-00 | Meeting Room Fee | 2,572 | 3,000 | (428) | 85.73% |
| 101-5606-00 | Unrealized Inv. Gain/Loss | 331 | - | 331 | 100.00% |
| 101-5608-00 | Cattle Grazing Lease Rent | 9,602 | 9,602 | 0 | 100.00% |
| 101-5609-00 | Cell Tower Lease Rent | 19,474 | 34,000 | (14,526) | 57.28% |
| 101-5613-00 | Clayton Community Gym Field Rent | 14,100 | 28,200 | (14,100) | 50.00% |
| 101-5701-00 | Reimbursements/Refunds | 500 | 5,100 | (4,600) | 9.80% |
| 101-5790-00 | Other Revenues | 1,377 | 4,040 | (2,663) | 34.08% |
| 101-5791-00 | Overhead cost recovery | 784 | 1,500 | (716) | 52.26% |
| 101-6002-00 | Trx. From Measure J Fund | 2,106 | 4,212 | (2,106) | 50.00% |
| 101-6004-00 | Trx. From Gas Tax | 3,521 | 7,042 | (3,521) | 50.00% |
| 101-6005-00 | Trx. From St. Lights | 5,413 | 10,826 | (5,413) | 50.00% |
| 101-6006-00 | Trx. From GHAD | 3,399 | 6,797 | (3,399) | 50.00% |
| 101-6007-00 | Trx. From Landscape Mtnc. | 16,932 | 33,863 | (16,932) | 50.00% |
| 101-6011-00 | Trx From Grove Park Fund | 3,440 | 6,880 | (3,440) | 50.00% |
| 101-6016-00 | Trx.From Stormwater Asses. | 17,472 | 34,944 | (17,472) | 50.00% |
| Total Revenues | 2,369,151 | 4,124,444 | (1,755,293) | 57.44% | |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

Operating Expenses

| | | | | | |
|-------------|--|---------|---------|---------|---------|
| 101-7115-01 | Council/Commission Compensation | 11,700 | 23,400 | 11,700 | 50.00% |
| 101-7220-01 | PERS Retirement | 1,554 | 3,963 | 2,409 | 39.22% |
| 101-7231-01 | Workers' Compensation | 929 | 1,056 | 127 | 87.98% |
| 101-7232-01 | Unemployment Compensation | - | 1,451 | 1,451 | 0.00% |
| 101-7233-01 | FICA and Medicare | 426 | 920 | 494 | 46.29% |
| 101-7324-01 | Dues and Subscriptions | 5,557 | 12,360 | 6,803 | 44.96% |
| 101-7362-01 | City Promotional Activity | 2,472 | 5,000 | 2,528 | 49.44% |
| 101-7363-01 | Business Entertainment Expense | 47 | 100 | 53 | 46.69% |
| 101-7372-01 | Conferences | - | 500 | 500 | 0.00% |
| 101-7419-01 | Other Professional Services | 2,625 | 7,500 | 4,875 | 35.00% |
| | Totals for Department(s) 01 - Legislative: | 25,310 | 56,250 | 30,940 | 45.00% |
| 101-7111-02 | Regular Salaries | 252,418 | 526,060 | 273,642 | 47.98% |
| 101-7218-02 | Life and LTD Insurance | 2,082 | 4,770 | 2,688 | 43.64% |
| 101-7220-02 | PERS Retirement | 60,504 | 109,400 | 48,896 | 55.30% |
| 101-7231-02 | Workers' Compensation | 20,403 | 23,190 | 2,787 | 87.98% |
| 101-7232-02 | Unemployment Compensation | - | 2,604 | 2,604 | 0.00% |
| 101-7233-02 | FICA and Medicare | 3,849 | 7,454 | 3,605 | 51.63% |
| 101-7241-02 | Auto Allowance/Mileage | 5,370 | 10,740 | 5,370 | 50.00% |
| 101-7246-02 | Benefit Insurance | 43,697 | 88,270 | 44,573 | 49.50% |
| 101-7311-02 | General Supplies | 46 | 100 | 54 | 46.28% |
| 101-7324-02 | Dues and Subscriptions | 335 | 1,770 | 1,435 | 18.93% |
| 101-7332-02 | Telephone | 3,419 | 7,000 | 3,581 | 48.85% |
| 101-7364-02 | Employee Recognition | 348 | 1,500 | 1,152 | 23.22% |
| 101-7371-02 | Travel | - | 100 | 100 | 0.00% |
| 101-7373-02 | Education & Training | 399 | 1,000 | 601 | 39.90% |
| 101-7411-02 | Professional Services Retainer | 38,519 | 48,000 | 9,481 | 80.25% |
| 101-7413-02 | Legal Services | 2,338 | 5,000 | 2,663 | 46.75% |
| 101-7414-02 | Audit & Financial Reporting Services | 27,200 | 27,000 | (200) | 100.74% |
| 101-7415-02 | Computer Services | 11,365 | 15,260 | 3,895 | 74.48% |
| 101-7419-02 | Other Professional Services | 5,750 | 7,330 | 1,580 | 78.44% |
| | Totals for Department(s) 02 - Admin/Fin: | 478,040 | 886,548 | 408,508 | 53.92% |
| 101-7111-03 | Regular Salaries | 4,877 | 6,200 | 1,323 | 78.65% |
| 101-7112-03 | Temporary Salaries | 1,055 | 520 | (535) | 202.97% |
| 101-7218-03 | Life and LTD Insurance | 40 | 60 | 20 | 66.90% |
| 101-7220-03 | PERS Retirement | 4,216 | 1,900 | (2,316) | 221.88% |
| 101-7231-03 | Workers' Compensation | 273 | 310 | 37 | 87.98% |
| 101-7232-03 | Unemployment Compensation | - | 70 | 70 | 0.00% |
| 101-7233-03 | FICA and Medicare | 48 | 130 | 82 | 36.96% |
| 101-7246-03 | Benefit Insurance | 649 | 1,300 | 651 | 49.90% |
| 101-7311-03 | General Supplies | 1,694 | 4,000 | 2,306 | 42.35% |
| 101-7332-03 | Telephone | 467 | 2,900 | 2,433 | 16.12% |
| 101-7335-03 | Gas & Electricity | 18,354 | 38,000 | 19,646 | 48.30% |
| 101-7338-03 | Water Services | 4,087 | 13,600 | 9,513 | 30.05% |
| 101-7341-03 | Buildings/Grounds Maintenance | 5,917 | 16,490 | 10,573 | 35.88% |
| 101-7342-03 | Machinery/Equipment Maintenance | 98 | 4,000 | 3,902 | 2.45% |
| 101-7343-03 | Vehicle Maintenance | 547 | 5,500 | 4,953 | 9.94% |
| 101-7344-03 | Vehicles: Gas, Oil & Supplies | 3,993 | 12,340 | 8,347 | 32.36% |
| 101-7346-03 | HVAC Mtn & Repairs | 1,265 | 16,000 | 14,735 | 7.91% |
| 101-7373-03 | Education & Training | 910 | 700 | (210) | 130.00% |
| 101-7411-03 | Professional Services Retainer | 306 | 9,600 | 9,294 | 3.18% |
| 101-7417-03 | Janitorial Service | 3,864 | 8,400 | 4,536 | 46.01% |
| 101-7419-03 | Other Professional Services | 550 | 400 | (150) | 137.50% |
| 101-7429-03 | Animal Control | - | 525 | 525 | 0.00% |
| | Totals for Department(s) 03 - Maintenance: | 53,210 | 142,945 | 89,735 | 37.22% |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

| | | | | | |
|-------------|--|---------|---------|---------|---------|
| 101-7111-04 | Regular Salaries | 81,209 | 164,590 | 83,381 | 49.34% |
| 101-7115-04 | Council/Commission Compensation | 1,560 | 7,200 | 5,640 | 21.67% |
| 101-7218-04 | Life and LTD Insurance | 618 | 1,530 | 912 | 40.37% |
| 101-7220-04 | PERS Retirement | 17,091 | 25,810 | 8,719 | 66.22% |
| 101-7231-04 | Workers' Compensation | 6,537 | 7,430 | 893 | 87.98% |
| 101-7232-04 | Unemployment Compensation | - | 868 | 868 | 0.00% |
| 101-7233-04 | FICA and Medicare | 1,118 | 2,390 | 1,272 | 46.78% |
| 101-7241-04 | Auto Allowance/Mileage | 2,249 | 4,240 | 1,991 | 53.05% |
| 101-7246-04 | Benefit Insurance | 18,254 | 33,600 | 15,346 | 54.33% |
| 101-7323-04 | Books/Periodicals | - | 100 | 100 | 0.00% |
| 101-7324-04 | Dues and Subscriptions | 480 | 675 | 195 | 71.11% |
| 101-7332-04 | Telephone | 337 | 560 | 223 | 60.17% |
| 101-7371-04 | Travel | - | 100 | 100 | 0.00% |
| 101-7373-04 | Education & Training | - | 1,000 | 1,000 | 0.00% |
| 101-7384-04 | Legal Notices | 239 | 2,500 | 2,261 | 9.56% |
| 101-7411-04 | Professional Services Retainer | 11,736 | 19,200 | 7,464 | 61.13% |
| 101-7413-04 | Legal Services | 83 | - | (83) | 100.00% |
| 101-7419-04 | Other Professional Services | - | 1,000 | 1,000 | 0.00% |
| | Totals for Department(s) 04 - Community Dev. | 141,511 | 272,793 | 131,282 | 51.87% |
| 101-7231-05 | Workers' Compensation | 1,576 | 847 | (729) | 186.09% |
| 101-7232-05 | Unemployment Compensation | 3,506 | - | (3,506) | 100.00% |
| 101-7247-05 | OPEB Contributions (Health Plan) | 3,630 | 10,460 | 6,831 | 34.70% |
| 101-7312-05 | Office Supplies/Expense | 3,307 | 6,300 | 2,993 | 52.50% |
| 101-7314-05 | Postage | 2,400 | 4,000 | 1,600 | 60.00% |
| 101-7331-05 | Rentals/Leases | 5,025 | 12,860 | 7,835 | 39.07% |
| 101-7351-05 | Insurance Premiums | 68,892 | 74,609 | 5,717 | 92.34% |
| 101-7381-05 | Property Tax Admin. Costs | 147 | 8,000 | 7,853 | 1.83% |
| 101-7419-05 | Other Professional Services | 6,231 | 17,500 | 11,269 | 35.60% |
| 101-7420-05 | Administrative Costs | 1,310 | 2,000 | 690 | 65.48% |
| | Totals for Department(s) 05 - General Support: | 96,022 | 136,576 | 40,554 | 70.31% |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

| | | | | | |
|---------------------------------------|--------------------------------|-----------|-----------|-----------|---------|
| 101-7111-06 | Regular Salaries | 431,920 | 905,900 | 473,980 | 47.68% |
| 101-7113-06 | Overtime | 40,911 | 75,000 | 34,089 | 54.55% |
| 101-7116-06 | Part-time Salaries | 1,573 | 4,200 | 2,627 | 37.46% |
| 101-7218-06 | Life and LTD Insurance | 3,202 | 8,400 | 5,198 | 38.12% |
| 101-7220-06 | PERS Retirement | 190,437 | 391,600 | 201,163 | 48.63% |
| 101-7231-06 | Workers' Compensation | 36,160 | 41,100 | 4,940 | 87.98% |
| 101-7232-06 | Unemployment Compensation | - | 5,510 | 5,510 | 0.00% |
| 101-7233-06 | FICA and Medicare | 7,855 | 14,540 | 6,685 | 54.03% |
| 101-7241-06 | Auto Allowance/Mileage | 1,195 | 4,440 | 3,245 | 26.92% |
| 101-7242-06 | Uniform Allowance | 9,000 | 9,000 | - | 100.00% |
| 101-7246-06 | Benefit Insurance | 80,598 | 174,300 | 93,702 | 46.24% |
| 101-7311-06 | General Supplies | 5,302 | 5,000 | (302) | 106.04% |
| 101-7312-06 | Office Supplies/Expense | 1,795 | 2,350 | 555 | 76.38% |
| 101-7314-06 | Postage | 55 | 500 | 445 | 11.00% |
| 101-7324-06 | Dues and Subscriptions | 2,850 | 7,650 | 4,800 | 37.25% |
| 101-7325-06 | EBRCSA System Subscription | 8,900 | 9,000 | 100 | 98.89% |
| 101-7332-06 | Telephone | 3,950 | 10,000 | 6,050 | 39.50% |
| 101-7342-06 | Machinery/Equipment Maintenanc | 1,082 | 2,500 | 1,418 | 43.28% |
| 101-7343-06 | Vehicle Maintenance | 7,134 | 16,000 | 8,866 | 44.59% |
| 101-7344-06 | Vehicles: Gas, Oil & Supplies | 14,450 | 31,500 | 17,050 | 45.87% |
| 101-7345-06 | Office Equip-Maint/Repairs | 1,565 | 1,800 | 236 | 86.92% |
| 101-7364-06 | Employee Recognition | 23 | 500 | 477 | 4.59% |
| 101-7365-06 | CC Volunteer Recognition | - | 300 | 300 | 0.00% |
| 101-7373-06 | Education & Training | 4,528 | 10,000 | 5,472 | 45.28% |
| 101-7408-06 | Crossing guard services | 3,106 | 10,000 | 6,894 | 31.06% |
| 101-7411-06 | Professional Services Retainer | - | 19,200 | 19,200 | 0.00% |
| 101-7413-06 | Legal Services | 440 | - | (440) | 100.00% |
| 101-7417-06 | Janitorial Service | 1,361 | 2,700 | 1,339 | 50.42% |
| 101-7419-06 | Other Professional Services | 9,634 | 4,380 | (5,254) | 219.94% |
| 101-7424-06 | Dispatch Services | 120,537 | 241,100 | 120,563 | 49.99% |
| 101-7425-06 | Crime Lab | 25,425 | 20,000 | (5,425) | 127.13% |
| 101-7426-06 | Jail Booking Fee | 2,256 | - | (2,256) | 100.00% |
| 101-7427-06 | CAL ID | 12,215 | 12,900 | 685 | 94.69% |
| 101-7429-06 | Animal Control | 31,136 | 63,780 | 32,644 | 48.82% |
| 101-7433-06 | Integrated Justice System | 8,770 | 14,140 | 5,370 | 62.02% |
| Totals for Department(s) 06 - Police: | | 1,069,364 | 2,119,290 | 1,049,926 | 50.46% |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

| | | | | | |
|--|---|------------------|------------------|------------------|---------------|
| 101-7111-07 | Regular Salaries | 3,295 | 11,840 | 8,545 | 27.83% |
| 101-7112-07 | Temporary Salaries | 760 | 1,890 | 1,130 | 40.21% |
| 101-7218-07 | Life and LTD Insurance | 26 | 110 | 84 | 23.25% |
| 101-7220-07 | PERS Retirement | 957 | 3,700 | 2,743 | 25.86% |
| 101-7231-07 | Workers' Compensation | 545 | 620 | 75 | 87.98% |
| 101-7232-07 | Unemployment Compensation | - | 150 | 150 | 0.00% |
| 101-7233-07 | FICA and Medicare | 111 | 320 | 209 | 34.82% |
| 101-7246-07 | Benefit Insurance | 603 | 2,400 | 1,797 | 25.12% |
| 101-7332-07 | Telephone | 1,852 | 2,160 | 308 | 85.74% |
| 101-7335-07 | Gas & Electricity | 21,407 | 42,000 | 20,593 | 50.97% |
| 101-7338-07 | Water Services | 848 | 1,650 | 802 | 51.40% |
| 101-7341-07 | Buildings/Grounds Maintenance | 6,013 | 10,050 | 4,037 | 59.83% |
| 101-7346-07 | HVAC Mtn & Repairs | 1,154 | 9,815 | 8,661 | 11.76% |
| 101-7417-07 | Janitorial Service | 14,585 | 29,900 | 15,315 | 48.78% |
| 101-7423-07 | Library Additional Hours | 3,798 | 20,811 | 17,013 | 18.25% |
| | Totals for Department(s) 07 - Library: | 55,955 | 137,416 | 81,461 | 40.72% |
| 101-7324-08 | Dues and Subscriptions | 187 | 630 | 443 | 29.68% |
| 101-7411-08 | Professional Services Retainer | 46,355 | 80,000 | 33,645 | 57.94% |
| 101-7412-08 | Engineering/Inspection Service | 458 | - | (458) | 100.00% |
| | Totals for Department(s) 08 - Engineering: | 47,000 | 80,630 | 33,630 | 58.29% |
| 101-7111-09 | Regular Salaries | 8,540 | 66,200 | 57,660 | 12.90% |
| 101-7112-09 | Temporary Salaries | 3,771 | 22,530 | 18,759 | 16.74% |
| 101-7113-09 | Overtime | 231 | 2,000 | 1,769 | 11.53% |
| 101-7218-09 | Life and LTD Insurance | 79 | 620 | 541 | 12.80% |
| 101-7220-09 | PERS Retirement | 2,619 | 20,250 | 17,631 | 12.93% |
| 101-7231-09 | Workers' Compensation | 3,528 | 4,010 | 482 | 87.98% |
| 101-7232-09 | Unemployment Compensation | - | 1,260 | 1,260 | 0.00% |
| 101-7233-09 | FICA and Medicare | 556 | 2,690 | 2,134 | 20.68% |
| 101-7246-09 | Benefit Insurance | 2,070 | 13,410 | 11,340 | 15.44% |
| 101-7311-09 | General Supplies | 895 | 13,000 | 12,105 | 6.88% |
| 101-7331-09 | Rentals/Leases | - | 500 | 500 | 0.00% |
| 101-7335-09 | Gas & Electricity | 695 | 1,500 | 805 | 46.32% |
| 101-7338-09 | Water Services | 30,264 | 98,000 | 67,736 | 30.88% |
| 101-7417-09 | Janitorial Service | 6,784 | 13,010 | 6,226 | 52.15% |
| 101-7419-09 | Other Professional Services | 9,516 | 1,500 | (8,016) | 634.40% |
| 101-7429-09 | Animal Control | - | 3,000 | 3,000 | 0.00% |
| | Totals for Department(s) 09 - Comm. Park: | 69,548 | 263,480 | 193,932 | 26.40% |
| Total Operating Expenses | | 2,035,962 | 4,095,928 | 2,059,966 | 49.71% |
| NET OPERATING SURPLUS/(DEFICIT) | | 333,189 | 28,516 | | |
| Extraordinary Items | | | | | |
| 101-8500-00 | Extraordinary Loss - AB1484 All Other Funds DDR | (230,786) | - | | |
| BEGINNING FUND BALANCE | | 5,538,632 | 5,538,632 | | |
| NET INCREASE/(DECREASE) IN FUND BALANCE | | 102,403 | 28,516 | | |
| ENDING FUND BALANCE | | 5,641,035 | 5,567,148 | | |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

201 - Gas Tax Fund
Revenues

| | | | | | |
|-----------------------|-------------------------|----------------|----------------|------------------|---------------|
| 201-4607-00 | Street Light Assessment | 17,542 | 29,339 | (11,797) | 59.79% |
| 201-5209-00 | State Gasoline 2105 | 31,093 | 63,988 | (32,895) | 48.59% |
| 201-5210-00 | State Gasoline 2106 | 21,538 | 37,790 | (16,252) | 56.99% |
| 201-5211-00 | State Gasoline 2107 | 38,129 | 87,484 | (49,355) | 43.58% |
| 201-5212-00 | State Gasoline 2107.5 | - | 3,000 | (3,000) | 0.00% |
| 201-5216-00 | State Gasoline 2103 | 26,434 | 50,731 | (24,297) | 52.11% |
| 201-5601-00 | Interest | 1,039 | 2,400 | (1,361) | 43.28% |
| Total Revenues | | 135,774 | 274,732 | (138,958) | 49.42% |

Operating Expenses

| | | | | | |
|---------------------------------|------------------------------|----------------|----------------|----------------|---------------|
| 201-7111-00 | Regular Salaries | 14,896 | 16,300 | 1,404 | 91.38% |
| 201-7112-00 | Temporary Salaries | 2,318 | 3,600 | 1,283 | 64.38% |
| 201-7218-00 | Life and LTD Insurance | 111 | 160 | 49 | 69.26% |
| 201-7220-00 | PERS Retirement | 4,282 | 5,000 | 718 | 85.63% |
| 201-7231-00 | Workers' Compensation | 941 | 900 | (41) | 104.58% |
| 201-7232-00 | Unemployment Compensation | - | 250 | 250 | 0.00% |
| 201-7233-00 | FICA and Medicare | 414 | 510 | 96 | 81.18% |
| 201-7246-00 | Benefit Insurance | 2,534 | 3,300 | 766 | 76.79% |
| 201-7311-00 | General Supplies | 4,437 | 12,000 | 7,563 | 36.97% |
| 201-7327-00 | Park & Street Supplies | 89 | 1,500 | 1,412 | 5.90% |
| 201-7335-00 | Gas & Electricity | 22,885 | 46,200 | 23,315 | 49.53% |
| 201-7340-00 | Traffic Safety Supplies | 199 | 3,000 | 2,801 | 6.63% |
| 201-7349-00 | Traffic Signal Maintenance | 4,795 | 25,000 | 20,205 | 19.18% |
| 201-7350-00 | Pavement Repairs/Maintenance | 25,078 | - | (25,078) | 100.00% |
| 201-7381-00 | Property Tax Admin. Costs | - | 300 | 300 | 0.00% |
| 201-7419-00 | Other Professional Services | 4,200 | 1,406 | (2,794) | 298.72% |
| 201-7486-00 | CERF Charges | 9,900 | 9,900 | - | 100.00% |
| 201-8101-00 | Transfer To General Fund | 3,521 | 7,042 | 3,521 | 50.00% |
| 201-8111-00 | Transfer to CIP Fund | 411,581 | 533,849 | 122,268 | 77.10% |
| Total Operating Expenses | | 512,180 | 670,217 | 158,037 | 76.42% |

BEGINNING FUND BALANCE

428,649 **428,649**

NET OPERATING SURPLUS/(DEFICIT)

(376,406) **(395,485)**

ENDING FUND BALANCE

52,243 **33,164**

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

210 - Landscape Maintenance CFD**Revenues**

| | | | | | |
|-----------------------|------------------------|----------------|------------------|------------------|---------------|
| 210-4604-00 | Clayton LMD Assessment | 566,249 | 1,029,751 | (463,502) | 54.99% |
| 210-5601-00 | Interest | 5,211 | 4,000 | 1,211 | 130.28% |
| Total Revenues | | 571,460 | 1,033,751 | (462,291) | 55.28% |

Operating Expenses

| | | | | | |
|---------------------------------|--------------------------------|----------------|------------------|----------------|---------------|
| 210-7111-00 | Regular Salaries | 57,150 | 138,000 | 80,850 | 41.41% |
| 210-7112-00 | Temporary Salaries | 22,254 | 81,000 | 58,746 | 27.47% |
| 210-7113-00 | Overtime | 137 | 500 | 363 | 27.46% |
| 210-7218-00 | Life and LTD insurance | 505 | 1,300 | 795 | 38.82% |
| 210-7220-00 | PERS Retirement | 17,056 | 42,200 | 25,144 | 40.42% |
| 210-7231-00 | Workers' Compensation | 10,931 | 10,400 | (531) | 105.11% |
| 210-7232-00 | Unemployment Compensation | - | 3,900 | 3,900 | 0.00% |
| 210-7233-00 | FICA and Medicare | 2,934 | 8,200 | 5,266 | 35.78% |
| 210-7246-00 | Benefit Insurance | 12,934 | 28,000 | 15,066 | 46.19% |
| 210-7311-00 | General Supplies | 12,345 | 48,500 | 36,155 | 25.45% |
| 210-7316-00 | Landscape Replacement | - | 20,000 | 20,000 | 0.00% |
| 210-7335-00 | Gas & Electricity | 8,621 | 25,000 | 16,379 | 34.48% |
| 210-7338-00 | Water Services | 51,024 | 156,000 | 104,976 | 32.71% |
| 210-7342-00 | Machinery/Equipment Maintenan | 3,578 | 22,600 | 19,022 | 15.83% |
| 210-7343-00 | Vehicle Maintenance | 10,481 | 20,000 | 9,519 | 52.40% |
| 210-7344-00 | Vehicle Gas, Oil, and Supplies | 4,777 | 15,000 | 10,223 | 31.85% |
| 210-7381-00 | Property Tax Admin. Costs | 2,054 | 3,800 | 1,746 | 54.06% |
| 210-7382-00 | Election Services | - | 10,000 | 10,000 | 0.00% |
| 210-7411-00 | Professional Services Retainer | - | 10,000 | 10,000 | 0.00% |
| 210-7419-00 | Other Professional Services | 19,702 | 149,500 | 129,798 | 13.18% |
| 210-7486-00 | CERF Charges/Depreciation | 13,500 | 13,500 | - | 100.00% |
| 210-7520-00 | Landscape Projects | 169,177 | 516,030 | 346,853 | 32.78% |
| 210-7615-00 | CCC Property Tax | 2,638 | 2,700 | 62 | 97.71% |
| 210-8101-00 | Transfer To General Fund | 16,932 | 33,863 | 16,932 | 50.00% |
| 210-8113-00 | Transfer to Stormwater Fund | 912 | 912 | - | 100.00% |
| Total Operating Expenses | | 439,643 | 1,360,905 | 921,262 | 32.31% |

BEGINNING FUND BALANCE**816,203****816,203****NET OPERATING SURPLUS/(DEFICIT)****131,818****(327,154)****ENDING FUND BALANCE****948,020****489,049**

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

211 - The Grove Park CFD 2006-1**Revenues**

| | | | | | |
|-----------------------|----------------------------|---------------|----------------|-----------------|---------------|
| 211-4613-00 | Clayton DT Park Assessment | 67,654 | 123,036 | (55,382) | 54.99% |
| 211-5601-00 | Interest | 1,644 | 2,600 | (956) | 63.24% |
| 211-5602-00 | Park Use Fee | 502 | 1,000 | (498) | 50.20% |
| 211-5701-00 | Reimbursements/Refunds | 1,834 | - | 1,834 | 100.00% |
| 211-5702-00 | Donations/Contributions | - | 10,000 | (10,000) | 0.00% |
| Total Revenues | | 71,635 | 136,636 | (65,001) | 52.43% |

Operating Expenses

| | | | | | |
|---------------------------------|-------------------------------|---------------|----------------|----------------|---------------|
| 211-7111-00 | Regular Salaries | 6,491 | 32,700 | 26,209 | 19.85% |
| 211-7112-00 | Temporary Salaries | 5,028 | 12,300 | 7,272 | 40.88% |
| 211-7113-00 | Overtime | 69 | - | (69) | #DIV/0! |
| 211-7218-00 | Life and LTD Insurance | 52 | 310 | 258 | 16.92% |
| 211-7220-00 | PERS Retirement | 1,903 | 10,000 | 8,098 | 19.03% |
| 211-7231-00 | Workers' Compensation | 2,123 | 2,030 | (93) | 104.58% |
| 211-7232-00 | Unemployment Compensation | - | 670 | 670 | 0.00% |
| 211-7233-00 | FICA and Medicare | 502 | 1,408 | 906 | 35.64% |
| 211-7246-00 | Benefit Insurance | 1,270 | 6,700 | 5,430 | 18.96% |
| 211-7311-00 | General Supplies | 936 | 4,500 | 3,564 | 20.80% |
| 211-7331-00 | Rentals/leases | - | 500 | 500 | 0.00% |
| 211-7335-00 | Gas & Electricity | 848 | 1,510 | 662 | 56.13% |
| 211-7338-00 | Water Services | 1,091 | 10,000 | 8,909 | 10.91% |
| 211-7342-00 | Machinery/Equipmt Maintenance | - | 800 | 800 | 0.00% |
| 211-7343-00 | Vehicle Maintenance | - | 1,000 | 1,000 | 0.00% |
| 211-7344-00 | Vehicle Gas, Oil and Supplies | - | 1,500 | 1,500 | 0.00% |
| 211-7381-00 | Property Tax Admin. Costs | 2,056 | 3,980 | 1,924 | 51.65% |
| 211-7417-00 | Janitorial Services | 6,560 | 13,420 | 6,861 | 48.88% |
| 211-7419-00 | Other Professional Services | 3,150 | 7,020 | 3,870 | 44.87% |
| 211-7420-00 | Administrative Costs | 945 | 3,850 | 2,905 | 24.53% |
| 211-7485-00 | Capital Equipment | - | 18,000 | 18,000 | 0.00% |
| 211-7486-00 | Cerf Charges | 2,700 | 2,700 | - | 100.00% |
| 211-7615-00 | CCC Property Tax | 470 | 510 | 40 | 92.09% |
| 211-8101-00 | Transfer To General Fund | 3,440 | 6,880 | 3,440 | 50.00% |
| Total Operating Expenses | | 39,630 | 142,288 | 102,658 | 27.85% |

| | | |
|--|----------------|----------------|
| BEGINNING FUND BALANCE | 234,033 | 234,033 |
| NET OPERATING SURPLUS/(DEFICIT) | 32,004 | (5,652) |
| ENDING FUND BALANCE | 266,037 | 228,381 |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

212 - Oakhurst GHAD**Revenues**

| | | | | | |
|-----------------------|--------------------------|---------------|---------------|-----------------|---------------|
| 212-4606-00 | Oakhurst GHAD Assessment | 20,562 | 37,414 | (16,852) | 54.96% |
| 212-5601-00 | Interest | 126 | 230 | (104) | 54.65% |
| Total Revenues | | 20,688 | 37,644 | (16,956) | 54.96% |

Operating Expenses

| | | | | | |
|---------------------------------|--------------------------------|---------------|---------------|---------------|---------------|
| 212-7314-00 | Postage | - | 700 | 700 | 0.00% |
| 212-7351-00 | Liability Insurance | 14,000 | 14,000 | - | 100.00% |
| 212-7381-00 | Property Tax Admin. Costs | 675 | 1,400 | 725 | 48.22% |
| 212-7389-00 | Misc. Expense | - | 270 | 270 | 0.00% |
| 212-7412-00 | Engineering/Inspection Service | - | 3,000 | 3,000 | 0.00% |
| 212-7413-00 | Legal Services | - | 1,500 | 1,500 | 0.00% |
| 212-7419-00 | Other Professional Services | 2,043 | - | (2,043) | 100.00% |
| 212-7520-00 | Projects | 4,800 | 10,000 | 5,200 | 48.00% |
| 212-8101-00 | Transfer To General Fund | 3,399 | 6,798 | 3,400 | 49.99% |
| Total Operating Expenses | | 24,917 | 37,668 | 12,751 | 66.15% |

BEGINNING FUND BALANCE

| | |
|---------------|---------------|
| 29,198 | 29,198 |
|---------------|---------------|

NET OPERATING SURPLUS/(DEFICIT)

| | |
|----------------|-------------|
| (4,229) | (24) |
|----------------|-------------|

ENDING FUND BALANCE

| | |
|---------------|---------------|
| 24,969 | 29,174 |
|---------------|---------------|

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

214 - Street Lighting Assessment
Revenues

| | | | | | |
|-----------------------|-------------------------|---------------|----------------|-----------------|---------------|
| 214-4607-00 | Street Light Assessment | 69,295 | 125,991 | (56,696) | 55.00% |
| 214-5601-00 | Interest | 924 | 1,300 | (376) | 71.10% |
| Total Revenues | | 70,219 | 127,291 | (57,072) | 55.16% |

Operating Expenses

| | | | | | |
|---------------------------------|--------------------------------|---------------|----------------|---------------|---------------|
| 214-7113-00 | Overtime | 6,781 | 12,500 | 5,719 | 54.25% |
| 214-7311-00 | General Supplies | 744 | 4,000 | 3,256 | 18.59% |
| 214-7335-00 | Gas & Electricity | 51,292 | 106,510 | 55,218 | 48.16% |
| 214-7381-00 | Property Tax Admin. Costs | 1,921 | 3,820 | 1,899 | 50.30% |
| 214-7389-00 | Misc. Expense | - | 270 | 270 | 0.00% |
| 214-7412-00 | Engineering/Inspection Service | - | 1,200 | 1,200 | 0.00% |
| 214-7419-00 | Other Professional Services | 200 | 200 | - | 100.00% |
| 214-8101-00 | Transfer To General Fund | 5,413 | 10,826 | 5,413 | 50.00% |
| Total Operating Expenses | | 66,351 | 139,326 | 72,975 | 47.62% |

| | | |
|--|----------------|-----------------|
| BEGINNING FUND BALANCE | 137,992 | 137,992 |
| NET OPERATING SURPLUS/(DEFICIT) | 3,868 | (12,035) |
| ENDING FUND BALANCE | 141,860 | 125,957 |

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2015

216 - Stormwater Assessment**Revenues**

| | | | | | |
|-----------------------|---------------------------|---------------|----------------|------------------|---------------|
| 216-4602-00 | Stormwater Assessment | - | 82,240 | (82,240) | 0.00% |
| 216-4603-00 | Stormwater O&M Annual Fee | 2,376 | 2,172 | 204 | 109.39% |
| 216-5324-00 | Street Sweeping Fees | 19,158 | 38,780 | (19,622) | 49.40% |
| 216-5601-00 | Interest | 849 | 1,200 | (351) | 70.73% |
| 216-6007-00 | Trx. From Landscape Mtnc. | 912 | 912 | - | 100.00% |
| Total Revenues | | 23,295 | 125,304 | (102,009) | 18.59% |

Operating Expenses

| | | | | | |
|---------------------------------|--------------------------------|----------------|----------------|----------------|---------------|
| 216-7111-00 | Regular Salaries | 22,938 | 28,900 | 5,962 | 79.37% |
| 216-7112-00 | Temporary Salaries | 5,227 | 12,870 | 7,643 | 40.62% |
| 216-7218-00 | Life and LTD Insurance | 162 | 270 | 108 | 60.16% |
| 216-7220-00 | PERS Retirement | 6,657 | 8,900 | 2,243 | 74.80% |
| 216-7231-00 | Workers' Compensation | 1,977 | 1,890 | (87) | 104.58% |
| 216-7232-00 | Unemployment Compensation | - | 660 | 660 | 0.00% |
| 216-7233-00 | FICA and Medicare | 777 | 1,410 | 633 | 55.13% |
| 216-7246-00 | Benefit Insurance | 3,496 | 5,900 | 2,404 | 59.26% |
| 216-7311-00 | General Supplies | 3,770 | 9,300 | 5,530 | 40.53% |
| 216-7373-00 | Education & Training | - | 1,000 | 1,000 | 0.00% |
| 216-7389-00 | Misc. Expense | 67 | 500 | 433 | 13.39% |
| 216-7409-00 | Street Sweeping | 17,500 | 44,100 | 26,600 | 39.68% |
| 216-7412-00 | Engineering/Inspection Service | - | 10,000 | 10,000 | 0.00% |
| 216-7419-00 | Other Professional Services | 19,488 | 38,349 | 18,861 | 50.82% |
| 216-7481-00 | Permit Fees | 6,869 | 10,000 | 3,131 | 68.69% |
| 216-7520-00 | Projects | 54 | 4,500 | 4,446 | 1.21% |
| 216-8101-00 | Transfer To General Fund | 17,472 | 34,944 | 17,472 | 50.00% |
| Total Operating Expenses | | 106,455 | 213,493 | 107,038 | 49.86% |

BEGINNING FUND BALANCE**153,840****153,840****NET OPERATING SURPLUS/(DEFICIT)****(83,160)****(88,189)****ENDING FUND BALANCE****70,680****65,651**

City of Clayton
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220 - Measure J Fund**Revenues**

| | | | | | |
|-----------------------|-----------------------|----------------|----------------|------------------|---------------|
| 220-5223-00 | Measure J Funds | 27,403 | 274,342 | (246,939) | 9.99% |
| 220-5225-00 | Measure J Program 28a | 28,002 | 28,195 | (193) | 99.32% |
| 220-5601-00 | Interest | 454 | 1,000 | (546) | 45.42% |
| 220-6003-00 | Trx. From CIP Fund | 131,487 | - | 131,487 | 100.00% |
| Total Revenues | | 187,346 | 303,537 | (116,191) | 61.72% |

Operating Expenses

| | | | | | |
|---------------------------------|-----------------------------|----------------|----------------|----------------|---------------|
| 220-7385-00 | TRANSPAC Fees | - | 22,000 | 22,000 | 0.00% |
| 220-7419-00 | Other Professional Services | - | 1,000 | 1,000 | 0.00% |
| 220-8101-00 | Transfer To General Fund | 2,106 | 4,212 | 2,106 | 50.00% |
| 220-8111-00 | Transfer to CIP Fund | 377,152 | 737,744 | 360,592 | 51.12% |
| Total Operating Expenses | | 379,258 | 764,956 | 385,698 | 49.58% |

BEGINNING FUND BALANCE**457,525 457,525****NET OPERATING SURPLUS/(DEFICIT)****(191,912) (461,419)****ENDING FUND BALANCE****265,613 (3,894)**

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230 - Restricted Grants
Revenues

| | | | | | |
|-----------------------|--------------------|---------------|----------------|-----------------|---------------|
| 230-5220-00 | Restricted Grants | 71,622 | 116,100 | (44,478) | 61.69% |
| 230-5222-00 | Avoid the 25 Grant | 480 | 4,000 | (3,520) | 12.00% |
| 230-5601-00 | Interest Income | 2,132 | 2,560 | (428) | 83.28% |
| Total Revenues | | 74,234 | 122,660 | (48,426) | 60.52% |

Operating Expenses

| | | | | | |
|---------------------------------|---------------------------|----------------|----------------|---------------|---------------|
| 230-7111-00 | Regular Salaries | 14,055 | 68,177 | 54,122 | 20.62% |
| 230-7113-00 | Overtime | 30,306 | 8,000 | (22,306) | 378.83% |
| 230-7218-00 | Life and LTD insurance | 119 | 584 | 465 | 20.33% |
| 230-7220-00 | PERS Retirement | 1,513 | 7,100 | 5,587 | 21.31% |
| 230-7231-00 | Workers' Compensation | 3,033 | 2,900 | (133) | 104.58% |
| 230-7232-00 | Unemployment Compensation | - | 440 | 440 | 0.00% |
| 230-7233-00 | FICA Taxes | 256 | 920 | 664 | 27.81% |
| 230-7242-00 | Uniform Allowance | 1,004 | 900 | (104) | 111.54% |
| 230-7246-00 | Benefit Insurance | 77 | 10,900 | 10,823 | 0.71% |
| 230-7411-00 | General Supplies | 195 | - | (195) | 100.00% |
| 230-7424-00 | Dispatch Services | 50,000 | 50,000 | - | 100.00% |
| 230-7485-00 | Capital Equipment | 2,894 | 17,660 | 14,766 | 16.39% |
| 230-7520-00 | Projects | 1,165 | 9,092 | 7,927 | 12.81% |
| Total Operating Expenses | | 104,617 | 176,673 | 72,056 | 59.21% |

BEGINNING FUND BALANCE

346,689 **346,689**

NET OPERATING SURPLUS/(DEFICIT)

(30,383) **(54,013)**

ENDING FUND BALANCE

316,306 **292,676**

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303 - Capital Improvements Fund
Revenues

| | | | | | |
|-----------------------|--------------------------|----------------|------------------|------------------|---------------|
| 303-5220-00 | Restricted Grants | - | 385,000 | (385,000) | 0.00% |
| 303-5601-00 | Interest | 13,727 | - | 13,727 | 100.00% |
| 303-6002-00 | Trx. From Measure J Fund | 377,152 | 737,744 | (360,592) | 51.12% |
| 303-6003-00 | Trx. From CIP Fund | 41,732 | - | 41,732 | 100.00% |
| 303-6004-00 | Trx. From Gas Tax Fund | 411,581 | 533,849 | (122,268) | 77.10% |
| 303-6099-00 | Capital Contribution | 20,160 | 18,270 | 1,890 | 110.34% |
| Total Revenues | | 864,353 | 1,674,863 | (810,510) | 51.61% |

Operating Expenses

| | | | | | |
|---------------------------------|--|------------------|------------------|----------------|---------------|
| 303-7485-00 | Capital Outlay - Equipment & Machinery | 29,260 | - | (29,260) | 100.00% |
| 303-7520-00 | CIP Project Expenses | 843,454 | 1,696,863 | 853,409 | 49.71% |
| 303-8102-00 | Transfer to CERF | 105,000 | 105,000 | - | 100.00% |
| 303-8111-00 | Transfer to CIP Fund | 41,732 | - | (41,732) | 100.00% |
| 303-8116-00 | Transfer to Measure J Fund | 131,487 | - | (131,487) | 100.00% |
| Total Operating Expenses | | 1,150,933 | 1,801,863 | 650,930 | 63.87% |

BEGINNING FUND BALANCE

2,008,088 2,008,088

NET OPERATING SURPLUS/(DEFICIT)

(286,580) (127,000)

ENDING FUND BALANCE

1,721,507 1,881,088

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304 - Clayton Development Impact Fees
Revenues

| | | | | | |
|-----------------------|----------|--------------|--------------|----------------|---------------|
| 304-5601-00 | Interest | 4,276 | 6,200 | (1,924) | 68.97% |
| Total Revenues | | <u>4,276</u> | <u>6,200</u> | <u>(1,924)</u> | <u>68.97%</u> |

Operating Expenses

| | | | | | |
|---------------------------------|-------------------|----------|---------------|---------------|--------------|
| 304-7485-00 | Capital Equipment | - | 60,000 | 60,000 | 0.00% |
| 304-7612-00 | Interest Expense | - | 180 | 180 | 0.00% |
| Total Operating Expenses | | <u>-</u> | <u>60,180</u> | <u>60,180</u> | <u>0.00%</u> |

| | | | | |
|--|-----------------------|-----------------------|--|--|
| BEGINNING FUND BALANCE | 600,529 | 600,529 | | |
| NET OPERATING SURPLUS/(DEFICIT) | 4,276 | (53,980) | | |
| ENDING FUND BALANCE | <u>604,805</u> | <u>546,549</u> | | |