




Agenda Date: 2-19-2019

Agenda Item: 7a

STAFF REPORT

Approved: 
Gary A. Napper
City Manager

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: KEVIN MIZUNO, FINANCE MANAGER, CPA

DATE: FEBRUARY 19, 2019

**SUBJECT: PUBLIC HEARING ON THE MID-YEAR BUDGET REPORT AND REVIEW
(THROUGH DECEMBER 31, 2018)**

RECOMMENDATION

Following staff report and presentation, staff recommends the following actions:

1. Adopt the attached Resolution amending the annual operating budget of the City of Clayton for mid-year adjustments in the General Fund and Landscape Maintenance District for the 2018-2019 fiscal year commencing July 1, 2018, and
2. By motion, provide direction to staff on the Council Budget Sub-Committee's proposed use of FY 2017-18 General Fund excess reserves to augment the City's Pension Rate Stabilization Fund by \$100,000.

BACKGROUND

Following a Public Hearing, on June 5, 2018 the City's Budget for fiscal year 2018-19 was adopted by the City Council on June 19, 2018. The adopted budget for the City's General Fund was a balanced budget with projected revenues of \$4,689,190 and total appropriations of \$4,587,220. This resulted in an initial General Fund budgetary excess of **\$101,970**.

Fiscal Year-to-Date Budgetary Changes

For the six months ended December 31, 2018, there has been only one budgetary action authorized by the City Council impacting the fiscal year 2018-19 budget which has been included within the scope of this mid-year budgetary analysis. This budget amendment was an increase within the "Budget" column in the Mid-Year Budget-to-Actual Report (Attachment 1).

On June 19, 2018, in a separate action from the adoption of the FY 2018-19 budget, the City Council approved a three (3) year collective bargaining agreement with the Clayton Police Officers' Association (CPOA) covering the timeframe July 1, 2018 through June 30, 2021. The revised labor agreement, covering the City's ten (10) sworn police officers, included an annual 4.5% cost of living adjustment in members' base salaries and increased the employee pension contribution requirements for Tier I and II "Classic" CalPERS participants to include employer-rate paid portions.

Since the CPOA labor agreement was presented to the City Council for approval on the same day as the adoption of the FY 2018-19 budget, the fiscal impact of this agreement was not incorporated in the FY 2018-19 adopted budget schedules. Pursuant to this budgetary action, total FY 2018-19 appropriations of the General Fund Police Department were amended and increased by \$46,609, which resulted in a decrease to the General Fund's anticipated excess to **\$55,361** (1% of General Fund reserves).

DISCUSSION

The revenue and expenditure figures for the first half of fiscal year 2018-19 are now compiled, offering a view of the fiscal picture for one 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 51.65% of budget compared to 53.09% in the prior fiscal year (2017-18) Mid-Year Budget Review. The following table summarizes significant revenue sources compared with results from the past two mid-year budget review reports:

Description	2018-19	2017-18	2016-17
Total <u>Mid-Year</u> Revenue	\$ 2,421,780	\$ 2,371,114	\$ 2,424,477
Property Taxes	1,048,001	1,069,176	1,021,540
Franchise Fees	215,114	220,737	217,324
RPTTF Distrib. (former RDA increment)	210,220	203,475	185,822
Sales and Use Tax	268,080	219,681	232,037
Business Licenses	108,573	121,949	109,878
Inter Fund Transfers	57,528	55,732	53,700
Building Permit Fees	28,438	32,295	36,655
Real Property Transfer Tax	39,483	34,221	41,607
Planning Fees and Services	22,706	23,303	34,209
Mid-Year Actual to Projected Revenue	51.65%	53.09%	56.38%

Overall, General Fund revenues at the mid-year point are on target and no budgetary action on revenue projections contained in the original adopted budget is necessary at this time. The table above shows that the General Fund's percentage of actual to budgeted revenues at mid-year decreased slightly by 1.44% from 53.09% to 51.65% in the current year. This decrease is primarily attributable to a timing issue that occurred in the first half of the prior year. Last year, the Contra Costa County Auditor-Controller's Office experienced operational difficulties in calculating the first installment of property taxes due to local agencies which resulted in an under-allocation of property taxes due in December 2017. Accordingly, a "true up" payment was issued by the County resulting in the City receiving a larger than normal proportion for the first installment (63% versus the normal 55%). This revenue anomaly is only observed when comparing mid-year General Fund revenues and is eliminated when making the same comparison using complete fiscal years.

Consistent with the Contra Costa County Office of Assessor's June 28, 2018 press release on the delivery of the FY 2018-19 county assessment rolls to the County Auditor-Controller, the City of Clayton's assessed value growth was 4.67%. This figure, unknown during FY 2018-19 budget preparations, exceeds the cautionary growth predicted in the adopted budget for secured property taxes by 2.67%. The revenue line items benefiting most from this favorable variance, which are coincidentally the City's largest two revenue sources, include: (1) property tax in-lieu of vehicle license fees (VLF) from the State of California, and (2) local secured property taxes. This higher than projected assessed value growth is a direct result of local sales arising in change in ownership reassessments.

In regards to sales & use tax revenue, at the mid-year point this line item also appears to be coming in slightly higher than projected in the FY 2018-19 adopted budget. On September 14, 2018 the California Department of Tax and Fees Administration (CDTFA), the state entity responsible for collecting and allocating sales & use taxes, issued a letter to local agencies providing an explanation for unusual revenue variances local agencies would likely observe. The letter clarified that as a direct result of setbacks experienced during CDTFA's implementation of its new automation system in May 2018, many returns pertaining to the 4th quarter of FY 2017-18 would end up rolling into the 1st quarter of FY 2018-19. Accordingly, many local agencies, including the City of Clayton, should expect to receive slightly less than expected sales & use tax revenues in FY 2017-18, while receiving slightly higher than expected sales & use tax revenues in FY 2018-19. This phenomenon appears to have come to fruition, evidenced by the sales & use taxes already covering 56.20% of the budgeted line item by the mid-year point of FY 2018-19.

2. General Fund Expenditures

General Fund operational expenditures for mid-year are at \$2,548,450 (55.00% of budget) compared to \$2,461,621 (55.13% of budget) in the prior fiscal year's Mid-Year Budget Review. The table below summarizes departmental expenditures compared with results from the past two Mid-Year Budget Reviews:

Description	2018-19	2017-18	2016-17
Legislative	\$ 45,523	\$ 32,224	\$ 30,536
Administration, Finance & Legal	566,942	540,892	512,778
Public Works	86,387	53,960	71,674
Planning and Community Development	189,923	165,789	150,921
General Services	150,249	113,020	105,301
Police	1,247,602	1,304,328	1,081,869
Library	61,956	63,164	51,850
Engineering	60,905	71,393	50,479
Clayton Community Park	138,963	116,851	92,577
Total	\$ 2,548,450	\$ 2,461,621	\$ 2,147,985

An analysis of mid-year General Fund budget-to-actual expenditures supports operations are progressing on target overall with only two exceptions at the line item level. Typically, expenditures of the General Fund slightly exceed 50% of the adopted budget by the mid-year

point, which is attributable to significant and often one-time operational costs being incurred solely in the first half of the year. Such costs include annual insurance premium payments to the Municipal Pooling Authority of Northern California and the statutory unfunded actuarial liability employer pension contribution made to CalPERS. Each of these budgeted costs is spread in a rational and justifiable manner amongst General Fund departments as well as other cost-driving restricted-use funds.

Expenditure Trends and Proposed Amendments

The first of two noteworthy negative expenditure variances was identified in the Public Works Department pertaining to overages associated with the replacement of City Hall's HVAC system. On July 18, 2017 the City Council awarded a low-bid contract budget in the amount of \$255,198 to Servi-Tech Controls, Inc. (Servi-Tech) for the inspection and replacement the failing and largely inoperable original City Hall HVAC system. The project entailed the installation of a new boiler, air handler, air conditioning units, controls, and associated equipment as well as disassembly and removal of the old equipment. On December 18, 2018 the City Council accepted the HVAC replacement project (CIP 10444) as significantly complete pursuant to the design specs compiled by the independent contracted project engineer. Following Servi-Tech's installation of the HVAC and boiler system, which constituted the bulk of the project, the City contracted Marken Mechanical to address a few urgent control system issues that were not sufficiently addressed in the project's bid specifications. Staff recommends the City Council adopt a budget amendment to increase the City Hall HVAC Maintenance line item by \$25,000 to cover these unforeseen and unbudgeted costs. This appropriation increase would be funded by a portion of the General Fund's budgeted FY 2018-19 operating excess of \$55,361 and increase the respective budget line item to \$35,000.

The second negative expenditure variance was identified in the Community Development Department. In the first half of the fiscal year, this department conducted a complex code enforcement case necessitating the contracting of an independent third party hearing officer as well as the incurrence of additional special legal service costs not covered under the City's legal retainer with contract City Attorney firm, Best, Best & Krieger. Due to the limited resources of the City's Community Development Department, the code enforcement cases are generally handled on a complaint-driven basis, with this case being no exception. Complex (and costly) code enforcement cases such as these are both infrequent and generally unforeseeable; therefore it is difficult, if not impossible, to incorporate adequate appropriations for the needed consultant services in the already constrained General Fund operating budget.

In consideration of the operational challenges encountered in the Community Development Department this year, staff recommends the City Council adopt a budget amendment to increase appropriations of this department of the General Fund by \$18,000 to cover unbudgeted costs associated with this irregular (and hopefully non-recurring) code enforcement case. This appropriation increase would be funded by a portion of the General Fund's budgeted FY 2018-19 operating excess and increase the General Fund Community Development Department's Special Legal Services and Other Professional Services line items to \$11,000 and \$7,000 respectively.

Should the City Council approve the budget amendments being recommendation herein, the amended FY 2018-19 General Fund budget would still be balanced with a revised budgeted operating excess of **\$12,361**.

3. Other Governmental Fund Revenues and Expenditures

The following is a mid-year budget-to-actual revenue comparison table of the City's most operationally significant restricted-use governmental funds:

Fund Description	Budgeted Revenue FY 2018-19	Mid-Year Actual Revenue	% Realized
HUTA Gas Tax Fund	\$ 293,004	\$ 144,778	49.4%
RMRA Gas Tax Fund	189,383	100,916	53.3%
Landscape Maintenance District	1,136,746	628,510	55.3%
The Grove Park District	140,490	77,706	55.3%
Neighborhood Streetlight District	126,991	70,264	55.3%
Stormwater Assessment District	147,027	34,077	23.2%
Measure J Fund	318,676	33,710	10.6%
Grants Fund	121,500	111,021	91.4%
Successor Housing Agency Fund	106,400	107,194	100.7%
Capital Improvement Program Fund	2,487,405	1,549,667	62.3%
Oakhurst GHAD	41,265	22,879	55.4%

Annual revenues of the funds shown above appear to be on target as budgeted. Consistent with prior years, revenues of the Measure J Fund and Stormwater Assessment District 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 same governmental funds outlined previously:

Fund Description	Budgeted Expenditures FY 2018-19	Mid-Year Actual Expenditures	% Realized
HUTA Gas Tax Fund	\$ 613,905	\$ 185,541	30.2%
RMRA Gas Tax Fund	254,238	64,355	25.3%
Landscape Maintenance District	1,575,525	527,609	33.5%
The Grove Park District	132,164	53,259	40.3%
Neighborhood Streetlight District	151,592	73,039	48.2%
Stormwater Assessment District	192,907	79,974	41.5%
Measure J Fund	937,294	899,475	96.0%
Grants Fund	230,262	102,233	44.4%
Successor Housing Agency Fund	58,355	12,183	20.9%
Capital Improvement Program Fund	2,746,513	1,568,113	57.1%
Oakhurst GHAD	37,094	20,910	56.4%

Overall, annual expenditures of the City's most important governmental funds also appear to be on target with no budgetary action being recommended for these funds at this time. Both the Measure J and Capital Improvement Program Funds have expenditures exceeding 50% of adopted appropriations resulting from the City completing two large street repaving projects in the first half of FY 2018-19.

Street Projects (CIP)

The Keller Ridge Collector Street Rehabilitation Project (CIP No. 10425), focusing on the rehabilitation of Keller Ridge Drive between Eagle Peak and the first intersection with Kelok Way, incurred expenditures of \$769,865 by the six month period ended December 31, 2018. During this six month timeframe and pursuant to the adopted budget, these expenditures were funded by a Local Streets & Roads Shortfall federal grant with the (50.0%), transfers of "Local Streets Maintenance" monies from the Measure J Fund (31.4%), transfers from the HUTA Gas Tax Fund (15.3%), and a CalRecycle Rubberized Surface grant (3.3%). The federal and state grants providing partial funding for this project operate on a reimbursement basis and monies have not yet been received by the City. The City Engineer is in the process of finalizing the final reimbursement claims with the appropriate federal and state agencies and reimbursement is expected to be received prior to the end of the fiscal year.

Similarly, the 2018 Neighborhood Streets Project (CIP No. 10436), with the objective of elevating all of Clayton's local roads to a Pavement Condition Index of 80 or greater, incurred expenditures of \$755,761 by the six month period ended December 31, 2018. During this six month timeframe and pursuant to the adopted budget, these expenditures were funded by transfers of "Local Streets Maintenance" monies from the Measure J Fund (83.4%), transfers of SB1 monies from the RMRA Gas Tax Fund (8.5%), and a CalRecycle Rubberized Surface grant (8.1%). The state grant providing partial funding for this project operates on a reimbursement basis and monies have not yet been received by the City. The City Engineer is in the process of finalizing the final reimbursement claim with the appropriate state agency and reimbursement is expected to be received prior to the end of the fiscal year.

Landscape District (LMD)

Expenditures of the Landscape Maintenance District are considerably under budget as significant large-scale projects remain in the planning and design phases. Significant projects still in the planning phase during the first six months of the FY 2018-19 include the Downtown Planters Replacement Project and the Eucalyptus Tree Removal Project, with project budgets of \$300,000 and \$185,000 respectively. The City Engineer is currently reviewing and finalizing construction plans for the Downtown Planters Replacement Project to put the project out to public bid in the coming months. On December 4, 2018 the City Council awarded a low-bid contract to Waraner Bros. Tree Service for removal of seventeen (17) eucalyptus tree within the scope of the project. Tree removal work began in January 2019 immediately following the mid-year point of FY 2018-19. The Trails and Landscape Committee (TLC) of the Landscape Maintenance District met on January 28, 2019 to review the mid-year budget results and unanimously (6-0) recommends the City Council consider the mid-year approval of four (4) new landscaping projects.

The following is a summary of projects recommended to be added to the Landscape Maintenance District budget for FY 2018-19:

- An additional \$100,000 for tree trimming beyond the scope of work planned in the current year's adopted budget including trimming on Clayton Road, Marsh Creek Road, and Oakhurst Drive., which are the City's three arterial roads. The TLC's basis for this recommendation included considerations of branches getting heavy resulting in hazardous conditions as well as canopies needing lifting in areas where trucks are hitting or breaking off branches causing damage to the tree and potential vehicle damage.
- \$100,000 for the median island of Marsh Creek Rd. from Diablo View Ln. to Regency Dr. for the removal of dead trees, stump grinding and replanting of trees as well as replacement of the underlying irrigation system.
- \$100,000 for clearing of dead brush as well as trimming and thinning of brush along the creek areas and trails within the boundaries of the Landscape District.
- \$50,000 for further replacement of the LMD's antiquated irrigation controllers to provide wireless remote control (to adjust for weather).

Each of these four new projects would be funded by uncommitted reserves of the Landscape Maintenance District and would necessitate a budgetary amendment to increase appropriations in this restricted-use fund's budget by \$350,000. As supported by the prior year's audited financial statements, the Landscape Maintenance District opened the current fiscal year with total fund balance available for appropriation of \$764,455, which would be the sufficient funding source for the four projects outlined above.

4. City Council Direction on Use of FY 2017-18 General Fund Excess

On November 20, 2018 the Finance Manager and City's independent auditors, Cropper Accountancy Corporation, presented the City's audited CAFR for fiscal year 2017-18. In this presentation it was highlighted that when backing out non-operational special project expenditures funded by prior City Council approved earmarks of excess reserves, the General Fund reported a FY 2017-18 operating excess of **\$181,500**.

Consistent with policy direction in recent years, following the presentation of the audited CAFR City staff compiled a list of specific unmet financial needs of each department that could not be sustained within the operating budget, but may be addressed through City Council's earmark of excess General Fund reserves. Following review of these department-level requests as well as consideration of entity-wide fiscal needs, a list outlining three (3) different options was compiled for consideration by the City Council (Attachment 3).

Upon presentation of this preliminary list to the City Council Budget Sub-Committee on February 11, 2019, its desired action was a \$100,000 transfer of the excess to the City's Pension Rate Stabilization Fund. This internal service fund acts as an internal buffer to volatile CalPERS employer pension contributions and has a current restricted reserve balance of

approximately \$168,000. This proposed action would result in the residual amount FY 2017-18 operating excess (\$81,500) staying in fund balance resulting in an unallocated positive reserve of **\$5,202,751**, or 1.12 times the City Council approved FY 2018-19 General Fund operating budget.

5. Budget Sub-Committee Review

On February 11, 2019 the City Manager and the Finance Manager met with Council Members Jim Diaz and Jeff Wan to review the FY 2018-19 Mid-Year Budget results. The Council Budget Sub-Committee supports the analysis and recommendation herein. As outlined previously, at this meeting the Sub-Committee provided input on a proposed use of FY 2017-18 General Fund excess reserves. At this point staff seeks City Council direction on the one-time unmet needs summarized in Attachment 3.

FISCAL IMPACT

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

A. ***Recommendation #1***

Open the Public Hearing and receive public comments; Close the Public Hearing; Provide any final budget modifications, and then by motion adopt the attached Resolution amending the annual operating budget of the City of Clayton for mid-year adjustments in the General Fund and Landscape Maintenance District for the 2018-2019 fiscal year commencing July 1, 2018.

Fiscal Impacts:

- 1) Increases appropriations of the HVAC Maintenance & Repairs expenditure line item (101-7346-03) of the General Fund Facility and Neighborhood Parks Maintenance Department by \$25,000 resulting in a revised and amended appropriations line item of \$35,000. The funding source for this proposed appropriation increase is the estimated General Fund operating excess per the FY 2018-19 adopted budget.
- 2) Establishes a one-time Special Legal Services expenditure line item (101-7413-04) in the General Fund Community Development Department of \$11,000. The funding source for this proposed appropriation increase is the estimated General Fund operating excess per the FY 2018-19 adopted budget.
- 3) Establishes an Other Professional Services expenditure line item (101-7419-04) in the General Fund Community Development Department of \$7,000. The funding source for this proposed appropriation increase is the estimated General Fund operating excess per the FY 2018-19 adopted budget.
- 4) Increases appropriations of the Landscape Projects expenditure line item (210-7520-00) of the Landscape Maintenance District Fund by \$350,000 resulting in a revised and amended appropriations line item of \$837,157. The funding source for this

proposed appropriation increase is uncommitted reserves of the Landscape Maintenance District

B. Recommendation #2

By motion, provide direction to staff on the proposed uses of FY 2017-18 General Fund excess reserves.

Fiscal Impact: Contingent on direction from the City Council, FY 2017-18 General Fund excess reserves up to, but not to exceed, \$181,500 may be earmarked and assigned for specific unmet financial needs. Assignment of the full FY 2017-18 General Fund operating excess would result in an unallocated positive General Fund reserve of \$5,121,251, which is 1.10 times the size of the City Council approved General Fund operating budget for FY 2018-19.

- Attachment 1: Resolution No. __-2019 – A Resolution Amending the Annual Operating Budget of the City of Clayton for the 2018-2019 Fiscal Year Commencing July 1, 2018 [3 pp.]
- Exhibit A – Fiscal Year 2018-19 Budget Amendment Detail
- Attachment 2: Mid-Year Budget-to-Actual Schedules [16 pp.]
- Attachment 3: Options for Use of FY 2017-18 General Fund Excess [1 p.]

RESOLUTION NO. 5 - 2019

**A RESOLUTION AMENDING
THE ANNUAL OPERATING BUDGET OF
THE CITY OF CLAYTON FOR THE 2018-2019 FISCAL YEAR
COMMENCING JULY 1, 2018**

THE CITY COUNCIL
City of Clayton, California

WHEREAS, on June 5, 2018 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 2018-19 commencing July 1, 2018; and

WHEREAS, on June 19, 2018, 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 19, 2018, following Public Hearing the City Council did adopt a Resolution approving the budget for operation of the City of Clayton in Fiscal Year 2018-19; 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 2018-19; 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 prior fiscal year ended June 30, 2018; 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 2018-19, 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 19th day of February 2019 by the following vote:

AYES: Mayor Catalano, Vice Mayor Pierce, Councilmembers Diaz, Wan and Wolfe.

NOES: None.

ABSTAIN: None.

ABSENT: None.

THE CITY COUNCIL OF CLAYTON, CA



Tuija Catalano, Mayor

ATTEST:



Janet Calderon, City Clerk

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101 - General Fund					
Revenues					
101-4100-00	Property Taxes In-Lieu of VLF	\$ 505,473	\$ 985,000	(479,527)	51.32%
101-4101-00	Property Taxes - Secured	489,828	867,000	(377,172)	56.50%
101-4102-00	Property Taxes - Unsecured	39,884	41,600	(1,716)	95.88%
101-4103-00	Property Taxes - Unitary Tax	8,430	15,000	(6,570)	56.20%
101-4104-00	Property Taxes - Supplemental	4,386	35,700	(31,314)	12.29%
101-4106-00	Property Taxes - Other	-	10,200	(10,200)	0.00%
101-4108-00	Redevelopment Property Tax Trust Fund Alloc.	210,220	414,000	(203,780)	50.78%
101-4301-00	Sales & Use Tax	268,080	477,000	(208,920)	56.20%
101-4502-00	Real Property Transfer Tax	39,483	76,300	(36,817)	51.75%
101-5101-00	Business Licenses	108,573	146,000	(37,427)	74.37%
101-5103-00	Building Permit Surcharge	28,438	72,000	(43,562)	39.50%
101-5106-00	Engineering Regulatory Fees	3,588	9,700	(6,112)	36.99%
101-5201-00	Public Safety Allocation	35,989	87,700	(51,711)	41.04%
101-5202-00	Abandoned Veh Abate (AVA)	2,721	5,080	(2,359)	53.56%
101-5203-00	Motor Vehicle In Lieu	-	6,050	(6,050)	0.00%
101-5205-00	Other In-Lieu	82,165	164,330	(82,165)	50.00%
101-5214-00	Post Reimbursements	-	2,380	(2,380)	0.00%
101-5217-00	State Mandated Cost Reimbursement	5,453	5,000	453	109.06%
101-5301-00	Planning Regulatory Fees	5,116	14,600	(9,484)	35.04%
101-5302-00	Police Service Fees	8,925	12,110	(3,185)	73.70%
101-5303-00	City Hall Rental Fees	189	200	(11)	94.50%
101-5304-00	Planning Service Charges	17,590	28,400	(10,810)	61.94%
101-5306-00	Well Water Usage Charge	18,734	30,600	(11,866)	61.22%
101-5319-00	Miscellaneous City Services	2,762	750	2,012	368.27%
101-5322-00	City Fiduciary Fund Overhead Recovery	135,054	254,827	(119,773)	53.00%
101-5401-00	Franchises - Comcast Cable	102,412	221,000	(118,588)	46.34%
101-5402-00	Franchises - Garbage Fees	96,850	194,400	(97,550)	49.82%
101-5403-00	Franchises - PG&E	-	129,900	(129,900)	0.00%
101-5404-00	Franchises - Equilon Pipe	15,772	15,370	402	102.62%
101-5405-00	AT&T Mobility Franchise Fees	80	230	(150)	34.78%
101-5501-00	Fines and Forfeitures	10,304	28,200	(17,896)	36.54%
101-5601-00	Interest	57,079	88,200	(31,121)	64.72%
101-5602-00	Park Use Fees	5,186	33,130	(27,944)	15.65%
101-5603-00	Meeting Room Fees	2,800	4,370	(1,570)	64.07%
101-5608-00	Cattle Grazing Lease Rent	10,156	10,150	6	100.06%
101-5609-00	Cell Tower Lease Rent	17,641	35,560	(17,919)	49.61%
101-5613-00	Community Gym Facility Use Rent	16,800	33,600	(16,800)	50.00%
101-5701-00	Reimbursements/Refunds	-	5,500	(5,500)	0.00%
101-5790-00	Other Revenues	5,965	5,500	465	108.45%
101-5791-00	Overhead Cost Recovery	2,126	7,500	(5,374)	28.35%
101-6002-00	Transfer From Measure J Fund	2,320	4,639	(2,319)	50.01%
101-6004-00	Transfer From HUTA Gas Tax Fund	3,873	7,745	(3,872)	50.01%
101-6005-00	Transfer From Neighborhood Steetlights Fund	5,956	11,912	(5,956)	50.00%
101-6006-00	Transfer From GHAD Fund	3,739	7,478	(3,739)	50.00%
101-6007-00	Transfer From Landscape Maint. Dist. Fund	18,629	37,258	(18,629)	50.00%
101-6011-00	Transfer From Grove Park Fund	3,787	7,574	(3,787)	50.00%
101-6016-00	Transfer From Stormwater Asses. Fund	19,224	38,447	(19,223)	50.00%
Total Revenues		2,421,780	4,689,190	(2,267,410)	51.65%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
Operating Expenses					
101-7115-01	City Council Compensation	14,100	28,200	14,100	50.00%
101-7220-01	PERS Retirement	667	1,380	713	48.33%
101-7221-01	PERS Retirement - Unfunded Liability	3,793	3,800	7	99.82%
101-7231-01	Workers' Compensation	1,280	1,280	-	100.00%
101-7232-01	Unemployment Compensation	780	1,750	970	44.57%
101-7233-01	FICA Taxes	632	1,460	828	43.29%
101-7321-01	Printing and Binding	-	300	300	0.00%
101-7324-01	Dues and Subscriptions	6,503	13,300	6,797	48.89%
101-7362-01	City Promotional Activity	2,892	4,500	1,608	64.27%
101-7363-01	Business Meeting Expense	-	250	250	0.00%
101-7372-01	Conferences/Meetings	1,646	1,600	(46)	102.88%
101-7382-01	Election Services	8,693	10,000	1,307	86.93%
101-7419-01	Other Professional Services	4,537	8,000	3,463	56.71%
<i>Legislative Department Subtotal:</i>		45,523	75,820	30,297	60.04%
101-7111-02	Regular Salaries	299,215	609,000	309,785	49.13%
101-7218-02	Long/Short Term Disability Insurance	3,237	6,700	3,463	48.31%
101-7220-02	PERS Retirement	34,328	68,400	34,072	50.19%
101-7221-02	PERS Retirement - Unfunded Liability	81,747	81,900	153	99.81%
101-7231-02	Workers' Compensation	27,500	27,500	-	100.00%
101-7232-02	Unemployment Compensation	1,204	2,700	1,496	44.59%
101-7233-02	FICA Taxes	4,478	8,900	4,422	50.31%
101-7241-02	Auto Allowance/Mileage	5,370	10,740	5,370	50.00%
101-7246-02	Benefit Insurance	40,333	94,000	53,667	42.91%
101-7324-02	Dues and Subscriptions	-	2,000	2,000	0.00%
101-7332-02	Telecommunications	3,781	7,180	3,399	52.66%
101-7371-02	Travel	-	100	100	0.00%
101-7372-02	Conferences/Meetings	-	500	500	0.00%
101-7373-02	Education & Training	1,105	1,500	395	73.67%
101-7411-02	Legal Services Retainer	32,242	61,200	28,958	52.68%
101-7413-02	Special Legal Services	4,307	5,000	693	86.14%
101-7414-02	Audit & Financial Reporting Services	23,095	24,300	1,205	95.04%
101-7415-02	Computer/IT Services	-	10,200	10,200	0.00%
101-7419-02	Other Professional Services	5,000	6,000	1,000	83.33%
<i>Administrative/Finance/Legal Department Subtotal:</i>		566,942	1,027,820	460,878	55.16%

City of Clayton
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101-7111-03	Regular Salaries	8,750	26,300	17,550	33.27%
101-7112-03	Temporary Salaries	364	2,500	2,136	14.56%
101-7113-03	Overtime	1,135	-	(1,135)	100.00%
101-7218-03	Long/Short Term Disability Insurance	86	300	214	28.67%
101-7220-03	PERS Retirement	725	3,200	2,475	22.66%
101-7221-03	PERS Retirement - Unfunded Liability	1,025	3,600	2,575	28.47%
101-7231-03	Workers' Compensation	1,300	1,300	-	100.00%
101-7232-03	Unemployment Compensation	120	270	150	44.44%
101-7233-03	FICA Taxes	82	600	518	13.67%
101-7246-03	Benefit Insurance	1,592	5,500	3,908	28.95%
101-7301-03	Recruitment/Pre-employment	270	500	230	54.00%
101-7311-03	General Supplies	1,881	5,000	3,119	37.62%
101-7332-03	Telecommunications	1,630	2,090	460	77.99%
101-7335-03	Gas & Electricity	21,469	40,000	18,531	53.67%
101-7338-03	Water Services	6,107	12,000	5,893	50.89%
101-7341-03	Buildings/Grounds Maintenance	4,513	14,000	9,487	32.24%
101-7342-03	Machinery/Equipment Maintenance	24	3,500	3,476	0.69%
101-7343-03	Vehicle Maintenance	392	2,000	1,608	19.60%
101-7344-03	Vehicles: Gas, Oil & Supplies	563	1,500	937	37.53%
101-7346-03	HVAC Mtn & Repairs	22,803	10,000	(12,803)	228.03%
101-7373-03	Education & Training	120	2,500	2,380	4.80%
101-7411-03	Legal Services Retainer	-	2,550	2,550	0.00%
101-7417-03	Janitorial Service	3,962	9,000	5,038	44.02%
101-7429-03	Animal/Pest Control Services	474	7,300	6,826	6.49%
101-7440-03	Tree Trimming Services	-	6,000	6,000	0.00%
101-7486-03	CERF Charges	7,000	7,000	-	100.00%
<i>Facility and Park Maintenance Department Subtotal:</i>		86,387	168,510	82,123	51.27%
101-7111-04	Regular Salaries	94,997	191,000	96,003	49.74%
101-7115-04	Planning Commission Compensation	1,680	7,200	5,520	23.33%
101-7218-04	Long/Short Term Disability Insurance	996	2,200	1,204	45.27%
101-7220-04	PERS Retirement	8,690	18,600	9,910	46.72%
101-7221-04	PERS Retirement - Unfunded Liability	25,652	25,700	48	99.81%
101-7231-04	Workers' Compensation	8,700	8,700	-	100.00%
101-7232-04	Unemployment Compensation	401	900	499	44.56%
101-7233-04	FICA Taxes	1,141	2,800	1,659	40.75%
101-7241-04	Auto Allowance/Mileage	2,089	4,240	2,151	49.27%
101-7246-04	Benefit Insurance	14,279	36,400	22,121	39.23%
101-7323-04	Books/Periodicals	-	200	200	0.00%
101-7324-04	Dues and Subscriptions	715	700	(15)	102.14%
101-7332-04	Telecommunications	323	700	377	46.14%
101-7371-04	Travel	30	100	70	30.00%
101-7372-04	Conferences/Meetings	-	500	500	0.00%
101-7373-04	Education & Training	225	2,000	1,775	11.25%
101-7380-04	Recording Fees	645	-	(645)	100.00%
101-7384-04	Legal Notices	710	3,000	2,290	23.67%
101-7411-04	Legal Services Retainer	16,281	20,400	4,119	79.81%
101-7413-04	Special Legal Services	5,417	500	(4,917)	1083.40%
101-7419-04	Other Professional Services	6,952	-	(6,952)	100.00%
<i>Community Development Department Subtotal:</i>		189,923	325,840	135,917	58.29%

City of Clayton
Budget-to-Actual Report
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101-7247-05	OPEB Contributions (Health Plan)	7,182	14,750	7,568	48.69%
101-7301-05	Recruitment/Pre-employment	-	1,000	1,000	0.00%
101-7312-05	Office Supplies/Expense	2,333	8,000	5,667	29.16%
101-7314-05	Postage	1,857	4,500	2,643	41.27%
101-7321-05	Printing and Binding	58	1,250	1,192	4.64%
101-7331-05	Rentals/Leases	5,946	12,180	6,234	48.82%
101-7332-05	Telecommunications	2,316	5,100	2,784	45.41%
101-7351-05	Insurance Premiums	114,832	114,780	(52)	100.05%
101-7364-05	Employee Recognition	143	1,800	1,657	7.94%
101-7381-05	Property Tax Admin. Costs	289	8,700	8,411	3.32%
101-7415-05	Computer/IT Services	8,000	8,000	-	100.00%
101-7419-05	Other Professional Services	5,201	9,000	3,799	57.79%
101-7420-05	Administrative Costs	2,092	4,300	2,208	48.65%
<i>General Services Department Subtotal:</i>		150,249	193,360	43,111	77.70%
101-7111-06	Regular Salaries	512,829	1,044,648	531,819	49.09%
101-7113-06	Overtime	66,590	100,000	33,410	66.59%
101-7116-06	Part-time Salaries	2,499	4,500	2,001	55.53%
101-7218-06	Long/Short Term Disability Insurance	5,404	12,137	6,733	44.53%
101-7219-06	Deferred Compensation Retirement	1,350	2,710	1,360	49.82%
101-7220-06	PERS Retirement	67,484	149,137	81,653	45.25%
101-7221-06	PERS Retirement - Unfunded Liability	138,585	143,100	4,515	96.84%
101-7231-06	Workers' Compensation	45,700	47,356	1,656	96.50%
101-7232-06	Unemployment Compensation	2,453	5,500	3,047	44.60%
101-7233-06	FICA Taxes	8,748	17,031	8,283	51.37%
101-7241-06	Auto Allowance/Mileage	2,220	4,440	2,220	50.00%
101-7242-06	Uniform Allowance	4,500	9,000	4,500	50.00%
101-7246-06	Benefit Insurance	66,605	151,700	85,095	43.91%
101-7301-06	Recruitment/Pre-employment	4,287	5,400	1,113	79.39%
101-7311-06	General Supplies	12,013	13,000	987	92.41%
101-7312-06	Office Supplies/Expense	1,067	7,000	5,933	15.24%
101-7314-06	Postage	9	500	491	1.80%
101-7323-06	Books/Periodicals	-	250	250	0.00%
101-7324-06	Dues and Subscriptions	8,774	9,700	926	90.45%
101-7325-06	EBRCSA System Subscription	9,668	10,080	412	95.91%
101-7332-06	Telecommunications	8,094	13,350	5,256	60.63%
101-7342-06	Machinery/Equipment Maintenance	347	2,500	2,153	13.88%
101-7343-06	Vehicle Maintenance	6,326	24,000	17,674	26.36%
101-7344-06	Vehicles: Gas, Oil & Supplies	20,345	30,000	9,655	67.82%
101-7345-06	Office Equip-Maint/Repairs	1,179	3,000	1,821	39.30%
101-7363-06	Business Meeting Expense	-	200	200	0.00%
101-7364-06	Employee Recognition	58	1,000	942	5.80%
101-7365-06	CC Volunteer Recognition	-	500	500	0.00%
101-7371-06	Travel	245	-	(245)	100.00%
101-7373-06	Education & Training	7,751	12,000	4,249	64.59%
101-7408-06	Crossing guard services	4,876	10,710	5,834	45.53%
101-7411-06	Legal Services Retainer	396	15,300	14,904	2.59%
101-7413-06	Special Legal Services	-	6,000	6,000	0.00%
101-7417-06	Janitorial Service	1,350	3,000	1,650	45.00%
101-7419-06	Other Professional Services	1,388	7,500	6,112	18.51%
101-7424-06	Dispatch Services	120,537	265,800	145,263	45.35%
101-7425-06	Crime Lab	3,483	25,000	21,517	13.93%
101-7426-06	Jail Booking Fee	-	5,500	5,500	0.00%
101-7427-06	CAL ID	12,199	13,000	801	93.84%
101-7429-06	Animal/Pest Control Services	34,473	70,450	35,977	48.93%
101-7433-06	Integrated Justice System	8,770	12,200	3,430	71.89%
101-7486-06	CERF Charges	55,000	55,000	-	100.00%
<i>Police Department Subtotal:</i>		1,247,602	2,313,199	1,065,597	53.93%

City of Clayton
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101-7111-07	Regular Salaries	1,965	6,600	4,635	29.77%
101-7112-07	Temporary Salaries	-	200	200	0.00%
101-7218-07	Long/Short Term Disability Insurance	23	80	57	28.75%
101-7220-07	PERS Retirement	213	800	587	26.63%
101-7221-07	PERS Retirement - Unfunded Liability	271	900	629	30.11%
101-7231-07	Workers' Compensation	400	400	-	100.00%
101-7232-07	Unemployment Compensation	45	100	55	45.00%
101-7233-07	FICA Taxes	11	200	189	5.50%
101-7246-07	Benefit Insurance	427	1,400	973	30.50%
101-7332-07	Telecommunications	1,003	2,500	1,497	40.12%
101-7335-07	Gas & Electricity	26,908	53,000	26,092	50.77%
101-7338-07	Water Services	567	2,410	1,843	23.53%
101-7341-07	Buildings/Grounds Maintenance	5,309	13,000	7,691	40.84%
101-7343-07	Vehicle Maintenance	144	700	556	20.57%
101-7344-07	Vehicles: Gas, Oil & Supplies	166	500	334	33.20%
101-7346-07	HVAC Mtn & Repairs	2,932	8,400	5,468	34.90%
101-7417-07	Janitorial Service	14,668	29,100	14,432	50.41%
101-7423-07	Library Additional Hours	6,412	13,000	6,588	49.32%
101-7429-07	Animal/Pest Control Services	492	1,400	908	35.14%
101-7440-07	Tree Trimming Services	-	2,000	2,000	0.00%
<i>Library Department Subtotal:</i>		61,956	136,690	74,734	45.33%
101-7324-08	Dues and Subscriptions	509	1,800	1,291	28.28%
101-7410-08	Professional Engineering Services	59,406	115,020	55,614	51.65%
101-7411-08	Legal Services Retainer	990	5,000	4,010	19.80%
101-7412-08	Engineering Inspection Service	-	500	500	0.00%
<i>Engineering Department Subtotal:</i>		60,905	122,320	61,415	49.79%
101-7111-09	Regular Salaries	20,588	40,000	19,412	51.47%
101-7112-09	Temporary Salaries	2,655	9,000	6,345	29.50%
101-7113-09	Overtime	87	1,000	913	8.70%
101-7218-09	Long/Short Term Disability Insurance	231	500	269	46.20%
101-7220-09	PERS Retirement	2,095	4,800	2,705	43.65%
101-7221-09	PERS Retirement - Unfunded Liability	2,695	5,400	2,705	49.91%
101-7231-09	Workers' Compensation	2,200	2,200	-	100.00%
101-7232-09	Unemployment Compensation	245	550	305	44.55%
101-7233-09	FICA Taxes	912	1,300	388	70.15%
101-7246-09	Benefit Insurance	4,237	8,200	3,963	51.67%
101-7311-09	General Supplies	2,606	14,000	11,394	18.61%
101-7331-09	Rentals/Leases	-	500	500	0.00%
101-7335-09	Gas & Electricity	948	1,720	772	55.12%
101-7338-09	Water Services	82,717	118,000	35,283	70.10%
101-7341-09	Buildings/Grounds Maintenance	2,049	5,000	2,951	40.98%
101-7343-09	Vehicle Maintenance	1,392	3,500	2,108	39.77%
101-7344-09	Vehicles: Gas, Oil & Supplies	1,632	2,500	868	65.28%
101-7417-09	Janitorial Service	6,978	13,500	6,522	51.69%
101-7429-09	Animal/Pest Control Services	-	5,600	5,600	0.00%
101-7435-09	Contract Seasonal Labor	4,696	30,000	25,304	15.65%
101-7440-09	Tree Trimming Services	-	3,000	3,000	0.00%
<i>Community Park Department Subtotal:</i>		138,963	270,270	131,307	51.42%
Total Operating Expenses		2,548,450	4,633,829	2,085,379	55.00%
Beginning Fund Balance - Audited Actual		5,666,471	5,666,471		
Net Increase/(Decrease) in Fund Balance		(126,670)	55,361		
Ending Fund Balance - At Mid Year		5,539,801	5,721,832		

City of Clayton
Budget-to-Actual Report
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
201 - HUTA Gas Tax Fund					
Revenues					
201-4101-00	Property Taxes - Secured	19,645	33,830	(14,185)	58.07%
201-4102-00	Property Taxes - Unsecured	18	1,180	(1,162)	1.53%
201-4103-00	Property Taxes - Unitary Tax	284	500	(216)	56.80%
201-4104-00	Property Taxes - Supplemental	135	900	(765)	15.00%
201-4106-00	Property Taxes - Other	-	290	(290)	0.00%
201-5209-00	State Gasoline 2105	31,851	66,026	(34,175)	48.24%
201-5210-00	State Gasoline 2106	23,078	46,302	(23,224)	49.84%
201-5211-00	State Gasoline 2107	38,201	81,964	(43,763)	46.61%
201-5212-00	State Gasoline 2107.5	3,000	3,000	-	100.00%
201-5216-00	State Gasoline 2103	25,234	43,184	(17,950)	58.43%
201-5219-00	State Gasoline HUTA Loan Repayments	-	12,828	(12,828)	0.00%
201-5601-00	Interest	3,332	3,000	332	111.07%
Total Revenues		144,778	293,004	(148,226)	49.41%
Operating Expenses					
201-7111-00	Regular Salaries	11,767	24,200	12,433	48.62%
201-7112-00	Temporary Salaries	-	1,100	1,100	0.00%
201-7113-00	Overtime	87	2,000	1,913	4.35%
201-7218-00	Long/Short Term Disability Insurance	126	300	174	42.00%
201-7220-00	PERS Retirement	1,180	2,900	1,720	40.69%
201-7221-00	PERS Retirement - Unfunded Liability	1,460	3,300	1,840	44.24%
201-7231-00	Workers' Compensation	1,232	1,200	(32)	102.67%
201-7232-00	Unemployment Compensation	94	210	116	44.76%
201-7233-00	FICA Taxes	72	440	368	16.36%
201-7246-00	Benefit Insurance	2,307	5,000	2,693	46.14%
201-7311-00	General Supplies	6,133	12,000	5,867	51.11%
201-7324-00	Dues and Subscriptions	-	3,000	3,000	0.00%
201-7327-00	Arterial Street Light Supplies	-	1,500	1,500	0.00%
201-7335-00	Gas & Electricity	25,138	54,000	28,862	46.55%
201-7340-00	Traffic Safety Supplies	373	500	127	74.60%
201-7343-00	Vehicle Maintenance	839	2,500	1,661	33.56%
201-7344-00	Vehicles: Gas, Oil & Supplies	919	2,000	1,081	45.95%
201-7349-00	Traffic Signal Maintenance	7,376	20,000	12,624	36.88%
201-7350-00	Pavement Repairs/Maintenance	74	20,000	19,926	0.37%
201-7381-00	Property Tax Admin. Costs	-	500	500	0.00%
201-7419-00	Other Professional Services	1,250	1,550	300	80.65%
201-7450-00	Street Light Maintenance	1,284	2,000	716	64.20%
201-7486-00	CERF Charges	2,310	2,310	-	100.00%
201-8101-00	Transfer To General Fund	3,873	7,745	3,872	50.01%
201-8111-00	Transfer to CIP Fund	117,647	443,650	326,003	26.52%
Total Operating Expenses		185,541	613,905	428,364	30.22%
Beginning Fund Balance - Audited Actual		312,553	312,553		
Net Increase/(Decrease) in Fund Balance		(40,763)	(320,901)		
Ending Fund Balance - At Mid Year		271,790	(8,348)		

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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
202 - RMRA Gas Tax Fund					
Revenues					
202-5218-00	State Gasoline 2030 (RMRA)	100,425	187,383	(86,958)	53.59%
202-5601-00	Interest	491	2,000	(1,509)	24.55%
Total Revenues		100,916	189,383	(88,467)	53.29%
Operating Expenses					
202-8111-00	Transfer to CIP Fund	64,355	254,238	189,883	25.31%
Total Operating Expenses		64,355	254,238	189,883	25.31%
Beginning Fund Balance - Audited Actual		51,602	51,602		
Net Increase/(Decrease) in Fund Balance		36,561	(64,855)		
Ending Fund Balance - At Mid Year		88,163	(13,253)		

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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
210 - Landscape Maintenance District (CFD 2007-1)					
Revenues					
210-4604-00	Clayton LMD Special Parcel Tax	616,956	1,121,746	(504,790)	55.00%
210-5601-00	Interest	11,554	15,000	(3,446)	77.03%
Total Revenues		628,510	1,136,746	(508,236)	55.29%
Operating Expenses					
210-7111-00	Regular Salaries	102,105	211,000	108,895	48.39%
210-7112-00	Temporary Salaries	2,879	46,000	43,121	6.26%
210-7113-00	Overtime	605	1,000	395	60.50%
210-7218-00	Long/Short Term Disability Insurance	1,159	2,400	1,241	48.29%
210-7220-00	PERS Retirement	10,650	25,200	14,550	42.26%
210-7221-00	PERS Retirement - Unfunded Liability	13,483	28,290	14,807	47.66%
210-7231-00	Workers' Compensation	14,257	11,600	(2,657)	122.91%
210-7232-00	Unemployment Compensation	1,293	2,900	1,607	44.59%
210-7233-00	FICA Taxes	1,216	6,600	5,384	18.42%
210-7246-00	Benefit Insurance	21,238	43,400	22,162	48.94%
210-7301-00	Recruitment/Pre-employment	5	1,000	995	0.50%
210-7311-00	General Supplies	23,975	50,000	26,025	47.95%
210-7316-00	Landscape Replacement	6,216	40,000	33,784	15.54%
210-7335-00	Gas & Electricity	15,331	29,600	14,269	51.79%
210-7338-00	Water Services	118,202	157,000	38,798	75.29%
210-7341-00	Buildings/Grounds Maintenance	6,859	20,000	13,141	34.30%
210-7342-00	Machinery/Equipment Maintenance	3,976	12,000	8,024	33.13%
210-7343-00	Vehicle Maintenance	7,282	20,000	12,718	36.41%
210-7344-00	Vehicle Gas, Oil, and Supplies	8,296	13,000	4,704	63.82%
210-7381-00	Property Tax Admin. Costs	2,057	4,000	1,943	51.43%
210-7411-00	Legal Services Retainer	-	2,000	2,000	0.00%
210-7419-00	Other Professional Services	3,518	7,000	3,482	50.26%
210-7429-00	Animal/Pest Control Services	-	5,000	5,000	0.00%
210-7435-00	Contract Seasonal Labor	90,218	100,000	9,782	90.22%
210-7440-00	Tree Trimming Services	7,405	60,000	52,595	12.34%
210-7445-00	Weed Abatement Services	4,089	128,100	124,011	3.19%
210-7486-00	CERF Charges/Depreciation	20,070	20,070	-	100.00%
210-7520-00	Landscape Projects	18,672	487,157	468,485	3.83%
210-7615-00	CCC Property Tax	2,874	2,900	26	99.10%
210-8101-00	Transfer To General Fund	18,629	37,258	18,629	50.00%
210-8113-00	Transfer to Stormwater Fund	1,050	1,050	-	100.00%
Total Operating Expenses		527,609	1,575,525	1,047,916	33.49%
Beginning Fund Balance - Audited Actual		1,203,234	1,203,234		
Net Increase/(Decrease) in Fund Balance		100,901	(438,779)		
Ending Fund Balance - At Mid Year		1,304,135	764,455		

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Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
211 - The Grove Park District (CFD 2006-1)					
Revenues					
211-4613-00	Clayton Grove Park Special Parcel Tax	73,850	134,190	(60,340)	55.03%
211-5601-00	Interest	3,204	3,800	(596)	84.32%
211-5602-00	Park Use Fee	652	2,500	(1,848)	26.08%
Total Revenues		77,706	140,490	(62,784)	55.31%
Operating Expenses					
211-7111-00	Regular Salaries	5,848	19,000	13,152	30.78%
211-7112-00	Temporary Salaries	2,638	11,200	8,562	23.55%
211-7113-00	Overtime	-	500	500	0.00%
211-7218-00	Long/Short Term Disability Insurance	64	220	156	29.09%
211-7220-00	PERS Retirement	656	2,300	1,644	28.52%
211-7221-00	PERS Retirement - Unfunded Liability	714	2,600	1,886	27.46%
211-7231-00	Workers' Compensation	1,438	1,400	(38)	102.71%
211-7232-00	Unemployment Compensation	210	470	260	44.68%
211-7233-00	FICA Taxes	720	1,200	480	60.00%
211-7246-00	Benefit Insurance	1,148	3,900	2,752	29.44%
211-7311-00	General Supplies	495	6,000	5,505	8.25%
211-7331-00	Rentals/leases	-	500	500	0.00%
211-7335-00	Gas & Electricity	837	1,800	963	46.50%
211-7338-00	Water Services	13,834	30,000	16,166	46.11%
211-7341-00	Buildings/Grounds Maintenance	1,635	6,000	4,365	27.25%
211-7342-00	Machinery/Equipmt Maintenance	404	1,000	596	40.40%
211-7343-00	Vehicle Maintenance	561	1,500	939	37.40%
211-7344-00	Vehicle Gas, Oil and Supplies	513	1,000	487	51.30%
211-7381-00	Property Tax Admin. Costs	2,059	3,800	1,741	54.18%
211-7413-00	Special Legal Services	-	1,000	1,000	0.00%
211-7417-00	Janitorial Services	6,009	14,000	7,991	42.92%
211-7419-00	Other Professional Services	2,298	4,730	2,432	48.58%
211-7429-00	Animal/Pest Control Services	216	650	434	33.23%
211-7435-00	Contract Seasonal Labor	4,863	5,000	137	97.26%
211-7440-00	Tree Trimming Services	-	2,500	2,500	0.00%
211-7486-00	CERF Charges	1,800	1,800	-	100.00%
211-7615-00	CCC Property Tax	512	520	8	98.46%
211-8101-00	Transfer To General Fund	3,787	7,574	3,787	50.00%
Total Operating Expenses		53,259	132,164	78,905	40.30%
Beginning Fund Balance - Audited Actual		313,848	313,848		
Net Increase/(Decrease) in Fund Balance		24,447	8,326		
Ending Fund Balance - At Mid Year		338,295	322,174		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
212 - Oakhurst GHAD					
Revenues					
212-4606-00	Oakhurst GHAD Assessment	22,585	41,065	(18,480)	55.00%
212-5601-00	Interest	294	200	94	147.00%
Total Revenues		22,879	41,265	(18,386)	55.44%
Operating Expenses					
212-7314-00	Postage	749	750	1	99.87%
212-7351-00	Liability Insurance	7,000	7,000	-	100.00%
212-7381-00	Property Tax Admin. Costs	571	1,200	629	47.58%
212-7384-00	Legal Notices	-	100	100	0.00%
212-7389-00	Misc. Expense	19	300	281	6.33%
212-7411-00	Legal Services Retainer	1,092	-	(1,092)	#DIV/0!
212-7412-00	Engineering/Inspection Service	6,992	8,000	1,008	87.40%
212-7413-00	Special Legal Services	-	1,000	1,000	0.00%
212-7520-00	Projects	-	50,642	50,642	0.00%
212-8101-00	Transfer To General Fund	3,739	7,478	3,739	50.00%
Total Operating Expenses		20,162	76,470	56,308	26.37%
Beginning Fund Balance - Audited Actual		34,038	34,038		
Net Increase/(Decrease) in Fund Balance		2,717	(35,205)		
Ending Fund Balance - At Mid Year		36,755	(1,167)		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
214 - Neighborhood Street Lighting Assessment					
Revenues					
214-4607-00	Neighborhood Street Light Assessment	69,295	125,991	(56,696)	55.00%
214-5601-00	Interest	969	1,000	(376)	96.90%
Total Revenues		70,264	126,991	(57,072)	55.33%
Operating Expenses					
214-7113-00	Overtime	156	-	(156)	100.00%
214-7311-00	General Supplies	-	500	500	0.00%
214-7335-00	Gas & Electricity	57,524	118,000	60,476	48.75%
214-7381-00	Property Tax Admin. Costs	2,024	3,600	1,576	56.22%
214-7389-00	Misc. Expense	-	330	330	0.00%
214-7412-00	Engineering/Inspection Service	760	1,000	240	76.00%
214-7419-00	Other Professional Services	250	250	-	100.00%
214-7450-00	Street Light Maintenance	6,369	16,000	9,631	39.81%
214-8101-00	Transfer To General Fund	5,956	11,912	5,956	50.00%
Total Operating Expenses		73,039	151,592	78,553	48.18%
Beginning Fund Balance - Audited Actual		101,524	101,524		
Net Increase/(Decrease) in Fund Balance		(2,775)	(24,601)		
Ending Fund Balance - At Mid Year		98,749	76,923		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
216 - Stormwater Assessment					
Revenues					
216-4602-00	Stormwater Assessment	-	86,627	(86,627)	0.00%
216-4603-00	Stormwater O&M Annual Fee	5,903	4,360	1,543	135.39%
216-5324-00	Street Sweeping Fees	27,417	54,000	(26,583)	50.77%
216-5601-00	Interest	757	1,000	(243)	75.70%
216-6007-00	Transfer From Landscape Mtnc.	-	1,040	(1,040)	0.00%
Total Revenues		34,077	147,027	(112,950)	23.18%
Operating Expenses					
216-7111-00	Regular Salaries	10,541	24,700	14,159	42.68%
216-7112-00	Temporary Salaries	23	5,800	5,777	0.40%
216-7218-00	Long/Short Term Disability Insurance	101	290	189	34.83%
216-7220-00	PERS Retirement	967	3,000	2,033	32.23%
216-7221-00	PERS Retirement - Unfunded Liability	1,159	3,400	2,241	34.09%
216-7231-00	Workers' Compensation	1,438	1,400	(38)	102.71%
216-7232-00	Unemployment Compensation	156	350	194	44.57%
216-7233-00	FICA Taxes	10	810	800	1.23%
216-7246-00	Benefit Insurance	1,839	5,100	3,261	36.06%
216-7311-00	General Supplies	1,529	4,000	2,471	38.23%
216-7341-00	Buildings/Grounds Maintenance	3,358	15,500	12,142	21.66%
216-7343-00	Vehicle Maintenance	725	2,500	1,775	29.00%
216-7344-00	Vehicle Gas, Oil and Supplies	755	2,000	1,245	37.75%
216-7373-00	Education & Training	-	500	500	0.00%
216-7409-00	Street Sweeping	27,000	54,000	27,000	50.00%
216-7412-00	Engineering/Inspection Service	-	2,000	2,000	0.00%
216-7419-00	Other Professional Services	250	1,750	1,500	14.29%
216-7435-00	Contract Seasonal Labor	-	14,000	14,000	0.00%
216-7481-00	Permit Fees	8,539	10,000	1,461	85.39%
216-7486-00	CERF Charges	2,360	2,360	-	100.00%
216-7520-00	Projects	-	1,000	1,000	0.00%
216-8101-00	Transfer To General Fund	19,224	38,447	19,223	50.00%
Total Operating Expenses		79,974	192,907	112,933	41.46%
Beginning Fund Balance - Audited Actual		89,910	89,910		
Net Increase/(Decrease) in Fund Balance		(45,897)	(45,880)		
Ending Fund Balance - At Mid Year		44,013	44,030		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
220 - Measure J Fund					
Revenues					
220-5223-00	Measure J Funds	-	285,000	(285,000)	0.00%
220-5225-00	Measure J Program 28a	32,023	32,676	(653)	98.00%
220-5601-00	Interest	1,687	1,000	687	168.70%
Total Revenues		33,710	318,676	(284,966)	10.58%
Operating Expenses					
220-7324-00	Dues and Subscriptions	-	2,000	2,000	0.00%
220-7385-00	TRANSPAC Fees	25,084	30,000	4,916	83.61%
220-8101-00	Transfer To General Fund	2,320	4,639	2,319	50.01%
220-8111-00	Transfer to CIP Fund	872,071	900,655	28,584	96.83%
Total Operating Expenses		899,475	937,294	37,819	95.97%
Beginning Fund Balance - Audited Actual		656,889	656,889		
Net Increase/(Decrease) in Fund Balance		(865,765)	(618,618)		
Ending Fund Balance - At Mid Year		(208,876)	38,271		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
230 - Restricted Grants					
Revenues					
230-5222-00	Avoid the 25 Grant	-	2,000	(2,000)	0.00%
230-5250-00	Public Education Government (PEG)	5,298	15,500	(10,202)	34.18%
230-5260-00	Suppl. Law Enforcement Services Fund (SLESF)	101,841	100,000	1,841	101.84%
230-5601-00	Interest Income	3,882	4,000	(118)	97.05%
Total Revenues		111,021	121,500	(10,479)	91.38%
Operating Expenses					
230-7111-00	Regular Salaries	28,455	66,300	37,845	42.92%
230-7113-00	Overtime	35,251	18,000	(17,251)	195.84%
230-7218-00	Long/Short Term Disability Insurance	374	800	426	46.75%
230-7220-00	PERS Retirement	3,915	8,100	4,185	48.33%
230-7231-00	Workers' Compensation	3,081	3,000	(81)	102.70%
230-7232-00	Unemployment Compensation	196	440	244	44.55%
230-7233-00	FICA Taxes	486	1,000	514	48.60%
230-7242-00	Uniform Allowance	710	900	190	78.89%
230-7246-00	Benefit Insurance	471	2,000	1,529	23.55%
230-7311-00	General Supplies	14,809	5,000	(9,809)	296.18%
230-7332-00	Telecommunications	2,864	7,000	4,136	40.91%
230-7415-00	Computer/IT Support	2,540	-	(2,540)	100.00%
230-7419-00	Other Professional Services	450	-	(450)	100.00%
230-7485-00	Capital Equipment	8,631	107,152	98,521	8.06%
230-7520-00	Projects	-	10,570	10,570	0.00%
Total Operating Expenses		102,233	230,262	128,029	44.40%
Beginning Fund Balance - Audited Actual		398,979	398,979		
Net Increase/(Decrease) in Fund Balance		8,788	(108,762)		
Ending Fund Balance - At Mid Year		407,767	290,217		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
616 - Successor Housing Agency					
Revenues					
616-4110-00	Program Revenue	96,400	96,400	-	100.00%
616-5601-00	Interest	10,794	10,000	(794)	107.94%
Total Revenues		107,194	106,400	(794)	100.75%
Operating Expenses					
616-7411-00	Legal Services Retainer	-	500	500	0.00%
616-7413-00	Special Legal Services	-	10,000	10,000	0.00%
616-7419-00	Other Professional Services	12,183	47,855	35,672	25.46%
Total Operating Expenses		12,183	58,355	46,172	20.88%
Beginning Fund Balance - Audited Actual		4,765,562	4,765,562		
Net Increase/(Decrease) in Fund Balance		95,011	48,045		
Ending Fund Balance - At Mid Year		4,860,573	4,813,607		*

*This fund balance is largely comprised of long-term and non-cash notes and equity-share receivables.

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2018

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
303 - Capital Improvement Program Fund					
Revenues					
303-5230-00	Measure J Grant	-	50,000	(50,000)	0.00%
303-5240-00	CalRecycle Grant	86,553	86,553	-	100.00%
303-5281-00	Federal Grant - Local Streets & Roads Shortfall	385,000	385,000	-	100.00%
303-5601-00	Interest	17,486	-	17,486	100.00%
303-6002-00	Transfer from Measure J Fund	872,071	900,655	(28,584)	96.83%
303-6004-00	Transfer from HUTA Gas Tax Fund	117,647	480,842	(363,195)	24.47%
303-6031-00	Transfer from HUTA Gas Tax Fund	64,355	64,355	-	100.00%
303-6100-00	Intergovernmental Capital Contributions (Sewer)	6,555	520,000	(513,445)	1.26%
Total Revenues		1,549,667	2,487,405	(937,738)	62.30%
Operating Expenses					
303-7520-00	Project Expenses	2,524	-	(2,524)	100.00%
303-7551-00	Project Costs - Planning/Design	7,769	50,000	42,231	15.54%
303-7552-00	Project Costs - Construction/Execution	1,511,500	2,551,513	1,040,013	59.24%
303-7553-00	Project Costs - Monitoring/Inspections	20,980	125,000	104,020	16.78%
303-7554-00	Project Costs - Close-out/Punch List	25,340	20,000	(5,340)	126.70%
Total Operating Expenses		1,568,113	2,746,513	1,178,400	57.09%
Beginning Fund Balance - Audited Actual		1,850,852	1,850,852		
Net Increase/(Decrease) in Fund Balance		(18,446)	(259,108)		
Ending Fund Balance - At Mid Year		1,832,406	1,591,744		

OPTIONS FOR USE OF FY 18 GENERAL FUND EXCESS

Council Sub-Committee Meeting

11 Feb 2019

\$181,500**OPTION A**

Leave monies in General Fund Reserve.

- ▶ General Fund reserve equity is: \$5,302,751 [as of 01 July 2018]

OPTION B

Supplement Internal Service Funds.

- ▶ \$50,000 transfer to Self-Insurance Internal Service Fund
Current balance is \$37,500. Covers self-insurance claims deductibles (up to \$5k), uninsured losses, and annual premiums for City' Employee Assistance Program. Draw down averages approximately \$6,250 per year. Fund generates no revenue.
- ▶ \$50,000 transfer to Pension Rate Stabilization Fund
Internal buffer to major fluctuations in CalPERS employer pension rates. Acts as Section 115 Pension Trust without the use restrictions.
Existing balance is \$168k.
- ▶ \$81,500 Leave in General Fund Reserve
Revised balance is \$5,202,751.

OPTION C

List of Department requests for one-time expenditures to choose from:

Police

- | | |
|--------------------------------------|----------|
| ▶ Repaint interior of Police Station | \$ 8,200 |
| ▶ AED installed in Hoyer Hall | \$ 2,100 |

Finance

- | | |
|---|-----------|
| ▶ Tax Forecasting Consultant Services on property and sales taxes | \$ 8,000 |
| ▶ Consultant Services on City Fees/Indirect Costs | \$ 25,000 |

City Clerk

- | | |
|--|-----------|
| ▶ Augment Electronic Records Retention Archiving | \$ 50,000 |
|--|-----------|

Community Development

- | | |
|--|-----------|
| ▶ Consultant Services to implement SB 743
[traffic intersection CEQA analyses; change from LOS to VTM
Circulation Element of GP] | \$ 75,000 |
| ▶ Consultant Services to implement SB 35 (Weiner)
[draft/adopt objective standards for permit streamlining of
affordable housing projects] | \$ 35,000 |

Sub-Total: \$203,300