



Agenda Date: 2-21-2017

Agenda Item: 8a

STAFF REPORT

Approved:

Gary A. Napper
City Manager

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: KEVIN MIZUNO, FINANCE MANAGER, CPA

DATE: FEBRUARY 21, 2017

SUBJECT: MID-YEAR BUDGET REVIEW AS OF DECEMBER 31, 2016

RECOMMENDATION

Following staff presentation and opportunity for City Council and public comments, staff recommends to the City Council the following:

1. By motion, accept the Mid-Year Budget staff report of the City's General Fund and Special (Restricted-Use) Funds for Fiscal Year 2016-17, and
2. Adopt the attached Resolution amending the annual operating budget of the City of Clayton for the 2016-2017 fiscal year commencing July 1, 2016, and
3. By motion, adopt staff recommended allocation of \$204,902 in FY 2015-16 General Fund surplus to address specific unmet financial needs outlined in Attachment 4.

BACKGROUND

Following a public hearing, on June 6, 2016 the City's Budget for fiscal year 2016-17 was adopted by the City Council on June 21, 2016. The adopted budget for the City's General Fund included projected revenues of \$4,300,620 and total appropriations of \$4,261,720. This resulted in an anticipated budgetary surplus of **\$38,900**.

Fiscal Year-to-Date Budgetary Changes

The following is a summary of budgetary actions authorized by the City Council during fiscal year 2016-17. 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 August 16, 2016 the City Council approved an agreement with the City of Concord to assist law enforcement in its duties to provide the proper maintenance service and repairs to its patrol vehicles. This new agreement replaced the previous arrangement with the City of Concord and reflected revised labor costs after an internal re-evaluation of costs associated with the vehicle

maintenance service. Pursuant to this authorization, total FY 2016-17 appropriations in the General Fund's Police Department were increased by \$6,430.

2. On August 16, 2016 the City Council approved the permanent addition of one full-time Maintenance Worker I position assigned 100% to the City-wide Landscape Maintenance District (Fund No. 210). Pursuant to this authorization, total FY 2016-17 appropriations in the Landscape Maintenance District Fund were increased by \$45,400.
3. On October 4, 2016 the City Council adopted Ordinance No. 468 revising the monthly compensation for City Council members by amending the *Clayton Municipal Code* Section 2.05.010. The previous increase was adopted or Ordinance No. 461 commencing in December 2008. Pursuant to this authorization, total FY 2016-17 appropriations in the General Fund's Legislative Department were increased by \$2,800.
4. On November 1, 2016 the City Council approved the award of two contracts for the Keller Ridge Tree Replacement Project (LMD Project No. 2015-03). The City Council authorized the allocation of reserves from the Landscape Maintenance District unobligated reserve to gap-fund the project cost difference between the original project budget of \$46,000 and the negotiated project contract costs of \$64,200. Pursuant to this authorization, total FY 2016-17 appropriations in the Landscape Maintenance District Fund were increased by \$18,200.

DISCUSSION

The revenue and expenditure figures for the first half of fiscal year 2016-17 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 **56.38%** of budget compared to 57.44% in the prior fiscal year (2015-16) 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>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Total <u>Mid-Year</u> Revenue	\$ 2,424,477	\$ 2,369,151	\$ 2,144,221
Property Taxes	1,021,540	935,923	922,799
Franchise Fees	217,324	207,119	201,755
RPTTF Distribution	185,822	261,851	166,339
Sales and Use Tax	232,037	164,341	126,110
Business Licenses	109,878	107,621	109,548
Inter Fund Transfers	53,700	52,282	139,829
Building Permit Fees	36,655	31,793	21,090
Real Property Transfer Tax	41,607	37,398	35,452
Planning Fees and Services	34,209	16,531	7,472
Mid-Year Actual to Projected Revenue	56.38%	57.44%	55.27%

An analysis of the mid-year General Fund status reveals that actual revenues are on target and are consistent with revenue projections included in the FY 2016-17 adopted budget overall.

As predicted in the FY 2016-17 adopted budget, there is a spike in secured property taxes and sales and use taxes compared to the prior year's mid-year actuals due to the California Department of Finance's (DOF) unwinding of the "triple-flip" commencing January 1, 2016. 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 state 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."

2. General Fund Expenditures

General Fund operational expenditures for mid-year are at \$2,147,985 (50.29% of budget) compared to \$2,035,960 (47.91% of budget) in the prior year (2015-16) 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>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Legislative	\$ 30,536	\$ 25,310	\$ 39,294
Administration / Finance	513,881	478,040	428,666
Maintenance - Buildings & Other Parks	71,674	53,210	88,599
Planning & Community Development	150,921	141,511	151,576
General Services	104,627	96,022	89,437
Police	1,081,440	1,069,364	996,943
Library	51,850	55,955	56,473
Engineering	50,479	47,000	45,372
Community Park	92,577	69,548	121,747
Total	<u>\$ 2,147,985</u>	<u>\$ 2,035,960</u>	<u>\$ 2,018,107</u>

3. Status of General Fund City Council-Approved Reserve Assignments

During FY 2015-16 the City Council took action to utilize the General Fund surplus (\$389,895) reported in the FY 2014-15 audited financial statements to address pressing one-time needs of the City. As reported in the City's audited FY 2015-16 Comprehensive Annual Financial Report (CAFR) of this assigned fund balance \$278,853 remained unspent as of June 30, 2016 and was carried forward into FY 2016-17 to address the City Council-approved specifically identified one-time needs of the City. Expenditures pertaining to the completion of these projects are not reported as part of the operational budget, as they are both out of the ordinary and non-recurring in nature. In the six months ended December 31, 2016, City staff has expended \$42,746 of the outstanding assigned reserve to meet project objectives resulting in a residual assigned fund balance of \$236,107.

The status of each of the one-time projects authorized by the City Council at the February 2, 2016 meeting is summarized as follows:

Project Description	Project Status
1. Exterior repaint of City Hall	Complete
2. Exterior/interior repaint of Endeavor Hall	Complete
3. Refinish oak wood floor at Endeavor Hall	Complete
4. Reseal Endeavor Hall concrete walkway	Complete
5. Ten (10) additional trash receptacles at CCP	Complete
6. Replace three (3) grills at CCP	Complete
7. Clean/reseal two (2) restroom floors at CCP	In Progress
8. Purchase of new public works mini-excavator	Complete
9. Keller outhouse demolition	Complete
10. Police security cameras at entry/exit points of City	In Progress
11. Police labor overlap and training for attrition	Complete
12. Upgrade City website and IT services	In Progress
13. Electronic records management (laserfiche)	Not Started
14. Searchable online municipal code	In Progress

Although it is expected most of these projects will be completed by the close of FY 2016-17, any unexpended balance of these assigned reserves will roll into the following year's budget to properly track these non-recurring project costs separately from ordinary operational appropriations.

4. General Fund Reserves

As reported in the audited financial statements, the General Fund began the current fiscal year with a total (restricted and unrestricted) fund balance of \$5,618,059 on July 1, 2016. At the mid-point of FY 2016-17, the unassigned equity position of the General Fund is approximately **\$5,338,121**.

5. Other Fund Revenues and Expenditures

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

Fund	Budgeted Revenue FY 2016-17	Mid-Year Actual Revenue	% Realized
Gas Tax	\$ 271,639	\$ 136,724	50.3%
Landscape Maintenance District	1,063,550	589,322	55.4%
The Grove Park	140,550	73,401	52.2%
Oakhurst GHAD	38,674	21,228	54.9%
Street Light Assessment District	127,791	70,082	54.8%
Stormwater Assessment District	125,041	26,916	21.5%
Measure J	1,509,072	33,989	2.3%
Grants	125,940	119,369	94.8%
Capital Improvement Program	2,960,565	340,549	11.5%
Development Impact Fees	8,000	6,420	80.3%
Successor Housing Agency	94,400	91,404	96.8%

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, Measure J Fund and 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 expenditure comparison table of the City's significant Special Revenue and Capital Projects funds:

Fund	Budgeted Expenditures FY 2016-17	Mid-Year Actual Expenditures	% Realized
Gas Tax	\$ 406,299	\$ 66,946	16.5%
Landscape Maintenance District	1,299,452	442,407	34.0%
The Grove Park	110,497	80,845	73.2%
Oakhurst GHAD	39,360	32,204	81.8%
Street Light Assessment District	143,230	70,746	49.4%
Stormwater Assessment District	216,780	77,054	35.5%
Measure J	2,021,066	336,383	16.6%
Grants	248,211	85,831	34.6%
Capital Improvement Program	2,919,565	301,688	10.3%
Development Impact Fees	75,180	-	0.0%
Successor Housing Agency	10,000	18,275	182.8%

Overall, annual expenditures of the City's other significant Special Revenue and Capital Projects Funds also appear to be on target as budgeted with two exceptions.

6. Notable Exceptions

- A. Mid-year budget-to-actual results of The Grove Park Fund (No. 211) reveal the water services expenditure line item exceeds the adopted budget by \$13,784. This negative variance is attributable to higher than anticipated water consumption at The Grove Park's newly modified spray feature as no historical information was available for FY 2016-17 budget projection purposes. The Grove Park's spray feature was activated for the first time in FY 2016-17, which led to substantially higher water consumption over prior years due to its immense popularity with the public.

It is projected the total adopted FY 2016-17 budget for The Grove Park Fund will not be sufficient to cover the spike in the water services expenditure line item. As such, staff recommends a budget amendment to increase FY 2016-17 appropriations of The Grove Park by \$21,500. This appropriation increase will be covered by current year revenues as the FY 2016-17 adopted budget of The Grove Park Fund projected a surplus of \$30,053. In future years it is projected The Grove Park Fund will be able to sustain the increased water consumption costs associated with operation of the spray feature and the adopted budget will be prepared using actual consumption figures, which are now available.

- B. Mid-year budget-to-actual results of the Successor Housing Agency Fund (No. 616) show expenditures for legal services exceed the adopted budget by \$8,275. This negative

variance is attributable to higher than anticipated legal advisory services necessary for affordable housing program compliance during FY 2016-17. The cost for legal services involved with affordable housing compliance is difficult to predict and fluctuates year-to-year depending on the volume and nature of issues impacting the City's affordable housing units. Currently it is projected total adopted FY 2016-17 appropriations of the Successor Housing Agency Fund will not be sufficient to cover the non-recurring spike in demand for legal services. As such, staff recommends a budget amendment to increase FY 2016-17 appropriations of the Successor Housing Agency by \$15,000. This appropriation increase will be covered by current year revenues as the FY 2016-17 adopted budget of the Successor Housing Agency Fund projected a surplus of \$84,400.

7. City Council Direction on Use of FY 2015-16 General Fund Surplus

On November 1, 2016 the Finance Manager and City's independent auditors, Cropper Accountancy Corporation, presented the City's audited CAFR for fiscal year 2015-16. In this presentation, it was highlighted the 2015-16 CAFR reported a General Fund surplus of \$204,902. Following the presentation of the operating and audit results, the City Manager presented a Focus List of specific unmet financial needs of the City that could not be sustained within the operating budget, but could be addressed through City Council assignment of these 2015-16 General Fund excess monies (Attachment 3). The City Council instructed staff to place the disposition of the FY 2015-16 General Fund surplus on a future City Council agenda for consideration.

After further research into the Focus List of unmet needs presented at the November 1, 2016 City Council meeting and utilizing new information available through mid-year of FY 2016-17, the City Manager has prepared an amended "short list" of proposals on how to utilize the FY 2015-16 General Fund surplus for the City Council's consideration (Attachment 4). Of the seven (7) needs communicated in the original Focus List, the City Manager reduced the list to four (4) priority needs and one additional item for consideration. These needs are considered to be the most urgent to addressing ongoing operational objectives and have been deemed by the City Manager to be the priority use of FY 2015-16 General Fund surplus monies.

Of special note on the short list is the request for the City Council to assign \$110,000 in General Fund reserves arising from the FY 2015-16 surplus to address a sizable operational funding gap anticipated in FY 2017-18. This funding gap arises from a reduction to Successor Agency administrative revenues caused by the California Department of Finance's (DOF) new statutory calculation on how much Redevelopment Property Tax Trust Fund monies our General Fund may receive in FY 2017-18. Due to the method by which the administrative revenue cap is now calculated by the DOF, this revenue source is expected to rebound somewhat in FY 2018-19 and in subsequent years. However the City can no longer expect to receive the annual \$250,000 in administrative revenue previously guaranteed under post RDA dissolution law. As communicated previously, at the latest, this revenue source will be suspended entirely upon the maturity of the 2014 Refunding Tax Allocation Bonds in FY 2024-25 (seven years from now) and the corresponding dissolution of the Clayton Successor Agency.

At this point staff seeks City Council approval of the one-time unmet needs summarized in Attachment 4. In doing so, no authorization is granted awarding contracts or the associated allocation of funds. Staff will return to the City Council for formal authorization at a subsequent public meeting.

8. Budget Sub-Committee Review

On February 3, 2017 the City Manager and the Finance Manager met with Vice Mayor Keith Haydon and Council Member Tuija Catalano to review the FY 2016-17 Mid-Year Budget results. The Council Budget Sub-Committee supports the analysis and recommendations herein.

FISCAL IMPACT

The actions recommended to the City Council by staff as outlined above will have the following fiscal impacts, if any:

Recommendation #1

By motion, accept the Mid-Year Budget staff report of the City's General Fund and Special (Restricted-Use) Funds for Fiscal Year 2016-17.

Fiscal Impact: None

Recommendation #2

Adopt the attached Resolution amending the annual operating budget of the City of Clayton for the 2016-2017 fiscal year commencing July 1, 2016.

Fiscal Impact:

1. Increases appropriations of the water services expenditure line item (211-7338-00) of The Grove Park Fund (No. 211) by \$21,500 resulting in total revised and amended fund appropriations of \$131,997.
2. Increases appropriations of the legal services expenditure line item (616-7413-00) of the Successor Housing Fund (No. 616) by \$15,000 resulting in total revised and amended fund appropriations of \$25,000.

Recommendation #3

By motion, approve the assignment of the \$204,902 in FY 2015-16 General Fund surplus for the four (4) stated purposes.

Fiscal Impact: Contingent on direction from the City Council, excess reserves arising from the FY 2015-16 General Fund operating surplus, up to but not to exceed \$204,902, will be assigned for specific unmet financial needs. Assignment of the full FY 2015-16 General Fund operating surplus would result in an unassigned General Fund equity position of

\$5,033,219, which is 1.18 times the size of the adopted General Fund operating budget for FY 2016-17.

- Attachment 1: Mid-Year Budget-to-Actual Schedules [16 pp.]
- Attachment 2: Resolution No. __-2017 – A Resolution Amending the Annual Operating Budget of the City of Clayton for the 2016-2017 Fiscal Year Commencing July 1, 201 [3 pp.]
 - Exhibit A – Fiscal Year 2016-17 Budget Amendment Detail
- Attachment 3: Focus List of Options for Disposition of General Fund Excess Monies (FY 2015-16) [1 pg.]
- Attachment 4: City Manager Amended Recommendation on Options for Disposition of General Fund Excess Monies (FY 2015-16) [1 pg.]

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
101 - General Fund					
Revenues					
101-4101-00	Property Taxes - Secured	972,046	1,756,000	(783,954)	55.36%
101-4102-00	Property Taxes - Unsecured	38,378	40,690	(2,312)	94.32%
101-4103-00	Property Taxes - Unitary Tax	7,694	13,920	(6,226)	55.27%
101-4104-00	Property Taxes - Supplemental	3,422	24,270	(20,848)	14.10%
101-4106-00	Property Taxes - Other	-	10,460	(10,460)	0.00%
101-4108-00	Redevelopment Property Tax Trust Fund - Distribution	185,822	290,000	(104,178)	64.08%
101-4301-00	Sales and Use Tax	232,037	464,400	(232,363)	49.96%
101-4502-00	Real Property Transfer Tax	41,607	78,000	(36,393)	53.34%
101-5101-00	Business Licenses	109,878	136,000	(26,122)	80.79%
101-5103-00	Building Permit Surcharge	36,655	55,000	(18,345)	66.65%
101-5106-00	Engineering Fees	4,882	7,800	(2,918)	62.59%
101-5201-00	Public Safety Allocation	38,531	82,600	(44,069)	46.65%
101-5202-00	Abandoned Veh Abate (AVA)	2,884	4,800	(1,916)	60.08%
101-5203-00	Motor Vehicle In Lieu	5,021	4,600	421	109.15%
101-5205-00	Other In Lieu	157,949	157,950	(1)	100.00%
101-5214-00	Post Reimbursements	1,487	1,000	487	148.70%
101-5217-00	State Mandated Cost Reimbursement	5,062	-	5,062	100.00%
101-5301-00	Planning Fees	6,739	12,200	(5,461)	55.24%
101-5302-00	Police Service Fees	8,153	15,300	(7,147)	53.29%
101-5303-00	City Hall Rental Fees	-	200	(200)	0.00%
101-5304-00	Planning Fees (Public Hearing)	27,470	20,000	7,470	137.35%
101-5306-00	Well Water Usage Charge	13,544	27,940	(14,396)	48.48%
101-5319-00	Miscellaneous City Services	346	500	(154)	69.20%
101-5322-00	City Fiduciary Fund Overhead Recovery	145,653	252,560	(106,907)	57.67%
101-5401-00	Franchises - Comcast Cable	110,085	211,000	(100,915)	52.17%
101-5402-00	Franchises - Garbage Fees	92,954	178,900	(85,946)	51.96%
101-5403-00	Franchises - PG&E	-	113,000	(113,000)	0.00%
101-5404-00	Franchises - Equilon Pipe	14,168	14,010	158	101.13%
101-5405-00	AT&T Mobility Franchise Fees	117	100	17	117.00%
101-5501-00	Fines and Forfeitures	10,852	26,000	(15,148)	41.74%
101-5601-00	Interest	41,265	60,000	(18,735)	68.78%
101-5602-00	Park Use Fee	5,469	43,900	(38,431)	12.46%
101-5603-00	Meeting Room Fee	1,930	4,300	(2,370)	44.88%
101-5608-00	Cattle Grazing Lease Rent	9,787	9,780	7	100.07%
101-5609-00	Cell Tower Lease Rent	19,639	34,040	(14,401)	57.69%
101-5610-00	Fountain Use Fee	377	-	377	100.00%
101-5613-00	Community Gym Facility Use Rent	15,000	30,000	(15,000)	50.00%
101-5701-00	Reimbursements/Refunds	2,000	5,500	(3,500)	36.36%
101-5790-00	Other Revenues	1,536	4,900	(3,364)	31.35%
101-5791-00	Overhead cost recovery	338	1,600	(1,262)	21.13%
101-6002-00	Trx. From Measure J Fund	2,165	4,330	(2,165)	50.00%
101-6004-00	Trx. From Gas Tax	3,615	7,230	(3,615)	50.00%
101-6005-00	Trx. From St. Lights	5,560	11,120	(5,560)	50.00%
101-6006-00	Trx. From GHAD	3,490	6,980	(3,490)	50.00%
101-6007-00	Trx. From Landscape Mtnce.	17,390	34,780	(17,390)	50.00%
101-6011-00	Trx From Grove Park Fund	3,535	7,070	(3,535)	50.00%
101-6016-00	Trx. From Stormwater Asses.	17,945	35,890	(17,945)	50.00%
Total Revenues		2,424,477	4,300,620	(1,876,143)	56.38%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

	Actual	Budget	Variance (\$)	Budget Realized (%)
Operating Expenses				
101-7115-01	14,645	26,200	11,555	55.90%
101-7220-01	889	1,830	941	48.58%
101-7221-01	1,302	2,610	1,308	49.89%
101-7231-01	1,057	1,220	163	86.64%
101-7232-01	629	1,460	831	43.08%
101-7233-01	598	920	322	65.00%
101-7321-01	-	500	500	0.00%
101-7324-01	5,944	12,600	6,656	47.17%
101-7362-01	1,518	5,000	3,482	30.36%
101-7363-01	133	200	67	66.50%
101-7364-01	69	-	(69)	100.00%
101-7372-01	-	1,000	1,000	0.00%
101-7382-01	200	15,000	14,800	1.33%
101-7419-01	3,552	8,800	5,248	40.36%
Totals for Department(s) 01 - Legislative:	30,536	77,340	46,804	39.48%
101-7111-02	289,973	546,000	256,027	53.11%
101-7218-02	2,528	5,400	2,872	46.81%
101-7220-02	30,764	63,800	33,036	48.22%
101-7221-02	30,595	61,200	30,605	49.99%
101-7231-02	24,527	28,300	3,773	86.67%
101-7232-02	-	2,700	2,700	0.00%
101-7233-02	4,419	8,000	3,581	55.24%
101-7241-02	5,783	10,740	4,957	53.85%
101-7246-02	45,175	90,000	44,825	50.19%
101-7324-02	1,660	2,000	340	83.00%
101-7332-02	3,276	7,800	4,524	42.00%
101-7371-02	-	100	100	0.00%
101-7372-02	30	900	870	3.33%
101-7373-02	34	2,000	1,966	1.70%
101-7411-02	29,137	51,000	21,863	57.13%
101-7413-02	797	6,000	5,203	13.28%
101-7414-02	26,115	27,000	885	96.72%
101-7415-02	10,505	14,200	3,695	73.98%
101-7419-02	7,460	5,610	(1,850)	132.98%
Totals for Department(s) 02 - Admin/Fin:	512,778	932,750	419,972	54.97%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

	Actual	Budget	Variance (\$)	Budget Realized (%)
101-7111-03 Regular Salaries	6,214	13,300	7,086	46.72%
101-7112-03 Temporary Salaries	649	3,010	2,361	21.56%
101-7218-03 Life and LTD Insurance	50	140	90	35.71%
101-7220-03 PERS Retirement	513	2,100	1,587	24.43%
101-7221-03 PERS Retirement - Unfunded Liability	910	1,500	590	60.67%
101-7231-03 Workers' Compensation	737	850	113	86.71%
101-7232-03 Unemployment Compensation	77	200	123	38.50%
101-7233-03 FICA Taxes	164	430	266	38.14%
101-7246-03 Benefit Insurance	668	2,900	2,232	23.03%
101-7301-03 Recruitment/Pre-employment	213	500	287	42.60%
101-7311-03 General Supplies	3,420	4,600	1,180	74.35%
101-7332-03 Telecommunications	717	2,500	1,783	28.68%
101-7335-03 Gas & Electricity	20,019	39,000	18,981	51.33%
101-7338-03 Water Services	4,617	9,000	4,383	51.30%
101-7341-03 Buildings/Grounds Maintenance	7,216	13,700	6,484	52.67%
101-7342-03 Machinery/Equipment Maintenance	1,211	4,000	2,789	30.28%
101-7343-03 Vehicle Maintenance	5,910	10,000	4,090	59.10%
101-7344-03 Vehicles: Gas, Oil & Supplies	3,814	11,000	7,186	34.67%
101-7346-03 HVAC Mtn & Repairs	2,133	14,000	11,867	15.24%
101-7373-03 Education & Training	1,762	1,500	(262)	117.47%
101-7411-03 Legal Services Retainer	174	10,200	10,026	1.71%
101-7417-03 Janitorial Service	4,598	9,400	4,802	48.91%
101-7419-03 Other Professional Services	400	400	-	100.00%
101-7429-03 Animal/Pest Control Services	4,488	1,850	(2,638)	242.59%
101-7440-03 Tree Trimming Services	1,000	3,000	2,000	33.33%
Totals for Department(s) 03 - Maintenance:	71,674	159,080	87,406	45.06%
101-7111-04 Regular Salaries	88,522	173,000	84,478	51.17%
101-7115-04 Council/Commission Compensation	2,760	7,200	4,440	38.33%
101-7218-04 Life and LTD Insurance	719	1,700	981	42.29%
101-7220-04 PERS Retirement	7,459	16,400	8,941	45.48%
101-7221-04 PERS Retirement - Unfunded Liability	9,764	19,600	9,836	49.82%
101-7231-04 Workers' Compensation	7,800	9,000	1,200	86.67%
101-7232-04 Unemployment Compensation	-	900	900	0.00%
101-7233-04 FICA Taxes	1,091	2,500	1,409	43.64%
101-7241-04 Auto Allowance/Mileage	2,229	4,240	2,011	52.57%
101-7246-04 Benefit Insurance	13,873	35,000	21,127	39.64%
101-7323-04 Books/Periodicals	-	500	500	0.00%
101-7324-04 Dues and Subscriptions	-	680	680	0.00%
101-7332-04 Telecommunications	315	700	385	45.00%
101-7371-04 Travel	169	100	(69)	169.00%
101-7372-04 Conferences/Meetings	450	500	50	90.00%
101-7373-04 Education & Training	1,386	1,500	114	92.40%
101-7384-04 Legal Notices	1,600	2,500	900	64.00%
101-7411-04 Legal Services Retainer	12,784	20,400	7,616	62.67%
Totals for Department(s) 04 - Community Dev:	150,921	296,420	145,499	50.91%
101-7231-05 Workers' Compensation	1,790	960	(830)	186.46%
101-7247-05 OPEB Contributions (Health Plan)	4,050	8,500	4,450	47.65%
101-7301-05 Recruitment/Pre-employment	25	1,000	975	2.50%
101-7312-05 Office Supplies/Expense	3,027	7,000	3,973	43.24%
101-7314-05 Postage	2,130	4,500	2,370	47.33%
101-7321-05 Printing and Binding	481	500	19	96.20%
101-7331-05 Rentals/Leases	5,647	11,000	5,353	51.34%
101-7332-05 Telecommunications	1,958	3,000	1,042	65.27%
101-7351-05 Insurance Premiums	78,340	78,500	160	99.80%
101-7364-05 Employee Recognition	747	1,500	753	49.80%
101-7381-05 Property Tax Admin. Costs	2,597	8,000	5,403	32.46%
101-7415-05 Computer/IT Services	80	3,000	2,920	2.67%
101-7419-05 Other Professional Services	3,403	10,000	6,597	34.03%
101-7420-05 Administrative Costs	1,026	2,600	1,574	39.46%
Totals for Department(s) 05 - General Support:	105,301	140,060	34,759	75.18%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

	Actual	Budget	Variance (\$)	Budget Realized (%)
101-7111-06 Regular Salaries	443,354	943,118	499,764	47.01%
101-7113-06 Overtime	43,979	100,882	56,903	43.59%
101-7116-06 Part-time Salaries	1,594	4,200	2,606	37.95%
101-7218-06 Life and LTD Insurance	3,871	9,500	5,629	40.75%
101-7219-06 Deferred Compensation Retirement	1,467	2,730	1,263	53.74%
101-7220-06 PERS Retirement	64,312	140,730	76,418	45.70%
101-7221-06 PERS Retirement - Unfunded Liability	127,135	254,270	127,135	50.00%
101-7231-06 Workers' Compensation	43,508	50,200	6,692	86.67%
101-7232-06 Unemployment Compensation	775	5,600	4,825	13.84%
101-7233-06 FICA Taxes	7,851	15,500	7,649	50.65%
101-7241-06 Auto Allowance/Mileage	2,391	4,440	2,049	53.85%
101-7242-06 Uniform Allowance	4,050	9,000	4,950	45.00%
101-7246-06 Benefit Insurance	60,443	164,000	103,557	36.86%
101-7301-06 Recruitment/Pre-employment	1,043	5,000	3,957	20.86%
101-7311-06 General Supplies	9,145	10,000	855	91.45%
101-7312-06 Office Supplies/Expense	2,724	2,500	(224)	108.96%
101-7313-06 Small Tools and Equipment	108	-	(108)	100.00%
101-7314-06 Postage	-	500	500	0.00%
101-7324-06 Dues and Subscriptions	3,293	7,000	3,707	47.04%
101-7325-06 EBRCSA System Subscription	8,900	9,000	100	98.89%
101-7332-06 Telecommunications	4,223	10,000	5,777	42.23%
101-7341-06 Buildings/Grounds Maintenance	479	-	(479)	100.00%
101-7342-06 Machinery/Equipment Maintenance	287	2,500	2,213	11.48%
101-7343-06 Vehicle Maintenance	10,787	22,930	12,143	47.04%
101-7344-06 Vehicles: Gas, Oil & Supplies	12,070	30,000	17,930	40.23%
101-7345-06 Office Equip-Maint/Repairs	575	2,200	1,625	26.14%
101-7363-06 Business Meeting Expense	-	200	200	0.00%
101-7364-06 Employee Recognition	429	1,500	1,071	28.60%
101-7365-06 CC Volunteer Recognition	-	500	500	0.00%
101-7371-06 Travel	242	-	(242)	100.00%
101-7373-06 Education & Training	5,123	10,000	4,877	51.23%
101-7408-06 Crossing guard services	3,920	10,000	6,080	39.20%
101-7411-06 Legal Services Retainer	5,083	20,400	15,317	24.92%
101-7413-06 Legal Services	1,387	5,000	3,613	27.74%
101-7417-06 Janitorial Service	1,358	3,000	1,642	45.27%
101-7419-06 Other Professional Services	1,500	8,500	7,000	17.65%
101-7424-06 Dispatch Services	120,537	241,100	120,563	49.99%
101-7425-06 Crime Lab	4,289	30,000	25,711	14.30%
101-7426-06 Jail Booking Fee	-	2,300	2,300	0.00%
101-7427-06 CAL ID	13,470	12,900	(570)	104.42%
101-7429-06 Animal/Pest Control Services	32,397	66,300	33,903	48.86%
101-7433-06 Integrated Justice System	8,770	11,600	2,830	75.60%
101-7486-06 CERF Charges	25,000	25,000	-	100.00%
Totals for Department(s) 06 - Police:	1,081,869	2,254,100	1,172,231	48.00%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

	Actual	Budget	Variance (\$)	Budget Realized (%)
101-7111-07 Regular Salaries	4,046	9,400	5,354	43.04%
101-7112-07 Temporary Salaries	49	1,600	1,551	3.06%
101-7218-07 Life and LTD Insurance	34	100	66	34.00%
101-7220-07 PERS Retirement	528	1,500	972	35.20%
101-7221-07 PERS Retirement - Unfunded Liability	368	1,100	732	33.45%
101-7231-07 Workers' Compensation	520	600	80	86.67%
101-7232-07 Unemployment Compensation	50	200	150	25.00%
101-7233-07 FICA Taxes	68	300	232	22.67%
101-7246-07 Benefit Insurance	889	2,000	1,111	44.45%
101-7332-07 Telecommunications	1,059	3,600	2,541	29.42%
101-7335-07 Gas & Electricity	20,503	43,100	22,597	47.57%
101-7338-07 Water Services	820	1,800	980	45.56%
101-7341-07 Buildings/Grounds Maintenance	3,464	12,000	8,536	28.87%
101-7346-07 HVAC Mtn & Repairs	2,814	8,900	6,086	31.62%
101-7417-07 Janitorial Service	14,467	31,000	16,533	46.67%
101-7423-07 Library Additional Hours	-	11,600	11,600	0.00%
101-7429-07 Animal/Pest Control Services	571	1,400	829	40.79%
101-7440-07 Tree Trimming Services	1,600	2,000	400	80.00%
Totals for Department(s) 07 - Library:	51,850	132,200	80,350	39.22%
101-7324-08 Dues and Subscriptions	309	1,400	1,091	22.07%
101-7410-08 Professional Engineering Services	48,262	90,000	41,738	53.62%
101-7411-08 Legal Services Retainer	1,866	-	(1,866)	100.00%
101-7412-08 Engineering Inspection Service	42	800	758	5.25%
Totals for Department(s) 08 - Engineering:	50,479	92,200	41,721	54.75%
101-7111-09 Regular Salaries	15,268	35,000	19,732	43.62%
101-7112-09 Temporary Salaries	11,280	14,000	2,720	80.57%
101-7113-09 Overtime	292	2,000	1,708	14.60%
101-7218-09 Life and LTD Insurance	134	400	266	33.50%
101-7220-09 PERS Retirement	1,934	5,400	3,466	35.81%
101-7221-09 PERS Retirement - Unfunded Liability	2,224	4,000	1,776	55.60%
101-7231-09 Workers' Compensation	2,167	2,500	333	86.68%
101-7232-09 Unemployment Compensation	208	700	492	29.71%
101-7233-09 FICA Taxes	526	1,600	1,074	32.88%
101-7246-09 Benefit Insurance	3,109	7,400	4,291	42.01%
101-7311-09 General Supplies	812	14,000	13,188	5.80%
101-7331-09 Rentals/Leases	-	500	500	0.00%
101-7335-09 Gas & Electricity	707	1,700	993	41.59%
101-7338-09 Water Services	40,630	76,100	35,470	53.39%
101-7341-09 Buildings/Grounds Maintenance	1,028	2,400	1,372	42.83%
101-7417-09 Janitorial Service	6,197	13,500	7,303	45.90%
101-7429-09 Animal/Pest Control Services	3,811	3,600	(211)	105.86%
101-7440-09 Tree Trimming Services	2,250	2,000	(250)	112.50%
Totals for Department(s) 09 - Comm. Park:	92,577	186,800	94,223	49.56%
Total Operating Expenses	2,147,985	4,270,950	2,122,965	50.29%
NET OPERATING SURPLUS/(DEFICIT)	276,492	29,670		
BEGINNING FUND BALANCE	5,339,206	5,339,206		
ENDING FUND BALANCE	5,615,698	5,368,876		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
201 - Gas Tax Fund					
Revenues					
201-4607-00	Street Light Assessment	18,647	32,400	(13,753)	57.55%
201-5209-00	State Gasoline 2105	32,005	70,501	(38,496)	45.40%
201-5210-00	State Gasoline 2106	23,282	39,212	(15,930)	59.37%
201-5211-00	State Gasoline 2107	38,683	97,902	(59,219)	39.51%
201-5212-00	State Gasoline 2107.5	3,000	3,000	-	100.00%
201-5216-00	State Gasoline 2103	20,051	26,624	(6,573)	75.31%
201-5601-00	Interest	1,056	2,000	(944)	52.80%
Total Revenues		136,724	271,639	(134,915)	50.33%
Operating Expenses					
201-7111-00	Regular Salaries	2,789	25,000	22,211	11.16%
201-7112-00	Temporary Salaries	2,563	4,500	1,937	56.96%
201-7113-00	Overtime	2,036	-	(2,036)	100.00%
201-7218-00	Life and LTD Insurance	24	300	276	8.00%
201-7220-00	PERS Retirement	371	4,000	3,629	9.28%
201-7221-00	PERS Retirement - Unfunded Liability	278	3,000	2,722	9.27%
201-7231-00	Workers' Compensation	1,300	1,500	200	86.67%
201-7232-00	Unemployment Compensation	37	400	363	9.25%
201-7233-00	FICA Taxes	44	700	656	6.29%
201-7246-00	Benefit Insurance	621	6,000	5,379	10.35%
201-7301-00	Recruitment/Pre-employment	38	-	(38)	100.00%
201-7311-00	General Supplies	448	12,000	11,552	3.73%
201-7324-00	Dues and Subscriptions	-	1,500	1,500	0.00%
201-7327-00	Arterial Street Light Supplies	-	1,500	1,500	0.00%
201-7335-00	Gas & Electricity	24,508	47,500	22,992	51.60%
201-7340-00	Traffic Safety Supplies	-	500	500	0.00%
201-7349-00	Traffic Signal Maintenance	12,385	15,000	2,615	82.57%
201-7350-00	Pavement Repairs/Maintenance	5,299	-	(5,299)	100.00%
201-7381-00	Property Tax Admin. Costs	150	300	150	50.00%
201-7419-00	Other Professional Services	2,540	4,440	1,900	57.21%
201-7486-00	CERF Charges	1,900	1,900	-	100.00%
201-8101-00	Transfer To General Fund	3,615	7,230	3,615	50.00%
201-8111-00	Transfer to CIP Fund	6,000	269,029	263,029	2.23%
Total Operating Expenses		66,946	406,299	339,353	16.48%
BEGINNING FUND BALANCE		108,845	108,845		
NET OPERATING SURPLUS/(DEFICIT)		69,778	(134,660)		
ENDING FUND BALANCE		178,623	(25,815)		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
210 - Landscape Maintenance CFD					
Revenues					
210-4604-00	Clayton LMD Assessment	582,998	1,057,550	(474,552)	55.13%
210-5601-00	Interest	6,324	6,000	324	105.40%
Total Revenues		589,322	1,063,550	(474,228)	55.41%
Operating Expenses					
210-7111-00	Regular Salaries	87,587	209,000	121,413	41.91%
210-7112-00	Temporary Salaries	74,400	87,000	12,600	85.52%
210-7113-00	Overtime	326	1,000	674	32.60%
210-7218-00	Life and LTD Insurance	801	1,600	799	50.06%
210-7220-00	PERS Retirement	12,059	24,680	12,621	48.86%
210-7221-00	PERS Retirement - Unfunded Liability	10,889	18,320	7,431	59.44%
210-7231-00	Workers' Compensation	11,934	13,300	1,366	89.73%
210-7232-00	Unemployment Compensation	1,183	4,200	3,017	28.17%
210-7233-00	FICA Taxes	2,757	9,000	6,243	30.63%
210-7246-00	Benefit Insurance	19,878	34,000	14,122	58.46%
210-7301-00	Recruitment/Pre-employment	-	1,000	1,000	0.00%
210-7311-00	General Supplies	17,470	49,100	31,630	35.58%
210-7316-00	Landscape Replacement	12,552	20,000	7,448	62.76%
210-7335-00	Gas & Electricity	14,302	22,700	8,398	63.00%
210-7338-00	Water Services	78,863	105,100	26,237	75.04%
210-7341-00	Buildings/Grounds Maintenance	5,425	19,800	14,375	27.40%
210-7342-00	Machinery/Equipment Maintenance	5,641	21,900	16,259	25.76%
210-7343-00	Vehicle Maintenance	9,673	17,400	7,727	55.59%
210-7344-00	Vehicle Gas, Oil, and Supplies	6,914	11,300	4,386	61.19%
210-7381-00	Property Tax Admin. Costs	2,054	3,900	1,846	52.67%
210-7411-00	Legal Services Retainer	717	1,500	783	47.80%
210-7419-00	Other Professional Services	3,930	6,360	2,430	61.79%
210-7429-00	Animal/Pest Control Services	3,095	5,000	1,905	61.90%
210-7440-00	Tree Trimming Services	9,950	25,000	15,050	39.80%
210-7445-00	Weed Abatement Services	10,000	107,000	97,000	9.35%
210-7486-00	CERF Charges/Depreciation	14,500	14,500	-	100.00%
210-7520-00	Landscape Projects	4,400	427,200	422,800	1.03%
210-7615-00	CCC Property Tax	2,709	2,900	191	93.41%
210-8101-00	Transfer To General Fund	17,390	34,780	17,390	50.00%
210-8113-00	Transfer to Stormwater Fund	1,008	912	(96)	110.53%
Total Operating Expenses		442,407	1,299,452	857,045	34.05%
BEGINNING FUND BALANCE		986,767	986,767		
NET OPERATING SURPLUS/(DEFICIT)		146,915	(235,902)		
ENDING FUND BALANCE		1,133,682	750,865		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
211 - The Grove Park CFD 2006-1					
Revenues					
211-4613-00	Clayton DT Park Assessment	69,572	126,350	(56,778)	55.06%
211-5601-00	Interest	1,848	3,200	(1,352)	57.75%
211-5602-00	Park Use Fee	1,981	1,000	981	198.10%
211-5702-00	Donations/Contributions	-	10,000	(10,000)	0.00%
Total Revenues		73,401	140,550	(67,149)	52.22%
Operating Expenses					
211-7111-00	Regular Salaries	9,670	20,000	10,330	48.35%
211-7112-00	Temporary Salaries	8,258	17,000	8,742	48.58%
211-7218-00	Life and LTD Insurance	86	190	104	45.26%
211-7220-00	PERS Retirement	1,218	3,000	1,782	40.60%
211-7221-00	PERS Retirement - Unfunded Liability	1,613	2,200	587	73.32%
211-7231-00	Workers' Compensation	1,647	1,900	253	86.68%
211-7232-00	Unemployment Compensation	138	800	662	17.25%
211-7233-00	FICA Taxes	392	1,567	1,175	25.02%
211-7246-00	Benefit Insurance	1,921	4,100	2,179	46.85%
211-7311-00	General Supplies	1,081	5,750	4,669	18.80%
211-7331-00	Rentals/leases	-	500	500	0.00%
211-7335-00	Gas & Electricity	782	1,900	1,118	41.16%
211-7338-00	Water Services	21,284	7,500	(13,784)	283.79%
211-7341-00	Buildings/Grounds Maintenance	2,045	5,860	3,815	34.90%
211-7342-00	Machinery/Equip 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	3,820	1,764	53.82%
211-7413-00	Legal Services	-	1,000	1,000	0.00%
211-7417-00	Janitorial Services	7,298	13,400	6,102	54.46%
211-7419-00	Other Professional Services	2,276	4,530	2,254	50.24%
211-7429-00	Animal/Pest Control Services	-	1,000	1,000	0.00%
211-7440-00	Tree Trimming Services	1,400	1,500	100	93.33%
211-7485-00	Capital Outlay - Equipment & Machinery	11,563	-	(11,563)	100.00%
211-7486-00	CERF Charges	2,100	2,100	-	100.00%
211-7615-00	CCC Property Tax	482	510	28	94.51%
211-8101-00	Transfer To General Fund	3,535	7,070	3,535	50.00%
Total Operating Expenses		80,845	110,497	29,652	73.16%
BEGINNING FUND BALANCE		288,657	288,657		
NET OPERATING SURPLUS/(DEFICIT)		(7,444)	30,053		
ENDING FUND BALANCE		281,213	318,710		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
212 - Oakhurst GHAD					
Revenues					
212-4606-00	Oakhurst GHAD Assessment	21,119	38,424	(17,305)	54.96%
212-5601-00	Interest	109	250	(141)	43.60%
Total Revenues		21,228	38,674	(17,446)	54.89%
Operating Expenses					
212-7314-00	Postage	-	700	700	0.00%
212-7351-00	Liability Insurance	16,364	16,110	(254)	101.58%
212-7381-00	Property Tax Admin. Costs	-	1,200	1,200	0.00%
212-7384-00	Legal Notices	-	100	100	0.00%
212-7389-00	Misc. Expense	117	270	153	43.33%
212-7411-00	Legal Services Retainer	325	-	(325)	100.00%
212-7412-00	Engineering/Inspection Service	3,327	3,000	(327)	110.90%
212-7413-00	Legal Services	-	1,000	1,000	0.00%
212-7520-00	Projects	8,581	10,000	1,419	85.81%
212-8101-00	Transfer To General Fund	3,490	6,980	3,490	50.00%
Total Operating Expenses		32,204	39,360	7,156	81.82%
BEGINNING FUND BALANCE		34,238	34,238		
NET OPERATING SURPLUS/(DEFICIT)		(10,976)	(686)		
ENDING FUND BALANCE		23,262	33,552		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
214 - Street Lighting Assessment					
Revenues					
214-4607-00	Street Light Assessment	69,295	125,991	(56,696)	55.00%
214-5601-00	Interest	787	1,800	(376)	43.72%
Total Revenues		70,082	127,791	(57,072)	54.84%
Operating Expenses					
214-7113-00	Overtime	7,216	14,000	6,784	51.54%
214-7311-00	General Supplies	475	4,000	3,525	11.88%
214-7335-00	Gas & Electricity	57,295	108,700	51,405	52.71%
214-7381-00	Property Tax Admin. Costs	-	3,680	3,680	0.00%
214-7389-00	Misc. Expense	-	330	330	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	5,560	11,120	5,560	50.00%
Total Operating Expenses		70,746	143,230	72,484	49.39%
BEGINNING FUND BALANCE		124,410	124,410		
NET OPERATING SURPLUS/(DEFICIT)		(664)	(15,439)		
ENDING FUND BALANCE		123,746	108,971		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
216 - Stormwater Assessment					
Revenues					
216-4602-00	Stormwater Assessment	1,716	81,943	(80,227)	2.09%
216-4603-00	Stormwater O&M Annual Fee	4,060	2,376	1,684	170.88%
216-5324-00	Street Sweeping Fees	19,399	38,310	(18,911)	50.64%
216-5601-00	Interest	733	1,500	(767)	48.87%
216-6007-00	Trx. From Landscape Mtnce.	1,008	912	96	110.53%
Total Revenues		26,916	125,041	(98,125)	21.53%
Operating Expenses					
216-7111-00	Regular Salaries	14,271	35,500	21,229	40.20%
216-7112-00	Temporary Salaries	10,647	10,930	283	97.41%
216-7218-00	Life and LTD Insurance	133	350	217	38.00%
216-7220-00	PERS Retirement	2,151	5,500	3,349	39.11%
216-7221-00	PERS Retirement - Unfunded Liability	1,013	4,100	3,087	24.71%
216-7231-00	Workers' Compensation	2,089	2,410	321	86.68%
216-7232-00	Unemployment Compensation	199	640	441	31.09%
216-7233-00	FICA Taxes	276	1,350	1,074	20.44%
216-7246-00	Benefit Insurance	3,701	7,500	3,799	49.35%
216-7311-00	General Supplies	638	8,600	7,962	7.42%
216-7373-00	Education & Training	-	500	500	0.00%
216-7389-00	Misc. Expense	16	500	484	3.20%
216-7409-00	Street Sweeping	3,500	44,100	40,600	7.94%
216-7412-00	Engineering/Inspection Service	671	5,000	4,329	13.42%
216-7419-00	Other Professional Services	7,180	36,510	29,330	19.67%
216-7481-00	Permit Fees	8,980	10,000	1,020	89.80%
216-7486-00	CERF Charges	2,900	2,900	-	100.00%
216-7520-00	Projects	744	4,500	3,756	16.53%
216-8101-00	Transfer To General Fund	17,945	35,890	17,945	50.00%
Total Operating Expenses		77,054	216,780	139,726	35.54%
BEGINNING FUND BALANCE		121,602	121,602		
NET OPERATING SURPLUS/(DEFICIT)		(50,138)	(91,739)		
ENDING FUND BALANCE		71,464	29,863		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
220 - Measure J Fund					
Revenues					
220-5220-00	Restricted Grants	-	1,200,000	(1,200,000)	0.00%
220-5223-00	Measure J Funds	2,471	277,995	(275,524)	0.89%
220-5225-00	Measure J Program 28a	29,417	30,327	(910)	97.00%
220-5601-00	Interest	2,101	750	1,351	280.13%
Total Revenues		33,989	1,509,072	(1,475,083)	2.25%
Operating Expenses					
220-7385-00	TRANSPAC Fees	22,849	23,500	651	97.23%
220-7419-00	Other Professional Services	-	2,000	2,000	0.00%
220-8101-00	Transfer To General Fund	2,165	4,330	2,165	50.00%
220-8111-00	Transfer to CIP Fund	311,369	1,991,236	1,679,867	15.64%
Total Operating Expenses		336,383	2,021,066	1,684,683	16.64%
BEGINNING FUND BALANCE		521,687	521,687		
NET OPERATING SURPLUS/(DEFICIT)		(302,394)	(511,994)		
ENDING FUND BALANCE		219,293	9,693		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
230 - Restricted Grants					
Revenues					
230-5220-00	Restricted Grants	117,082	121,100	(4,018)	96.68%
230-5222-00	Avoid the 25 Grant	-	2,000	(2,000)	0.00%
230-5601-00	Interest Income	2,287	2,840	(553)	80.53%
Total Revenues		119,369	125,940	(6,571)	94.78%
Operating Expenses					
230-7111-00	Regular Salaries	33,570	72,000	38,430	46.63%
230-7113-00	Overtime	18,038	10,000	(8,038)	180.38%
230-7218-00	Life and LTD Insurance	283	700	417	40.43%
230-7220-00	PERS Retirement	3,923	8,000	4,077	49.04%
230-7231-00	Workers' Compensation	3,163	3,650	487	86.66%
230-7232-00	Unemployment Compensation	-	440	440	0.00%
230-7233-00	FICA Taxes	596	1,010	414	59.01%
230-7242-00	Uniform Allowance	450	900	450	50.00%
230-7246-00	Benefit Insurance	1,886	21,300	19,414	8.85%
230-7311-00	General Supplies	4,153	-	(4,153)	100.00%
230-7342-00	Machinery/Equipment Maintenance	5,912	-	(5,912)	100.00%
230-7371-00	Travel	644	-	(644)	100.00%
230-7373-00	Education & Training	1,856	-	(1,856)	100.00%
230-7411-00	Professional Services Retainer (Legal)	106	-	(106)	100.00%
230-7420-00	Administrative Costs	72	-	(72)	100.00%
230-7485-00	Capital Equipment	3,733	106,953	103,220	3.49%
230-7520-00	Projects	7,446	23,258	15,812	32.01%
Total Operating Expenses		85,831	248,211	162,380	34.58%
BEGINNING FUND BALANCE		322,724	322,724		
NET OPERATING SURPLUS/(DEFICIT)		33,538	(122,271)		
ENDING FUND BALANCE		356,262	200,453		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

	Actual	Budget	Variance (\$)	Budget Realized (%)
303 - Capital Improvements Fund				
Revenues				
303-5601-00 Interest	11,180	-	11,180	100.00%
303-5701-00 Reimbursements/Refunds	12,000	-	12,000	100.00%
303-5220-00 Restricted Grants	-	1,900,300	(1,900,300)	0.00%
303-6002-00 Trx. From Measure J Fund	311,369	791,236	(479,867)	39.35%
303-6004-00 Trx. From Gas Tax Fund	6,000	269,029	(263,029)	2.23%
Total Revenues	340,549	2,960,565	(2,620,016)	11.50%
Operating Expenses				
303-7520-00 CIP Project Expenses	301,688	2,919,565	2,617,877	10.33%
Total Operating Expenses	301,688	2,919,565	2,617,877	10.33%
BEGINNING FUND BALANCE	1,597,677	1,597,677		
NET OPERATING SURPLUS/(DEFICIT)	38,861	41,000		
ENDING FUND BALANCE	1,636,538	1,638,677		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

		Actual	Budget	Variance (\$)	Budget Realized (%)
304 - Clayton Development Impact Fees					
Revenues					
304-5314-00	Off Site Improvement Fees	1,456	-	1,456	100.00%
304-5317-00	Fire Protection Fees	176	-	176	100.00%
304-5323-00	Community Facilities Fees	450	-	450	100.00%
304-5601-00	Interest	4,338	8,000	(3,662)	54.23%
Total Revenues		6,420	8,000	(1,580)	80.25%
Operating Expenses					
304-7313-00	Small Tools and Equipment	-	30,000	30,000	0.00%
304-7485-00	Capital Equipment	-	45,000	45,000	0.00%
304-7612-00	Interest Expense	-	180	180	0.00%
Total Operating Expenses		-	75,180	75,000	0.00%
BEGINNING FUND BALANCE		611,214	611,214		
NET OPERATING SURPLUS/(DEFICIT)		6,420	(67,180)		
ENDING FUND BALANCE		617,634	544,034		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2016

	Actual	Budget	Variance (\$)	Budget Realized (%)
616 - Successor Housing Agency				
Revenues				
616-4110-00 Program Revenue	86,400	86,400	-	100.00%
616-5601-00 Interest	5,004	8,000	2,996	62.55%
Total Revenues	91,404	94,400	2,996	96.83%
Operating Expenses				
616-7411-00 Legal Services Retainer	335	-	(335)	100.00%
616-7413-00 Legal Services	17,940	10,000	(7,940)	179.40%
Total Operating Expenses	18,275	10,000	(8,275)	182.75%
BEGINNING FUND BALANCE	4,295,174	4,295,174		
NET OPERATING SURPLUS/(DEFICIT)	73,129	84,400		
ENDING FUND BALANCE	4,368,303	4,379,574		

RESOLUTION NO. __ - 2017

**A RESOLUTION AMENDING
THE ANNUAL OPERATING BUDGET OF
THE CITY OF CLAYTON FOR THE 2016-2017 FISCAL YEAR
COMMENCING JULY 1, 2016**

**THE CITY COUNCIL
City of Clayton, California**

WHEREAS, on June 7, 2016 the City Manager and the Finance Manager did prepare, submit and present to the Clayton City Council the proposed budgets for operation of the City of Clayton in Fiscal Year 2016-17 commencing July 1, 2016; and

WHEREAS, on June 21, 2016, a Public Hearing was set and duly held on the proposed budgets whereat opportunities were provided accordingly for members of the public to offer comments and provide input on the fiscal plans presented; and

WHEREAS, on June 21, 2016, following Public Hearing the City Council did adopt a Resolution approving the budget for operation of the City of Clayton in Fiscal Year 2015-17; and

WHEREAS, following the Finance Manager's Mid-Year Budget Report, the City Manager has recommended amendments to the City of Clayton Adopted Budget for Fiscal Year 2016-17; and

WHEREAS, the amendments reflect the updated fund balances available as determined in audited comprehensive annual financial report of the City of Clayton for the year ended June 30, 2016; and

NOW, THEREFORE, BE IT RESOLVED the City Council of Clayton, California does hereby resolve as follows:

Section 1. Approves the recommendations of the City Manager with regard to amendments to the City's Budget for Fiscal Year 2016-17, as shown in Exhibit A.

Section 2. This Resolution shall become effective immediately upon its passage and adoption.

PASSED, APPROVED AND ADOPTED by the City Council of Clayton, California during a public hearing at a regular public meeting thereof held on the 21st day of February 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

THE CITY COUNCIL OF CLAYTON, CA

Jim Diaz, Mayor

ATTEST:

Janet Brown, City Clerk

Exhibit A

Fiscal Year 2016-17 City Budget Amendment Detail

STAFF RECOMMENDATIONS

The Grove Park Special Revenue Fund Appropriations

1. Water Services (211-7338-00): \$21,500

Successor Housing Agency Special Revenue Fund Appropriations

2. Special Legal Services (616-7413-00): \$15,000

OPTIONS FOR DISPOSITION OF GENERAL FUND EXCESS MONIES
FY 2015-16

A. Excess Revenues Available: **\$204,902**

B. Options for Consideration:

EXPENDITURE	AMOUNT	COMMENTS
Replenish Internal Service Fund (Fund has no revenue source)	\$26,000	Ending balance will be \$38,000; incurs annual expense of \$13,000. Pays \$5,000 deductible on each liability claim, and City's Employee Assistance/Wellness Program.
Augment Capital Equipment Replacement Fund (CERF)	?	Current cash balance is \$132,000. New Police SUVs now cost \$48,000 ea.
FY 2017-18 Successor Agency Admin. Fee Gap	\$110,000	DOF altered calculation on how much RPTTF monies the General Fund will receive next fiscal year.
Replace car video equipment in 6 police patrol cars.	\$17,040	Current equipment antiquated; Taser Co. hardware cost of \$3,000 + 5 years of tape storage expense.
Police Training	\$5,000	Supplemental training funds for newer patrol force.
Police Cadet Training	\$2,000	Cadets receive little to no training for working special events.
Reserve Buffer for unavoidable CalPERS pension rates (FY 2017-18)	\$39,000	CalPERS ratcheting up rates to address unfunded liabilities in pension system. Amount is expected GF increase next fiscal year.
SUB-TOTAL:	\$199,040	

DATE: 26 OCTOBER 2016

AMENDED RECOMMENDATION**OPTIONS FOR DISPOSITION OF GENERAL FUND EXCESS MONIES**
FY 2015-16A. Excess Revenues Available: **\$204,902**

B. Options for Consideration:

EXPENDITURE	AMOUNT	COMMENTS
FY 2017-18 Successor Agency Admin. Fee Gap	\$110,000	DOF altered calculation on how much RPTTF monies the General Fund will receive next fiscal year.
Prepare Bid Specifications and Drawings Replace failing and failed City Hall commercial AC Unit and Heater (1998 vintage)	\$ 7,950	Quote tendered by Diseno Group. (no in-house expertise to prepare) * Employee work environment issue *
Replace AC Unit for City Hall (25 ton York package – 5 units) 19 yrs. old; service life of 15 years	\$ 61,500	Commercial AC Unit – 5 compressors (estimate by Marken Mechanical Services in August 2016) Cost to Repair 3 failed compressors: \$10,400
Replace Heater Unit - City Hall (637,000 BTU Boiler) 19 years old; service life of 25 years.	\$ 23,875	Commercial Heating Unit (estimate by Marken Mechanical Services in July 2016) Cost to Repair: Re-tube Leaking Boiler: \$10,900
Sub-Total:	\$ 203,325	
Reserve Buffer for unavoidable CalPERS pension rates (FY 2017-18)	\$39,000	CalPERS ratcheting up rates to address unfunded liabilities in pension system. Expectant GF increase next fiscal year.
TOTAL:	\$242,325	

DATE: 17 February 2017