



**CITY
OF
CLAYTON
CALIFORNIA
ADOPTED BUDGETS**

*** * * ***

FY 14-15



**CITY
OF
CLAYTON
CALIFORNIA
ADOPTED BUDGETS**

*** * * ***

FY 14-15

ADOPTED BUDGET
2014 – 2015

THE CITY COUNCIL

HANK STRATFORD, MAYOR
DAVID T. SHUEY, VICE MAYOR
JIM DIAZ, COUNCILMEMBER
HOWARD GELLER, COUNCILMEMBER
JULIE K. PIERCE, COUNCILMEMBER

* * *

PROPOSED BY:

GARY A. NAPPER, CITY MANAGER

* * * * *

PREPARED AND PRESENTED BY:

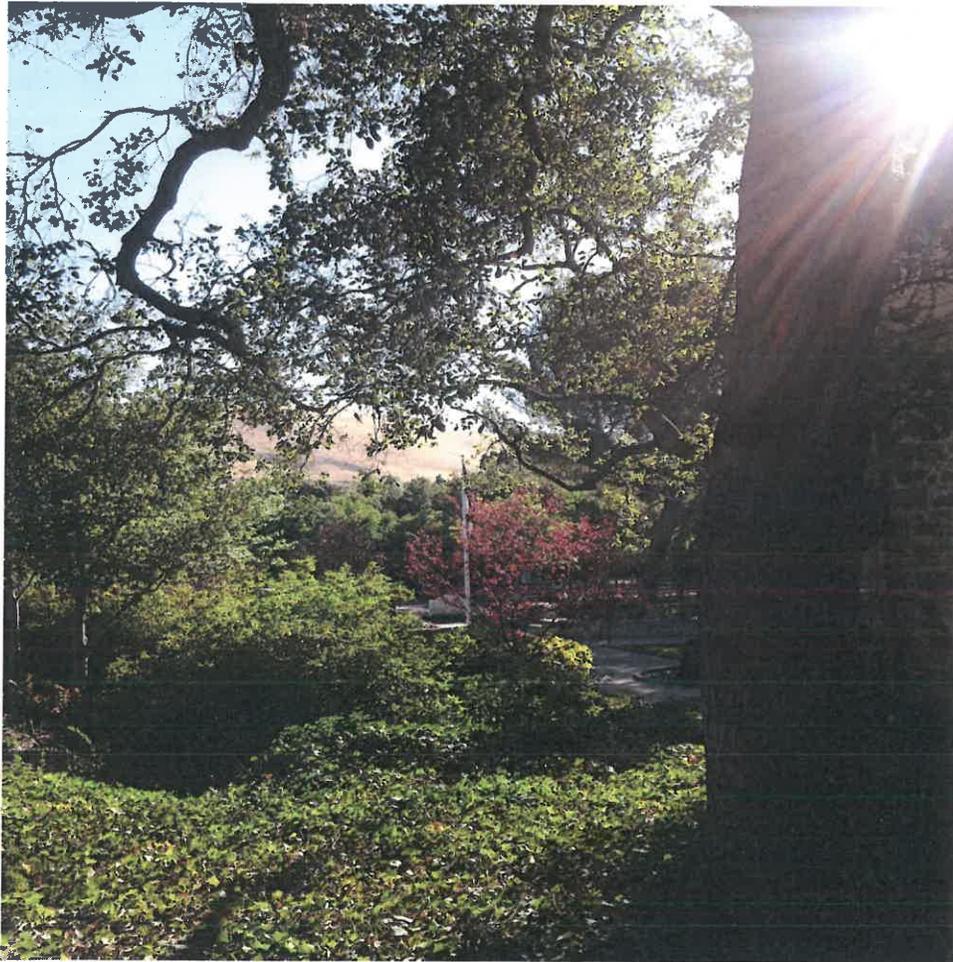
KEVIN MIZUNO, FINANCE MANAGER

CITY OF CLAYTON, CALIFORNIA

94517

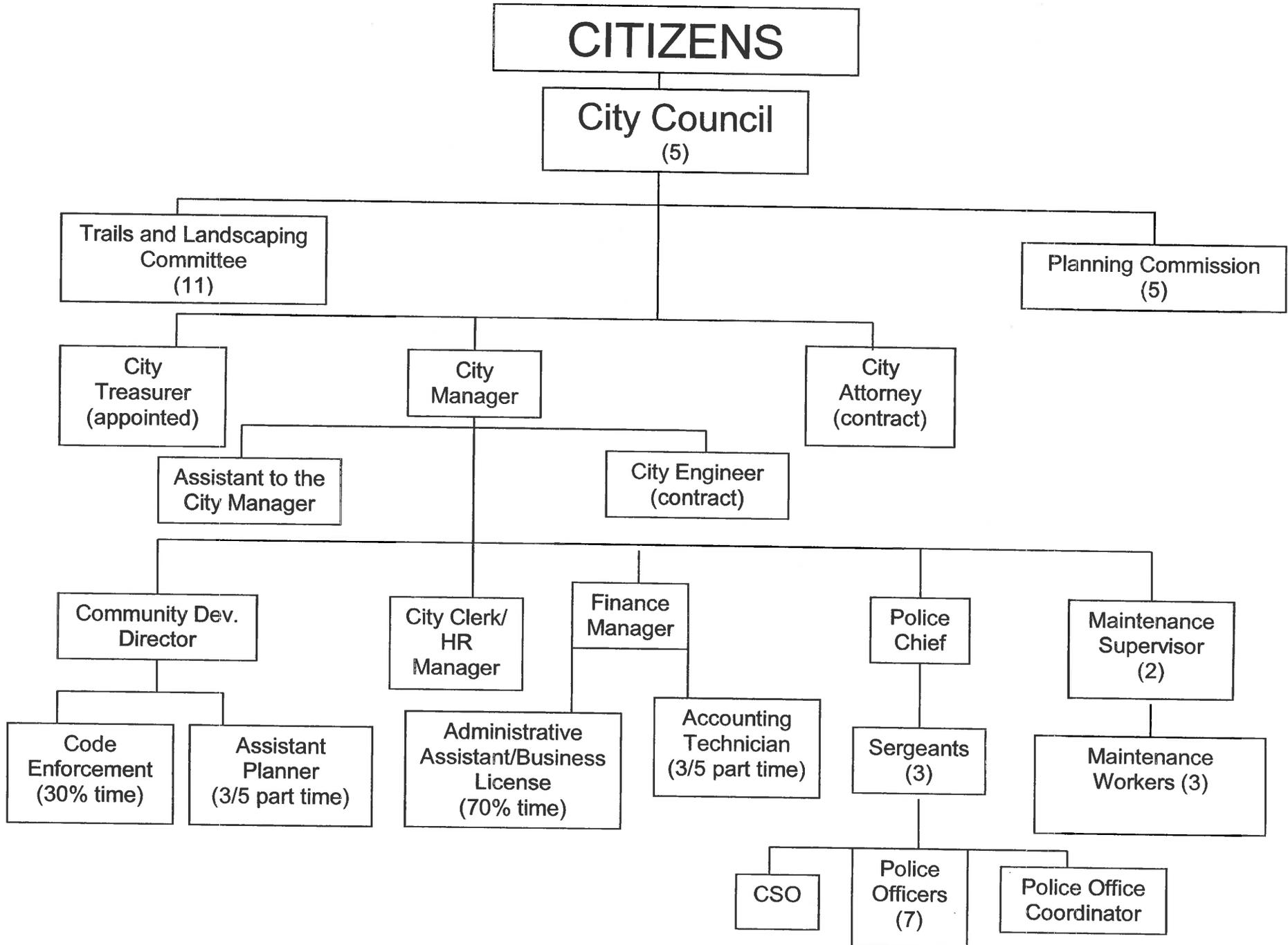
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CITY OF CLAYTON
BUDGET
FISCAL YEAR 2014- 2015



Clayton, California
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CITY OF CLAYTON ORGANIZATION CHART



DIRECTORY OF OFFICIALS AND ADVISORY BODIES

CITY COUNCIL

Hank Stratford, Mayor
David T. Shuey, Vice Mayor
Jim Diaz, Councilmember
Howard Geller, Councilmember
Julie Pierce, Councilmember

COMMISSIONS

Planning Commission

COMMITTEES

Trails and Landscaping Committee

APPOINTED OFFICIALS AND DEPARTMENT HEADS

| | |
|---------------------|--------------------------------|
| Gary A. Napper | City Manager |
| Malathy Subramanian | City Attorney (contract) |
| Laura Hoffmeister | Assistant to the City Manager |
| Chris Thorsen | Chief of Police |
| Janet Brown | City Clerk |
| Kevin Mizuno | Finance Manager |
| Charlie Mullen | Community Development Director |
| Rick Angrisani | City Engineer (contract) |
| Merle Hufford | City Treasurer |
| Mark Janney | Maintenance Supervisor |
| John Johnston | Maintenance Supervisor |



BUDGET MESSAGE

Approved:

Gary A. Napper
City Manager

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: FINANCE MANAGER

DATE: 17 JUNE 2014

**SUBJECT: PUBLIC HEARING AND ADOPTION OF CITY AND CIP BUDGETS
FISCAL YEAR 2014-2015**

RECOMMENDATION

Following staff presentation and conduct of the Public Hearing, it is recommended the City Council adopt the attached Resolution approving a City Budget for FY 2014-2015 and a multi-year Capital Improvement Program (CIP) Budget for FY's 2014-15 through 2018-19.

BACKGROUND

At a regularly scheduled meeting of the Clayton City Council on 3 June 2014, introduction and review of the proposed operational and capital improvement budgets of the City were provided by the Finance Manager. Of initial note in the budget introduction was that FY 2013-14 is projected to close with a General Fund reserve balance of **\$5,037,877**. This beginning FY 2014-15 reserve balance equals approximately 131.9% of our proposed General Fund expenditures for FY 2014-15. In addition, when subtracting \$250,000 of never to be touched "catastrophic reserves" from this reserve balance, net General Fund estimated reserves at 30 June 2014 total approximately 125.4% of the proposed FY 2014-15 General Fund expenditure budget. This is substantially greater than the standing Policy Goal of the City Council to establish and retain an undesignated reserve of 50% relative to the annual General Fund Budget.

Also outlined in the proposed Budget Message, as a result of non-recurring expenditures encountered by the General Fund, it is projected that FY 2013-14 will close with revenues falling short of expenditures by approximately **\$254,018**. Fortunately, this "worst case scenario" was significantly addressed during FY 2013-14 by two City Council actions to appropriate available General fund reserves through Resolution #41-2013 (labor contingency, CERF, and self-insurance fund appropriations) and Resolution #01-2014 (FY 2012-13 encumbrances). The inclusion of these appropriations of reserves (totaling \$285,273) with projected revenues by the close of FY 2013-14 results in total funding

sources exceeding total projected FY 2013-14 expenditures by **\$31,255**. The non-recurring nature of setbacks encountered by the General Fund in FY 2013-14 is further supported by the fact that expenditures in the FY 2014-15 Proposed Budget totaling \$3,841,534 is approximately 5%, or \$222,926, lower than total projected FY 2013-14 expenditures of \$4,064,460. The General Fund budget for FY 2014-15 estimates a cautionary surplus of **\$27,286** without carrying any operational contingencies and including status quo labor concessions.

PROPOSED BUDGET UPDATES AND REVISIONS

Since the release of the City Proposed Budget on Friday, 30 May 2014, tweaks to the Proposed Budget have arisen for incorporation into the Final Budget and its projected financial status which are summarized below.

1. Public Works Labor Allocation Revisions

A detailed examination of the Public Works employee labor allocation percentages resulted in revisions to the percentages used in the Proposed Budget, that more accurately reflect public works labor plans for next fiscal year. Further analysis of historical labor trends suggested that the public works labor allocation to the Landscape Maintenance District (fund 210) was understated by approximately 3.8% and 3.1% for full-time and part-time public works employees respectively. The incorporation of these changes resulted in the following modifications to the Proposed Budget presented at the 3 June 2014 City Council Meeting:

| <u>FUND / DEPARTMENT</u> | <u>INCREASE / (DECREASE)</u> |
|--|----------------------------------|
| General Fund | |
| Public Works Maintenance Department (03) | \$ 4,227 |
| Library Department (07) | (3,681) |
| Community Park Department (09) | (9,455) |
| Landscape Maintenance Fund (210) | 21,870 |
| Grove Park Fund (211) | (1,398) |
| Stormwater Fund (216) | (11,660) |
| Endeavor Hall (702) | (1,397) |

In addition to the changes summarized in the table above, labor related costs in the Gas Tax fund (201) declined by approximately \$1,070 as a result of revisions to the public works labor allocation percentages. However, this labor decrease in the Gas Tax fund was accompanied by a corresponding and equal increase to budgeted transfers to the Capital Improvement Fund for the 2015 Neighborhood Street Repaving Project, resulting in no overall change to total Gas Tax fund budgeted expenditures from the 3 June 2014 proposed budget. Correspondingly, due to the increase in projected Gas Tax fund available reserves, budgeted expenditures in the CIP fund for the 2015 Neighborhood Street Repave Project were increased by \$1,070 from the 3 June 2014 proposed budget.

2. Other General Fund Revisions

Subsequent to the presentation of the Proposed Budget at the 03 June 2014 City Council Meeting, final budget figures were received from the Municipal Pooling Authority which resulted in revisions the insurance premium expenditure line item in the General Services Department (No. 05) of the General Fund. This new information resulted in a net decrease to the insurance premium line item of **\$3,559**.

A revision to the General Fund Police Department (No. 06) was made whereby proposed appropriations were increased by **\$1,000** to support the Community Emergency Response Team (CERT) training previously overlooked in the Proposed Budget.

As part of the FY 2013-14 proposed budget preparation process an analysis of the nature of legal services provided by the City Attorney resulted in the implementation of a process to share the cost of City Attorney services between the Admin/Finance, Public Works, Community Development, and Police departments. In the 03 June 2014 proposed budget, 50% of the legal services retainer was allocated to the Admin/Finance Department, however the remainder of the cost was insufficiently distributed to the other General Fund Departments. Revisions were made to Public Works, Community Development, and Police departments which resulted in a net impact to the overall professional services retainer of **\$14,300**.

3. Landscape Maintenance District – Project Expenditures Increase

As part of preparations for the Trails and Landscape Committee (TLC) budget meeting, additional projects expenditures were added to the Landscape Maintenance District fund (210) totaling approximately **\$50,025**. The increases in project expenditures are primarily attributable to increases for the open space fire prevention tree/shrub trim project (\$30,000) and the Keller Ridge tree replacement project (\$16,500).

As a result of the changes outlined above, the overall City Budget for FY 2014-15 went from a grand total of \$9,366,506 (10.03% annual increase) to \$9,427,849 (10.75% annual increase) as shown below:

| <u>BUDGET AREA</u> | <u>FY 2014-15</u> | <u>FY 2013-14</u> | <u>FY 2012-13</u> | <u>FY 2011-12</u> | <u>FY 2010-11</u> |
|--------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | \$ 3,852,275 | \$ 3,649,122 | \$ 3,670,702 | \$ 3,651,536 | \$ 3,656,609 |
| OTHER FUNDS* | 4,077,244 | 3,444,246 | 4,881,991 | 3,848,048 | 4,054,742 |
| CIP | 772,525 | 427,822 | 2,237,307 | 1,524,988 | 1,764,300 |
| SUCCESSOR AGENCY | 725,805 | 991,506 | 1,083,794 | 5,540,625 | 5,110,922 |
| TOTAL | \$ 9,427,849 | \$ 8,512,696 | \$ 11,873,794 | \$ 14,565,197 | \$ 14,586,573 |

*Includes the City's special revenue (10), debt service (1), internal service (2), enterprise funds (2), and fiduciary funds (8 excluding the RDA Successor Agency shown separately).

The net impact of revisions to the 03 June 2014 Proposed Budget resulted in a decrease to the projected FY 2014-15 General Fund surplus included in the Proposed Budget of only **\$2,832** for a total revised FY 2014-15 projected General Fund surplus of **\$27,286**.

The City Council ordered the proposed budgets set for Public Hearing at this time and date, and instructed staff to prepare the Budgets for adoption at this meeting. Other than the corrections outlined previously, no other modifications to the proposed City Budget have been submitted for City Council consideration.

PROPOSITION 4 APPROPRIATIONS LIMITATION

In 1978, the California electorate voted to end the perceived runaway “tax and spend” practices of local governments by restricting the amount of annual growth in tax money expenditures allowed for each public entity. This tax limit, known as the “Gann Appropriations Limitation” (Proposition No. 4), remains in law today. As part of the annual Budget cycle, it is incumbent upon each public entity to calculate and declare its associated compliance with this tax limitation.

For FY 2014-15, the statutory tax limitation would allow the City of Clayton to spend \$8,924,937 in tax revenues over the next twelve months. The City Budget submitted for adoption this year contains only \$4,457,439 in tax revenues, as defined by this law, still a far gap from the citizens-imposed Tax Limit allowed our City 36 years.

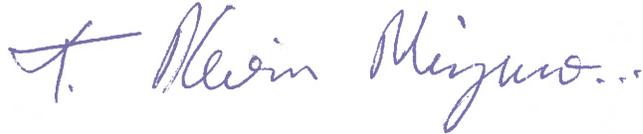
The reality of the above mathematical exercise is that our City receives less than one-half (49.9%) of the containment-cap taxes permissible under this former proposition imposed on local governments by tax-weary voters in California. In other words (in tax limitation theory), the City of Clayton could receive and spend an additional \$4,467,498 of annual tax revenues in our local services, *if such taxes were approved or available from within our community*.

SUMMATION

Although still recovering from the state mandated dissolution of the Clayton Redevelopment Agency on 1 February 2012 and the re-scattering of former tax increment revenues to underlying public taxing agencies in our community, it appears that local property and sales taxes are slowly beginning to “normalize” compared to more unpredictable recent years. The proposed fiscal year budget reflects this cautious optimism.

Clayton has a legacy of being a quality community supported by quality public services and civic volunteerism. On behalf of the City organization, we look forward to working with the City Council in the coming fiscal year to maintain our pursuit of excellence in local government.

Respectfully submitted,

A handwritten signature in blue ink that reads "Kevin Mizuno". The signature is written in a cursive style.

Kevin Mizuno, CPA
Finance Manager

Attachments:

- (1) Draft Resolution adopting City Budget [3 pp.]
- (2) Exhibit A: Gann Taxation Limit exhibit [1 pg.]
- (3) Exhibit B: Proposed Salary Schedule FY 2014-15 [1 pg.]
- (4) Exhibit C: Elected Board Membership Expenses [1 pg.]
- (5) Exhibit D: Memo to City Council from Landscape Maintenance District regarding District Budget review and recommendation [1 pg.]
- (6) Budget Message and Proposed FY 2014-15 City Budgets [3 June 2014 meeting]

RESOLUTION NO. 19 - 2014

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE CITY OF CLAYTON FOR THE 2014-2015 FISCAL YEAR COMMENCING JULY 1, 2014 AND ENDING JUNE 30, 2015, AND ADOPTING THE 2014-2015 GANN APPROPRIATIONS LIMITATION

THE CITY COUNCIL
City of Clayton, California

WHEREAS, on 3 June 2014 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 2014-15 commencing 01 July 2014; and

WHEREAS, on 17 July 2014, 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, after due consideration and review, the Clayton City Council finds it is in the best interest of the general health, welfare and safety of this City, its citizens and businesspersons, to formally adopt a financial plan governing the receipt and expenditure of public monies in Fiscal Year 2014-2015.

NOW, THEREFORE, BE IT RESOLVED the City Council of Clayton, California does hereby adopt the budget revenue by fund for the City of Clayton for the Fiscal Year commencing 01 July 2014 and ending 30 June 2015 as follows:

| FUND | 2014-15 REVENUE |
|---|------------------------|
| General Fund – Fund No. 101 | \$ 3,879,561 |
| Gas Taxes – Fund No. 201 | 319,921 |
| Landscape Maintenance District – Fund No. 210 | 1,009,224 |
| The Grove Park Maintenance District – Fund 211 | 133,506 |
| Geological Hazard Abatement District – Fund No. 212 | 36,909 |
| Presley GHAD Settlement – Fund 213 | 1,360 |
| Street Light Assessment District – Fund No. 214 | 127,871 |
| Storm Water Assessment – Fund No. 216 | 126,077 |
| High Street Bridge Assessment District – Fund No. 217 | 1,704 |
| Oak Street Bridge Assessment District – Fund No. 218 | 6,370 |
| Measure “J” Fund – Fund No. 220 | 236,223 |
| Lydia Lane Sewer Assessment District – Fund No. 222 | 18,600 |
| Oak Street Sewer Assessment District – Fund No. 223 | 13,250 |
| Restricted Grants – Fund No. 230 | 143,805 |
| Diablo Estates at Clayton BAD – Fund No. 231 | 76,845 |
| Development Impact Fees – Fund No. 304 | 8,700 |
| Clayton Financing Authority – Fund 405 | 7,800 |
| Middle School CFD – Fund No. 420 | 622,757 |
| Clayton Station CFD – Fund No. 421 | 70,039 |
| Middle School Refunding – Fund 422 | 425,496 |

| | |
|---|---------|
| Self Insurance Fund – Fund No. 501 | 500 |
| Capital Equipment Replacement Fund – Fund No. 502 | 57,370 |
| Community Gym – Fund No. 701 | 300 |
| Endeavor Hall – Fund No. 702 | 18,700 |
| Successor Agency (Former RDA) – Fund No. 615 | 739,979 |

TOTAL REVENUE: \$ 8,082,867 ; and

BE IT FURTHER RESOLVED the budget appropriations by fund for the City of Clayton for the Fiscal Year beginning 01 July 2014 and ending 30 June 2015 are adopted as follows:

| FUND | 2014-15 APPROPRIATIONS |
|---|---------------------------|
| General Fund – Fund No. 101 | \$ 3,852,275 |
| Gas Taxes – Fund No. 201 | 316,088 |
| Landscape Maintenance District – Fund No. 210 | 1,084,757 |
| The Grove Park Maintenance District – Fund 211 | 171,573 |
| Geological Hazard Abatement District – Fund No. 212 | 38,805 |
| Street Light Assessment District – Fund No. 214 | 134,764 |
| Storm Water Assessment – Fund No. 216 | 195,031 |
| High Street Bridge Assessment District – Fund No. 217 | 1,708 |
| Oak Street Bridge Assessment District – Fund No. 218 | 4,648 |
| Measure “J” Fund – Fund No. 220 | 189,129 |
| Lydia Lane Sewer Assessment District – Fund No. 222 | 18,860 |
| Oak Street Sewer Assessment District – Fund No. 223 | 13,420 |
| Restricted Grants – Fund No. 230 | 137,322 |
| Diablo Estates at Clayton BAD – Fund No. 231 | 70,039 |
| Middle School CFD – Fund No. 420 | 938,562 |
| Clayton Station CFD – Fund No. 421 | 137,165 |
| Middle School Refunding – Fund 422 | 429,501 |
| Self Insurance Fund – Fund No. 501 | 7,248 |
| Capital Equipment Replacement Fund – Fund No. 502 | 123,800 |
| Endeavor Hall – Fund No. 702 | 64,824 |
| Successor Agency (Former RDA) – Fund No. 615 | 725,805 |
| TOTAL APPROPRIATIONS: | \$ <u>8,655,324</u> ; and |

BE IT FURTHER RESOLVED the 5-Year Capital Improvement Budget (CIP) of the City of Clayton for the fiscal years commencing 01 July 2014 and ending 30 June 2019 is hereby adopted with the following CIP Projects scheduled for undertaking in FY 2014-15:

| PROJECT | AMOUNT |
|---|-------------------------|
| 2015 Neighborhood Street Repave Project | \$ 342,480 |
| Collector Street Rehab Project | 430,045 |
| TOTAL CIP EXPENDITURES: | <u>\$ 772,525</u> ; and |

BE IT FURTHER RESOLVED the appropriations listed above constitute the budget for the Fiscal Year 2014-2015 and that the City Manager is herein authorized to transfer appropriations within the control accounts as deemed necessary, provided no change is made in the total amount designated for any one department; and

BE IT FURTHER RESOLVED that in the 2014-2015 Budget Document adopted herein, the adjusted base (annual Proposition 4 – Gann Appropriations Limitation) is calculated to be \$8,924,937 while the City’s annual tax proceeds total \$4,457,439, an amount less than one-half (at 49.9%) of the City’s allowable tax expenditure cap; and

BE IT FURTHER RESOLVED the City Council of Clayton does hereby find and determine it has complied with all of the provisions of Article XIII B of the California Constitution in determining the annual Gann appropriations limit for Fiscal Year 2014-2015; and

BE IT FURTHER RESOLVED the City Council established and hereby adopts the current employee salary schedule, labeled as “Exhibit B”, and incorporated herein as if fully set forth in said resolution.

PASSED, APPROVED AND ADOPTED by the City Council of Clayton, California during a public hearing at a regular public meeting thereof held on the 17th day of June 2014 by the following vote:

AYES: Mayor Stratford, Councilmembers Diaz and Pierce.

NOES: None.

ABSTAIN: None.

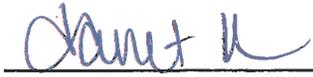
ABSENT: Vice Mayor Shuey and Councilmember Geller.

THE CITY COUNCIL OF CLAYTON, CA



 Hank Stratford, Mayor

ATTEST:

A handwritten signature in blue ink, appearing to read "Janet B", is written above a horizontal line.

Janet Brown, City Clerk

**City of Clayton Appropriations Limit
FY 2014-15**

| | | | |
|---|---------|----------------|-------------------------|
| FY 2013-14 Appropriations Limit: | | | \$ 8,858,696 |
| A. Change in California Per Capital Cost of Living (Converted to a Ratio) | | 0.99770 | |
| B. Greater of the Change in Population (Converted to a Ratio) (Converted to a Ratio) | | | |
| City of Clayton (0.82%) | 1.00820 | | |
| County of Contra Costa (0.98%) | 1.00980 | <u>1.00980</u> | |
| Compound Adjustment Factor (A multiplied by B) | | | <u>1.007477</u> |
| FY 2014-15 Appropriations Limit: | | | 8,924,937 |
| Estimated Appropriations Subject to Limit: | | | 4,457,439 |
| | | | 49.9% |
| Available Annual Tax Gap: | | | <u>4,467,498</u> |

**Employee Salary Schedules 2014-2015
(per month)**

| Elected and Appointed Officials | | | | | |
|---|--------|--------------|--------|--------|--------|
| Council Members | 390 | | | | |
| Planning Commissioners | 120 | Paid Monthly | | | |
| Administration | | | | | |
| | A | B | C | D | E |
| Assistant to the City Manager | 5,493 | 5,767 | 6,055 | 6,358 | 6,676 |
| City Clerk | 5,108 | 5,363 | 5,632 | 5,913 | 6,209 |
| City Manager * | 12,587 | 13,217 | 13,878 | 14,571 | 15,975 |
| Finance | | | | | |
| | A | B | C | D | E |
| Accounting Technician | 4,003 | 4,203 | 4,413 | 4,634 | 4,865 |
| Administrative Assistant/Code Enforcement Officer | 3,333 | 3,500 | 3,675 | 3,859 | 4,051 |
| Finance Manager | 6,516 | 6,842 | 7,184 | 7,543 | 7,920 |
| Maintenance | | | | | |
| | A | B | C | D | E |
| Maintenance Supervisor | 4,869 | 5,112 | 5,368 | 5,636 | 5,918 |
| Maintenance Leader | 4,016 | 4,217 | 4,428 | 4,649 | 4,882 |
| Maintenance Worker I | 3,326 | 3,492 | 3,666 | 3,850 | 4,042 |
| Planning | | | | | |
| | A | B | C | D | E |
| Community Development Director | 7,384 | 7,753 | 8,141 | 8,548 | 8,975 |
| Planning Assistant | 5,108 | 5,363 | 5,632 | 5,913 | 6,209 |
| Police | | | | | |
| | A | B | C | D | E |
| Chief of Police | 7,942 | 8,339 | 8,756 | 9,194 | 9,653 |
| Community Services Officer | 3,333 | 3,500 | 3,675 | 3,859 | 4,051 |
| Police Officer | 4,659 | 4,892 | 5,137 | 5,393 | 5,663 |
| Police Office Coordinator | 3,765 | 3,954 | 4,151 | 4,359 | 4,577 |
| Police Sergeant | 5,474 | 5,748 | 6,035 | 6,337 | 6,654 |

| With 2 Furlough Day Reduction | | | | | |
|--------------------------------------|-----------------------|--------|--------|--------|--------|
| | A | B | C | D | E |
| | 5,451 | 5,723 | 6,008 | 6,309 | 6,625 |
| | 5,069 | 5,322 | 5,589 | 5,868 | 6,161 |
| | 12,490 | 13,115 | 13,771 | 14,459 | 15,852 |
| | A | B | C | D | E |
| | 3,972 | 4,171 | 4,379 | 4,598 | 4,828 |
| | 3,307 | 3,473 | 3,647 | 3,829 | 4,020 |
| | 6,466 | 6,789 | 7,129 | 7,485 | 7,859 |
| | A | B | C | D | E |
| | 4,832 | 5,073 | 5,327 | 5,593 | 5,872 |
| | 3,985 | 4,185 | 4,394 | 4,613 | 4,844 |
| | 3,300 | 3,465 | 3,638 | 3,820 | 4,011 |
| | A | B | C | D | E |
| | 7,327 | 7,693 | 8,078 | 8,482 | 8,906 |
| | 5,069 | 5,322 | 5,589 | 5,868 | 6,161 |
| | A | B | C | D | E |
| | 7,881 | 8,275 | 8,689 | 9,123 | 9,579 |
| | 3,307 | 3,473 | 3,647 | 3,829 | 4,020 |
| | no furlough reduction | | | | |
| | 3,736 | 3,924 | 4,119 | 4,325 | 4,542 |
| | no furlough reduction | | | | |

Salary Schedule incorporates pay reductions for 6th year of unpaid furloughs for miscellaneous employees and management, subject to negotiation in FY 14-15. Salary merit increases frozen for 6th year (see Misc. MOA subject to negotiation in FY 14-15)

- * City Manager base contract effective 10/29/01, latest Amendment 12/17/13
- 1. Post Certificate Based on Eligibility: Intermediate \$1,200 per year; Advanced \$2,160/year
- 2. Uniform Allowance \$450 BI-annually
- 3. Bilingual Pay Based on Eligibility: \$75/month
- 4. Car Allowance: Chief of Police: \$370/month; Community Development Director: \$345/month; Assistant to the City Manager: \$345/month; City Manager \$500/month

ELECTED BOARD MEMBERSHIP EXPENSES*
Calendar Year 2013

EXHIBIT C

| Name | Mayor Hank Stratford \$5,431.38 | Vice Mayor David Shuey \$5,758.98 | Councilmember Jim Diaz \$390.00 | Councilmember Howard Geller \$5,758.98 | Councilmember Julie Pierce \$5,431.38 |
|--|--|--|--|---|--|
| Dollar Amount Spent for each in 2013. | | | | | |
| 1 Board Meeting fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 2 Committee meeting fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 3 Salary (annual base) | \$4,680.00 | \$4,680.00 | \$390.00 | \$4,680.00 | \$4,680.00 |
| 4 Total for Health benefits | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 5 Longevity pay | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 6 Incentive compensation amt | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 7 Life insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 8 Car allowance (annual or mileage) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 9 Travel (annual) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 10 Training | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 11 Discretionary allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 12 Employer paid deferred comp (i.e. 401a or 457) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 13 Employer paid retirement contribution | \$751.38 | \$1,078.98 | \$0.00 | \$1,078.98 | \$751.38 |
| 14 Cell phone and/or internet allowance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 15 Other (list benefit and amount) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| a) Mayors' Conference cost \$50 per meeting attended | X | X | X | X | X |
| b) East Bay Division, League of CA Cities meeting \$50 per | | | | X | X |

* As requested by Contra Costa County Civil Grand Jury report No. 1104 (FY 10-11)



Memo

To: City Council

From: Laura Hoffmeister, Asst. to the City Manager

Meeting Date: June 17, 2014

Re: Proposed draft 2014-15 Landscape maintenance District Budget review and recommendation by the Trails and Landscape Committee

City staff presented the updated proposed Landscape Maintenance District Budget to the TLC at its June 7th meeting.

The Trail and Landscape Committee currently consists of ten members. All members were present except for Chair Casagrande and Committee member Erich. Neither Ex-officio member Shuey nor alternate Geller was present. All those not present had communicated in advance to staff that they would not be able to attend the June 7th meeting due to conflicting prior planned commitments.

The TLC reviewed the updated proposed budget using numbers that Finance Manager and staff had revised since the City Councils June 3rd meeting.

The TLC meeting was they agreed with the proposed projects for FY 13/14 include the carry forward of prior planned projects that due to timing and staff workloads were not begun (Keller Ridge Drive Street Tree replacement, Jeffry Ranch landscape refurbishment); continue with the phased replacement of field irrigation controllers, and extra fire prevention tree trimming in open space. Due to limited funds available the TLC concurred that the two new projects priorities would be the pedestrian creek bridge surface replacement, and Main Street planter boxes repair/replacement. There are not funds projected to be able to undertake or recommended any additional major replanting/renovation project at this time. If sufficient additional fund balance does materialize that would allow consideration of additional proposed projects it will be considered by the TLC at the mid-year review.

The TLC recommended [vote: 8-0 (2 absent)] that the levy assessments for the Landscape Maintenance District be increased by the CPI which is 2.78% (pursuant to the voter approved measure B - the maximum increase in Measure B allowed is 3%); and recommended approval of the updated proposed Landscape Maintenance District budget for FY 2014/15 as presented, including the FY 13/14 projects totaling \$ 207,000.

BUDGET MESSAGE

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: KEVIN MIZUNO, CPA AND FINANCE MANAGER
MEETING DATE: 3 JUNE 2014
SUBJECT: PROPOSED CITY, SPECIAL FUNDS, AND CIP BUDGETS
 FISCAL YEAR 2014 - 2015

RECOMMENDATION

Following introduction and presentation of the proposed operations and capital improvements budgets for FY 2014-15 and receipt of public comments, it is recommended the City Council provide any policy direction and amendments accordingly, and then by motion set Tuesday, 17 June 2014 at 7:00 pm in Hoyer Hall are the date, time, and location of a Public Hearing on the proposed City Budgets..

PROPOSED CITY BUDGETS

Presented herein for public review and consideration is the City's proposed budgets for FY 2014-15. It is an annually balanced budget as required by law, and the General Fund displays a balanced budget of projected revenues exceeding expenditures by \$30,118, predicated on status quo labor concessions for Miscellaneous Employees Unit.

The chart below captures a five (5) year history of our City's overall expenditure budgets:

CITY OF CLAYTON BUDGETS

| <u>BUDGET AREA</u> | <u>FY 2014-15</u> | <u>FY 2013-14</u> | <u>FY 2012-13</u> | <u>FY 2011-12</u> | <u>FY 2010-11</u> |
|--------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| GENERAL FUND | \$ 3,849,443 | \$ 3,649,122 | \$ 3,670,702 | \$ 3,651,536 | \$ 3,656,609 |
| OTHER FUNDS* | 4,019,803 | 3,444,246 | 4,881,991 | 3,848,048 | 4,054,742 |
| CIP | 771,455 | 427,822 | 2,237,307 | 1,524,988 | 1,764,300 |
| SUCCESSOR AGENCY | 725,805 | 991,506 | 1,083,794 | 5,540,625 | 5,110,922 |
| TOTAL | \$ 9,366,506 | \$ 8,512,696 | \$ 11,873,794 | \$ 14,565,197 | \$ 14,586,573 |

*Includes the City's special revenue (10), debt service (1), internal service (2), enterprise funds (2), and fiduciary funds (8 excluding the RDA Successor Agency shown separately).

PROPOSED TOTAL BUDGET

The combined financial program proposed for the General Fund, the City's Other Funds [special revenue, debt service, internal service and enterprise], the Capital Improvement Program (CIP) and the Successor Agency is \$9.366 million, an overall increase of approximately \$853,810 (10%) over last year's adopted total budget for the same funds. This substantial increase is primarily a result of an increase to the City's Other Funds budgets totaling approximately \$575,557. Budgeted expenditures increased in these Other Funds are primarily due to the following key reasons: (1) Increases in budgeted transfers from Measure J and Gas Tax to the CIP fund to finance capital projects totaling approximately \$392,455 and (2) the City including depreciation expense in the proposed budget for "full accrual" business-type CERF and Endeavor Hall proprietary funds totaling \$159,867 to support better internal capital equipment replacement planning for the City's proprietary funds.

Actual revenues for the General Fund are expected to be approximately \$3,810,442 by the close of FY 2013-14. In addition to the FY 2013-14 revenue projection, other City Council-authorized funding sources from unassigned fund balance included the appropriation of the FY 2011-12 audited general fund surplus of \$182,671 (Resolution #41-2013) as well as the authorization of 2012-13 encumbrances into the FY 2013-14 budget totaling \$102,602 (Resolution #01-2014). The inclusion of these two additional authorized appropriations of fund balance reserves resulted in total projected funding sources for FY 2013-14 of **\$4,095,715**.

Similar to the FY 2013-14 adopted General Fund budget, which projected an annual surplus of \$24,320, the proposed fiscal plan for the upcoming FY 2014-15 suggests that real property tax revenues are continuing to grow due to elevated assessed valuation increases resulting from a steadily strengthening economy. As with the prior year, FY 2014-15 projected secured property tax revenues are improving due to a combination of a brighter real estate market and the County Assessor beginning to restore the values of homes devalued during the recession closer to their Proposition 13 levels. It appears that Clayton's base economy of desirable real estate continues to regain some ground. Beyond secured property taxes, although several FY 2014-15 revenue line items such as interest revenue and transfers from other funds are projected to decrease from the adopted FY 2013-14 budget, these decreases are offset by projected increases in other line items such as sales and use taxes and franchise fee revenues. The end result is a projected overall increase in budgeted general fund revenues from FY 2013-14 to FY 2014-15 of approximately **\$170,700** or 4.92%. This large increase is not unreasonable though, considering that actual FY 2013-14 revenues are projected to be in excess of the revenues per the adopted budget by approximately \$101,600, which suggests that the adopted FY 2013-14 revenue figures may have been a bit too cautious.

Pursuant to Assembly Bill 1 26x, with the Clayton Redevelopment Agency (RDA) dissolved as of February 2012 (FY 2011-12), the "Successor Agency" became the heir to the RDA. It now receives real property tax revenues sufficient to pay the debt service and enforceable obligations of the former RDA as requested through the semi-annual

“Recognized Obligation Payment Schedule” (ROPS) process and are subject to the approval of the State Department of Finance. The former tax increment revenue “wrap around” restored portions of this real property tax revenue back to the original underlying public taxing entities, and has pushed the City’s slice of the assessed valuation tax roll from its former 4.3% to an approximate 6.9% allocation. In practical terms, the effect is illustrated by the following example:

| | |
|--|-------------------------|
| <u>Residential Homeowner pays an AV Tax Bill of \$7,000 per year</u> | |
| Pre-dissolution General Fund share: | \$301.00 (4.3%) |
| Post-dissolution Clayton General Fund share: | \$483.00 (6.9%) |
| Difference: | \$182.00 (60% Increase) |

GENERAL FUND REVENUES

As described previously, total General Fund revenues included in the FY 2014-15 budget are projected to be approximately \$170,700 (4.92%) higher than revenues projected in the prior year budget. To reiterate, although this appears to be a significant increase, this is only a projected increase of approximately \$69,100 or 1.81% over projected revenues by the close of FY 2013-14. This is encouraging news for the City coming off years of declining real property taxes, dismal sales tax generation, and plummeting interest earnings. When looking at a 13-year history of Clayton revenues (ref. attached table in the General Fund Revenue section), it is clear that the projected revenue losses starting in FY 2008-09 due to the “Great Recession” are beginning to be offset by recoveries in property values as well as the overall local and regional economy. The “spike” in the 13 year trend graph from FY 2013-14 to FY 2014-15 reflects the favorable budget-to-actual revenue variance, whereby actual FY 2013-14 revenues are projected to be approximately \$101,600 higher than those budgeted for FY 2013-14 based on actual information to-date.

At year-end, it is projected that secured property taxes (including the general secured property taxes, VLF backfill by State, Sales Tax In-Lieu, and Redevelopment Property Tax Trust Fund (RPTTF) distributions) will come in approximately \$111,400, or 6.73% higher than budgeted. This is largely because the FY 2013-14 adopted budget projected secured property tax revenue growth of approximately 2.05% over FY 2012-13, when in reality the revenue growth is projected to be closer to 8.93% from FY 2012-13 actuals to FY 2013-14 actuals by the close of the fiscal year. Total net secured property taxes, as defined above, are projected to come in at \$1,843,800 in FY 2014-15, which is an increase of 4.33% over FY 2013-14 projected revenues. This increase is projected to result from a combination of Proposition 13 valuation restorations, home sales during FY 2013-14, and increases in the General Fund’s share of RPTTF distributions. Increases in the General Fund’s share of RPTTF distributions are expected to result from the 2014 RDA Tax Allocation Bond refunding and increases in RPTTF resulting from the final \$200,000 Diamond Terrace loan payment being made in the FY 2013-14 by the Successor Agency.

Using actual results to-date, the City's 1% slice (of the local 8.75% sales tax rate) is projected to come in approximately \$19,500 higher than budgeted, which in part helped in projecting the FY 2014-15 sales tax revenue figure of \$296,000. Although this is an increase of approximately \$24,900 over the FY 2013-14 adopted budget figure, it only represents a 1.86% increase over our final projections for FY 2013-14.

City business license tax revenue is projected to come in under budget by approximately \$19,500, totaling approximately \$116,500 at year-end which reflects our projected revenue for FY 2014-15. Consistently solid revenue performers are the City's franchise fees for solid waste collection, cable TV, utility and gas line consumer services; collectively, this category of General Fund revenue equals \$522,500 (13.5% of General Fund revenue). The combination of low interest rates and the City allowing investments to mature in order to make anticipated AB1484 Due Diligence Review (DDR) demands to the State Department of Finance has resulted in significant hits to the City Investment Pool earnings. As such, investment earnings to the general fund are projected to come in at \$37,600, which is approximately 37.33% less than the projected revenues of \$60,000 for FY 2013-14. For this reason, FY 2014-15 interest earnings for the General Fund are expected to be consistent with FY 2013-14 projections, until the State Department of Finance DDR demand payments are made, which is expected during or immediately prior to FY 2014-15 following the issuance of the City's DDR agreed-upon-procedures report.

One other significant source of general funds is the temporary infusion of \$250,000 per year for the City to manage the debt service and contractual obligations of the former redevelopment agency. As the Successor Agency retires its debt, this amount will dwindle until it disappears along with the Agency; a like portion of funds, however, will wrap around back to the City in the form of restored local property tax revenues (as noted above). Whether it will be a dollar-for-dollar replacement, less or more, remains to be seen once Agency debt and obligations are fully retired. The guestimate is it will be significantly less since of these real property tax revenues, the City receives only 6.9% of that pie.

In summation, the projected FY 2014-15 General Fund revenue picture of \$3,879,561 is overall increase of 4.92% over the FY 2013-14 adopted budget. It is also a slight 1.81% increase over projected revenues by the close of FY 2013-14 using actual revenue results to-date.

GENERAL FUND EXPENDITURES

The proposed FY 2014-15 budget assumes total expenditures of \$3,849,443, which reflects overall increase of 5.49% in General Fund expenditures compared to the prior year (FY 2013-14) adopted budget. In reality, budgeted expenditures for FY 2014-15 reflect an estimated 5.89% decline in projected actual expenditures by the close of FY 2013-14. Since labor negotiation with the Miscellaneous Employees Group has not yet engaged with the 1-year contract expiring on June 30, 2014, it is again noted this Budget assumes retaining the status quo on "Miscellaneous" employee group salaries

and benefits. Should that outcome be different, modification of the Budget may be necessary as the City Budget contains no contingency appropriations to address unexpected claims on the fiscal plan.

In FY 2013-14, several circumstances were encountered that are either not part of the normal operating budget or not planned for in the FY 2013-14 adopted budget. In the aggregate, FY 2013-14 expenditures that were not included in the FY 2013-14 budget assumptions totaled nearly \$248,802. These are primary explanations for the anticipated shortfall of \$254,018 when excluding City Council-authorized appropriations of General Fund reserves totaling \$285,273 outlined previously. Some of the more significant budget setbacks encountered include the following: (1) The administrative/finance department, temporary help required for an accounting consultant due to internal staff health problems resulted in non-recurring expenditures totaling approximately \$55,400; (2) Related to the administrative setback due to health matters, extra non-recurring costs for auditing and financial reporting amounted to \$42,000; (3) In the Police Department, overtime pay resulting from substantial officer turnover during FY 2013-14 resulted in unplanned and non-recurring overtime costs of \$30,000 greater than the \$95,000 in overtime adopted FY 2013-14 budget; (4) Non-recurring expenditures for Public Works Department deferred maintenance projects (Endeavor Hall furniture replacement, fence replacement in North Valley Park and at Endeavor Hall, Community Park scoreboard installation overages) totaled approximately \$29,400; (5) water irrigation costs for the Community Park are projected to be approximately \$34,000 greater than the adopted expenditures of \$81,000 due to projections to accurately applying actual FY 2012-13 water service costs of \$106,200. Staff has taken considerable measures to make up for these unanticipated FY 2013-14 costs by incorporating in the FY 2014-14 proposed budget a decrease in expenditures of approximately \$245,000 from projected actual FY 2013-14 expenditures of \$4,064,460.

As a service-provider organization it is predictable the expense for Personnel Services consumes the majority of the General Fund. The proportion of expenditures related to personnel services declined slightly to an approximate 67.3% of the overall \$3.819 million proposed budget (70% in FY 2013-14, 69% in FY 2012-13; 68% in FY 2011-12). This slight decline was a result of employees being responsible for portions of their medical premiums as well as employee pickup in retirement contribution percentage requirements for new employees falling under the Tier II or III ("PEPRA") categories. The City provides public services, as does the vast portion of the national economy; America in many respects is no longer an industrial nation, it is a service-provider nation.

Prior to FY 2013-14, on-going employee concessions over the previous four years included: no merit salary increases, eleven (11) furlough days per fiscal year for Miscellaneous employees (4.3% cut in pay), no Holiday pay premium time for Public Safety employees (4.1% reduction), no Cost-of-Living adjustments (COLA's) for four years (loss in wage value by a 4-year CPI increase of 9.8%), and employees picking up a greater share of health and dental insurance premiums. Recognizing private sector and self-employed enterprises have suffered similar pains, there has still been no

corresponding reduction in public services provided to the community with this lessened revenue base. During FY 2013-14 as a result of labor negotiations, furloughs for Miscellaneous employees were reduced to two (2) days and Police Officers received retrospective step increases, merit performance bringing several long-time employed officers to the highest step level.

The City's contract City Engineer (PERMCO), for the 6th straight year, has not sought an increase in retainer service payment. The contract City Attorney (Best Best & Krieger), which came onboard in August 2011, has also agreed to the same retainer schedule (\$96,000 per year base services fee) for the coming fiscal year. The City organization continues to make attempts to reduce costs where possible to weather lingering impacts of the recession and the economic storm in this heightened era of austerity.

Below is a recap of each General Fund Department in comparison to last year's Budget, which includes a narrative of significant changes:

GENERAL FUND DEPARTMENTS

| DEPARTMENT | FY 2014-15 | FY 2013-14 | % CHANGE |
|--------------------------|---------------------|---------------------|----------------------|
| LEGISLATIVE | \$ 65,741 | \$ 53,301 | 23.34% ¹ |
| ADMINISTRATIVE / FINANCE | 795,386 | 860,775 | -7.60% ² |
| PUBLIC WORKS | 167,758 | 115,282 | 45.52% ³ |
| COMMUNITY DEVELOPMENT | 296,654 | 258,939 | 14.57% ⁴ |
| GENERAL SERVICES | 124,795 | 136,799 | -8.78% ⁵ |
| POLICE | 1,894,659 | 1,786,117 | 6.08% ⁶ |
| LIBRARY | 160,972 | 149,341 | 7.79% ⁷ |
| ENGINEERING | 81,460 | 93,551 | -12.92% ⁸ |
| COMMUNITY PARK | 262,019 | 195,017 | 34.36% ⁹ |
| TOTAL | \$ 3,849,443 | \$ 3,649,122 | 5.49% |

Notes:

1. Includes General Municipal Election in FY 2014-15.
2. No requirement for additional accounting support and extra audit fees resulting from required expanded procedures.
3. Completion of the remainder of deferred maintenance projects remaining as of 30 June 2014 as well as increases in budgeted CERF charges of \$15,000 in FY 2014-15.
4. Completion of housing element project and increased share of legal professional service retainer.
5. Allocation of state unemployment taxes to various depts. rather than budgeting in General Services as in FY 2013-14.
6. Employer CalPERS retirement contribution requirement on Tier I ("Classic") police officers erroneously excluded in prior year budget. FY 2015 also assumes 1% COLA for officers and includes merit step increases of several officers to "E" during FY 2014 as a result of incomplete labor negotiations. Also budgeted increases in dispatch services from the City of Concord. Also due to increases in budgeted CERF charges of \$25,000 in FY 2014-15.
7. FY 2014-15 budget reflects more accurate cost estimates for staff time spent on library versus other non-general fund public works areas (e.g. landscape, street lights, storm water, streets, etc.).

8. Elimination of well monitoring costs as City expenditures as these are entirely reimbursable and are a wash.
9. FY 2014-15 budget reflects more accurate cost estimates for water irrigation supply costs and staff time spent on community park projects versus other non-general fund public works areas (e.g. landscape, street lights, storm water, streets, etc.).

Police Department operations remained steady with the prior year budget at 49% of the General Fund budgeted expenditures pie. This statistic means that of every \$1.00 paid by taxpayers as general tax revenue to the City, approximately one-half of the tax monies (or 49¢ of every \$1) is used to provide local law enforcement services to the community.

FY 2013-14 GENERAL FUND PROJECTED SHORTFALL

The FY 2013-14 adopted City Budget forecasted a surplus resulting from operations of approximately \$24,320. Unfortunately, during current year operations and even at the mid-year budget review, it appeared that unexpected and non-recurring circumstances made it reasonably possible that this projected surplus would not be attainable. Despite the fact that projected FY 2013-14 revenues are expected to exceed the adopted budget by approximately \$101,600 unanticipated expenditures encountered during the fiscal year are expected to result in actual FY 2013-14 expenditures exceeding revenues by approximately **\$254,018**. This shortfall is nearly entirely explainable by the non-recurring or unplanned expenditures in the Admin/Finance, Public Works, Police and Community Park departments described in the General Fund Expenditures section previously. However, the inclusion of City Council-authorized appropriations of available General fund reserves through Resolution #41-2013 (labor contingency, CERF, and self-insurance fund appropriations) and Resolution #01-2014 (FY 2012-13 encumbrances) resulted in total available FY 2013-14 funding sources of \$4,095,715, which exceeds total projected FY 2013-14 expenditures by **\$31,255**.

GENERAL FUND EQUITY BEGINNING BALANCE RESTATEMENT

As presented in the City's audited FY 2012-13 financial statements, the fund balance of the General Fund on 30 June 2013 was \$5,382,585. During the FY 2014-15 budget preparations, it was identified that a restatement of beginning FY 2013-14 General Fund equity would be required to properly reflect the write-off of a Community Gym Enterprise Fund receivable resulting from the YMCA bankruptcy in FY 2010-11. In FY 2010-11, as a result of the YMCA bankruptcy, and their inability to repay operational costs incurred by the City, a receivable in the amount of \$90,690 was written off in the Community Gym fund and reported as a "bad debt expense". Due to the Endeavor Hall Enterprise Fund's zero cash balance as of the beginning of fiscal year 2010-11, and prospective inability to repay this debt, this bad debt expense should have been reported in the General Fund. As such, the balance of General Fund equity as of the beginning of FY 2013-14 (01 July 2013) has been restated and lowered to **\$5,291,895**.

Reducing the restated beginning FY 2013-14 General Fund equity figure by the two FY 2013-14 appropriations of fund balance totaling \$285,273 results in net unassigned fund balance \$5,006,622 on 01 July 2013.

The City Council has directed an absolute minimum reserve of \$250,000 as its never-to-be-expended "catastrophic reserve", which practice is implemented (but which level should likely be elevated). The standing Policy Goal of the City Council is to establish and retain an undesignated reserve of 50% relative to the annual General Fund Budget.

As described previously, it has been calculated that our City could close Fiscal Year 2013-14 with receipted revenue less than expected expenditures of approximately \$254,018. However, as this shortfall has been primarily addressed by FY 2013-14 City Council action, it is not anticipated that further Council action will be necessary. Therefore, it is projected that the opening General Fund balance of the City will have declined to **\$5,037,877** as of 01 July 2014.

The City's reserve equity is therefore equal to 131.9% of our proposed General Fund expenditures for FY 2014-15. Subtracting the "untouchable" \$250,000 reserve lowers our true reserve equity to a position of 125.4% (\$4,787,877).

* * * * *

OTHER GOVERNMENTAL AND PROPRIETARY FUNDS

An appendage to the General Fund operations of the City, the City Council and staff are charged with stewardship over the provision of public services employing restricted-use monies. These other governmental funds referred to as "Special Funds" is comprised of ten (10) special revenue funds, one (1) debt service fund, two (2) internal service funds, and two (2) enterprise funds. Generally Accepted Accounting Principles issued by the Government Accounting Standards Board (the GASB) categorize "special revenue", "debt service", and "capital project" funds as *Governmental Funds*, whereby "enterprise funds" and "internal service funds" are considered to be business-type *Proprietary Funds*. Strict controls and regulations are placed on the City's special funds' express purpose and expenditure. These funds are in essence self-contained operations yet form a critical portion of the overall City Budget as these funds underwrite much of the public service and improvement mission of the City. Discussion of the fiscal status of each of these governmental and proprietary funds takes place below (with the exception of the CIP fund, which is discussed separately thereafter):

A. Gas Tax Fund – No. 201

Derived from layers of state transportation taxes on the sale of gasoline [Street and Highway Code, Sections 2105, 2106, 2107 and 2107.5; voter-approved Proposition 42 "Traffic Congestion Relief Act" monies], this group of revenues is collectively referred to as our "Gas Tax Fund". Local gas tax funds in the past have been a reliable source of funding for cities since the 1970s and are universally used to fund local road maintenance and repairs. Our City uses these monies to perform annual street re-striping and safety re-markings, traffic regulation and warning signs and replacements, resealing of street cracks, sidewalk and gutter repairs, replacement of street name signs, operation and repair of arterial street lights, and traffic signal maintenance.

Due to the City's pattern of heavy reinvestment of Gas Tax funds into maintenance and repair of local streets and roads, our City has been successful in its upkeep of this infrastructure, investing approximately **\$6.9 million** over the last 10 years into street repaving and improvements. This accomplishment has enabled Clayton to consistently place in the Top 5 best overall street conditions within Contra Costa County, at No. 3 within Contra Costa County (the Bay Area average Pavement Condition Index is 66 PCI). Our City's last-rated PCI is 79 (year 2012), which positioned our aggregate street conditions in the industry standard category of "Very Good", the 2nd highest category to "Excellent" (PCI of 90-100). Note this placement was prior to our recent \$1.4 million 2013 Neighborhood Street Pavement Rehabilitation Project which concluded in late April 2013 and resulted in most community streets below a 60 PCI ranking being repaved (including infamous Regency Drive).

At this time total Gas Tax revenues are estimated to be \$319,921 for FY 2014-15, essentially a flat revenue line as newer vehicles on the road continue to obtain greater gas mileage per gallon and the unemployed or under-employed populace drives less miles. Should additional gas tax revenues materialize during the fiscal year, it will augment the amount of monies transferred to the City's Capital Improvement Project Budget for a 2015 Neighborhood Street Repaving Project to be performed in the summer of 2015. The City's Gas Tax Fund opens FY 2014-15 with projected deficit fund equity of (\$3,833) due to the fact the City consciously "banked" on using FY 2013-14 Gas Tax Revenues to assist in funding the 2013 Neighborhood Streets project (CIP 10411) and the 2013 Pavement Rehabilitation Project (CIP 10417). During FY 2013-14, no capital projects were planned in an attempt to replenish fund balance deficits created by the aforementioned streets projects.

After allocation of monies for basic transportation maintenance and operation expenses (e.g. electricity for arterial street lights at \$44,000; traffic signal maintenance performed by the County at \$26,000; City Maintenance personnel compensation of \$13,560 for labor on street maintenance tasks and traffic sign replacements; general street maintenance supplies at \$12,000), it is proposed this Fund appropriate transfers of \$208,438 (66%) to the City's Capital Improvement Project Budget for the following street improvements and repairs:

| | | | |
|-----------------------------------|----|---------|----------------|
| 2015 Neighborhood Street Project | \$ | 157,393 | CIP No. 10425 |
| Collector Street Rehab Project | \$ | 45,045 | CIP No. 10425 |
| ADA Sidewalk/Parking Improvements | \$ | 6,000 | CIP No. 10394A |

With negligible monies remaining for capital improvement purposes, no neighborhood street repaving project was performed in FY 2013-14.

B. Citywide Landscape Maintenance District – Fund No. 210

In June 2007, Clayton voters approved a replacement real property special tax to continue funding the operation and maintenance of their citywide public landscaped areas. This annual tax is restricted to costs associated with: arterial and specified roadway medians and parkways, the trails system, the annual open space noxious weed abatement in Oakhurst hills, the annual open space and trails weed abatement for fire and public safety, landscape and turf irrigation and the monthly maintenance and special occasion/holiday operation of the “Clayton Fountain”.

Maintenance of City Parks *is not* included as an authorized expense under the District’s Act; park maintenance obligations fall to the City’s General Fund. *Citywide public landscaping services have always been funded by a special revenue tax levied on private properties throughout the City.* The District completed its 7th year of a 10-year approved operation (Measure B), and its citizens’ oversight committee (Trails and Landscaping Committee, or TLC) meets periodically to ensure the promised maintenance standards and efficiencies are achieved with these special-purpose tax revenues.

Pursuant to the terms of voter-approved Measure B, the special tax rate may be modified annually by the change in the Consumer Price Index (CPI; San Francisco – Bay Area) from April to April. In no event shall the tax rate be increased by more than 3% each year. The CPI change (from April 2013 to April 2014) posted at 2.8%. The District’s revenue projection has been increased by that factor accordingly and is set at a total of \$1,005,419 for FY 2014-15, an annual increase of \$27,385. Adding interest earnings of \$4,000 pushes the total revenue budget to \$1,009,419. Pursuant to its oversight charge, the citizens’ TLC must still consider the CPI fluctuation and the District’s tentative budget at its meeting scheduled in June 2014, which has not yet occurred at the time of the City proposed budget preparation. The TLC budget must be adopted by motion to recommend the City Council implement the full 2.78% CPI annual rate adjustment.

With the District investing almost \$800,000 in public landscape improvements, irrigation and Trail systems upgrades over the last three (4) years, the equity reserves of the District have been appropriately drawn down. Understandably then, the citizens’ Trails and Landscaping Committee as well as City staff agreed the District’s improvement projects should be slightly curtailed during FY 2013-14 in order to replenish the reserves

for another large landscape project push. For FY 2014-15, the District has budgeted to fund the following landscape improvement projects:

| | |
|--|------------------|
| Open Space fire prevention tree and shrub trimming: | \$ 30,000 |
| Keller Ridge Drive landscaping improvements: | 29,400 |
| Replace Irrigation System central control field panel: | 20,000 |
| Re-Landscape the Jeffrey Ranch median island: | 3,500 |
| LMD Bridge Renovation Project | 70,000 |
| <u>Downtown planters replacement project</u> | <u>35,000</u> |
| Total: | \$157,900 |

The installation and commencement of these significant landscape restoration and District improvement projects demonstrates the District's success in managing the voter's preference for a "pay-as-you-go" ballot tax measure of capital improvements. The defeated Measure "O" (2005) would have issued a revenue bond in its initial year to attack the public improvements sooner but conservative Clayton voters frowned on the higher annual assessment and bonded indebtedness to be shouldered by the District. Entering the District's 8th year of operation still allows the accumulation of modest reserves to accomplish many of the planned objectives.

The proposed budget for District water irrigation supply service incorporates a projected water increase of 3% for FY 2014-15, bringing the total budgeted water supply expenditure to \$187,000. As new landscaping improvements are installed, each is accompanied by irrigation system upgrades with greater efficiencies in water application, which temper this expense allocation and cause operational savings.

Personnel services for this labor-intensive work effort account for 33.7% of the District's budget this year (\$341,300), down slightly from the prior year's portion of 37.5% caused by less labor time being expended after new landscaping and irrigation systems are installed. Whenever possible, tasks within the District are assigned to temporary seasonal personnel that are less expensive labor (e.g. trimming), which shifts the permanent City Maintenance personnel (5) to tasks requiring journeyman-level experiences (e.g. irrigation line and system repairs).

As approved by Measure "B" voters, the District's budget includes an annual expense of \$20,000 (Account 7316) for the purchase of replacement plants. The District further contributes its annual allocation of \$13,500 to the City's Capital Equipment Replacement Fund (CERF), from which Maintenance vehicles and equipment are purchased for use in maintaining the Landscape District. An expense of \$33,056 (3.3% of annual District revenue) is transferred to the City's General Fund to pay for administrative and overhead activities of the City (e.g. telephones; payroll processing; accounts receivable and payable; District direction) attributable to administering the District's annual operations.

With all of these actions, the District's ending fund balance on 30 June 2015 will still be a healthy \$219,572, which equates to a reserve of 21.8% of its annual tax revenue. The

reserve status is confirmation the City does not siphon “surplus” monies of the District into its General Fund but uses the special tax revenues for its intended voter purposes.

C. The Grove Park – Fund No. 211

The Grove Park officially opened to the community on 12 January 2008 and on 29 May 2008, City Maintenance assumed full responsibility for the care and maintenance of The Grove Park. On Opening Day, the public park immediately became the signature statement of our community, and ever since it has been the popular gathering place for residents and visitors to the Clayton Town Center.

Voters approved a special property tax in November 2006 to maintain the park for 10 years (levy first collected in FY 07-08) so FY 2014-15 constitutes the 8th year of its special assessment revenue existence. The Downtown Park real property assessment will yield approximately \$120,106 in the coming year (with the recommended allowable CPI (April-April) tax rate adjustment of 2.8%). This Restricted-Use Fund will receive its seventh installment of the very generous \$10,000 annual “donation” (for ten years) from the land owners (Endashian, Inc.), developers of the CVS/Pharmacy store site (formerly Longs Drugs Store). That annual donation is deposited and remains in The Grove Park Fund.

Bolstered by these revenues and interest earnings, the Downtown Park Fund maintains a positive cash balance expected to be approximately \$243,956 at the end of FY 2013-14 with equity decreasing to \$204,490 at the close of FY 2014-15 primarily due to the completion of the park’s spray feature improvement project (\$30,000) and election costs estimated at \$19,200 in FY 2014-15. Of this projected \$204,490 projected ending fund balance amount, \$103,858 sits in the Asset Replacement Reserve approved in the adoption of Measure O, \$105,098 in unreserved Fund Balance, and \$35,000 in unallocated Reserve funds.

During FY 2014-15, City staff will be continuously evaluating and ultimately propose to the City Council a series of improvements and replacement projects within The Grove Park to sustain its hallmark appearance. Examples of probable upgrades include replacing the resilient play surface in the Tot Lot and completion of the Water Play Feature improvement as well as the synthetic turf surrounding the Children Statuary. These park features require replacement due to significant public use.

For FY 2013-14, it is projected that total expenditures of The Grove will total approximately incurred \$168,205 offset in part by revenues totaling \$130,706, resulting in a restricted Fund operating (annual) shortfall of \$37,579. This shortfall is expected to result primarily from costs incurred for the repair of concrete and expansion joints, an upgrade to the electrical amp system for the stage concerts, and upgrades to the spray feature totaling approximately \$61,540. As the Park continues to mature and its public attraction increase, more City Maintenance personnel time is deliberately budgeted to keep The Grove in a condition worthy of the City’s signature piece. During the summer and on Concert Series weekends, a part-time Maintenance Worker is assigned to

perform routine maintenance and oversight tasks at the Park to ensure this highly-visible asset shines for our community. The nearby municipal well provides the irrigation and non-potable water needs of The Grove Park, which saves considerable taxpayers' monies compared to the metered water prices of Contra Costa Water District.

These non-annual and higher City maintenance and improvement expenditures (e.g. park tree trimming) result in a projected operational plan of \$172,971 that responsibly utilizes available fund balance reserves by \$39,456. The FY 2013-14 adopted budget also anticipated a negative draw of \$5,176 on reserves, which is projected to reach a shortfall of \$37,579 by the close of FY 2013-14 should certain projects be completed faster than anticipated (e.g. repair of concrete and expansion joints, an upgrade to the electrical amp system for the stage, and upgrades to the spray feature). The District's reserves remain sufficient beyond its normal yearly operation and as noted, there exists a reasonable possibility that it will be drawn upon by separate requested action of the City Council in FY 2014-15 to make additional replacement improvements at The Grove.

D. Oakhurst Geological Hazard Abatement District [GHAD] - Fund No. 212

Formed by the City Council during the construction of the Oakhurst Development Project, this special assessment district encompasses all of the lots and open spaces within the Oakhurst Development. The GHAD has the authority but not the obligation to perform repairs to public, or authorized private, properties caused by certain geologic hazards such as landslides within this area. In order to fund any such operations, the GHAD Board of Directors (City Council) is required by state law to receive affirmative vote by real property owners within the District for any increase in the assessment rate. Insufficient assessment revenues have always existed to perform much of the identified or speculated hillside repairs; property owners within this District have rejected any assessment increase three (3) times in the past. The District Manager (the contract City Engineer) manages the District and provides a separate budget and annual report to the Board of Directors in June of each year.

Due to the restricted amount of voter-approved assessments, the GHAD levies an annual assessment that generally produces the same amount of revenue each year for general geologic hazard abatement purposes within the Oakhurst Development. For FY 2014-15, assessment revenue is projected to be approximately \$36,509, which reflects a CPI increase of approximately 2.78%; it is unlikely property owners within the Assessment District would approve a significant rate increase sufficient to arrest or mitigate hillside movements. Interest earnings are essentially non-existent for this Fund (\$400), which operates for most of the 12 months in a cash-flow deficit. The Fund's assessment revenues are not received by the GHAD [City as its agent] until property owners pay their property tax bills in December and again in April each year.

Nominal management expenses proposed for the District this year include \$3,000 for City Engineering services (District Manager) and \$1,000 allocated for specialized legal

services. As monitoring expenditures did not materialize in FY 2013-14 but are projected to in the upcoming fiscal year, \$11,700 has been budgeted as a projected expenditure for monitoring the recently-installed Kelok Way hydrogers, which are underground dewatering devices in the hillside. Although litigation has been settled, the GHAD is still internally assessed a share of the City's General Liability Insurance premium increases propelled by the Oakhurst hillside movement litigation, which served lawsuits against the GHAD as well as the City. That annual expenditure (\$14,000) must remain for several years following settlement of the litigation as those defenses pertaining to the District's share of General Fund liability insurance premium expenses still impact the annual calculation of the City's General Liability Insurance premium for that prospective time period.

A base transfer of \$6,635 to the City's General Fund for general administrative and clerical support services is standard procedure necessary to sustain the bare existence of the District (17% overhead). County administration fees to levy, collect and disburse the District's property tax bill assessment are set at \$1,400.

As proposed, annual District revenues are marginally insufficient to cover the annual planned expenditures. The annual shortfall of **\$1,896** allows little room for unanticipated expenses within FY 2014-15 and necessitates yet another annual draw on District reserves to fund limited operations. However, the District is projected to open the fiscal year with a positive fund balance of \$34,482 resulting from expenditures not yet being incurred for Kelok Monitoring costs projected to be \$11,700 in FY 2014-15.

No District capital projects are proposed for the coming fiscal year due to lack of further fiscal resources authorized by vote of the District's real property owners'. Clearly, no geologic hazards can be abated in exchange for \$36,509 per year. The District maintains its legal life with the foresight and wisdom that affected property owners might someday wish to, or need to, proactively utilize this lawful instrument to address hillside movement remediation.

E. Presley GHAD Settlement (Fund 213)

In 2003 the City and GHAD settled its lawsuit against Presley regarding damages to City infrastructures in the Kelok Way area of the Oakhurst Development. After reimbursement to the City of advanced legal expenses, proceeds from the settlement were retained in a separate fund for use to clean V-ditches in the area, monitor hillside movement and explore mitigation options to protect public infrastructures in the Development. During FY 2010-11, funds were appropriated from this reserve (\$110,000) to perform road resurfacings in the Development in conjunction with an annual Neighborhood Street Project (CIP No. 10409). No monies from this Fund were expended in FY 2013-14 and none are expected in FY 2014-15. After the inclusion of projected interest earnings to this Fund of approximately \$1,360 it is projected this Fund will end FY 2014-15 with a fund balance of \$121,450. These monies may yet be tapped for further area repairs to damaged public infrastructure and/or arrest hillside movement in the future, as well as deficit operations.

F. Street Light Fund – No. 214

This is a special assessment fund collected through the real property tax bill on Clayton residential properties [current assessment ranges from \$8.34 - \$43.54 per residential unit per year]. Since 1996-97 (for 18 years), the City has not requested or increased the rate charged to real property owners for the public street lights in their neighborhoods. These assessments are restricted for public street light operations and maintenance *within residential neighborhoods*. We expect to realize approximately the same amount in revenues as last year (\$125,991) since this assessment can only be increased by affirmative vote of the assessed property owners (Proposition 218 voter requirements). A 10-year trend analysis of our operational experience with these residential street lights reveals the actual cost of electricity and maintenance expenses fluctuates slightly with a nominal excess or shortfall in revenue, which the Fund's reserve adequately covers in the latter event.

In order to continue providing current services within the existing assessment rate, we expect to slightly draw on existing reserves in FY 2014-15 by approximately **\$6,892**. The sole differential for the deficit reduction is the legal ruling no mailed notice to property owners is necessary if the annual rate to be assessed remains identical to the previous year. This determination saved the Fund approximately \$3,000 per year in legal notice expense.

With an opening equity balance of \$146,226 projected on 01 July 2014, there is no justification to approach voters to increase this tax assessment. With the projected utilization of fund balance reserves in FY 2014-15, the Fund is projected to close FY 2014-15 with an equity balance of \$139,334.

It has been 18 years since neighborhood street light benefit assessment rates were raised, and the law is clear voter approval is mandatory to do so. Conversely, should the annual assessment be lowered by City Council action (under a public policy theory that plentiful reserves should become a pseudo rebate to taxpayers), the lowered street light rate is then locked in and cannot return to its previous rate in the next or subsequent years without an affirmative vote of the property owners (per Prop 218). It is further noted the equity position of this Fund does not incorporate an amortization program for replacement of aging or deteriorated street light poles.

G. Storm Water Fund – No. 216

This account manages the special parcel tax (labeled "ERUs" for Equivalent Runoff Units) levied locally to assist the City in compliance with unfunded State-mandated regulations through our National Pollution Discharge Elimination System (NPDES) Permit. It has been confirmed by case law (recently challenged and lost by southern California cities) that Regional Water Quality Control Boards do indeed have authority to levy unfunded mandates against pollution discharges (cities and counties) by virtue of the federal Clean Water Act and the California Porter-Cologne Water Quality Control Act.

By previous Council action long ago, this real property tax levy was maximized at its allowable cap yet now nets the City \$82,973 for local use in FY 2014-15 (plus projected interest earnings of \$1,300). In reality, the parcel tax generates higher gross revenues (\$126,615). However, the following purposes snag portions of the City's local levy before ever touching our local coffers:

| | |
|--|-------------------|
| Contra Costa [Cities] Clean Water Program | \$25,842 |
| Commercial Building Inspections by Sanitary District | 8,000 |
| County Auditor-Controller administration fee | 3,800 |
| Reserve Fund for the Clean Water Program | 3,000 |
| <u>Flood Control District management expense</u> | <u>3,000</u> |
| Total Revenue Offsets: | \$ 43,642 (34.7%) |

In addition the City must pay an annual NPDES Regional Discharger Fee to the state projecting to be approximately \$10,000, further dipping into the local assessment levied for the City.

The City's 5-year Stormwater Permit (MRP) is issued by the San Francisco Regional Water Quality Control Board. Public agencies, including Clayton, are now under requirements to elevate enforcement and monitoring measures each year to ensure cleaner storm waters. Such Permit conditions necessitate ever-increasing expenditures which will eventually consume current levy revenues. Initial staff analyses reveal an additional \$225,000 to \$515,000 in annual costs could someday impact the City's fiscal operations for this purpose alone. Only a Proposition 218 voter approval process can increase the levied rates. The failure of the Clean Water Coalition's Proposition 218 ballot in FY 2012-13 to raise levy revenues turned aside a potential \$93,700 for use in meeting state unfunded mandates for cleaner storm waters.

In the FY 2014-15 Budget, the City's stormwater costs under the Permit regulations exceed available revenues by approximately \$80,615, although the close of FY 2013-14 is expected to incur a smaller annual deficit of **\$36,265**. This is largely a result of the planned drainage insert contracted services that are budgeted in the amount of \$23,000 in order to help address State mandated regulations. Fortunately for the moment there is projected to be reserve balance of approximately \$142,223 at the start of FY 2014-15 in this restricted-use special revenue which is sufficient to cover the projected FY 2014-15 annual shortfall. The erosion of the Fund's equity reserve balance over past years is directly a result of added Permit requirements imposed by the Regional Board in 1996 (referred to as "C-3 amendments") and the new MRP.

Labor expenditures from this Fund in FY 2014-15 (\$49,170) cover Public Works' maintenance of our municipal storm drain system, annual debris clearance of creeks and V-ditches, and proactive measures for the prevention of pollutants into these waters, which ultimately emerge into the San Francisco - Oakland Bay. Educational materials and supplies are also part of this Fund's budget, along with our membership in the Contra Costa County Clean Water Program. Recoverable expenses include that

portion of staff time when working on clean water issues, programs, while Regional Water Quality Control Board directives target specific programs (e.g. "diaper" inserts in storm drain inlets) and local enforcement (e.g. fines). City Hall staff (Assistant to the City Manager) expends an inordinate portion of time (approximately 1/3rd or more) engaged in the management, administration and implementation of this federal and state mandated program for cleaner runoff waters. As such, the proposed budgeted transfer of \$34,112 to the City's General Fund to partially offset this incurred staff time is essential.

As noted previously, the Fund is projected to open the fiscal year with approximately \$142,223 in equity reserves, and projects a year-end fund balance on 30 June 2015 of \$61,609, a 64% loss in reserves. At this rate, the Storm Water Fund will become depleted in during or immediately after FY 2015-16 as feared, with the only sources of discretionary funds to patch the mandated gap are General Fund operational monies or use of General Fund Reserves.

The monthly street sweeping contract totaling approximately \$43,260 annually is paid through this Fund as a program component of cleaner storm waters from street gutters. Partially offsetting revenue is tendered by real property owners through their trash bills projecting to be approximately \$38,720. The revenue estimate is slightly lower (13%) than the annual contract fee due to the revolving number of vacant and foreclosed homes in Clayton (closed accounts) and various delinquent and non-paying accounts slicing away at the revenue stream.

Required annual expenditures are being absorbed into this Fund for Engineering Services (\$10,000) and Other Professional Services (\$38,349). Necessary Engineering Services will assist in providing the City's response to the state mandate to perform "trash management area mapping". Other Professional Services reflect increased state mandated programs involving drainage inlet insert cleanings (\$10,000), drainage inlet confined space cleaning (\$10,000), creek-side tree trimming (\$10,000) drainage inlet inspections and reports (\$3,000) and bioswale inspections and reports (\$2,000)

As a friendly public reminder: public streets and gutters are swept monthly to mitigate pollutants from entering the storm drain system, not for street aesthetics or as the substitute broom for an abutting property owner's sweeping/clearance of leaves and debris from the front and/or side yard curbs of one's property.

H. Measure "J" Fund – No. 220

This special revenue fund originated by revenues from the \$0.05 sales tax levy approved by County voters in 1988 (Measure C) to provide regional and local transportation and street improvements, a growth management process, and a regional planning process to address quality of life issues. One of the program components of the Measure is its "Return to Local Source" monies wherein cities fully complying with the Measure's Growth Management Program (GMP) Checklist are eligible to receive an annual allocation of monies for local streets and roads maintenance. Disbursement of

these monies hinges on a city earning and maintaining a certified housing element (either by the California Department of Housing and Community Development (HCD) or via self certification), and filing a biennial Compliance Checklist. The Contra Costa Transportation Authority (CCTA), cities and the county of Contra Costa were successful in 2004 in obtaining voter approval of Measure J, which extended the authorization of the current sales tax in the County for an additional 25 years beyond Measure C's expiration on 31 March 2009. Measure J is now in effect.

On July 15, 2010 the City received written confirmation from HCD that found "... Clayton's adopted element in compliance with State housing element law." With acceptance of our Compliance Checklist 2013 to CCTA for approval, the City is eligible to receive its full Measure J "Return to Local Source" funds in FY 2014-15 sometime in mid-September 2014. This fiscal year the City is informed by CCTA we can expect to receive our pre-committed Measure J "Return to Local Source" in an amount totaling \$235,723. This revenue, expected to be received in the fall of 2014, will be used to replenish the fund deficit at the start of FY 2014-15 resulting from FY 2012-13 streets projects being financed by a loan from the General Fund in anticipation of future Measure J revenues. Projects funded by Measure J revenues in FY 2012-13 that caused this deficit fund equity position included the 2013 Neighborhood Street Project (CIP 10411), the 2013 Pavement Rehabilitation Project (CIP 10417), and the 2012 Marsh Creek Road Upgrade (CIP 10414). As such, the Measure J fund is projected to open FY 2014-15 with a deficit fund balance of **\$47,097**.

In FY 2014-15, the proposed budget includes a transfer to the CIP fund in the amount of \$184,017 in order to fund the 2015 Street Repaving Project (CIP No. 10436). With this transfer, it is projected that the fund equity will end FY 2014-15 at zero, eliminating the deficit fund balance at the beginning of the fiscal year.

I. Restricted Grants (Fund No. 230)

This account is the repository for State and other subvention grants restricted for the authorized purpose. Given today's nature of state and federal government fiscal health, limited activities and grant monies wind their way to our City.

1. COPS Grant Program

The "Citizen's Option for Public Safety" (COPS) grant is funded by a portion of the formerly-local Vehicle License Fees (VLF) and is passed through from the State to Contra Costa County, and then to the City of Clayton. This revenue is passed through from the County to the City on a monthly basis in varying increments that reflect sales tax allocation fluctuations from the state. The City has historically received an annual total of \$100,000 in COPS revenue pursuant to state legislation, which is restricted to "front-line law enforcement purposes."

It is projected in the FY 2014-15 budget that the City will receive the minimum \$100,000 entitlement this year to continue underwriting the expense of our 11th sworn police officer that works patrol in the community. Since Program inception

in FY 1996-97, our City has allocated COPS grant monies to pay a portion of salaries and benefits for our 11th sworn police officer position and two (2) civilian police services aides. Three fiscal years ago, internal calculations revealed the total expense for those three (3) positions exceeded the COPS Grant annual allocation of \$100,000 causing the City to reluctantly terminate the two (2) vacant civilian police services aide positions for budget savings. For FY 2014-15 this fund is budgeted entirely to fund the hiring of an 11th officer. Due to significant turnover of sworn police officers during FY 2013-14 (4 of 10), it is not projected that 11 sworn officers will be employed by the City for the entire FY 2014-15 timespan. Until an 11th officer is hired, any allocated revenues in FY 2014-15 will be restricted in the fund and ultimately build up a projected fund balance of approximately \$41,000 at the start of FY 2014-15. Allowing these grant proceeds to build up and generate interest revenue will be essential in helping restore the police department to its full capacity of 11 officers during FY 2014-15. Any remaining funds after direct costs associated with the employment of an 11th sworn officer are also eligible to be used for "front-line law enforcement purposes" pursuant to state guidelines (e.g. law enforcement equipment).

2. Other Grant Funds

Augmenting the COPS grant monies, this Fund expects receipt of \$15,050 in annual revenue from our cable communications franchise company (Comcast) for restricted use in Public, Education & Government (PEG) broadcast services and equipment. In addition, the completion of the Sewer System Management Plan in FY 2014-15 will result in reimbursable costs from the City of Concord totaling approximately \$22,475.

On the expense side of the ledger, \$26,900 is needed for the City's portion of the jointly-shared PEG broadcast channel on which channel our City broadcasts taped meetings of the Clayton City Council and displays other public/community information (Comcast Channel 26).

The Restricted Grants Fund is projected to close the fiscal year with a healthy fund balance of \$293,626. This fund balance is projected to be composed primarily of the following grants: (1) Comcast PEG grant (\$137,371), (2) Comcast Technology grant (\$76,663), (3) COPS grant (\$40,830), and (4) California Department of Beverage Control (DBC) Recycling grant (\$34,410).

J. Development Impact Fees (Fund No. 304)

This restricted-use special revenue fund holds the impact fees the City presently imposes on and extracts from new developments within our community. Revenues are private development driven and restricted for use on the purpose of the impact fee. Although it is unknown exactly when any proposed development comes "on-line" thereby triggering the payment of these impact fees, staff does not wish to budget for new development to occur and not be realized.

No additional development impact fees were received in FY 2013-14, as the majority of City development subject to such fees occurred either prior to the fiscal year, or is planned (if coming to fruition) in FY 2014-15. The sole revenue source in FY 2013-14 is from interest earnings, which will be shared between the various development fee balances. During FY 2013-14, police impact fees were expended by the Police Department for the purchase munitions related equipment necessary for advanced tactical training.

At the current time, no expenditures are planned for FY 2014-15, however new community development may result in the collection of additional fees, and trigger the necessity to plan new projects to mitigate the increased City costs associated with development expansion. That being said, it is reasonably possible that amendments may be required during FY 2014-15 to appropriately reflect new projects to address the demands of more development. The FY 2014-15 projects a fund surplus of \$8,700 (attributable to interest earnings) which results in an ending projected fund balance of **\$714,222** at 30 June 2015.

K. Clayton Financing Authority (Fund 405)

On 04 December 1990, the City Council of Clayton, California adopted Resolution No. 120-90, which created the Clayton Financing Authority (CFA) through a joint exercise of powers agreement. This Financing Authority was initially established to allow redevelopment tax allocation bonds to be sold at a more favorable negotiation basis versus a public basis. The Financing Authority is registered with the State of California Controller's Office and is subject to the laws pertaining to special districts. As a legal, separate public entity, the Authority is required to file an Annual Report with the State of California [ref. Section 26909, *CA Government Code*].

Arising from matters associated with the Oakhurst Development Project, the Financing Authority held title to a 1-acre parcel located at the southwest corner of the Clayton Road-Oakhurst Drive-Center Street intersection. In October 2006, the Financing Authority sold the real property for \$800,815 to a commercial developer (Endashian, Inc.), which ultimately led to the construction and opening of the former Longs Drug Store at this location (now CVS/Pharmacy). A small portion of these monies was used in the 2008 park renovations at Clayton Community Park (tot lot and picnic facility improvements). During FY 2012-13, the City Council authorized the use of a portion of these discretionary funds to finance a portion of the 2013 Neighbor Neighborhood Street Project (CIP No. 10417). No expenditures were appropriated in the FY 2013-14 budget nor have been planned in the proposed FY 2014-15 budget.

The projected opening fund balance of \$696,508 is expected to be increased during FY 2014-15 by approximately \$7,800 resulting in an ending fund balance of **\$704,308** as of 30 June 2015.

L. Self-Insurance Fund – No. 501

This internal-service Fund manages the fiscal obligations of the City's self-insured program for our retention deductible (\$5,000 per claim) on initial claims filed against the City for general liability and workers' compensation. Pursuant to our membership in the Municipal Pooling Authority of northern California ("MPA"; a municipal self-insured/pooled risk excess coverage joint powers authority (JPA)), our City is responsible for payment of the first \$5,000 in expense and/or damage on each filed claim. This Fund also handles other periodic legal expenses to defend the City's interest in related cases. A traditional expense hitting this Fund is the annual premium (now \$1,248 from last year's \$1,224) to underwrite an Employee Assistance Program (EAP), a shared public entity consortium for employee good-health counseling and wellness services benefiting our permanent organization.

Since the Fund has no periodic or systematic replenishing source of revenue, the City Council authorized a one-time transfer of \$54,154 from General Fund surplus supported by the audited FY 2011-12 financial statements. This transfer (made in FY 2013-14) assisted in replenishing the losses that resulted from legal expenses on the Oakhurst Hillside litigation cases beginning in FY 2008-09.

M. Capital Equipment Replacement Fund (CERF) – No. 502

This Fund functions as the City's depreciation account to underwrite the replacement expense of City vehicles, computers and other capital equipment. The CERF is projected to open FY 2014-15 with a beginning equity balance of \$466,304. Of this opening equity, only \$127,609 is projected to be unrestricted cash balances, with the remainder pertaining to equity resulting from the fund's non-liquid net investment in capital assets. In robust fiscal years, a General Fund annual expense (posted revenue) to CERF of approximately \$95,000 was levied internally to this sinking fund in the form of CERF charges to various General Fund departments (e.g. Police; Public Works, Admin, etc.) via expense Account No. 7486. Based on the current annual depreciation expense presented in the FY 2012-13 audited City financial statements the annual depreciation expense of capital equipment is closer to \$124,000 in current times.

However, over the last several budgets (including this one) the General Fund largely suspended its replenishment of this sinking fund contribution due to declining revenues (the economy) and rising uncontrolled fixed costs. In FY 2012-13, based on favorable General Fund operating results, a one-time transfer of \$25,000 was authorized to the CERF, which is still only 20% of the annual CERF depreciation expense.

Prior to the enactment of Measure B (LMD) by the voters in June 2007, the General Fund of the City was the sole contributor to this vehicle and equipment depreciation schedule. Since the Landscape Maintenance District (LMD) now consumes approximately 74% of Public Works' personnel time, voter-approved Measure B included a CERF expense in the public ballot measure to proportionately assist in the replacement of capital equipment and trucks used in the District. The FY 2014-15 CERF Budget shows incoming revenues from the Landscape Maintenance District of

\$13,500 and the Downtown Grove Park Fund of \$2,700. Total FY 2014-15 revenues in the CERF fund, including estimated interest earnings of \$1,170 are projected to be \$27,370.

In FY 2014-15 a CERF charge of \$25,000 is and \$15,000 budgeted in the Police and Public Works departments respectively to assist in financing the replacement of future vehicles and to help alleviate the cost of a patrol vehicle and tractor planned to be purchased by the departments in FY 2014-15. As identified in the prior year's Budget Message, Public Works was in dire need of a new tractor, as the current 1991 model is 23 years old and is starting to require more repairs than running time.

At the conclusion of FY 2014-15, after planning for the purchase of the two aforementioned vehicles and increased CERF charges to departments, it is projected that the CERF will have an equity balance of \$399,874, of which **\$82,979** pertains to cash reserves.

N. Community Gym (Fund No. 701)

This Fund was established in 2003 after the City executed an agreement with the Mt. Diablo Region YMCA for their development and provision of community recreation and enrichment programs at the Clayton Community Gym. The Gym is a joint construction – joint use public facility sited on the campus of the Diablo View Middle School.

The City has the right but not the obligation to use the Gym for community programs and events from 3:30 p.m. to 11:00 p.m. during school days, and from 8:00 a.m. to 11:00 p.m. during non-school days (including weekends). Use of the Gym during such times incurs School District expenses for custodial labor, custodial supplies and utilities, which expenses must be paid by the City via its Gym operator. In February 2010, the Mt. Diablo Region YMCA abruptly and shockingly terminated its agreement with the City, effective 31 March 2010, due to insolvency, which eventual YMCA bankruptcy left the City with unreimbursed School District expenses now totaling \$100,679. The City filed an unsecured creditor's claim against this YMCA in its bankruptcy proceedings seeking full repayment from liquidated assets. The liquidation of the YMCA's bankruptcy assets resulted in the City, as an unsecured claimant, receiving a one and only share of the assets in the amount of \$9,989.54 (9.92% paid on the claim amount). This unfortunate affair results in a net loss to the City of **\$90,690** reported in the Community Gym Fund in FY 2010-11.

As presented in the City's audited FY 2012-13 financial statements, the net position [equity] balance of the Community Gym fund on 30 June 2013 was a deficit of **\$95,954**, which resulted from the unfortunate terms of the bankruptcy settlement in FY 2010-11. During the FY 2014-15 budget preparations, it was identified that a restatement of beginning FY 2013-14 Community Gym Fund equity would be required to properly reflect the City's bad debt expense loss resulting from the YMCA bankruptcy. Due to the Community Gym fund's zero cash balance as of the beginning of fiscal year 2010-11, and fund's prospective inability to repay this debt, this bad debt expense should

have been reported in the General Fund. As such, the restated Community Gym equity balance as of the beginning of FY 2013-14 (01 July 2013) is a deficit of **\$5,215**.

Responding to community outcry to have continued public access to the Gym for adult and youth recreation programs and sports leagues, in June 2010 the City contracted with All Out Sports League (AOSL), a non-profit 501 (c) (3) organization, to be its new operator and provider of community programs. The agreement specifies AOSL is responsible to reimburse the City its incurred custodial and utility expenses. By way of email to the City in May 2014, AOSL again expressed its written desire to continue its contractual relationship with the City through FY 2014-15 for programming and operation of community recreation programs at the Gym at a deposit amount of \$2,200 per month. The City and the School District have still not resolved differences regarding fair cost apportionments or methodologies for custodian labor expenses and utility costs at the Gym. These monthly deposits are not reflected as revenue and accumulated within the fund's equity, but are rather deferred for potential future payments to the School District. Upon resolution of the dispute with the School District on janitorial billings, the enterprise fund will be dissolved and any net cash balances will be transferred to the General Fund.

O. Endeavor Hall (Fund No. 702)

This separate fund was established in the 2002-2003 Budget to track specific revenues and expenses of the million dollar historic Endeavor Hall renovation. More potential users and actual renters have discovered the advantages of Endeavor Hall for events, meetings, and special occasions, and the budding Clayton Theatre Company recently used the Hall for the second year for several fundraising theatrical productions. Rental income for FY 2013-14 is projected to land at approximately \$18,000, which is in excess of the adopted FY 2013-14 budget by \$3,000. Despite this positive news, it is offset by the fact that operational expenditures (excluding depreciation of the facility and improvements) are projected to exceed operational revenues by approximately **\$12,370** by the close of FY 2013-14. Based upon its rental performance projected for FY 2013-14, we expect the operational shortfall (excluding depreciation expense) to be approximately **\$11,454** in FY 2014-15.

For FY 2014-15, minimal City Maintenance time (\$14,590) must be allocated for upkeep of the facility, and planted with annual color plants sufficient to keep it desirable for the rental community. Naturally, when vandalism occurs to the Hall extra expenses are incurred to make the necessary repairs. Total proposed operational and maintenance expenses in FY 2014-15 are budgeted at \$30,154, approximately \$1,500 higher than in the prior year. Depreciation expense in this fund is projected to remain steady at \$36,067 in FY 2014-15.

As the average renter of Endeavor Hall generated approximately \$640 in rental income in FY 2013-14, all that is necessary for this Fund to break even in operation (excluding the impacts of depreciation expense) next year is an average of 1.6 (approximately 2) more rentals per month.

FIDUCIARY FUNDS

Tracked by the City and included herein for reference, Fiduciary Funds of the City are not typically considered part of a one's "budget" since the City essentially serves as the fiscal conduit (fiscal agent) to collect the previously-approved assessments and then pay the incurred obligations. No underlying debt obligation of the City is assumed in administering the fiscal transactions of these funds. With secured sources of income, these Funds are not held hostage to the volatility of general governmental purpose revenues or state government shenanigans. Fiduciary Funds often operate with negative cash flow balances and therefore can have interest charges applied for temporary reliance on the use of pooled reserves to underwrite their annual operations.

A. High Street Bridge (Fund No. 217) and Oak Street Bridge (Fund No. 218)

These assessments are levied against certain private property owners in the Oak – High Streets area to maintain the bridges constructed in these areas in behalf of the owners to serve their private real properties. The High Street Bridge project is repaid over thirty (30) years, with debt finally being retired in 2029. The Oak Street Bridge project is repaid over twenty (20) years with its debt ultimately retired in 2020. Each Fund incurs minimal annual expenses for its share of the County's property tax administration fees, and Fund 217 includes property taxes levied on public property contained within that special assessment district. The funds will continue to assess annual levies against covered parcels within the District until the underlying long-term obligations are fulfilled. The outstanding debt in the High Street Bridge Fund (217) and the Oak Street Bridge Fund (218) was \$21,697 and \$15,931 as of 30 June 2015 respectively. In FY 2014-15 the assessed levy for the High Street Bridge and Oak Street Bridge Funds is projected to be approximately \$1,634 and \$6,150, which are sufficient to make debt service payments and related debt and levy administrative fees.

B. Lydia Lane Sewer Assessment District (Fund No.222)

Established and funded solely by private property owners along south Lydia Lane, this infrastructure improvement project included a municipal sewer main line, lateral connections to the homes plus an associated street overlay. The project was funded by the private property owners since they "opted out" of inclusion in the original Project Area of the newly-formed Clayton Redevelopment Agency (1987) and therefore became ineligible for Agency funds to address a public health and safety blight by installation of a municipal sewer line to eliminate their private septic tank systems. The project was completed in 2003 with bonds issued by the City for repayment over a thirty (30) year life. Parcel assessments are projected to produce approximately \$17,800 in FY 2014-15. Principal and interest payments for FY 2014-15 total \$15,700 or 83% of the District's annual expenses. The Fund manages the retirement of this private debt obligation shouldered by the assessed real property owners, which reveals a positive Fund Balance of \$86,485 expected on 30 June 2014 (equity retained for any late or defaulted payments).

C. Oak Street Sewer Assessment District (Fund No. 223)

This neighborhood sewer project was completed in 2004. The former Clayton Redevelopment Agency paid for a portion of the project (50%) under its mission to eliminate public health and safety concerns, and the adjacent real property owners agreed to annual parcel assessments for the balance of the capital expense. Annual parcel assessments are projected to produce \$13,160 in District revenue in FY 2014-15. Principal and interest payments for FY 2014-15 total \$11,510 or 86% of the Fund's budgeted expenses. This Fund manages the retirement of the private debt over twenty-five (25) years, to be paid off in 2029. The Fund is projected to carry a positive equity cash balance of \$3,828 as of 30 June 2015.

D. Diablo Estates Benefit Assessment District – Fund 231

This is the second fiscal year for the establishment and inclusion of a new fund to manage the assessment district for the newly-inhabited Diablo Estates at Clayton subdivision on the former Seminary Hill off Regency Drive. This 25 lot residential subdivision levies itself through the City for monies to oversee the private infrastructures, landscape and open grassy areas in the subdivision. The fund functions essentially as a depository account from which the City contracts with and pays for a property management company to actually perform and execute the subdivision maintenance and infrastructure repairs.

FY 2014-15 assessment revenue is projected to be approximately \$76,475, which reflects a CPI increase of 2.78%. The primary FY 2014-15 expense of the district pertains to a property management firm (\$50,500). The Fund is projected to have a positive equity position at the end of this FY 2014-15 of \$52,312, primarily retained for future infrastructure replacements serving the residential subdivision.

E. Middle School Community Facilities District (1990-1) – Fund No. 420

As its name implies, this Fund manages the accumulation of annual real property assessments that paid (in part) for the construction of the Diablo View Middle School, a 2007 and 2013 recognized CA Distinguished School. During FY 2007-08 the outstanding debt was refunded to obtain a lower interest rate on the remaining principal (see Fund No. 422), a City-initiated transaction which resulted in lower annual payments for the assessed real property owners of this District (Oakhurst Development properties). The remainder of District budgeted expenses pays for required debt administration costs.

Professional debt administration expenses are incurred to manage the retirement of this Fund, which is projected to have an ending Fund Balance of \$3,644,912 on 30 June 2015. FY 2014-15 expenses include outlays for principal and interest payments on the 1997 bonds totaling \$486,007, plus a transfer to the CFA 2007 Middle School Refunding Fund (422) of \$424,496 necessary to make FY 2014-15 debt service payments on the 2007 bonds.

Projected FY 2014-15 assessment revenue of approximately \$414,750 will be necessary to make the CFA 2007 Middle School Fund debt obligations. This levy incorporates a \$50,000 levy credit based on available reserves, and a \$65,120 levy credit based on cash flow differences between the 1990-1R local obligations (inflow of \$495,144) and the 2007 CFA bonds (outflow). As such, the assessment revenue is less than the debt service payments required to be made as the District due to the application of available reserves allowing for the planned annual reduction in the special tax levy requirement.

F. Clayton Station Community Facilities District (1990-2) – Fund No. 421

This debt service account pays the obligations of a small special assessment commercial district that assisted in the installation of on-site and offsite capital improvements to facilitate the construction of the private development known as the “Clayton Station” commercial shopping center. The debt is retired solely through an annual assessment levy against this private real property. In FY 2014-15 principal and interest payment totaling \$124,502 are scheduled to be paid by the District. FY 2014-15 is projected to be the final year of the levy, which will be significant reduced by \$76,581 from the prior year levy due to a levy credit resulting from accumulated reserves. The Fund expects an ending balance of \$130,687 on 30 June 2015 which is sufficient to make the final year of debt service payments and administrative fees. Upon final payment of the debt in FY 2015-16, the District can be closed out.

G. Special Tax Revenue Refunding Bonds (2007) – Fund No. 422

In 1997 the Clayton Financing Authority issued \$7.16 million in Special Tax Bonds to finance in part the construction of the Diablo View Middle School (ref. Fund No. 420). Approximately \$5.285 million remained outstanding on the debt carrying a final maturity date of 2022. In May 2007 the Authority’s Board of Directors (City Council) determined it was financially advantageous to the Oakhurst Development real property owners for the Authority to refinance the outstanding debt to achieve savings in annual debt payments. Upon its issuance the refunding action captured a savings of \$600,000 to the District rate payers which saved individual property owners approximately \$20 - \$51 per year. Bond interest rates fell from the range of 5.25% - 5.90% down to 3.5% - 4.2%.

FY 2014-15 principal and interest payments total \$424,496, which is projected to be funded by a transfer from the 1990-1 Middle School CFD by an amount equal to the debt service requirement. The Fund is projected to incur a shortfall of **\$4,005** resulting from bond administration fees and costs. The Fund is projected to close FY 2014-15 with a balance of **\$397,305**.

* * * * *

CAPITAL IMPROVEMENT PROGRAM (CIP)

With the demise of redevelopment agency monies for capital improvement projects, the City now has limited financial capacity to complete key capital improvement projects. Due to shortages in capital project funding available resulting from the completion of several large projects in FY 2012-13, and the City's measures to replenish the fund balances of the Gas Tax (201) and Measure J (220) funds, very little (in dollars) was planned for FY 2013-14. The following is a summary of Capital Improvement Program project activity during FY 2013-14:

1. **ADA Compliance Program (CIP No. 10394A)**
Each fiscal year the City sets aside \$6,000 of its annual Gas Tax revenues to build up sufficient revenues to perform handicap ramp corner curb cuts on public sidewalks. In addition to installing these ADA ramps where none exist, federal standards as to ramp specifications were modified in July 2008 requiring revamping of existing ramps when street or sidewalk projects are installed in the adjacent area. These monies may also be used to repaint and remark existing ADA public parking spaces to current standard. The City's gas tax transferred \$6,000 to fund this program during FY 2013-14.

2. **Community Parking Lot Expansion (CIP No. 10413)**
Combining City funds with an East Bay Regional Park District grant, the existing public parking lot at the Clayton Community Park was expanded to add an additional 100 parking spots for patrons and organized sports teams frequenting the park. The expanded parking lot was also punched through an easement granted by MDUSD to connect with the Gym Court ingress/egress to relieve parking constraints experienced at the adjacent Diablo View Middle School, the Clayton Community Gym, and the adjacent Regency Woods residential neighborhood. The expanded parking lot replaced heavily wooded and overgrown landscaping with a more efficient irrigation system and lower maintenance vegetation (reduces water consumption and expense). The added parking lot also eases traffic congestion at the middle school during parent-student commute times. In FY 2013-14 the City's 2007 CFA agency fund contributed the remaining funds in the 2007 bond project fund (\$22,800) to this project to help finance total project costs that exceeded projected funding sources by approximately \$312,415 as of 30 June 2013. It is projected that the remaining project deficit of \$298,105 will be financed in FY 2014-15 by remaining unassigned interest in the Capital Improvement Fund.

3. 2013 Neighborhood Street Repaving Project (CIP No. 10417)
Using FY 2013-14 Gas Tax monies, the City was able to assemble a substantial local street rehabilitation project that addressed approximately 30 streets having the worst Pavement Condition Indexes in the community. This project was deemed substantially complete in FY 2013-14 and a Notice of Completion was authorized by the City Council via resolution 40-2013 on 17 December 2013. This project significantly elevated the overall condition of Clayton's local streets to "Very Good" ranking. Remaining expenditures totaling **\$76,893** were incurred by this project in FY 2013-14 and were funded entirely by Gas Tax (Fund 201) revenues.

4. 2012 Trail System Repaving Project (CIP No. 10429)
Through the use of Citywide Landscape Maintenance District monies, segments of the Mt. Diablo Creek and Donner Creek Trails were resurfaced in conjunction with the Neighborhood Street Repaving Project. In FY 2013-14 the City's Landscape Maintenance District transferred funds totaling \$9,887 to cover unfunded remaining costs that had accumulated in this project. This project was deemed substantially complete in FY 2013-14 and a Notice of Completion was authorized by the City Council via resolution 40-2013 on 17 December 2013.

5. Diablo View Middle School Safety Signage (CIP No. 10433)
This pedestrian safety and traffic calming project involved the installation of two (2) solar-powered traffic speed devices on Marsh Creek Road adjacent to the Diablo View Middle School. The funds are grant monies awarded to the middle school and the City by the Contra Costa 511 Program, under its "Street Smarts Infrastructure Program". In FY 2013-14 project expenditures totaled **\$23,462**, which were reimbursed entirely by the 511 Grant.

6. CCP Scoreboard Replacement (CIP No. 10434)
In FY 2013-14 the City undertook a project to replace the Clayton Community Park's three inoperable and antiquated scoreboards located at the sports fields of the park. The three existing scoreboards were originally purchased by the Clayton Business and Community Association (CBCA) in February 1995. During the year, the City purchased and installed new LED-based scoreboards which were both more resistant to vandalism, energy efficient, user friendly and aesthetic. Total FY 2013-14 project costs came to approximately **\$43,544**, of which \$36,500 was funded by Contra Costa County using County Park Dedication Funds and the remaining \$7,044 funded by the City's General Fund Deferred Maintenance account. This project was substantially completed as of May 2014.

7. Library HVAC Unity Replacement (CIP No. 10435)
In FY 2013-14 the City undertook a capital improvement project to replace the Library's unreliable 20 year old chiller and water pump in the HVAC system. This project had a total projected cost of \$127,547, which will be funded by unallocated interest earnings in the Capital Improvement Fund as of 30 June 30, 2013. This project was substantially completed as of May 2014.

Total Projected Capital Related Expenditures in FY 2013-14: \$ 271,446

The following capital improvement project monies have been proposed for appropriation in FY 2014-15 but only one is scheduled for completion in the same year (due to limited funds):

1. ADA Compliance Program (CIP No. 10394A)
As noted previously, each fiscal year the City sets aside \$6,000 of its annual Gas Tax revenues to build up sufficient revenues to perform handicap ramp corner curb cuts on public sidewalks. In addition to installing these ADA ramps where none exist, federal standards as to ramp specifications were modified in July 2008 requiring revamping of existing ramps when street or sidewalk projects are installed in the adjacent area. These monies may also be used to repaint and remark existing ADA public parking spaces to current standard. No project expenditures are planned yet for FY 2014-15, as the City annually builds reserves in this project account for projected future costs totaling approximately \$500,000.
2. Utility Undergrounding (CIP No. 10397)
Each year, PG&E is required by the Public Utilities Commission to set aside funds for the undergrounding of overhead utility lines. The money set aside is distributed by PG&E to local agencies on a proportional basis. Since the cost of undergrounding is so high (minimum of \$1,000,000 for 300 feet or so), this project was created to accept and accumulate these funds until enough is available to undertake a project. In FY 2013-14 the City projects to receive approximately \$21,000 in funding from PG&E's Rule 20A funds although no project expenditures are planned at this point for FY 2014-15.
3. 2015 Neighborhood Street Project (CIP No. 10424)
The City consciously advanced funds from FY 2013-14 year's Gas Tax and Measure J monies (for local transportation purposes) to finance costs associated with the Neighborhood Street Project (CIP 10411), the 2013 Pavement Rehabilitation project (CIP 10417), and the 2012 March Creek Road Upgrade (CIP 10414) Repaving Project. As described in the Measure J and Gas Tax Fund sections previously, the advanced City financing of these projects resulted in the Gas Tax and Measure J Funds opening FY 2014-15 with projected deficits of \$3,833 and \$47,094 respectively. Consequently,

limited funds remain in FY 2014-15 to perform any significant street contract work, and there is a reasonable possibility that this project will not be completed during FY 2014-15 as additional future funds may be required. Total projected FY 2014-15 expenditures related to this project are **\$341,410**.

4. Collector Street Rehab Project (CIP No. 10425)

A "Collector Street Rehab Project" is targeted for FY 2014-15 which is projected to be funded by federal Local Street and Road Shortfall Fund monies (STP monies) expected for release in the coming fiscal year of \$385,000. This federal grant requires a local match of 11.5%, which the City plans to meet using with Gas Tax monies allocated for FY 2014-15 totaling \$45,045. These federal grant monies can only be used on a collector or arterial street (rather than on a residential local street). Preliminary internal plans envision Keller Ridge Drive since work on the previously contemplated street, Regency Drive, was completed in FY 2012-13. Total projected FY 2014-15 expenditures related to this project are **\$430,045**.

Total Projected Capital Related Expenditures in FY 2014-15: **\$ 771,455**

* * * * *

PUBLIC EMPLOYEES RETIREMENT PENSION SYSTEM

Eleven years after its incorporation as a municipality in 1964, the City of Clayton joined the California Public Employees Retirement System (CalPERS) to establish a pension system for its public employees (June 1975). At that time it contracted for a retirement system plan of 2% at age 55 for its sworn law enforcement officers and 2% at age 60 for its general (miscellaneous) employees. Each enrolled plan was the least "defined benefit" plan offered by CalPERS. For the next 37 years and continuing today, the permanent employees of the City are members of CalPERS for retirement pension purposes. The City organization does not belong to Social Security; therefore, its employees rely on this public pension system as its primary retirement program.

After researching records of the City, a plan change occurred in 1997 when the City moved its law enforcement employees from the CalPERS 2% at 55 Plan to a 2% at age 50 Plan; miscellaneous employees were kept on the 2% at age 60 Plan. Presumably at that time the City elevated the retirement benefits of its Police Department in order to attract and retain quality sworn personnel in the competitive public sector market. In early 2001 the retirement plans were again modified (through the collective bargaining process) to the existing contracts of 3% at age 55 for Public Safety (sworn law enforcement) and 2% at age 55 for the Miscellaneous Unit (civilian). CalPERS also initiated unilateral action to eliminate small-employer public agency members from consideration as independent agencies and "pooled" them together to share some of the pension risk. This CalPERS action caused most of the small employers to suddenly have an "unfunded liability" which Clayton has now been reducing overtime within its Employer pension rates.

In recent years, coinciding with the abrupt downturn in the national and local economies and the wave of retiring Baby Boomers (born 1946 - 1964), the press and the public have waged a vigorous debate and exposé concerning the amount and scope of unfunded liabilities of governments [taxpayers] for the CalPERS defined benefit retirement plan. Public policies have been attacked, modified, reformed and threatened over the course of this examination and it continues today in the form of state legislation reform bills, statewide initiatives and castigating editorial opinions. The state of California enacted its own Pension Reform Act effective January 2013 that created a new defined benefit pension system for newly-enrolled CalPERS-covered employees.

Acting in advance of most public agencies, the City created a Tier 2 "Classic" Plan for employees new to the City commencing January 2011 for all new hires of the City. To further mitigate its unfunded liability exposure, the Clayton City Council took action in March 2012 to prohibit all future local elected officials (e.g. city council members) from becoming members of the CalPERS pension plan. Currently, one (1) of the five (5) Clayton City Council Members is not a member of CalPERS and therefore pays into the Social Security federal program.

As a consequence of these steps, the City of Clayton now has three (3) separate CalPERS pension plans for its employees:

1. Tier 1 "Classic" Plan covers existing City employees prior to January 2011. No future employee of the City can ever become a Tier 1 Plan enrollee; this pool of existing employees will shrink in number as these employees move to other employment or retire from the City. The City makes employee contributions on behalf of the employees, which is 9% for Public Safety plan members, and 7% for Miscellaneous Plan Members. In FY 2014-15 employer contribution rates for "Tier 1" employees will be 48.158% and 24.232% for Safety and Miscellaneous Plan Members, respectively. These two rates include the employee contribution requirements made on behalf of the employer.
2. Tier 2 "Classic" Plan covers City employees hired during January 2011 through December 2012, plus any new employee to our City that comes from an employer enrolled in a CalPERS pension system (without a break in service longer than 6 months). Employees are responsible for paying 100% of their employee contribution, which is 9% for Public Safety plan members, and 7% for Miscellaneous Plan Members. In FY 2014-15 employer contribution rates for "Tier 2" employees will be 20.083% and 8.005% for Safety and Miscellaneous Plan Members, respectively
3. Tier 3 Plan (aka the "Brown Plan" named after its originator, Governor Jerry Brown): This Plan automatically covers any new employee to our City not previously a member of CalPERS. In FY 2014-15 employer contribution rates for "Tier 3" employees will be 11.50% and 6.250% for Safety and Miscellaneous Plan Members, respectively

Each Plan summarized above differs in the type of defined benefit plan (e.g. 2% at age 60 – Miscellaneous) and employee contribution rates (e.g. employee pays 100% of the Employee rate), as noted below in the footnotes.

In the spirit of that discussion and to provide proper transparency of the City's fiscal position, the following chart with notations is offered (using the most current data supplied to the City by CalPERS):

Unfunded CalPERS Tier I Liability for Clayton

| | June 1, 2013 | June 1, 2012 | June 1, 2011 | June 1, 2010 |
|---------------|---------------------|---------------------|---------------------|---------------------|
| Public Safety | \$ 674,887 | \$ 770,449 | \$ 853,030 | \$ 925,328 |
| Miscellaneous | 411,654 | 447,669 | 478,096 | 504,363 |
| Totals | \$ 1,086,541 | \$ 1,218,118 | \$ 1,331,126 | \$ 1,429,691 |

* "Unfunded Liability" is the amount the City's CalPERS actuarial annually determines is owed in addition to current payment. The liability due is being amortized (paid down at approx. \$100k+ per year) through the City's current CalPERS' rates; a portion of the Employer rate goes to retire this liability.

Notes:

1. This October 2013 data is the latest information released by CalPERS; there is always a one year time lag in its generation of this data, which is based on an Annual Valuation Report as of 30 June 2012.
2. The City altered its CalPERS retirement plans in early 2001, moving from 2% at age 60 to 2% at age 55 for the Miscellaneous Unit, and from 2% at age 50 to 3% at age 55 for the Public Safety Unit. Neither of those Plans is the premium pension plan offered by CalPERS for either Unit.
3. In January 2011 the City Council enacted a contract that new employees of this City be enrolled in the 2% at 60 [Tier II] pension plan for the Miscellaneous Unit and the 2% at 50 [Tier II] pension plan for the Public Safety Unit.
4. Public Safety (Tier I) rate for Employer in FY 2014-15 will be 39.158%, up 0.995 points from FY 2013-14 (rate was 38.163%; a 2.61% rate jump). CalPERS estimates the FY 2015-16 Employer Rate will rise to 40.7% (3.94% increase). The Employee Share portion of 9% currently paid by the City is in addition to this rate (combined = 48.158% of salary for FY 14-15, up from 47.163% in FY 13-14). The unfunded liability (Side Fund), as noted on the chart above, represents 17.791 points of the Employer Rate and the pool's unfunded liability equals 5.937 points of the Rate (this amount cannot be paid off). The net Employer "Normal Cost" is 15.430%

5. Misc. Unit (Tier I) rate for Employer in FY 2014-15 will be 17.232%, up 0.787 points from FY 2013-14 (rate was 16.445%; a 4.786% rate jump). CalPERS estimates the FY 2015-16 Employer Rate will rise to 18.1% (5.037% increase). The Employee Share portion of 7% currently paid by the City is in addition to this rate (combined = 24.232% of salary). The unfunded liability (Side Fund), as noted on the chart above, represents 6.2 points of the Employer Rate and the pool's unfunded liability represents 3.208 points of the Rate (this amount cannot be paid off). The net Employer "Normal Cost" is 7.824%.

In the proposed fiscal plan for 2014-15, these CalPERS financial impacts have been folded into this balanced budget but are still subject to the employer-employee collective bargaining process that has been deferred until release of this Budget. The total amount of monies in the proposed budget that is projected to be required to pay the CalPERS retirement contributions in FY 2014-15 is \$464,914 across all Funds (down by \$82,306 or 15% from actual retirement expenditures totaling \$547,220 in 2012-13) as apportioned to labor allocations. The forced migration of new City employees to less expensive CalPERS defined benefit plans created the savings plus the fact newer employees typically enter City employment at less salary than the predecessor.

Of the annual CalPERS payment by the City, the following table lists the contributing distribution projected for FY 2014-15:

| | |
|--------------------------|--------|
| Police Department | 62.27% |
| Admin/Finance Department | 17.33% |
| Public Works Department | 15.29% |
| Planning Department | 4.28% |
| City Council | 0.83% |

The purpose of this information is not to diminish or dismiss the seriousness of the unfunded liability retirement debate, and certainly the City's current amount of unfunded pension liability of \$1.087 million is not comparatively insignificant. During the last fiscal year alone that amount was lessened by \$131,577. The City's exposure is being amortized within the current rate schedule and the chart above illustrates the liability is trending downward, not upward. What is critical to incorporate into the discussion is the acknowledgement that not every city or local government is in the same precarious predicament, and not every city or local government has the "Cadillac" retirement plan that is offered through CalPERS. Caution is suggested so as not to cast all public pension plans, pensioners, cities and public employees into the same cauldron to burn while gnawing on the most egregious examples of compensation spiking and retirement pay.

* * *

COUNCIL BUDGET SUB-COMMITTEE REVIEW

The Council-appointed ad-hoc committee of Vice Mayor Stratford and Council Member Diaz met with the City Manager and the Finance Manager on May 22, 2014 and May 29, 2014 to review and critique the assembled budget data and available materials. Of primary concern was how the City General Fund would rebound from a potential shortfall of expenditures exceeding revenues in FY 2013-14 by \$254,018 due to several non-recurring and/or unplanned expenditures encountered during the year. It was generally agreed that the proposed total General Fund budgeted expenditures being approximately \$245,017 less than projected actual FY 2013-14 expenditures supported the non-recurring nature of the projected FY 2013-14 shortfall. Further, it is ascertained that despite last years' experience, the one-time expense averages do not constitute a structure deficit to City operations. Overall, the Committee is cautiously optimistic that property values and sales taxes appear to be slowly climbing from the previous troughs.

As always, much appreciation is extended to the Council Budget Sub-Committee for their diligence in helping to address the continuously evolving goals and needs of the community, despite encountering often unpredictable and complex external and internal setbacks. We look forward to working with the City Council in continued earnestness to provide the best public services to the best community around.

Respectfully submitted,

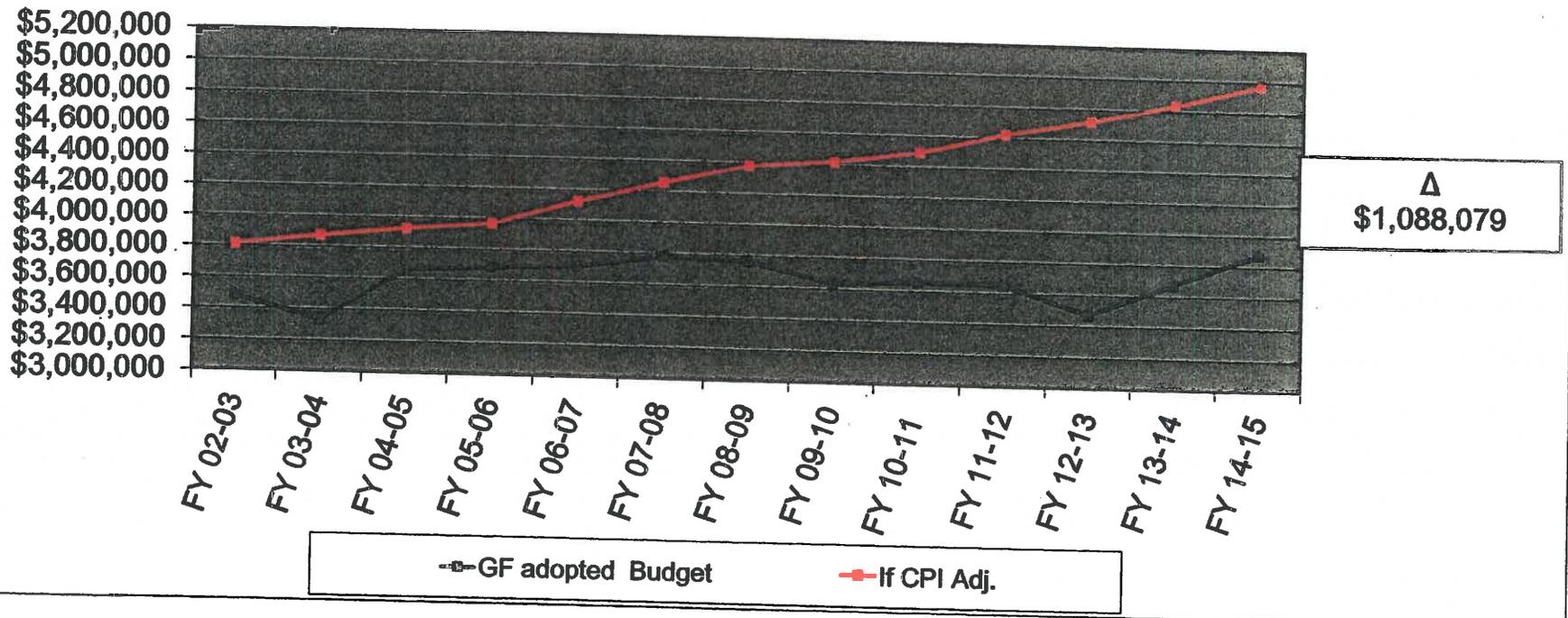
A handwritten signature in black ink that reads "Kevin Mizuno". The signature is written in a cursive style with a small flourish at the end.

Kevin Mizuno, CPA
Finance Manager

Attachments: Proposed FY 2013-2014 City Budget and 5-Year CIP Budget
General Fund Revenues 13-Year History chart [1 pg.]

**GENERAL FUND
REVENUES
2014-15**

General Fund Revenues 13 Year History



**CITY OF CLAYTON ADOPTED GENERAL FUND REVENUE BUDGET
PROJECTED REVENUE 2013-14 VS ADOPTED BUDGETED REVENUE 2014-15**

| Description | Account Number | Prior Year Actual Revenue 2012-13 | Budgeted Revenue 2012-13 | Projected Revenue 2013-14 | Budgeted Revenue 2013-14 | Adopted Revenue 2014-15 | Change from 2013-14 Projections (%) |
|---------------------------------------|----------------|-----------------------------------|--------------------------|---------------------------|--------------------------|-------------------------|-------------------------------------|
| Property Taxes - Secured | 4101 | 606,152 | 646,046 | 663,900 | 617,839 | 690,400 | 4% |
| VLF Backfill by State | 4101 | 716,911 | 747,300 | 776,000 | 731,249 | 807,000 | 4% |
| Sales Tax In-Lieu (Triple Flip) | 4101 | 89,323 | 91,900 | 95,200 | 89,323 | 99,000 | 4% |
| True Up VLF & Sales Tax | 4101 | (3,050) | 5,100 | 2,295 | - | - | -100% |
| RPTTF Distribution | 4108 | 213,139 | - | 229,900 | 217,403 | 247,400 | 8% |
| Total Secured Property Taxes | | 1,622,475 | 1,490,346 | 1,767,295 | 1,655,814 | 1,843,300 | 4% |
| Property Taxes - Unsecured | 4102 | 38,995 | 38,276 | 40,519 | 38,600 | 41,300 | 2% |
| Property Taxes - Unitary Tax | 4103 | 11,763 | 11,309 | 12,535 | 12,000 | 12,780 | 2% |
| Property Taxes - Supplemental | 4104 | 18,569 | - | 18,940 | 5,512 | 19,310 | 2% |
| Property Taxes - Other | 4106 | 10,546 | 5,672 | 10,500 | 5,332 | 10,710 | 2% |
| Sales and Use Tax | 4301 | 286,443 | 263,000 | 290,600 | 271,083 | 296,000 | 2% |
| Real Property Transfer Tax | 4502 | 67,082 | 41,500 | 61,200 | 62,770 | 62,420 | 2% |
| Business Licenses | 5101 | 131,882 | 112,500 | 116,500 | 127,013 | 116,500 | 0% |
| CCC Building Permit Remit Fees | 5103 | 59,556 | 32,000 | 44,370 | 62,503 | 45,250 | 2% |
| Engineering/Alcohol/Noise Permit Fees | 5106 | 5,877 | 7,134 | 5,800 | 6,600 | 5,910 | 2% |
| Stormwater Permit Fees | 5109 | 4,743 | 4,400 | 4,120 | 4,500 | 4,200 | 2% |
| State of CA - Business License Fee | 5110 | 159 | - | - | - | - | 100% |
| Public Safety Allocation | 5201 | 71,692 | 63,000 | 74,350 | 67,125 | 75,800 | 2% |
| Abandoned Veh Abate (AVA) | 5202 | 3,813 | 3,500 | 4,630 | 3,500 | 4,630 | 0% |
| Motor Vehicle In Lieu | 5203 | - | - | 4,703 | - | 4,700 | 0% |
| Other In Lieu | 5205 | 145,921 | 145,921 | 148,839 | 148,839 | 151,816 | 2% |
| Post Reimbursements | 5214 | 2,753 | 5,500 | 2,679 | 3,400 | 2,680 | 0% |
| State Mandated Cost Reimbursement | 5217 | 4,103 | 884 | 4 | 2,000 | - | -100% |
| Planning Services | 5301 | 7,579 | 6,500 | 6,630 | 7,200 | 6,760 | 2% |
| Police Services | 5302 | 22,448 | 27,300 | 11,430 | 26,000 | 11,430 | 0% |
| City Hall Rental Fees | 5303 | 688 | - | 98 | - | - | -100% |
| Planning Fees (Public Hearing) | 5304 | 25,088 | 25,000 | 37,000 | 24,000 | 25,000 | -32% |
| Well Water Usage Charge | 5306 | 40,266 | 25,000 | 40,106 | 37,600 | 41,000 | 2% |
| Misc. City Services | 5319 | 3,488 | 3,300 | 500 | 3,300 | 495 | -1% |
| Misc. Service Charge | 5320 | - | - | 43 | - | - | -100% |
| Well Monitoring Svc Charge | 5321 | 17,402 | 18,858 | - | 18,978 | - | 100% |
| City Administrative Fees-OHRec | 5322 | 34,204 | 34,204 | 28,901 | 33,805 | 53,900 | 86% |
| Franchises - Comcast Cable | 5401 | 182,839 | 175,000 | 196,100 | 182,724 | 201,900 | 3% |
| Franchises - Garbage Fees | 5402 | 174,064 | 160,635 | 186,500 | 181,673 | 192,000 | 3% |
| Franchises - PG&E | 5403 | 110,927 | 115,461 | 113,963 | 115,461 | 116,200 | 2% |
| Franchises - Equilon Pipe | 5404 | 11,836 | 11,600 | 12,120 | 12,120 | 12,300 | 1% |
| AT&T Mobility Franchise Fees | 5405 | 98 | 86 | 94 | 98 | 100 | 7% |
| Fines and Forfeitures | 5501 | 31,019 | 26,000 | 24,300 | 29,000 | 24,780 | 2% |
| Interest | 5601 | 61,058 | 145,000 | 37,600 | 60,000 | 37,600 | 0% |
| Park Use Fee | 5602 | 43,704 | 45,392 | 41,900 | 43,100 | 42,730 | 2% |
| Meeting Room Fee | 5603 | 2,015 | 2,200 | 1,800 | 2,015 | 1,830 | 2% |
| Unrealized Inv. Gain/Loss | 5606 | (22,604) | - | - | - | - | 100% |
| Cattle Grazing Lease Rent | 5608 | 9,048 | 8,864 | 9,233 | 9,265 | 9,417 | 2% |
| SBA Communications Lease Rent | 5609 | 32,438 | 31,467 | 32,887 | 33,189 | 33,540 | 2% |
| Fountain Use Fee | 5610 | 341 | - | - | - | - | 100% |
| Reimbursements/Refunds | 5701 | 57,879 | 5,000 | 5,100 | 5,074 | 5,100 | 0% |
| Worker's Comp Reimbursement | 5712 | 4,911 | - | - | - | - | 100% |
| Other Revenues | 5790 | 15,936 | 2,000 | 3,641 | 1,000 | 3,600 | -1% |
| Overhead cost recovery | 5791 | 8,772 | 10,000 | 14,600 | 9,000 | 10,000 | -32% |
| Sale of Assets | 5801 | 1,815 | 6,700 | - | - | - | 100% |
| Trx. From Measure J Fund | 6002 | 4,000 | 4,000 | 4,000 | 4,000 | 4,112 | 3% |
| Trx. From CIP Fund | 6003 | - | - | 35,398 | 35,398 | - | -100% |
| Trx. From Gas Tax | 6004 | 6,687 | 6,687 | 6,687 | 6,687 | 6,874 | 3% |
| Trx. From St. Lights | 6005 | 10,280 | 10,280 | 10,280 | 10,280 | 10,568 | 3% |
| Trx. From GHAD | 6006 | 19,200 | 19,200 | 20,073 | 20,073 | 6,635 | -67% |
| Trx. From Landscape Mtnc. | 6007 | 31,402 | 31,402 | 32,156 | 32,156 | 33,056 | 3% |
| Trx From Grove Park Fund | 6011 | 6,399 | 6,399 | 6,533 | 6,553 | 6,716 | 3% |
| Trx. From Stormwater Asses. | 6016 | 32,500 | 32,500 | 33,183 | 32,500 | 34,112 | 3% |
| Transfer from Successor Agency | 6025 | 250,000 | 250,000 | 250,000 | 250,000 | 250,000 | 0% |
| Total Revenues | | 3,724,100 | 3,470,977 | 3,810,442 | 3,708,840 | 3,879,561 | 2% |

**GENERAL FUND
EXPENDITURES
2014-15**

**CITY OF CLAYTON GENERAL FUND EXPENDITURE ADOPTED BUDGET
FISCAL YEAR 2014-15**

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|----------------|--------------------------------|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 1,556,051 | 1,546,420 | 1,570,932 | 1,584,060 |
| 7112 | Temporary Help | 8,087 | 61,736 | 72,551 | 17,450 |
| 7113 | Overtime | 108,987 | 97,000 | 126,873 | 102,000 |
| 7115 | Council/Commission Comp | 30,548 | 30,600 | 30,600 | 30,600 |
| 7116 | Part-time Salaries | 13,188 | 3,748 | 3,875 | 4,200 |
| 7119 | Furlough | (47,638) | (49,028) | (8,900) | (9,160) |
| 7122 | Accrued leave | 7,339 | - | - | - |
| 7218 | LTD Insurance | 10,188 | 11,895 | 12,088 | 12,897 |
| 7220 | PERS Retirement | 482,375 | 414,521 | 456,667 | 401,431 |
| 7231 | Workers Comp Insurance | 39,456 | 98,080 | 52,820 | 70,085 |
| 7232 | Unemployment Insurance | 11,338 | 11,881 | 17,380 | 11,758 |
| 7233 | FICA and Medicare | 26,349 | 27,120 | 30,326 | 26,849 |
| 7241 | Auto Allowance/Mileage | 18,164 | 19,320 | 19,922 | 19,420 |
| 7242 | Uniform Allowance | 6,075 | 9,000 | 9,000 | 9,000 |
| 7246 | Benefit Insurance | 258,229 | 280,060 | 290,993 | 282,050 |
| 7247 | OPEB Expense | (12,774) | 6,175 | 7,711 | 8,640 |
| 7311 | General Supplies | 10,092 | 9,400 | 10,296 | 22,350 |
| 7312 | Office supplies | 7,910 | 9,650 | 7,781 | 8,350 |
| 7314 | Postage | 4,627 | 4,900 | 4,000 | 4,500 |
| 7321 | Printing and Binding | - | - | 739 | - |
| 7323 | Books/Periodicals | 11 | 100 | - | 100 |
| 7324 | Dues and Subscriptions | 19,811 | 33,652 | 19,923 | 20,810 |
| 7325 | EBRCSA system user fee | - | - | 8,808 | 9,000 |
| 7329 | Park Supplies | 14,104 | 10,300 | 13,000 | - |
| 7331 | Rentals/Leases | 12,577 | 11,975 | 12,460 | 13,170 |
| 7332 | Telecommunications | 25,539 | 27,543 | 23,045 | 23,580 |
| 7335 | Gas & Electric Serv. | 84,492 | 78,700 | 78,100 | 79,500 |
| 7338 | Water Service | 123,246 | 97,750 | 131,680 | 135,640 |
| 7341 | Buildings & Grounds Mtn | 16,285 | 17,849 | 18,099 | 22,306 |
| 7342 | Machinery/ Equip Maint. | 6,153 | 5,500 | 3,906 | 4,500 |
| 7343 | Vehicle Maintenance | 21,403 | 17,300 | 22,500 | 22,500 |
| 7344 | Vehicle Gas, Oil, and Supplies | 46,440 | 44,000 | 45,100 | 45,700 |
| 7345 | Office Equip. Maint. & Repairs | 1,473 | 1,400 | 1,798 | 1,860 |
| 7346 | HVAC Mtn & Repairs | 24,050 | 22,834 | 26,730 | 30,813 |
| 7347 | Deferred Mtn Projects | 42,634 | - | 34,429 | 25,077 |
| 7351 | Insurance Premiums | 85,824 | 71,963 | 72,524 | 69,407 |
| 7361 | Advertising | 91 | - | - | - |
| 7362 | City Promotional Activity | 3,325 | 4,462 | 5,141 | 5,550 |
| 7363 | Business Expense | 172 | 100 | 207 | 260 |
| 7364 | Employee recognition | 1,296 | 2,428 | 1,818 | 2,500 |
| 7365 | Volunteer Appreciation | - | 169 | 273 | 300 |
| 7371 | Travel | 37 | 100 | 118 | 100 |
| 7372 | Conference | - | - | 658 | - |
| 7373 | Education and Training | 8,206 | 7,500 | 7,926 | 13,690 |
| 7374 | Recycling Education | - | - | 300 | - |
| 7375 | Training Reimbursable | - | - | 764 | - |
| 7381 | Property Tax Admin Cost | 7,371 | 7,400 | 8,125 | 8,940 |
| 7382 | Election Services | 10,229 | - | - | 10,500 |
| 7384 | Legal Notices | 1,183 | 550 | 2,522 | 2,500 |
| 7385 | Transpac Fees | 21,760 | 21,978 | 22,197 | 22,641 |
| 7389 | Misc. Expenses | (47,421) | - | 97 | 500 |
| 7408 | Crossing Guard Services | 8,114 | 8,415 | 8,500 | 9,164 |
| 7411 | Prof. Services Retainer | 167,786 | 143,500 | 182,313 | 181,000 |
| 7413 | Special Legal Services | 275 | - | 508 | 500 |
| 7414 | Auditing Services | 8,250 | 16,635 | 62,835 | 28,000 |
| 7415 | Computer Services | 2,025 | 1,700 | 3,304 | 13,026 |
| 7417 | Janitorial Services | 54,858 | 55,832 | 53,470 | 55,420 |

**CITY OF CLAYTON GENERAL FUND EXPENDITURE ADOPTED BUDGET
FISCAL YEAR 2014-15**

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--------------------------------------|--|-------------------|------------------------------|----------------------|------------------------------|
| 7419 | Other Prof. Services | 91,853 | 42,750 | 104,947 | 37,778 |
| 7420 | Merchant Fees | 1,276 | 1,500 | 1,774 | 2,000 |
| 7423 | Business Audit / Library Aide | 15,657 | 21,778 | 18,000 | 22,819 |
| 7424 | Dispatch Services | 158,076 | 158,076 | 168,400 | 178,500 |
| 7425 | Lab Fees | 21,812 | 18,000 | 13,631 | 13,903 |
| 7427 | Cal ID Services | 11,125 | 11,648 | 11,681 | 12,265 |
| 7429 | Animal Control Services | 60,552 | 62,492 | 64,089 | 66,411 |
| 7430 | Well Monitoring Contract | 17,402 | 19,043 | 3,513 | - |
| 7432 | Emergency Services | 67 | 100 | 105 | 100 |
| 7433 | Integrated Justice System (ACCJIN-ARIES) | 9,755 | 9,521 | 9,755 | 13,465 |
| 7486 | CERF Charges/Depreciation | - | - | 53 | 40,000 |
| 7492 | Disability Access Education Fee | 171 | 100 | 525 | - |
| 8120 | Transfers to Self Insurance and CERF | - | - | 54,154 | - |
| 8121 | Transfer to CERF | - | - | 25,000 | - |
| Total Expenditures | | 3,697,936 | 3,649,122 | 4,064,460 | 3,852,275 |
| Total Revenues | | | | | 3,879,561 |
| Projected Surplus (Shortfall) | | | | | 27,286 |

**City Council
Department 01**

Department Description

The five member City Council is the elected policy-making body for the City of Clayton. Members of the City Council are elected to four year overlapping terms at General Municipal elections held in November of even numbered years. The City Council receives a monthly stipend of \$390 for their services. The Mayor and Vice Mayor are selected annually by the Council from amongst its membership in December each year.

Services funded:

- Hold regular, twice monthly City Council meetings on Tuesday evenings, and special meetings on an as-needed basis; includes closed sessions as permitted by law.
- Set policy goals and objectives for all City service functions.
- Members serve on various ad-hoc subcommittees and inter-governmental boards to represent the community on critical local and regional issues.
- Appoint citizens to City boards and commissions, and advisory committees.
- Coordinate, attend and participate in community events such as the 4th of July Parade and the Concerts in The Grove park.
- Video City Council meetings for playback on the City Cable Channel 24 for public viewing.
- General Municipal Election costs and expenses every even-numbered year through contract with the County Elections Office.
- Hires the City Manager and the City Attorney, and appoints the City Treasurer

City of Clayton
 Budget Legislative Dept 01
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|---------------------------|----------------|------------------------|-------------------|------------------------|
| 7115 | Council/Commission Comp | 23,498 | 23,400 | 23,400 | 23,400 |
| 7220 | PERS Retirement | 3,393 | 3,734 | 3,606 | 3,881 |
| 7231 | Workers Comp Insurance | 366 | 765 | 765 | 990 |
| 7232 | Unemployment Insurance | - | - | 1,116 | 1,116 |
| 7233 | FICA and Medicare | 401 | 630 | 610 | 630 |
| 7246 | Benefit Insurance | 367 | - | - | - |
| 7324 | Dues and Subscriptions | 11,997 | 12,310 | 11,512 | 12,074 |
| 7361 | Advertising | 91 | - | - | - |
| 7362 | City Promotional Activity | 3,325 | 4,462 | 5,141 | 5,550 |
| 7363 | Business Expense | 18 | - | 47 | 100 |
| 7372 | Conference | - | - | 658 | - |
| 7382 | Election Services | 10,229 | - | - | 10,500 |
| 7419 | Other Prof. Services | 10,802 | 8,000 | 7,300 | 7,500 |
| Total Expenditures | | 64,486 | 53,301 | 54,154 | 65,741 |

**Administration/ Finance
Department 02**

Department Description

City Manager's Department

The City Manager functions as the chief executive officer of the municipal organization, directly hires all professional management staff, oversees the day to day operations of the City, and proposes and manages the implementation of City Council directed policy. The department oversees all human resources and public information services, and is comprised of three (3) professional staff members (City Manager; Assistant to the City Manager; HR Manager/City Clerk).

Services funded:

- Provide leadership to professional staff and municipal employees.
- Advise and recommend policies to the City Council; receive and implement policy directions from the City Council.
- Act as lead negotiator for real property transactions and labor negotiations.
- Oversee the day to day operations of the City.
- Respond to general public inquiries.
- Research and analysis of municipal issues and special projects as assigned.
- Oversee and negotiate various franchise agreements.
- Prepare and distribute agenda packets and minutes.
- Administer contracts, coordinate staffing, and prepare administrative forms and permits for the City's large community and special events.
- Manage consultant contracts and lease agreements.
- Maintain and update the City's website.
- Coordinate all human resource functions responsible for recruitment, employee benefits, risk management, OSHA compliance, and workers' compensation administration.
- Oversee a citywide training plan for OSHA compliance and safety program.
- Research and respond to inquiries by citizens and press in compliance with the Public Records Act.
- Contract with Contra Costa County for municipal elections.
- Process general liability and workers' compensation claims filed against the City.
- Provide notary services.
- Coordinate the self-insured risk management tasks of the organization.

City Attorney

The City Attorney is selected and appointed by the City Council to provide ongoing legal support and advice to the Council and City staff. Since incorporation in 1964 the City has only contracted with two law firms for City Attorney services. The City Attorney is responsible for providing written and oral legal advice on issues of interest and legal concern to the City, prepares Ordinances and Resolutions, reviews contracts and agreements, and manages litigation.

Services funded:

- Attend City Council meetings as the City's legal counsel.
- Draft and Review ordinances, resolutions, contracts, and other legal documents.
- Provide legal opinions on matters of interest or concern to the client (City Council; City Manager).
- Advice regarding land use issues.
- Oversee litigation involving the City.

- Assist the Council and staff in limiting litigation exposure and containing liability costs.
- Advise the City on changes to and impacts of state and federal laws, and case laws.

Finance

The City's Finance Department has one full time professional and utilizes two permanent part-time employees. The Department is responsible for the City's budgetary process and audits, financial reporting, accounts payable and receivable, business licenses, parks and facilities rentals, and payroll. The Department also includes the appointed City Treasurer (citizen), who provides auditing and investment oversight.

Services funded:

- Prepare Clayton's budget process, financial reviews and pre-audit statements.
- Prepare for and oversees the audit process performed by contracted independent auditors.
- Maintain and analyze investment portfolios and reports.
- Complete State of California and Contra Costa County required financial reports.
- Analyze all Successor Agency debt and contractual obligation payments.
- Manage payment of the City's pension and health benefits.
- Manage of accounts receivable, cash receipts, and accounts payable.
- Manage City business license program.
- Prepare deposits, payroll and track employee benefits.
- Manage the rental of City facilities and parks (Endeavor Hall, Library Meeting Room, Clayton Community Park, The Grove Park).
- Manage all project costs and related deposit accounts.
- Maintain financial software and related accounts.

City of Clayton
 Budget Admin/Fin Dept 02
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|---|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 509,508 | 492,806 | 489,100 | 480,560 |
| 7112 | Temporary Help | - | 33,739 | 55,414 | - |
| 7116 | Part-time Salaries | 9,461 | - | - | - |
| 7122 | Accrued leave | 7,339 | - | - | - |
| 7218 | LTD Insurance | 3,430 | 3,714 | 3,690 | 3,870 |
| 7220 | PERS Retirement | 102,495 | 101,199 | 91,700 | 80,580 |
| 7231 | Workers Comp Insurance | 7,686 | 15,434 | 15,434 | 20,170 |
| 7232 | Unemployment Insurance | - | - | 2,604 | 2,604 |
| 7233 | FICA and Medicare | 8,102 | 9,541 | 10,770 | 6,920 |
| 7241 | Auto Allowance/Mileage | 10,533 | 10,740 | 10,979 | 10,740 |
| 7246 | Benefit Insurance | 75,564 | 78,947 | 75,870 | 79,880 |
| 7324 | Dues and Subscriptions | 1,731 | 1,831 | 1,666 | 1,931 |
| 7332 | Telecommunications | 6,730 | 10,280 | 6,900 | 7,000 |
| 7364 | Employee recognition | 868 | 2,000 | 1,345 | 2,000 |
| 7371 | Travel | 7 | - | 18 | 100 |
| 7373 | Education and Training | 20 | - | - | - |
| 7389 | Misc. Expenses | (51,448) | - | - | - |
| 7411 | Prof. Services Retainer (Legal) | 74,110 | 70,000 | 68,250 | 53,000 |
| 7413 | Special Legal Services | 275 | - | 508 | 500 |
| 7414 | Auditing and Financial Reporting Services | 8,250 | 16,635 | 62,835 | 28,000 |
| 7415 | Computer Services | 2,025 | 1,700 | 3,304 | 13,026 |
| 7419 | Other Prof. Services | 10,981 | 12,109 | 37,809 | 4,505 |
| 7486 | CERF Charges/Depreciation | - | - | 53 | - |
| 7492 | Disability Access Education Fee | 171 | 100 | 525 | - |
| Total Expenditures | | 787,838 | 860,776 | 938,773 | 795,386 |

**Public Works
Department 03**

Department Description

This department maintains City owned buildings and grounds; and provides maintenance for all non-special district facilities and land. The core employee unit of 5 permanent employees consists of two Maintenance Supervisors and three Maintenance Workers. Labor is augmented by temporary seasonal workers.

Services funded:

- Provide routine maintenance for City building and grounds.
- Provide landscaping maintenance for all neighborhood parks in the City (Lydia Lane, North Valley Park, Westwood, Stranahan and El Molino).
- Contract janitorial services for City facilities and buildings.
- Contract tree trimming services.
- Fire inspections of City owned buildings and facilities.
- Contract for HVAC system repairs.
- Contract for required elevator safety and inspection services.

City of Clayton
 Budget Public Works Dept 03
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|--------------------------------|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 8,203 | 8,289 | 8,618 | 11,230 |
| 7112 | Temporary Help | 127 | 2,891 | 1,398 | 1,330 |
| 7113 | Overtime | - | - | 433 | - |
| 7218 | LTD Insurance | 43 | 48 | 431 | 91 |
| 7220 | PERS Retirement | 1,560 | 1,432 | 1,834 | 2,730 |
| 7231 | Workers Comp Insurance | 110 | 444 | 322 | 531 |
| 7232 | Unemployment Insurance | - | - | 660 | 131 |
| 7233 | FICA and Medicare | 79 | 310 | 164 | 264 |
| 7246 | Benefit Insurance | (3,482) | 1,344 | 1,350 | 2,760 |
| 7311 | General Supplies | 4,451 | 4,900 | 4,341 | 4,350 |
| 7329 | Park Supplies | 712 | - | - | - |
| 7331 | Rentals/Leases | 310 | 140 | - | - |
| 7332 | Telecommunications | 3,103 | 2,750 | 1,883 | 2,000 |
| 7335 | Gas & Electric Serv. | 33,424 | 30,000 | 29,700 | 30,000 |
| 7338 | Water Service | 15,550 | 15,200 | 15,000 | 15,450 |
| 7341 | Buildings & Grounds Mtn | 8,059 | 10,168 | 8,038 | 13,566 |
| 7342 | Machinery/ Equip Maint. | 3,559 | 4,000 | 2,906 | 3,000 |
| 7343 | Vehicle Maintenance | 5,526 | 3,800 | 5,500 | 5,500 |
| 7344 | Vehicle Gas, Oil, and Supplies | 12,442 | 11,000 | 11,100 | 11,100 |
| 7345 | Office Equip. Maint. & Repairs | - | - | - | - |
| 7346 | HVAC Mtn & Repairs | 9,903 | 9,000 | 15,917 | 17,000 |
| 7347 | Deferred Mtn Projects | 42,634 | - | 34,429 | 25,077 |
| 7363 | Business Expense | - | - | 160 | 160 |
| 7373 | Education and Training | 392 | 500 | 685 | 690 |
| 7374 | Recycling Education | - | - | - | - |
| 7389 | Misc. Expenses | 640 | - | - | - |
| 7411 | Prof. Services Retainer | - | - | 692 | 9,600 |
| 7417 | Janitorial Services | 8,311 | 8,141 | 8,400 | 8,400 |
| 7419 | Other Prof. Services | 625 | 400 | 639 | 400 |
| 7429 | Animal Control Services | - | 525 | - | 525 |
| 7485 | CERF Charges/Depreciation | - | - | - | 15,000 |
| Total Expenditures | | 156,279 | 115,282 | 154,598 | 180,885 |

Community Development Department 04

Department Description

The Community Development Department is responsible for the general administration, development processing, zoning administration, architectural review, subdivision processing, Municipal Code and Zoning enforcement, General Plan administration, environmental review, housing, and special planning studies for the City, including associated staff support for the City Council and the Planning Commission. The Department provides guidance in the physical development of the City while protecting and maintaining the quality of its physical environment. The Department facilitates public participation and community involvement in planning issues. The Department consistently seeks to enhance the community's safety, welfare, economic opportunities and quality of life through land use controls. It consists of a Community Development Director, a part-time Assistant Planner and a part-time Code Enforcement Officer.

Services funded:

Long Range Planning and Special Studies Program

- Prepare and update *Town Center Specific Plan*, and the *Marsh Creek Road Specific Plan*, and state-mandated General Plan which includes the Housing Element.
- Prepare studies to update City policies in response to changes in State law, resource availability, and community goals.
- Facilitate public participation and community involvement in planning issues.
- Participate in development and review of regional studies prepared by ABAG, Contra Costa Transportation Authority, and TRANSPAC.
- Support City Council and City Manager in addressing regional governance and planning issues.

Development and Design Review Program

- Review, analyze, and provide recommendations on land development and design proposals by private property owners and governmental agencies.
- Provide support to City Council, Planning Commission, and City Manager.
- Reviews land development plans for compliance with City zoning requirements.
- Coordinate and oversee contract with County Building Inspection Department on building permits for construction projects.
- Administer environmental review process in compliance with the California Environmental Quality Act (CEQA).

Ordinance Information and Code Enforcement Program

- Provide zoning information and permit services at the City Hall public counter.
- Investigate and enforce zoning and land use complaints.
- Prepare amendments of zoning ordinance and zoning map.

Housing Program

- Administer the low-and moderate-income housing programs of the City.
- Ensure low-and moderate-income units remain available to qualified applicants upon sale of units.

City of Clayton
 Budget Community Dev Dept 04
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|--|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 137,116 | 164,162 | 164,004 | 164,170 |
| 7115 | Council/Commission Comp | 7,050 | 7,200 | 7,200 | 7,200 |
| 7119 | Furlough | - | - | - | - |
| 7218 | LTD Insurance | 751 | 1,241 | 1,169 | 1,320 |
| 7220 | PERS Retirement | 23,879 | 18,924 | 18,106 | 19,920 |
| 7231 | Workers Comp Insurance | 2,573 | 5,138 | 5,138 | 6,890 |
| 7232 | Unemployment Insurance | - | - | 868 | 868 |
| 7233 | FICA and Medicare | 1,583 | 2,278 | 2,052 | 2,360 |
| 7241 | Auto Allowance/Mileage | 3,105 | 4,140 | 4,344 | 4,240 |
| 7246 | Benefit Insurance | 18,530 | 31,652 | 33,940 | 35,000 |
| 7323 | Books/Periodicals | 11 | 100 | - | 100 |
| 7324 | Dues and Subscriptions | 675 | 675 | 675 | 675 |
| 7332 | Telecommunications | 633 | 630 | 549 | 560 |
| 7371 | Travel | 30 | 100 | 100 | - |
| 7373 | Education and Training | - | - | 5 | - |
| 7384 | Legal Notices | 1,183 | 550 | 2,522 | 2,500 |
| 7385 | Transpac Fees | 21,760 | 21,978 | 22,197 | 22,641 |
| 7389 | Misc. Expenses | 1,210 | - | - | - |
| 7411 | Prof. Services Retainer | 8,203 | - | 25,163 | 19,200 |
| 7419 | Other Prof. Services Temp Planning Svc | 33,854 | 170 | 30,093 | 3,210 |
| Total Expenditures | | 262,145 | 258,939 | 318,125 | 290,854 |

General Services

Department 05

Department Description

This department functions as the internal support service fund for expenses which aid the efficient and effective operation of the City organization. It has no assigned employees or revenue-generating capability.

Services funded:

- One of the original members of the Municipal Pooling Authority of Northern California (MPA) Joint Powers Authority (JPA) for self-insured and risk pooled programs of general liability, workers compensation, and employee wellness.
- Contract lease agreements for City Hall copier and postage machine.
- Provide all office supplies for administration and general City functions.
- Ensure payment of Property Tax Administration fees levied by the County.
- Contract for payroll processing services (ADP).
- Contract for internet and telephone services.
- Special event insurance for City sponsored events.
- Provides funding for Other Post Employment Benefits (OPEB) required of the City through contract with CalPERS medical insurance coverage.

City of Clayton
 Budget General Services Dept 05
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|--------------------------|----------------|------------------------|-------------------|------------------------|
| 7119 | Furlough (Depts 2,3,4,6) | (47,638) | (49,028) | (8,900) | (9,160) |
| 7220 | PERS Retirement | (212) | - | - | - |
| 7231 | Workers Comp Insurance | 14,704 | 47,398 | 1,430 | 869 |
| 7232 | Unemployment Insurance | 11,338 | 11,231 | - | - |
| 7246 | Benefit Insurance | 969 | - | - | - |
| 7247 | OPEB Expense | (12,774) | 6,175 | 7,711 | 8,640 |
| 7312 | Office supplies | 5,621 | 7,300 | 5,431 | 6,000 |
| 7314 | Postage | 4,101 | 4,400 | 3,600 | 4,000 |
| 7321 | Printing and Binding | - | - | 739 | - |
| 7331 | Rentals/Leases | 12,266 | 11,430 | 12,460 | 12,670 |
| 7351 | Insurance Premiums | 85,824 | 71,963 | 72,524 | 69,407 |
| 7373 | Education and Training | 236 | - | 236 | - |
| 7381 | Property Tax Admin Cost | 7,371 | 7,400 | 8,125 | 8,940 |
| 7419 | Other Prof. Services | 22,269 | 17,030 | 21,560 | 17,870 |
| 7420 | Merchant Fees | 1,276 | 1,500 | 1,774 | 2,000 |
| Total Expenditures | | 105,352 | 136,799 | 126,690 | 121,236 |

**Police Department
Department 06**

Department Description

The Clayton Police Department has a present authorized strength of 11 full-time sworn members (includes the Chief), 2 civilians, and active Police Reserve, VIPS, CERT, and Cadet programs. The Department is a generalist law enforcement agency with duties that include all aspects of local law enforcement. Sworn positions currently work on a 4-10/3-12 plan and may be assigned to specialized assignments such as field training officer, traffic accident investigator, bicycle patrol, and motorcycle patrol. The Department's employees take pride in their jobs and the community they serve and strive to perform their duties in a professional but sensitive, friendly, and positive manner. It subscribes to a community-oriented policing philosophy.

Services funded:

- Provide traffic enforcement and collision investigation throughout the City and on the Trails system.
- Investigate crimes and submit to the District Attorney for prosecution.
- Represent the City in meetings with community groups, civic organizations, and inter-agencies concerned with law enforcement problems and policies.
- Event Planning for various City sponsored events such as the 4th of July Parade, Concerts in The Grove, and many community sponsored events such as the Clayton Art and Wine and Oktoberfest.
- Facilitate the VIPS and CERT programs to serve the community.
- Participation in the East Bay Regional Interoperability Communications system.
- Contract for animal control services through Contra Costa County.
- Contract for police dispatch services and police records management through the City of Concord.

City of Clayton
 Budget Police Dept 06
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|--|------------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 843,484 | 828,110 | 831,000 | 858,300 |
| 7113 | Overtime | 108,444 | 95,000 | 125,580 | 100,000 |
| 7116 | Part-time Salaries | 3,727 | 3,748 | 3,875 | 4,200 |
| 7218 | LTD Insurance | 5,587 | 6,473 | 6,336 | 7,050 |
| 7220 | PERS Retirement | 338,650 | 276,795 | 325,755 | 277,400 |
| 7231 | Workers Comp Insurance | 13,207 | 26,937 | 26,937 | 37,000 |
| 7232 | Unemployment Insurance | - | - | 5,942 | 5,942 |
| 7233 | FICA and Medicare | 14,513 | 13,592 | 14,343 | 14,400 |
| 7241 | Auto Allowance/Mileage | 4,525 | 4,440 | 4,600 | 4,440 |
| 7242 | Uniform Allowance | 6,075 | 9,000 | 9,000 | 9,000 |
| 7246 | Benefit Insurance | 155,316 | 156,443 | 161,473 | 147,300 |
| 7311 | General Supplies | 5,572 | 4,500 | 4,800 | 5,000 |
| 7312 | Office supplies | 2,289 | 2,350 | 2,350 | 2,350 |
| 7314 | Postage | 527 | 500 | 400 | 500 |
| 7324 | Dues and Subscriptions | 5,240 | 18,652 | 5,448 | 5,500 |
| 7325 | EBRCSA system user fee | - | - | 8,808 | 9,000 |
| 7332 | Telecommunications | 12,189 | 11,000 | 10,700.00 | 11,000 |
| 7342 | Machinery/ Equip Maint. | 2,594 | 1,500 | 1,000 | 1,500 |
| 7343 | Vehicle Maintenance | 15,877 | 13,500 | 17,000 | 17,000 |
| 7344 | Vehicle Gas, Oil, and Supplies | 33,998 | 33,000 | 34,000 | 34,600 |
| 7345 | Office Equip. Maint. & Repairs | 1,473 | 1,400 | 1,798 | 1,860 |
| 7363 | Business Expense | 154 | 100 | - | - |
| 7364 | Employee recognition | 428 | 428 | 473 | 500 |
| 7365 | Volunteer Appreciation | - | 169 | 273 | 300 |
| 7373 | Education and Training | 7,558 | 7,000 | 7,000 | 13,000 |
| 7374 | Recycling Education | - | - | 300 | - |
| 7375 | Training Reimbursable | - | - | 764 | - |
| 7389 | Misc. Expenses | 2,177 | - | 97 | 500 |
| 7408 | Crossing Guard Services | 8,114 | 8,415 | 8,500 | 9,164 |
| 7411 | Prof. Services Retainer | 3,845 | - | 8,208 | 19,200 |
| 7417 | Janitorial Services | 2,700 | 2,700 | 2,700 | 2,700 |
| 7419 | Other Prof. Services | 9,607 | 4,007 | 6,496 | 3,233 |
| 7424 | Dispatch Services | 158,076 | 158,076 | 168,400 | 178,500 |
| 7425 | Lab Fees | 21,812 | 18,000 | 13,631 | 13,903 |
| 7427 | Cal ID Services | 11,125 | 11,648 | 11,681 | 12,265 |
| 7429 | Animal Control Services | 58,727 | 59,014 | 59,889 | 61,686 |
| 7432 | Emergency Services | 67 | 100 | 105 | 100 |
| 7433 | Integrated Justice System (ACCJIN + ARIES) | 9,755 | 9,521 | 9,755 | 13,465 |
| 7486 | CERF Charges/Depreciation | - | - | - | 25,000 |
| Total Expenditures | | 1,867,432 | 1,786,117 | 1,899,417 | 1,906,859 |

Library
Department 07

Department Description

The operation of the Clayton Community Library was the original model for other cities and is looked to as the example in County - City partnerships. While staffing of the Library is run by the County Library System, the City owns and maintains the building and grounds surrounding the Library at City expense.

Services funded:

- Payment of costs for Sunday and weekday operations (44 hours) at the Library beyond the County's base of 35 weekly hours.
- Maintenance costs for building.
- Grounds and parking lot maintenance.
- Oversee contract for janitorial services.
- Fire inspection of City owned facility.
- Oversee contract for HVAC system repairs.
- Oversee contract for pest extermination services.

City of Clayton
 Budget Library Dept 07
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|--------------------------------|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 11,981 | 11,470 | 18,680 | 17,460 |
| 7112 | Temporary Help | 537 | 5,428 | 1,140 | 1,340 |
| 7218 | LTD Insurance | 81 | 91 | 138 | 142 |
| 7220 | PERS Retirement | 2,690 | 2,689 | 3,396 | 4,230 |
| 7231 | Workers Comp Insurance | 136 | 604 | 604 | 795 |
| 7232 | Unemployment Insurance | - | - | 1,500 | 177 |
| 7233 | FICA and Medicare | 259 | 166 | 376 | 355 |
| 7246 | Benefit Insurance | 2,363 | 2,524 | 4,270 | 4,280 |
| 7311 | General Supplies | 69 | - | - | - |
| 7332 | Telecommunications | 2,058 | 2,059 | 2,190 | 2,190 |
| 7335 | Gas & Electric Serv. | 49,843 | 47,000 | 47,100 | 48,000 |
| 7338 | Water Service | 1,537 | 1,550 | 1,580 | 1,630 |
| 7341 | Buldings & Grounds Mtn | 8,226 | 7,681 | 10,061 | 8,740 |
| 7346 | HVAC Mtn & Repairs | 14,147 | 13,834 | 10,813 | 13,813 |
| 7417 | Janitorial Services | 30,866 | 32,466 | 29,310 | 31,320 |
| 7423 | Extra & Sunday Operating Hours | 15,657 | 21,778 | 18,000 | 22,819 |
| Total Expenditures | | 140,451 | 149,341 | 149,158 | 157,291 |

**Engineering
Department 08**

Department Description

The Department's duties can be divided into three basic categories: administrative, capital improvements, and land development. The City contracts with PERMCO Engineering for the performance of these services as the City Engineer.

Services funded:

Administrative

- Administer the City's encroachment permit program as well as the Geological Hazard Abatement District and various special Assessment Districts.
- Coordinate with the Maintenance Department regarding maintenance, operations and the repair of public transportation facilities (e.g. streets; sidewalks).
- Enforcement and continuous update of the City's Standard Plans and Specifications for design and construction.
- Represent the City's interests in regional transportation and funding issues.
- Response to flood zone information requests.
- Serve as the City Engineer.

Capital Improvements

- Administer the City's Capital Improvements Program, including coordination with the City Manager; evaluation and prioritization of Capital Improvement Projects; procurement of funds; right-of-way and land acquisition; and administration of the public bidding process.
- Administer the City's Pavement Management System.
- Supervision of the design and construction of all street and infrastructure projects, including sanitary sewer and storm drainage systems, local roads and traffic lights.

Land Development

- Coordinate with the Planning Department in the review and approval process for all land development projects.
- Plan check and review of construction plans, collection of fees, and construction inspection for all private development and improvements thereto.

City of Clayton
 Budget Engineering Dept 08
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|-------------------------------|----------------|------------------------|-------------------|------------------------|
| 7324 | Dues and Subscriptions | 168 | 184 | 623 | 630 |
| 7332 | Telecommunications | 826 | 824 | 824 | 830 |
| 7411 | Engineering Services Retainer | 79,564 | 73,500 | 80,000 | 80,000 |
| 7430 | Well Monitoring Contract | 17,402 | 19,043 | 3,513 | - |
| Total Expenditures | | 97,960 | 93,551 | 84,960 | 81,460 |

**Community Park
Department 09**

Department Description

In 2009 the Clayton Community Park was separated into its own department in order to capture the actual costs of maintaining this well used multi-sport and recreational public park.

Services funded:

- Mowing of the turf.
- Ball field turf and sports field grooming.
- Water irrigation supply to ball fields and surrounding vegetation
- Safety inspections of play equipment and apparatus.
- Trash removal and general park clean-up.
- Landscape pruning.
- Oversee contract for janitorial services in the park.
- Utility expenses (water and electrical).
- Repairs to and maintenance of the irrigation system.

City of Clayton
 Budget Community Park Dept 09
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------|-------------------------|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 45,759 | 41,582 | 59,530 | 52,340 |
| 7112 | Temporary Help | 7,424 | 19,678 | 14,600 | 14,780 |
| 7113 | Overtime | 543 | 2,000 | 860 | 2,000 |
| 7218 | LTD Insurance | 296 | 328 | 324 | 424 |
| 7220 | PERS Retirement | 9,921 | 9,749 | 12,270 | 12,690 |
| 7231 | Workers Comp Insurance | 675 | 1,360 | 2,190 | 2,840 |
| 7232 | Unemployment Insurance | - | 650 | 4,690 | 920 |
| 7233 | FICA and Medicare | 1,412 | 603 | 2,011 | 1,920 |
| 7246 | Benefit Insurance | 8,602 | 9,150 | 14,090 | 12,830 |
| 7311 | General Supplies | - | - | 1,155 | 13,000 |
| 7329 | Park Supplies | 13,392 | 10,300 | 13,000 | - |
| 7331 | Rentals/Leases | - | 405 | - | 500 |
| 7335 | Gas & Electric Serv. | 1,225 | 1,700 | 1,300 | 1,500 |
| 7338 | Water Service | 106,159 | 81,000 | 115,100 | 118,560 |
| 7411 | Prof. Services Retainer | 2,064 | - | - | - |
| 7417 | Janitorial Services | 12,981 | 12,525 | 13,060 | 13,000 |
| 7418 | Eng Plan Check | - | - | - | - |
| 7419 | Other Prof. Services | 3,715 | 1,034 | 1,051 | 1,060 |
| 7429 | Animal Control Services | 1,825 | 2,953 | 4,200 | 4,200 |
| Total Expenditures | | 215,994 | 195,017 | 259,431 | 252,564 |

**OTHER GOVERNMENTAL
AND
PROPRIETARY FUNDS
2014-15**

City of Clayton
Gas Tax Fund 201
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|------------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 10,453 | 23,248 | 7,000 | 6,640 |
| 7112 | Temporary Help | 1,027 | 5,918 | 2,000 | 1,830 |
| 7218 | LTD Insurance | 69 | 179 | 40 | 60 |
| 7220 | PERS Retirement | 2,286 | 5,315 | 1,100 | 1,610 |
| 7231 | Workers Comp Insurance | 492 | 925 | 480 | 360 |
| 7232 | Unemployment Insurance | 446 | 266 | 550 | 120 |
| 7233 | FICA and Medicare | 272 | 661 | 260 | 240 |
| 7246 | Benefit Insurance | 4,817 | 1,824 | 1,300 | 1,630 |
| 7311 | General Supplies | 1,458 | 1,401 | 1,401 | 12,000 |
| 7327 | Arterial Street Light Supplies | 5,680 | 25,179 | 5,800 | 1,500 |
| 7335 | Gas & Electric Serv. | 42,770 | 42,500 | 43,500 | 44,000 |
| 7340 | Special Events/Traffic Safety Supplies | - | 800 | 800 | 3,000 |
| 7349 | Traffic Signal Maintenance | 22,182 | 26,000 | 25,000 | 26,000 |
| 7381 | Property Tax Admin Cost | 265 | 300 | 300 | 310 |
| 7419 | Other Prof. Services | - | 206 | 2,948 | 406 |
| 8101 | Transfer to General Fund | 6,687 | 6,687 | 6,687 | 6,874 |
| 8111 | Transfer to CIP Fund | 462,558 | 51,822 | 82,893 | 209,508 |
| Total Expenditures | | 561,461 | 193,231 | 182,059 | 316,088 |
| 4607 | Arterial S. Light Assessment | 25,035 | 25,675 | 26,500 | 26,500 |
| 5209 | State Gasoline 2105 | 47,577 | 54,800 | 44,000 | 54,928 |
| 5210 | State Gasoline 2106 | 40,511 | 46,441 | 37,000 | 47,547 |
| 5211 | State Gasoline 2107 | 77,961 | 87,616 | 65,000 | 67,492 |
| 5212 | State Gasoline 2107.5 | 3,000 | 3,000 | 3,000 | 3,000 |
| 5216 | State of CA Sec 2103 (Prop 42) | 86,387 | 100,000 | 148,000 | 119,854 |
| 5790 | Other Revenue | 2,496 | - | - | - |
| 5601 | Interest | (1,229) | 1,500 | 590 | 600 |
| 5606 | Unrealized Inv. Gain/Loss | - | - | - | - |
| Total Revenue | | 281,738 | 319,032 | 324,090 | 319,921 |
| Increase (Decrease) in Fund Balance | | (279,723) | 125,801 | 142,031 | 3,833 |
| Beginning Fund Balance | | 133,859 | (145,864) | (145,864) | (3,833) |
| Ending Fund Balance (Deficit) | | (145,864) | (20,063) | (3,833) | - |

City of Clayton
Landscape Mtn District CFD 2007-1 Fund 210
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--------------------------------|------------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 175,559 | 162,632 | 162,632 | 159,880 |
| 7112 | Temporary Help | 69,573 | 94,150 | 94,150 | 98,110 |
| 7113 | Overtime | 67 | - | - | - |
| 7218 | LTD Insurance | 1,162 | 1,374 | 1,374 | 1,300 |
| 7220 | PERS Retirement | 38,548 | 40,784 | 40,784 | 38,750 |
| 7231 | Workers Comp Insurance | 7,416 | 9,966 | 9,966 | 11,420 |
| 7232 | Unemployment Insurance | 5,449 | 5,449 | 5,500 | 4,700 |
| 7233 | FICA and Medicare | 6,943 | 9,561 | 9,561 | 9,830 |
| 7246 | Benefit Insurance | 35,782 | 35,611 | 35,611 | 39,180 |
| 7311 | General Supplies | 33,924 | 43,000 | 43,000 | 43,000 |
| 7316 | Landscape Replacement Material | 3,498 | 20,000 | 20,000 | 20,000 |
| 7335 | Gas & Electric Serv. | 28,308 | 25,000 | 21,000 | 25,000 |
| 7338 | Water Service | 178,202 | 180,000 | 180,000 | 187,000 |
| 7342 | Machinery/ Equip Maint. | 12,682 | 10,000 | 10,000 | 10,000 |
| 7343 | Vehicle Maintenance | 4,480 | 12,000 | 12,000 | 12,000 |
| 7344 | Vehicle Gas, Oil, and Supplies | 12,850 | 10,500 | 14,800 | 15,300 |
| 7381 | Property Tax Admin Cost | 3,735 | 3,737 | 3,737 | 3,800 |
| 7389 | Misc. Expenses | 80 | - | - | - |
| 7411 | Prof. Services Retainer | 4,660 | - | - | - |
| 7412 | Engineering Inspection | - | 1,430 | - | - |
| 7419 | Other Prof. Services | 142,059 | 163,355 | 146,157 | 148,419 |
| 7486 | CERF Charges/Depreciation | 13,500 | 13,500 | 13,500 | 13,500 |
| 7520 | Project/Program costs | 19,145 | 82,900 | 61,807 | 207,000 |
| 7615 | Property Taxes | 2,447 | 2,893 | 2,506 | 2,600 |
| 8101 | Transfer to General Fund | 31,402 | 32,156 | 32,156 | 33,056 |
| 8111 | Transfer to CIP Fund | 468,601 | - | 9,887 | - |
| 8113 | Transfer to Stormwater Fund | 456 | - | 912 | 912 |
| Total Expenditures | | 1,300,527 | 959,998 | 931,041 | 1,084,757 |
| 4604 | Clayton LMD Assessment | 954,704 | 978,034 | 978,034 | 1,005,224 |
| 5601 | Interest | 3,279 | 4,000 | 3,000 | 4,000 |
| 5790 | Other Revenue | (400) | - | - | - |
| 5702 | Donations/Contributions | 250 | - | 1,200 | - |
| 5606 | Unrealized Inv Gain/Loss | (6,727) | - | - | - |
| Total Revenue | | 951,106 | 982,034 | 982,234 | 1,009,224 |
| Increase (Decrease) in Fund Balance | | (349,421) | 22,036 | 51,194 | (75,533) |
| Beginning Fund Balance | | 507,280 | 157,860 | 157,860 | 209,053 |
| Ending Fund Balance | | 157,860 | 179,896 | 209,053 | 133,520 |

City of Clayton
 Grove Park CFD 2006-1 Fund 211
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|---------------------------------------|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 21,678 | 28,748 | 21,900 | 19,930 |
| 7112 | Temporary Help | 7,388 | 11,293 | 9,200 | 8,650 |
| 7113 | Overtime | - | - | - | - |
| 7218 | LTD Insurance | 168 | 227 | 170 | 162 |
| 7220 | PERS Retirement | 5,595 | 6,740 | 4,600 | 4,830 |
| 7231 | Workers Comp Insurance | 803 | 1,416 | 1,251 | 1,210 |
| 7232 | Unemployment Insurance | 974 | 692 | 1,740 | 460 |
| 7233 | FICA and Medicare | 773 | 1,281 | 1,040 | 960 |
| 7246 | Benefit Insurance | 5,973 | 4,751 | 5,300 | 4,890 |
| 7310 | Supplies & Equipment | 3,384 | - | 37 | - |
| 7311 | General Supplies | - | 4,800 | 4,800 | 3,920 |
| 7331 | Rentals/Leases | - | 500 | 500 | 500 |
| 7335 | Gas & Electric Serv. | 1,367 | 1,300 | 1,400 | 1,400 |
| 7338 | Water Service | 8,904 | 6,677 | 10,939 | 11,000 |
| 7342 | Machinery/ Equip Maint. | 500 | 500 | 800 | 800 |
| 7343 | Vehicle Maintenance | - | 1,000 | 500 | 1,000 |
| 7344 | Vehicle Gas, Oil, and Supplies | - | 1,500 | 750 | 1,500 |
| 7381 | Property Tax Admin Cost | 3,738 | 3,900 | 3,900 | 3,900 |
| 7382 | Election Services | - | - | - | 19,200 |
| 7389 | Misc. Expenses | (80) | - | - | - |
| 7417 | Janitorial Services | 12,325 | 13,325 | 12,600 | 12,600 |
| 7419 | Other Prof. Services | 4,088 | 7,137 | 6,185 | 6,205 |
| 7420 | Other Outside Services | 3,749 | 3,800 | 3,800 | 3,800 |
| 7484 | Capital Outlay - Structures & Imp. | - | - | 61,540 | 30,000 |
| 7485 | Capital Equipment / Asset Replacement | - | 23,000 | 3,910 | 23,000 |
| 7486 | CERF Charges/Depreciation | 2,700 | 2,700 | 2,700 | 2,700 |
| 7615 | Property Taxes | 436 | 2,190 | 2,190 | 2,240 |
| 8101 | Transfer to General Fund | 6,399 | 6,533 | 6,533 | 6,716 |
| Total Expenditures | | 90,860 | 134,010 | 168,285 | 171,573 |
| 4613 | Downtown Park Assessment | 113,474 | 116,834 | 116,834 | 120,106 |
| 5601 | Interest | 3,877 | 2,000 | 3,400 | 3,400 |
| 5602 | Other Revenue | 472 | - | 472 | - |
| 5606 | Unrealized Inv Gain/Loss | (794) | - | - | - |
| 5702 | Donations & Contributions | - | - | 10,000 | 10,000 |
| 5790 | Misc Revenue | 9,733 | 10,000 | - | - |
| Total Revenue | | 126,762 | 128,834 | 130,706 | 133,506 |
| Increase (Decrease) In Fund Balance | | 35,902 | (5,176) | (37,579) | (38,067) |
| Beginning Fund Balance | | | | | |
| Unreserved Fund Balance | | 116,775 | 147,677 | 147,677 | 105,098 |
| Asset Replacement Reserve | | 103,858 | 103,858 | 103,858 | 103,858 |
| Unallocated Reserve Fund | | 25,000 | 30,000 | 30,000 | 35,000 |
| Total Beginning Fund Balance | | 245,633 | 281,535 | 281,535 | 243,956 |
| Ending Fund Balance | | 281,535 | 276,359 | 243,956 | 205,888 |

City of Clayton
GHAD Fund 212
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|----------------|------------------------|-------------------|------------------------|
| 7314 | Postage | 719 | 700 | 700 | 700 |
| 7351 | Insurance Premiums | - | - | - | 14,000 |
| 7381 | Property Tax Admin Cost | 1,037 | 1,400 | 1,400 | 1,400 |
| 7384 | Legal Notices | - | 95 | 80 | 100 |
| 7389 | Misc. Expenses | 267 | 267 | 267 | 270 |
| 7412 | Engineering Inspection | 5,169 | 3,000 | 3,000 | 3,000 |
| 7413 | Special Legal Services | 102 | 1,000 | 1,000 | 1,000 |
| 7419 | Other Prof. Services | 409 | - | - | - |
| 7520 | Project/Program costs Kelok Monitoring | - | 11,700 | - | 11,700 |
| 8101 | Transfer to General Fund | 19,200 | 20,073 | 20,073 | 6,635 |
| Total Expenditures | | 26,902 | 38,235 | 26,520 | 38,805 |
| 4607 | Presley Settlement | - | - | - | - |
| 4606 | GHAD Assessment | 34,685 | 34,685 | 35,522 | 36,509 |
| 5601 | Interest | 338 | 130 | 400 | 400 |
| 5606 | Unrealized Inv. Gain/Loss | 87 | - | - | - |
| 5790 | Other revenues | 11,489 | - | - | - |
| Total Revenue | | 46,600 | 34,815 | 35,922 | 36,909 |
| Increase (Decrease) in Fund Balance | | 19,697 | (3,420) | 9,402 | (1,896) |
| Beginning Fund Balance | | 5,383 | 25,080 | 25,080 | 34,482 |
| Ending Fund Balance | | 25,080 | 21,660 | 34,482 | 32,586 |
| Note: Presley GHAD Settlement FB | | 118,730 | 119,730 | 120,090 | 121,450 |

City of Clayton
 Presley GHAD Settlement Fund 213
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------------|---|----------------|------------------------|-------------------|------------------------|
| 7611 | Principal | - | - | - | - |
| 7612 | Interest Payment | - | - | - | - |
| 7613 | Paying Agent Fees | - | - | - | - |
| 7615 | Property Taxes | - | - | - | - |
| 7998 | County Pass Throughs | - | - | - | - |
| 7999 | State Take Aways | - | - | - | - |
| 8101 | Transfer to General Fund | - | - | - | - |
| 8103 | Transfer to Streetlights | - | - | - | - |
| 8104 | Transfer to Measure C | - | - | - | - |
| 8106 | Transfer to RDA Debt | - | - | - | - |
| 8111 | Transfer to CIP Fund | - | - | - | - |
| 8112 | Transfer to Endeavor Hall | - | - | - | - |
| 8114 | Transfer to GHAD (Pebble Beach project) | - | - | - | - |
| Total Expenditures | | - | - | - | - |
| 5601 | Interest Income | 1,616 | 1,000 | 1,360 | 1,360 |
| 5606 | Unrealized Investment Gain/Loss GASB31 | (452) | - | - | - |
| Total Revenue | | 1,164 | 1,000 | 1,360 | 1,360 |
| Increase in Fund Balance | | 1,164 | 1,000 | 1,360 | 1,360 |
| Beginning Fund Balance | | 117,566 | 118,730 | 118,730 | 120,090 |
| Ending Fund Balance | | 118,730 | 119,730 | 120,090 | 121,450 |

City of Clayton
Street Light Fund 214
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|---------------------------|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 205 | - | - | - |
| 7113 | Overtime | 10,114 | 11,625 | 11,625 | 12,500 |
| 7220 | PERS Retirement | 46 | - | - | - |
| 7311 | General Supplies | 3,310 | 6,034 | 1,000 | 4,000 |
| 7335 | Gas & Electric Serv. | 79,749 | 96,500 | 102,310 | 102,310 |
| 7381 | Property Tax Admin Cost | 3,682 | 3,682 | 3,710 | 3,710 |
| 7389 | Misc. Expenses | 267 | - | 267 | 270 |
| 7412 | Engineering | - | - | 1,200 | 1,200 |
| 7419 | Other Prof. Services | - | 206 | 206 | 206 |
| 8101 | Transfer to General Fund | 10,280 | 10,280 | 10,280 | 10,568 |
| Total Expenditures | | 107,653 | 128,327 | 130,598 | 134,764 |
| 4607 | Street Light Assessment | 125,991 | 125,991 | 125,991 | 125,991 |
| 5601 | Interest | 2,142 | 2,000 | 1,880 | 1,880 |
| 5606 | Unrealized Inv. Gain/Loss | (503) | - | - | - |
| Total Revenue | | 127,630 | 127,991 | 127,871 | 127,871 |
| Increase (Decrease) in Fund Balance | | 19,977 | (336) | (2,727) | (6,892) |
| Beginning Fund Balance | | 128,977 | 148,953 | 148,953 | 146,226 |
| Ending Fund Balance | | 148,953 | 148,617 | 146,226 | 139,334 |

City of Clayton
Stormwater Fund 216
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 20,827 | 23,626 | 23,690 | 19,150 |
| 7112 | Temporary Help | 9,618 | 9,618 | 7,270 | 6,580 |
| 7218 | LTD Insurance | 127 | 187 | 120 | 160 |
| 7220 | PERS Retirement | 4,133 | 5,539 | 3,110 | 4,640 |
| 7231 | Workers Comp Insurance | 535 | 1,146 | 981 | 1,090 |
| 7232 | Unemployment Insurance | 550 | 543 | 1,830 | 400 |
| 7233 | FICA and Medicare | 768 | 1,020 | 940 | 790 |
| 7246 | Benefit Insurance | 4,730 | 3,724 | 3,900 | 4,700 |
| 7311 | General Supplies | 489 | 6,800 | 5,000 | 11,800 |
| 7373 | Education and Training | - | 5,000 | 5,000 | 5,000 |
| 7389 | Misc. Expenses | 444 | 5,000 | 500 | 500 |
| 7409 | Street Sweeping Services | 42,000 | 43,000 | 42,000 | 43,260 |
| 7411 | Prof. Services Retainer | 800 | - | - | - |
| 7412 | Engineering Services | 8,760 | 10,000 | 10,000 | 10,000 |
| 7419 | Other Prof. Services | 917 | 37,649 | 15,949 | 38,349 |
| 7421 | Greenwaste Recycling | 785 | - | - | - |
| 7481 | State Regional Annual Discharge Fee | 7,279 | 9,529 | 9,144 | 10,000 |
| 7520 | Project/Program costs- Outreach | 450 | - | - | 4,500 |
| 8101 | Transfer to General Fund | 32,500 | 33,183 | 33,183 | 34,112 |
| Total Expenditures | | 135,712 | 195,562 | 162,617 | 195,031 |
| Stormwater Assessment ERU Gross | | | 127,014 | 126,308 | 126,615 |
| NPDES Group Program costs | | | (25,265) | (25,265) | (25,842) |
| Commercial Insp by Central San | | | (8,000) | (8,000) | (8,000) |
| Flood Control Dist Fiscal Mgmt Cost | | | (3,000) | (3,000) | (3,000) |
| County Auditor/Controller Costs | | | (3,800) | (3,800) | (3,800) |
| Adjusted Fund Balance | | | (3,000) | (3,000) | (3,000) |
| Less Reserve | | | - | - | - |
| 4602 | Net Assessment Revenue | 91,865 | 83,949 | 83,243 | 82,973 |
| 4603 | Stormwater O & M Annual Fee | 1,824 | 2,225 | 1,716 | 1,716 |
| 5601 | Interest | 2,290 | 1,000 | 1,600 | 1,300 |
| 5606 | Unrealized Inv. Gain/Loss | (632) | - | - | - |
| 5324 | Street Sweeping Fees | 38,698 | 38,720 | 38,425 | 38,720 |
| 5790 | Other Revenues | 1,836 | - | - | - |
| 6007 | Transfer from Landscape Maintenance Fund | 456 | 456 | 912 | 912 |
| 6028 | Transfer from Diablo Estates BA Fund | 456 | 456 | 456 | 456 |
| Total Revenue | | 136,794 | 126,806 | 126,352 | 126,077 |
| Increase (Decrease) in Fund Balance | | 1,082 | (68,756) | (36,265) | (68,955) |
| Beginning Fund Balance | | 177,406 | 178,488 | 178,488 | 142,223 |
| Ending Fund Balance | | 178,488 | 109,732 | 142,223 | 73,269 |

City of Clayton
Measure J Fund 220
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|---------------------------|------------------|------------------------|-------------------|------------------------|
| 7419 | Other Prof. Services | 566 | 4,392 | 792 | 1,000 |
| 8101 | Transfer to General Fund | 4,000 | 4,000 | 4,000 | 4,112 |
| 8111 | Transfer to CIP Fund | 839,281 | - | - | 184,017 |
| Total Expenditures | | 843,847 | 8,392 | 4,792 | 189,129 |
| 5223 | Measure J Tax | 263,413 | 227,000 | 235,723 | 235,723 |
| 5601 | Interest Income (expense) | - | 1,500 | (1,060) | 500 |
| Total Revenue | | 263,413 | 228,500 | 234,663 | 236,223 |
| Increase (Decrease) in Fund Balance | | (580,434) | 220,108 | 229,871 | 47,094 |
| Beginning Fund Balance (Deficit) | | 303,469 | (276,965) | (276,965) | (47,094) |
| Ending Fund Balance (Deficit) | | (276,965) | (56,857) | (47,094) | - |

City of Clayton
 Grants Fund 230
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|---------------------------------|--|----------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 40,225 | 60,220 | 39,092 | 67,800 |
| 7112 | Temporary Help | - | - | 181 | - |
| 7113 | Overtime | 2,062 | - | 2,743 | - |
| 7218 | LTD Insurance | 378 | 360 | 332 | 530 |
| 7220 | PERS Retirement | 13,131 | 26,216 | 11,187 | 13,270 |
| 7231 | Workers Comp Insurance | 877 | 1,311 | 2,150 | 2,750 |
| 7232 | Unemployment Insurance | 651 | 651 | - | 440 |
| 7233 | FICA and Medicare | 606 | 1,229 | 641 | 950 |
| 7242 | Uniform Allowance | 675 | 900 | 900 | 900 |
| 7246 | Benefit Insurance | 5,990 | 19,175 | 1,024 | 9,620 |
| 7311 | General Supplies | - | - | 105 | - |
| 7332 | Telecommunications | - | - | 6,000 | 6,000 |
| 7351 | Insurance Premiums | 3,696 | - | - | - |
| 7485 | Capital Outlay - Equipment and Machinery | 7,656 | 7,350 | 32,272 | 10,987 |
| 7424 | Dispatch Services | - | - | 1,568 | 1,600 |
| 7520 | Project/Program costs | 165 | - | 26,874 | 22,475 |
| Total Expenditures | | 76,111 | 117,412 | 125,069 | 137,322 |
| 5220 | SLESF - PD | 100,418 | 100,000 | 103,696 | 100,000 |
| 5220 | Municipal Pooling Authority Grant | 938 | - | 1,400 | 1,000 |
| 5220 | Recycling Grant | 5,000 | 5,000 | 5,500 | - |
| 5220 | Comcast PEG Grant | 14,794 | 14,805 | 15,050 | 15,050 |
| 5220 | Sewer System Management Plan | - | - | 22,900 | 22,475 |
| 5224 | AED Grant | - | - | 4,610 | - |
| 5222 | Avoid the 25 Grant | 2,961 | - | 2,762 | 2,800 |
| 5601 | Interest Income | 2,895 | 2,000 | 2,480 | 2,480 |
| 5606 | Unrealized Inv. Gain/Loss | (825) | - | - | - |
| Total Revenue | | 126,180 | 121,805 | 158,397 | 143,805 |
| Increase in Fund Balance | | 50,069 | 4,393 | 33,328 | 6,483 |
| Beginning Fund Balance | | 203,746 | 253,815 | 253,815 | 287,143 |
| Ending Fund Balance | | 253,815 | 258,208 | 287,143 | 293,626 |

City of Clayton
 Development Impact Fund 304
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|----------------|------------------------|-------------------|------------------------|
| 7311 | General Supplies | - | - | 9,539 | - |
| Total Expenditures | | - | - | 9,539 | - |
| 5307 | Childcare Facility Fees | 1,435 | - | - | - |
| 5312 | Open Space In-Lieu Fee | 77,106 | - | - | - |
| 5313 | Parkland Dedication Fee | - | - | - | - |
| 5314 | Offsite Arterial Improvement Fees | 10,192 | - | - | - |
| 5317 | Fire Protection Fee | 2,100 | - | - | - |
| 5323 | Community Facilities Fees | 3,150 | - | - | - |
| 5325 | Police Impact Fee | 11,698 | - | - | - |
| 5601 | Interest Income | 10,422 | 10,000 | 8,700 | 8,700 |
| 6003 | Transfer from CIP | - | - | - | - |
| 6010 | Transfer from Oakhurst Fund 410 | - | - | - | - |
| 5606 | Unrealized Investment Gain/Loss GASB31 | (1,818) | - | - | - |
| Total Revenue | | 114,286 | 10,000 | 8,700 | 8,700 |
| Increase (Decrease) In Fund Balance | | 592,075 | 10,000 | (839) | 8,700 |
| Beginning Fund Balance | | 114,286 | 706,361 | 706,361 | 705,522 |
| Ending Fund Balance | | 706,361 | 716,361 | 705,522 | 714,222 |

City of Clayton
 Clayton Financing Authority Fund 405
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|-----------------|------------------------|-------------------|------------------------|
| 8111 | Transfer to CIP Fund | 90,000 | - | - | - |
| Total Expenditures | | 90,000 | - | - | - |
| 5601 | Interest Income | 9,389 | 4,000 | 7,800 | 7,800 |
| 5606 | Unrealized Investment Gain/Loss GASB31 | (3,665) | - | - | - |
| Total Revenue | | 5,724 | 4,000 | 7,800 | 7,800 |
| Increase (Decrease) in Fund Balance | | (84,276) | 4,000 | 7,800 | 7,800 |
| Beginning Fund Balance | | 772,984 | 688,708 | 688,708 | 696,508 |
| Ending Fund Balance | | 688,708 | 692,708 | 696,508 | 704,308 |

City of Clayton
 Self Insurance Fund 501
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|-------------------------------|----------------|------------------------|-------------------|------------------------|
| 7311 | General Supplies | - | - | - | - |
| 7351 | Insurance Premiums (EAP Plan) | 1,284 | 1,296 | 1,224 | 1,248 |
| 7352 | Insurance Claim Deductible | 94 | 5,000 | - | 5,000 |
| 7389 | Misc. Expenses | 334 | - | - | - |
| 7413 | Special Legal Services | 6,458 | 3,000 | 1,000 | 1,000 |
| Total Expenses | | 8,170 | 9,296 | 2,224 | 7,248 |
| 5601 | Interest | 296 | 500 | 650 | 500 |
| 5606 | Unrealized Inv. Gain/Loss | (185) | - | - | - |
| 6001 | Transfers From General Fund | - | - | 54,154 | - |
| Total Revenue | | 111 | 500 | 54,804 | 500 |
| Increase (Decrease) in Net Position | | (8,059) | (8,796) | 52,580 | (6,748) |
| Beginning Net Position | | 29,779 | 21,720 | 21,720 | 74,300 |
| Ending Net Position | | 21,720 | 12,924 | 74,300 | 67,552 |

City of Clayton
 CERF Fund 502
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|------------------|------------------------|-------------------|------------------------|
| 7390 | Depreciation Expense | 123,775 | | 123,800 | 123,800 |
| 7485 | Capital Outlay - Equipment and Machinery | 6,308 | - | 344 | - |
| 7489 | Loss on Sale of Asset | 7,817 | - | - | - |
| Total Expenses | | 137,901 | - | 124,144 | 123,800 |
| 5328 | CERF Charges to Depts | 16,200 | 16,200 | 16,200 | 56,200 |
| 5601 | Interest | 1,173 | 2,100 | 1,170 | 1,170 |
| 5606 | Unrealized Inv. Gain/Loss | (1,242) | - | - | - |
| 5623 | Gain on Sale of Asset | - | - | - | - |
| 6099 | Capital Contribution | - | - | - | - |
| 6001 | Transfers from General Fund | - | - | 25,000 | - |
| Total Revenue | | 16,131 | 18,300 | 42,370 | 57,370 |
| Increase (Decrease) in Net Position | | (121,769) | 18,300 | (81,774) | (66,430) |
| Beginning Net Position (Deficit) | | 669,847 | 548,078 | 548,078 | 466,304 |
| Ending Net Position (Deficit) | | 548,078 | 566,378 | 466,304 | 399,874 |

Other Balance Sheet Outflows of Resources

| | | | | | |
|-----------------------------|---------------------------------|----------|----------|----------|----------------|
| 1503 | Machinery, Vehicles & Equipment | - | - | - | 102,000 |
| Total Other Outflows | | - | - | - | 102,000 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Net investment in capital assets | 462,495 | 462,495 | 338,695 | 316,895 |
| Unrestricted Net Position resulting from: | | | | |
| Pooled cash and investments on hand | 85,583 | 103,883 | 127,609 | 82,979 |
| Total Net Position | 548,078 | 566,378 | 466,304 | 399,874 |

City of Clayton
 Community Gym Fund 701
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|---------------------------|----------------|------------------------|-------------------|------------------------|
| 7112 | Temporary Help | - | - | - | - |
| 7419 | User Expenses | - | 24,000 | - | - |
| Total Expenses | | - | 24,000 | - | - |
| 5699 | User Fees | - | - | - | - |
| 5601 | Interest | - | - | 50 | 300 |
| 5606 | Unrealized Inv. Gain/Loss | - | - | - | - |
| Total Revenue | | - | - | 50 | 300 |
| Increase (Decrease) in Net Position | | - | (24,000) | 50 | 300 |
| Beginning Net Position (Deficit) | | (5,265) | (5,265) | (5,265) | (5,215) |
| Ending Net Position (Deficit) | | (5,265) | (29,265) | (5,215) | (4,915) |

City of Clayton
 Endeavor Hall Fund 702
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|---------------------------|------------------|------------------------|-------------------|------------------------|
| 7111 | Salaries/Regular | 5,793 | 5,495 | 7,420 | 6,460 |
| 7112 | Temporary Salaries | 91 | - | 890 | 750 |
| 7114 | Attendant | - | 1,872 | - | - |
| 7116 | Part-time salaries | 1,196 | 1,400 | 1,480 | 1,880 |
| 7218 | LTD Insurance | 34 | 43 | 50 | 53 |
| 7220 | PERS Retirement | 1,106 | 1,288 | 1,500 | 1,570 |
| 7231 | Workers Comp Insurance | 134 | 283 | 272 | 390 |
| 7232 | Unemployment Insurance | 75 | 151 | 600 | 200 |
| 7233 | FICA and Medicare | 116 | 268 | 190 | 300 |
| 7246 | Benefit Insurance | 1,742 | 1,035 | 1,600 | 1,590 |
| 7311 | General Supplies | 515 | 700 | 200 | 700 |
| 7332 | Telecommunications | 720 | 702 | 740 | 740 |
| 7335 | Gas & Electric Serv. | 2,275 | 2,250 | 2,530 | 2,530 |
| 7338 | Water Service | 868 | 900 | 920 | 950 |
| 7341 | Buildings & Grounds Mtn | 4,484 | 5,048 | 7,074 | 6,766 |
| 7346 | HVAC Mtn & Repairs | 1,212 | 1,500 | 3,214 | 1,488 |
| 7361 | Advertising | 2,717 | 4,603 | 870 | 870 |
| 7417 | Janitorial Services | 971 | 1,100 | 1,520 | 1,520 |
| Total Expenses Before Depreciation | | 24,049 | 28,639 | 31,070 | 28,757 |
| 5607 | Rental Income | 14,800 | 15,000 | 18,000 | 18,000 |
| 5601 | Interest | - | - | - | - |
| 5606 | Unrealized Inv. Gain/Loss | - | - | - | - |
| 5611 | Reserve for Endeavor Hall | 60 | 775 | 700 | 700 |
| Total Revenue | | 14,860 | 15,775 | 18,700 | 18,700 |
| Increase (Decrease) in Net Position Before Depreciation | | (9,189) | (12,864) | (12,370) | (10,057) |
| 7390 | Depreciation Expense | 36,067 | - | 36,067 | 36,067 |
| (Decrease) in Net Position After Depreciation | | (45,256) | (12,864) | (48,437) | (46,124) |
| Beginning Net Position | | 1,333,644 | 1,288,388 | 1,288,388 | 1,239,951 |
| Ending Net Position | | 1,288,388 | 1,275,524 | 1,239,951 | 1,193,827 |

Net Position is Comprised of the Following

| | | | | |
|---|------------------|------------------|------------------|------------------|
| Net investment in capital assets | 1,322,816 | 1,322,816 | 1,286,749 | 1,250,682 |
| Unrestricted net position resulting from: | | | | |
| <i>Due to the General Fund</i> | (23,497) | (42,292) | (41,798) | (51,855) |
| Refundable Deposits Payable | (3,548) | (5,000) | (5,000) | (5,000) |
| General accounts payable | (7,383) | - | - | - |
| Total Net Position | 1,288,388 | 1,275,524 | 1,239,951 | 1,193,827 |

FIDUCIARY FUNDS

2014-15

City of Clayton
 High Street Bridge Fund 217
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|-------------------------------|----------------|------------------------|-------------------|------------------------|
| 7381 | Property Tax Admin Cost | 254 | 254 | 254 | 254 |
| 7611 | Principal (RDA Repay) | 789 | 836 | 5,898 | 645 |
| 7612 | Interest Payment | 1,210 | 1,295 | 1,163 | 809 |
| 2103 | Note payable | - | 2,131 | - | - |
| Total Expenses | | 2,253 | 4,516 | 7,314 | 1,708 |
| 4611 | High Street Bridge Assessment | 2,239 | 4,370 | 2,239 | 1,634 |
| 4650 | Special Assessment Payoff | - | - | 5,289 | - |
| 5601 | Interest | 57 | - | 70 | 70 |
| 5606 | Unrealized Inv Gain/Loss | 34 | - | - | - |
| Total Revenue | | 2,330 | 4,370 | 7,598 | 1,704 |
| Annual Balance (Shortfall) | | 77 | (146) | 283 | (4) |
| Beginning Fund Balance | | 4,200 | 4,277 | 4,277 | 4,560 |
| Ending Fund Balance | | 4,277 | 4,131 | 4,560 | 4,556 |

City of Clayton
Oak Street Bridge Fund 218
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|---------------------------------|----------------|------------------------|-------------------|------------------------|
| 7381 | Property Tax Admin Cost | 258 | 258 | 258 | 258 |
| 7420 | Other Outside Services | 399 | 399 | 399 | 399 |
| 7611 | Principal | 2,487 | - | 2,661 | 2,847 |
| 7612 | Interest Payment | 1,504 | - | 1,330 | 1,144 |
| Total Expenses | | 4,648 | 657 | 4,648 | 4,648 |
| 4611 | Oak Street Bridge Assessment | 6,150 | 5,843 | 6,150 | 6,150 |
| 5601 | Interest Income | 233 | - | 170 | 220 |
| 5606 | Unrealized Investment Gain/Loss | 125 | - | - | - |
| Total Revenue | | 6,508 | 5,843 | 6,320 | 6,370 |
| Annual Balance (Shortfall) | | 1,861 | 5,186 | 1,672 | 1,722 |
| Beginning Fund Balance | | 15,665 | 17,526 | 17,526 | 19,198 |
| Ending Fund Balance | | 17,526 | 22,712 | 19,198 | 20,920 |

City of Clayton
 Lydia Lane Sewer Assessment Fund 222
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|---------------------------------|----------------|------------------------|-------------------|------------------------|
| 7381 | Property Tax Admin Cost | 264 | 264 | 250 | 260 |
| 7420 | Other Outside Services | 2,400 | 2,400 | 2,400 | 2,400 |
| 7611 | Principal | 5,000 | 5,000 | 5,000 | 5,000 |
| 7612 | Interest Payment | 11,150 | 11,750 | 10,850 | 10,700 |
| 7613 | Paying Agent Fees | 500 | 500 | 500 | 500 |
| Total Expenses | | 19,313 | 19,914 | 19,000 | 18,860 |
| 4612 | Lydia Lane Sewer Assessment | 18,400 | 19,000 | 18,100 | 17,800 |
| 5601 | Interest | 972 | 1,000 | 800 | 800 |
| 5606 | Unrealized Investment Gain/Loss | (291) | - | - | - |
| Total Revenue | | 19,081 | 20,000 | 18,900 | 18,600 |
| Annual Balance (Shortfall) | | (232) | 86 | (100) | (260) |
| Beginning Fund Balance | | 87,077 | 86,845 | 86,845 | 86,745 |
| Ending Fund Balance | | 86,845 | 86,931 | 86,745 | 86,485 |

City of Clayton
Oak Street Sewer Assessment Fund 223
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|-----------------------------|----------------|------------------------|-------------------|------------------------|
| 7381 | Property Tax Admin Cost | 259 | 259 | 260 | 260 |
| 7420 | Other Outside Services | 1,650 | 1,650 | 1,650 | 1,650 |
| 7611 | Principal | 7,000 | 7,000 | 7,000 | 8,000 |
| 7612 | Interest Payment | 3,930 | 4,350 | 3,720 | 3,510 |
| Total Expenses | | 12,839 | 13,259 | 12,630 | 13,420 |
| 4612 | Oak Street Sewer Assessment | 12,580 | 13,000 | 12,370 | 13,160 |
| 5601 | Interest | 58 | - | 90 | 90 |
| 5606 | Unrealized Inv. Gain/Loss | (70) | - | - | - |
| Total Revenue | | 12,568 | 13,000 | 12,460 | 13,250 |
| Annual Balance (Shortfall) | | (271) | (259) | (170) | (170) |
| Beginning Fund Balance | | 4,439 | 4,168 | 4,168 | 3,998 |
| Ending Fund Balance | | 4,168 | 3,909 | 3,998 | 3,828 |

City of Clayton
 Diablo Estates Benefit A. D. Fund 231
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|--|----------------|------------------------|-------------------|------------------------|
| 7335 | Gas & Electric Serv. | - | 820 | 297 | 840 |
| 7338 | Water Service | - | 4,130 | 2,000 | 4,130 |
| 7381 | Property Tax Admin Cost | 268 | 268 | 3 | 3 |
| 7411 | Prof. Services Retainer | 500 | - | - | - |
| 7419 | Other Prof. Services | 47,936 | 63,892 | 51,506 | 64,610 |
| 7611 | Principal | 25,000 | - | - | - |
| 8113 | Transfer to Stormwater Fund | 456 | 456 | 456 | 456 |
| Total Expenses | | 74,160 | 69,566 | 54,262 | 70,039 |
| 5601 | Interest Income | 338 | 400 | 370 | 370 |
| 5606 | Unrealized Investment Gain/Loss GASB31 | (100) | - | - | - |
| 4611 | Fiduciary Fund Assessment | 72,663 | 72,663 | 74,406 | 76,475 |
| Total Revenue | | 72,901 | 73,063 | 74,776 | 76,845 |
| Annual Balance (Shortfall) | | (1,260) | 3,497 | 20,514 | 6,806 |
| Beginning Fund Balance | | 25,709 | 24,449 | 24,992 | 45,507 |
| Ending Fund Balance | | 24,449 | 27,946 | 45,507 | 52,312 |

City of Clayton
Middle School CFD 1990-1 Fund 420
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|-------------------------------------|------------------|------------------------|-------------------|------------------------|
| 7381 | Property Tax Admin Cost | 1,404 | 1,334 | 1,404 | 1,404 |
| 7419 | Other Prof. Services | 8,629 | 8,802 | 8,949 | 8,950 |
| 7420 | Other Outside Services | 16,452 | 16,452 | 16,452 | 16,452 |
| 7611 | Principal | 246,000 | 246,000 | 261,000 | 281,000 |
| 7612 | Interest Payment | 239,115 | 239,115 | 222,630 | 205,007 |
| 7613 | Paying Agent Fees | 578 | 578 | 578 | 650 |
| 7615 | Property Taxes | 603 | 603 | 603 | 603 |
| 8118 | Transfer to CFA 2007 Middle School | 420,184 | 407,541 | 415,154 | 424,496 |
| Total Expenses | | 932,965 | 920,425 | 926,770 | 938,562 |
| 4609 | Middle School CFD 1990-1 Assessment | 456,788 | 548,185 | 434,276 | 414,750 |
| 5601 | Interest Income | 246,275 | - | 227,522 | 208,007 |
| 5606 | Unrealized Investment Gain/(Loss) | (2,616) | - | - | - |
| 6026 | Transfer from CFA 2007 | - | 407,541 | - | - |
| Total Revenue | | 700,447 | 955,726 | 661,798 | 622,757 |
| Annual Balance (Shortfall) | | (232,518) | 35,301 | (264,972) | (315,805) |
| Beginning Fund Balance | | 4,458,207 | 4,225,688 | 4,225,688 | 3,960,717 |
| Ending Fund Balance | | 4,225,688 | 4,260,989 | 3,960,717 | 3,644,912 |

City of Clayton
 Clayton Station CFD 1990-2 Fund 421
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|---------------------------------|----------------|------------------------|-------------------|------------------------|
| 7381 | Property Tax Admin Cost | 253 | 253 | 253 | 253 |
| 7419 | Other Prof. Services | 4,122 | 4,138 | 4,209 | 4,410 |
| 7420 | Other Outside Services | 13,303 | 8,000 | 8,000 | 8,000 |
| 7611 | Principal | 98,000 | 98,000 | 112,000 | 114,000 |
| 7612 | Interest Payment | 23,364 | 23,364 | 17,169 | 10,502 |
| Total Expenses | | 139,042 | 133,755 | 141,631 | 137,165 |
| 4610 | Clayton Station CFD Assessment | 150,267 | 141,230 | 145,720 | 69,139 |
| 5601 | Interest | 2,563 | 400 | 1,800 | 900 |
| 5606 | Unrealized Investment Gain/Loss | (618) | - | - | - |
| Total Revenue | | 152,211 | 141,630 | 147,520 | 70,039 |
| Annual Balance (Shortfall) | | 13,169 | 7,875 | 5,888 | (67,126) |
| Beginning Fund Balance | | 178,756 | 191,925 | 191,925 | 197,813 |
| Ending Fund Balance | | 191,925 | 199,800 | 197,813 | 130,687 |

City of Clayton
 CFA 2007 Middle School Refunding Fund 422
 Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|-----------------------------------|---------------------------------|----------------|------------------------|-------------------|------------------------|
| 7419 | Other Prof. Services | 2,831 | 2,805 | 2,870 | 2,805 |
| 7611 | Principal | 280,000 | 295,000 | 285,000 | 305,000 |
| 7612 | Interest Payment | 140,184 | 147,273 | 130,212 | 119,496 |
| 7613 | Paying Agent Fees | 2,200 | 2,271 | 2,200 | 2,200 |
| 8111 | Transfer to CIP Fund | - | - | - | - |
| Total Expenses | | 425,215 | 447,349 | 420,281 | 429,501 |
| 5606 | Unrealized Investment Gain/Loss | (560) | - | - | - |
| 5801 | Interest Income | 1,776 | - | 1,500.00 | 1,000 |
| 6014 | Transfer from CFD 1990-1 | 420,184 | 442,273 | 415,154 | 424,496 |
| Total Revenue | | 421,400 | 442,273 | 416,654 | 425,496 |
| Annual Balance (Shortfall) | | (3,815) | (5,076) | (3,627) | (4,005) |
| Beginning Fund Balance | | 408,752 | 404,937 | 404,937 | 401,310 |
| Ending Fund Balance | | 404,937 | 399,862 | 401,310 | 397,305 |

City of Clayton
RDA Successor Agency Private Purpose Trust Fund 615
Adopted Budget 2014-15

| Account Number | Account Name | 2012-13 Actual | 2013-14 Adopted Budget | 2013-14 Projected | 2014-15 Adopted Budget |
|--|--|--------------------|------------------------|--------------------|------------------------|
| 7413 | Legal Services Successor Agency Fund | 858 | - | 147 | 500 |
| 7414 | Audit and Financial Reporting Services | - | - | 15,000 | - |
| 7419 | Other Professional Services | 3,400 | 3,600 | 2,400 | 2,400 |
| 7520 | Projects | (645) | - | - | - |
| 7612 | Interest Expense | 243,019 | 234,916 | 234,916 | 157,540 |
| 7613 | Paying Agent Fee | 5,365 | 7,990 | 5,365 | 5,365 |
| 7616 | RDA AB 1484 Demand | - | - | - | - |
| 8101 | Transfer To General Fund | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Expenses | | 501,996 | 496,506 | 507,828 | 415,805 |
| 4108 | Redevelopment Property Tax Trust Fund - Distribu | 810,749 | 1,083,794 | 427,186 | 725,805 |
| 5601 | Interest | 31,291 | - | 21,700 | 5,529 |
| 5606 | Unrealized Inv. Gain/Loss | (6,925) | - | - | - |
| 5790 | Other Revenues | 8,210 | - | 12,898 | 8,645 |
| Total Revenue | | 843,325 | 1,083,794 | 461,784 | 739,979 |
| Increase (Decrease) in Net Position | | 341,329 | 587,288 | (46,044) | 324,174 |
| Beginning Net Position | | (3,973,011) | (3,631,682) | (3,631,682) | (3,677,726) |
| Ending Net Position | | (3,631,682) | (3,044,394) | (3,677,726) | (3,353,552) |
| Other Balance Sheet Outflows of Resources | | | | | |
| 2800 | 1996A RDA Bonds Payable | - | - | - | - |
| 2801 | 1999 RDA Bonds Payable | 280,000 | 295,000 | 295,000 | 310,000 |
| 2802 | 2014 Refunding Bonds Payable | - | - | - | - |
| 2101 | Diamond Terrace Sr. Facility Housing Loan | - | 200,000 | - | - |
| Total Other Outflows | | 280,000 | 495,000 | 295,000 | 310,000 |

**CAPITAL IMPROVEMENT
PROGRAM
2014-15**

**CITY OF CLAYTON
CAPITAL IMPROVEMENT
BUDGET
FISCAL YEAR 2014- 2015**



Scoreboard located on Field #1
Clayton Community Park

**Clayton, California
www.ci.clayton.ca.us**

CITY OF CLAYTON

2014/15 - 2018/19

Capital Improvement Program

Adopted by the City Council on
Clayton, CA

XXXX XX, 2014
Resolution No. XX, 2014

City Council

Frank Stafford, Mayor
David T. Shney, Vice-Mayor
Howard Geller
James Diaz
Julie K. Pierce

© 2009 Tele Atlas

37°55'31.74"N 121°55'49.71"W

Gary Napper
Rick Angrisani
Charlie Mullen
Janet Brown
Kevin Mizuno

City Manager
City Engineer
Community Development Director
City Clerk
Finance Manager

CITY OF CLAYTON
2014/15 – 2018/19 CAPITAL IMPROVEMENT PROGRAM

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CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Completed and Active Projects - FY 98/99 thru 13/14

| Project Number | Project Category | Project | Comp. Sched. | Comp. Actual | Original Budget | Actual Cost |
|----------------|------------------|--------------------------------------|--------------|--------------|-----------------|-------------------|
| 10330 | Streets | Overlays | 99/00 | 99/00 | \$ 570,000.00 | \$ 514,000.00 |
| 10331 | Streets | Slurry Seals | na | na | \$ - | included in 10330 |
| 10332 | Streets | High Street Bridge | 98/99 | 98/99 | \$ 65,000.00 | \$ 65,000.00 |
| 10333 | Streets | Marsh Creek Road - TEA-21 | 99/00 | 02/03 | \$ 1,300,000.00 | \$ 1,300,000.00 |
| 10334 | Parks | Community Dog Park | 99/00 | 00/01 | \$ 27,500.00 | \$ 27,500.00 |
| 10335 | Parks | El Molino Park | 98/99 | 98/99 | \$ 76,000.00 | \$ 30,000.00 |
| 10336 | Parks | Lydia Lane Park Ph. II | 10/11 | 10/11 | \$ 40,000.00 | \$ 48,814.00 |
| 10337 | Facilities | Keller House Preservation | 05/06 | 05/06 | \$ 219,523.00 | \$ 219,523.00 |
| 10337A | Facilities | Keller House Rehabilitation | future | | \$ 1,780,477.00 | |
| 10338 | Facilities | Endeavor Hall | 00/01 | 00/01 | \$ 1,500,000.00 | \$ 1,450,000.00 |
| 10339 | Facilities | Youth Center/Gym | 01/02 | 02/03 | \$ 4,900,000.00 | \$ 4,900,000.00 |
| 10340 | Landscape | Marsh Creek Road Landscape | 98/99 | 98/99 | \$ 630,000.00 | \$ 400,000.00 |
| 10341 | Streets | Center Street Crossing | 99/00 | 00/01 | \$ 172,000.00 | \$ 172,000.00 |
| 10342 | GHAD | Windmill Debris Basin | 98/99 | 98/99 | \$ 75,000.00 | \$ 75,000.00 |
| 10343 | GHAD | Crow Debris Basin | future | | \$ 100,000.00 | |
| 10344 | GHAD | Obsidian Landslide | 02/03 | 04/05 | \$ - | included in 10347 |
| 10345 | GHAD | Clayton Rd. Landslides | 99/00 | 00/01 | \$ 1,315,000.00 | \$ 1,240,000.00 |
| 10346 | GHAD | Black Diamond Landslide** | na | na | \$ - | \$ - |
| 10347 | GHAD | V-ditch Repairs | 02/03 | 04/05 | \$ 150,000.00 | \$ 144,063.00 |
| 10347A | GHAD | Eagle Peak Slope Repair | future | | \$ 1,125,000.00 | |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | future | | \$ 50,000.00 | |
| 10349 | GHAD | Community Park Slide Repair | future | | \$ 100,000.00 | |
| 10350 | Facilities | Downtown Elec. Conn. | 99/00 | 99/00 | \$ 25,000.00 | \$ 40,000.00 |
| 10351 | Facilities | Fire Station | 00/01 | 00/01 | \$ 1,680,000.00 | \$ 1,610,000.00 |
| 10352 | Landscape | Library Landscaping | 00/01 | 02/03 | \$ 157,000.00 | \$ 194,000.00 |
| 10353 | Streets | Downtown Revitalization | 00/01 | 01/02 | \$ 2,000,000.00 | \$ 3,003,500.00 |
| 10354 | Streets | Four Oaks Area | 01/02 | 01/02 | \$ 175,000.00 | \$ 237,700.00 |
| 10355 | Streets | Oak Street Bridge | 00/01 | 00/01 | \$ 60,000.00 | \$ 62,000.00 |
| 10356 | Landscape | Westwood Open Space | 01/02 | 01/02 | \$ 205,000.00 | \$ 166,000.00 |
| 10357 | Facilities | Old City Hall Renovation | 98/99 | 98/99 | \$ 80,000.00 | \$ 72,000.00 |
| 10358 | Facilities | Grove Property Acquisition | 99/00 | 99/00 | \$ 500,000.00 | \$ 500,000.00 |
| 10359 | Facilities | Endeavor Hall Parking I | 00/01 | 01/02 | \$ 107,000.00 | \$ 108,000.00 |
| 10360 | Facilities | Endeavor Hall Parking II | 07/08 | 07/08 | \$ 150,000.00 | \$ 165,500.76 |
| 10361 | Facilities | Stanley Property Acquisition** | 13/14 | | \$ 325,000.00 | \$ - |
| 10362 | Facilities | Stanley Property Parking** | future | | \$ - | \$ - |
| 10363 | Facilities | Corp. Yard Expansion | 99/00 | 03/04 | \$ 483,000.00 | \$ 589,720.00 |
| 10364 | Streets | Downtown Signage** | na | na | \$ - | \$ - |
| 10365 | Facilities | Library Parking Expansion | 00/01 | 01/02 | \$ - | \$ - |
| 10366 | Facilities | Police Parking Expansion | 01/02 | 03/04 | \$ - | included in 10352 |
| 10367 | Parks | Downtown Park | 07/08 | 07/08 | \$ 1,387,018.00 | \$ 2,100,000.00 |
| 10368 | Parks | City Hall Park** | na | na | \$ - | \$ - |
| 10369 | Streets | Marsh Creek Road Narrowing** | na | na | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | future | | \$ 3,000,000.00 | |
| 10371 | Streets | Survey Monuments | 02/03 | 04/05 | \$ 30,000.00 | \$ 30,000.00 |
| 10372 | Streets | Traffic Signal Modifications | 99/00 | 00/01 | \$ 10,000.00 | \$ 9,900.00 |
| 10373 | Streets | Peacock Creek Dr. Signal | 01/02 | 02/03 | \$ 175,000.00 | \$ 155,000.00 |
| 10374 | Parks | North Valley Park | 99/00 | 00/01 | \$ 50,000.00 | \$ 45,000.00 |
| 10375 | Parks | Samuel Ct. Park | future | | \$ 75,000.00 | |
| 10376 | Facilities | Equestrian Staging Area | 99/00 | 01/02 | \$ 140,000.00 | \$ 140,000.00 |
| 10377 | Streets | DVMS - Right Turn Lane | 01/02 | 01/02 | \$ 42,000.00 | \$ 51,100.00 |
| 10378 | Streets | Keller Ridge Drive Planters | 99/00 | 00/01 | \$ 100,000.00 | \$ 100,000.00 |
| 10379 | Streets | Pine Hollow Road - Upgrade | future | | \$ 300,000.00 | |
| 10380 | Parks | Community Park - Rt. Turn Lane** | na | na | \$ - | \$ - |
| 10381 | Parks | Bocce Ball Courts** | 05/06 | | \$ 100,000.00 | \$ 43,431.00 |
| 10382 | GHAD | Inclinometers | 00/01 | 00/01 | \$ 60,000.00 | \$ 50,000.00 |
| 10383 | GHAD | Keller Drive Subdrain | 99/00 | 99/00 | \$ 5,000.00 | \$ 5,000.00 |
| 10384 | Streets | Mitchell Canyon Rd. Overlay | 00/01 | 04/05 | \$ 145,000.00 | \$ 125,000.00 |
| 10385 | Parks | Community Park Tot Lot Upgrade | 02/03 | 04/05 | \$ 75,000.00 | \$ 112,496.00 |
| 10386 | GHAD | Wells (cancelled) | na | na | \$ - | \$ - |
| 10387 | Streets | Pavement Rehab 2002/03 | 02/03 | 02/03 | \$ 1,000,000.00 | \$ 994,000.00 |
| 10388 | Streets | Pavement Rehab 2003/04** | na | na | \$ - | \$ - |

Completed and Active Projects - FY 98/99 thru 13/14

| Project Number | Project Category | Project | Comp. Sched. | Comp. Actual | Original Budget | Actual Cost |
|---------------------------------------|------------------|---|--------------|--------------|------------------|-------------------|
| 10389 | Streets | Pavement Rehab 2004 | 04/05 | 04/05 | \$ 525,000.00 | \$ 557,650.00 |
| 10390 | Streets | Pavement Rehab 2005** | na | na | \$ 88,000.00 | - |
| 10391 | Streets | Pavement Rehab 2006 | 06/07 | 06/07 | \$ 1,188,000.00 | \$ 1,119,052.00 |
| 10392 | Sewers | Oak - High Street | 02/03 | 03/04 | \$ 320,000.00 | \$ 384,718.00 |
| 10393 | Parks | Skateboard Park | future | | \$ 300,000.00 | |
| 10394 | Streets | Handicap Ramps - RDA Area | 05/06 | 05/06 | \$ 65,000.00 | \$ 60,132.00 |
| 10394A | Streets | ADA Compliance Program | future | | \$ 135,000.00 | |
| 10395 | Streets | Catch Basin Modifications | future | | \$ 75,000.00 | |
| 10396 | Streets | East Marsh Creek Road Signal | future | | \$ 230,000.00 | |
| 10397 | Streets | Utility Undergrounding | future | | \$ 3,000,000.00 | |
| 10398 | Streets | Clayton Rd. MCR Slurry Seal | 05/06 | 05/06 | \$ 321,000.00 | \$ 235,456.00 |
| 10399 | Sewers | Pine Hollow Area | future | 05/06 | \$ 40,000.00 | \$ 141,596.00 |
| 10400 | Other | Downtown Economic Development | future | | \$ 125,738.00 | |
| 10400A | Other | Town Center Property Purchase | 11/12 | 11/12 | \$ 1,040,843.00 | \$ 1,040,843.00 |
| 10401 | Streets | Pedestrian Xing Signals** | 05/06 | na | \$ 200,000.00 | - |
| 10402 | Streets | Clayton Road Trail Connection | 07/08 | 09/10 | \$ 100,000.00 | \$ 264,879.00 |
| 10403 | Streets | Downtown Entry Signs (in 10402) | 07/08 | 09/10 | \$ 50,000.00 | - |
| 10404 | Streets | Marsh Creek Rd. Retaining Wall | 07/08 | 08/09 | \$ 320,000.00 | \$ 319,980.17 |
| 10405 | Streets | 2007 Pavement Patching Project | 07/08 | 07/08 | \$ 91,327.00 | \$ 128,684.22 |
| 10406 | Streets | 2008 Pavement Rehab Project | 08/09 | 08/09 | \$ 864,090.00 | \$ 1,060,427.68 |
| 10407 | Parks | Community Park Upgrades | 07/08 | 07/08 | \$ 420,000.00 | \$ 465,000.00 |
| 10408 | Streets | 2009 Pavement Rehab Project** | 09/10 | 09/10 | \$ 402,000.00 | - |
| 10409 | Streets | 2010 Pavement Rehab Project | 10/11 | 10/11 | \$ 842,000.00 | - |
| 10410 | Streets | 2011 Neighborhood Street Project** | 11/12 | 11/12 | \$ - | - |
| 10411 | Streets | 2012 Neighborhood Street Project** | 12/13 | 12/13 | \$ - | - |
| 10412 | Streets | 2009 Arterial Overlay Project | 09/10 | 09/10 | \$ 575,000.00 | \$ 513,460.00 |
| 10413 | Parks | Community Park Parking Lot Expansion | 10/11 | 11/12 | \$ 850,000.00 | \$ 1,056,717.00 |
| 10414 | Streets | East Marsh Creek Rd. Upgrade | 14/15 | | \$ 1,081,000.00 | |
| 10415 | Parks | Well Renovation | 09/10 | 09/10 | \$ 25,000.00 | \$ 23,895.00 |
| 10416 | Streets | Marsh Creek Rd. (old) Overlay | 10/11 | 10/11 | \$ 430,300.00 | \$ 378,889.40 |
| 10417 | Streets | 2013 Neighborhood Street Project | 13/14 | 13/14 | \$ 315,000.00 | \$ 1,263,258.00 |
| 10418 | Streets | 2014 Neighborhood Street Project | 13/14 | 13/14 | \$ 315,000.00 | included in 10417 |
| 10419 | Parks | Community Park Lighting, etc. | future | | \$ 4,084,000.00 | |
| 10420 | Parks | School Bridge Area Improvements | future | | \$ 200,000.00 | |
| 10421 | Creeks | Cardinet Trail Restoration | future | | \$ 50,000.00 | |
| 10422 | Sewers | El Molino Drive Sanitary Sewer Impr. | future | | \$ 330,000.00 | |
| 10423 | Facilities | Library Upgrades | future | | \$ 1,000,000.00 | |
| 10424 | Streets | 2015 Neighborhood Street Project | 14/15 | | \$ 315,000.00 | |
| 10425 | Streets | Collector Street Rehabilitation Project | 14/15 | | \$ 361,438.00 | |
| 10426 | Facilities | City Hall Parking Area Rehabilitation | 13/14 | 13/14 | \$ 27,000.00 | \$ 27,000.00 |
| 10427 | Facilities | Library Parking Lot Rehabilitation | 13/14 | 13/14 | \$ 51,000.00 | \$ 51,000.00 |
| 10428 | Facilities | Lydia Lane Park Parking Rehabilitation | 13/14 | 13/14 | \$ 11,000.00 | \$ 11,000.00 |
| 10429 | Facilities | 2012 Trail Repaving Project | 13/14 | 13/14 | \$ 50,000.00 | \$ 70,000.00 |
| 10430 | Landscape | Clayton Road Median Landscaping | 11/12 | 11/12 | \$ 320,000.00 | \$ 304,173.78 |
| 10431 | Landscape | Daffodil Hill Landscaping | 11/12 | 11/12 | \$ 50,000.00 | \$ 47,500.00 |
| 10432 | Streets | 2016 Neighborhood Street Project | 16/17 | | \$ 834,000.00 | |
| 10433 | Streets | DVMS Safety Signing | 13/14 | 13/14 | \$ 40,000.00 | \$ 23,462.00 |
| 10434 | Parks | CCCP Scoreboard Replacement | 13/14 | 13/14 | \$ 43,544.00 | \$ 43,544.00 |
| 10435 | Facilities | Library HVAC Replacement | 13/14 | 13/14 | \$ 127,547.00 | \$ 127,547.00 |
| 10436 | Streets | 2018 Neighborhood Street Project | 18/19 | | \$ 834,000.00 | |
| Total Project Costs (budget) (actual) | | | | | \$ 49,899,345.00 | \$ 31,015,112.01 |

Red denotes completed projects

Green denotes FY 14-15 active projects

**Deleted by City Council

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Summary of Project Costs by Fiscal Year

**Deleted by City Council

| Project Number | Project Category | Project Description | Prior Year Funding | FY 2014/15 | FY 2015/16 | FY 2016/17 | FY 2017/18 | FY 2018/19 | Future Costs | Total Budget |
|----------------|------------------|--------------------------------------|--------------------|------------|------------|------------|------------|------------|-----------------|-----------------|
| 10330 | Streets | Overlays | \$ 514,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 514,000.00 |
| 10331 | Streets | Slurry Seals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10332 | Streets | High Street Bridge | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10333 | Streets | Marsh Creek Road - TEA-21 | \$ 65,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 65,000.00 |
| 10334 | Parks | Community Dog Park | \$ 1,300,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,300,000.00 |
| 10335 | Parks | El Molino Park | \$ 27,500.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27,500.00 |
| 10336 | Parks | Lydia Lane Park Ph. II | \$ 30,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000.00 |
| 10337 | Facilities | Keller House Preservation | \$ 48,814.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 48,814.00 |
| 10337A | Facilities | Keller House Rehabilitation | \$ 219,523.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 219,523.00 |
| 10338 | Facilities | Endeavor Hall | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10339 | Facilities | Youth Center/Gym | \$ 1,450,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,450,000.00 |
| 10340 | Landscape | Marsh Creek Road Landscape | \$ 4,900,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,780,477.00 | \$ 6,680,477.00 |
| 10341 | Streets | Center Street Crossing | \$ 400,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 400,000.00 |
| 10342 | GHAD | Windmill Debris Basin | \$ 172,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 172,000.00 |
| 10343 | GHAD | Crow Debris Basin | \$ 75,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 75,000.00 |
| 10344 | GHAD | Obsidian Landslide (in 10347) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10345 | GHAD | Clayton Rd. Landslides | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10346 | GHAD | Black Diamond Landslide** | \$ 1,240,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 110,000.00 | \$ 1,350,000.00 |
| 10347 | GHAD | V-ditch Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10347A | GHAD | Eagle Peak Slope Repair | \$ 144,063.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 144,063.00 |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10349 | GHAD | Community Park Slide Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10350 | Facilities | Downtown Elec. Conn. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,250,000.00 | \$ 1,250,000.00 |
| 10351 | Facilities | Fire Station | \$ 40,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 40,000.00 |
| 10352 | Landscape | Library Landscaping | \$ 1,610,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 110,000.00 | \$ 1,720,000.00 |
| 10353 | Streets | Downtown Revitalization | \$ 194,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 194,000.00 |
| 10354 | Streets | Four Oaks Area | \$ 3,003,500.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,003,500.00 |
| 10355 | Streets | Oak Street Bridge | \$ 237,700.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 237,700.00 |
| 10356 | Landscape | Westwood Open Space | \$ 62,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 62,000.00 |
| 10357 | Facilities | Old City Hall Renovation | \$ 166,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 166,000.00 |
| 10358 | Facilities | Grove Property Acquisition | \$ 72,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 72,000.00 |
| 10359 | Facilities | Endeavor Hall Parking I | \$ 500,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 500,000.00 |
| 10360 | Facilities | Endeavor Hall Parking II | \$ 108,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 108,000.00 |
| 10361 | Facilities | Stanley Property** | \$ 165,500.76 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 165,500.76 |
| 10362 | Facilities | Stanley Property Parking** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10363 | Facilities | Corp. Yard Expansion | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10364 | Streets | Downtown Signage** | \$ 598,720.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 598,720.00 |
| 10365 | Facilities | Library Parking Expansion | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10366 | Facilities | Police Parking Expansion | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10367 | Parks | Downtown Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10368 | Parks | City Hall Park** | \$ 2,009,700.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,009,700.00 |
| 10369 | Streets | Marsh Creek Road Narrowing** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10371 | Streets | Survey Monuments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10372 | Streets | Traffic Signal Modifications | \$ 30,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000.00 |
| 10373 | Streets | Peacock Creek Dr. Signal | \$ 9,900.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,000,000.00 | \$ 3,009,900.00 |
| 10374 | Parks | North Valley Park | \$ 155,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 155,000.00 |
| 10375 | Parks | Samuel Ct. Park | \$ 45,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000.00 |
| 10376 | Facilities | Equestrian Staging Area | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10377 | Streets | DVMS - Right Turn Lane | \$ 140,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 85,000.00 | \$ 225,000.00 |
| 10378 | Streets | Keller Ridge Drive Planters | \$ 51,100.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 51,100.00 |
| | | | \$ 100,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000.00 |

Summary of Project Costs by Fiscal Year

**Deleted by City Council

| Project Number | Project Category | Project Description | Prior Year Funding | FY | FY | FY | FY | FY | Future Costs | Total Budget |
|----------------|------------------|---|--------------------|-----------------|---------------|---------------|---------------|---------------|------------------|------------------|
| | | | | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 | | |
| 10379 | Streets | Pine Hollow Road - Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10380 | Parks | Community Park - Rt. Turn Lane** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 325,000.00 | \$ 325,000.00 |
| 10381 | Parks | Bocce Ball Courts | \$ 43,431.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10382 | GHAD | Inclinometers | \$ 50,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 43,431.00 |
| 10383 | GHAD | Keller Ridge Drive Subdrain | \$ 5,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 |
| 10384 | Streets | Mitchell Canyon Rd. Overlay | \$ 125,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,000.00 |
| 10385 | Parks | Community Park Tot Lot Upgrade | \$ 112,496.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125,000.00 |
| 10386 | GHAD | Wells** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 112,496.00 |
| 10387 | Streets | Pavement Rehab 2002/03 | \$ 994,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10388 | Streets | Pavement Rehab 2003/04 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 994,000.00 |
| 10389 | Streets | Pavement Rehab 2004 | \$ 537,650.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10390 | Streets | Pavement Rehab 2005** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 537,650.00 |
| 10391 | Streets | Pavement Rehab 2006 | \$ 11,190,552.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10392 | Sewers | Oak - High Street | \$ 384,718.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,190,552.00 |
| 10393 | Parks | Skateboard Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 384,718.00 |
| 10394 | Streets | Handicap Ramps - RDA Area | \$ 60,182.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 750,000.00 | \$ 750,000.00 |
| 10394A | Streets | ADA Compliance Program | \$ 22,190.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | \$ 6,000.00 | \$ - | \$ 60,182.00 |
| 10395 | Streets | Catch Basin Modifications | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 447,810.00 | \$ 500,000.00 |
| 10396 | Streets | East Marsh Creek Road Signal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 100,000.00 | \$ 100,000.00 |
| 10397 | Streets | Utility Undergrounding | \$ 257,469.00 | \$ 21,000.00 | \$ 21,000.00 | \$ 21,000.00 | \$ 21,000.00 | \$ 21,000.00 | \$ 350,000.00 | \$ 350,000.00 |
| 10398 | Streets | Clayton Rd. MCR Slurry Seal | \$ 235,456.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 235,456.00 |
| 10399 | Sewers | Pine Hollow Area | \$ 141,596.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 141,596.00 |
| 10400 | Other | Downtown Economic Development | \$ 125,738.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 125,738.00 |
| 10400A | Other | Town Center Property Purchase | \$ 1,040,843.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,040,843.00 |
| 10401 | Streets | Pedestrian Xing Signals** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10402 | Streets | Clayton Road Trail Connection | \$ 264,879.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10403 | Streets | Downtown Entry Signage (in 10402) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 264,879.00 |
| 10404 | Streets | Marsh Creek Rd. Retaining Wall | \$ 319,980.17 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10405 | Streets | 2007 Pavement Patching Project | \$ 128,684.22 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 319,980.17 |
| 10406 | Streets | 2008 Pavement Rehab Project | \$ 1,060,427.62 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 128,684.22 |
| 10407 | Streets | Clayton Road Trail Connection | \$ 465,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,060,427.62 |
| 10408 | Streets | 2009 Pavement Rehab Project** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 465,000.00 |
| 10409 | Streets | 2010 Pavement Rehab Project | \$ tbd | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10410 | Streets | 2011 Neighborhood Street Project** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10411 | Streets | 2012 Neighborhood Street Project** | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10412 | Streets | 2009 Arterial Overlay Project | \$ 513,460.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10413 | Parks | Community Park Parking Lot Exp. | \$ 1,056,717.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 513,460.00 |
| 10414 | Streets | East Marsh Creek Rd. Upgrade | \$ 100,000.00 | \$ 1,022,224.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,056,717.00 |
| 10415 | Parks | Well Renovation | \$ 23,895.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,122,224.00 |
| 10416 | Streets | Marsh Creek Rd. (old) Overlay | \$ 430,300.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23,895.00 |
| 10417 | Streets | 2013 Neighborhood Street Project | \$ 1,263,258.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 430,300.00 |
| 10418 | Streets | 2014 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,263,258.00 |
| 10419 | Parks | Community Park Lighting, etc. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10420 | Parks | School Bridge Area Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,084,000.00 | \$ 4,084,000.00 |
| 10421 | Creeks | Cardinet Trail Restoration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 |
| 10422 | Sewers | El Molino Drive Sanitary Sewer Impr. | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 50,000.00 | \$ 50,000.00 |
| 10423 | Facilities | Library Upgrades | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 320,000.00 | \$ 330,000.00 |
| 10424 | Streets | 2015 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000,000.00 | \$ 1,000,000.00 |
| 10425 | Streets | Collector Street Rehabilitation Project | \$ - | \$ 341,140.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 341,140.00 |
| 10426 | Facilities | City Hall Parking Area Rehabilitation | \$ 27,000.00 | \$ 430,045.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 430,045.00 |
| 10427 | Facilities | Library Parking Lot Rehabilitation | \$ 51,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 27,000.00 |
| 10428 | Facilities | Lydia Lane Park Parking Rehabilitation | \$ 11,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 51,000.00 |
| 10429 | Facilities | 2012 Trail Repaving Project | \$ 70,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,000.00 |
| 10430 | Landscape | Clayton Road Median Landscaping | \$ 320,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,000.00 |
| 10431 | Landscape | Daffodil Hill Landscaping | \$ 50,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 320,000.00 |
| 10432 | Streets | 2016 Neighborhood Street Project | \$ - | \$ - | \$ 417,000.00 | \$ 417,000.00 | \$ - | \$ - | \$ - | \$ 50,000.00 |
| 10433 | Streets | DVMS Safety Signing | \$ 23,462.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 834,000.00 |
| 10434 | Parks | CCCP Scoreboard Replacement | \$ 46,244.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23,462.00 |
| 10435 | Facilities | Library HVAC Replacement | \$ 127,547.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 46,244.00 |
| 10436 | Streets | 2018 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ 417,000.00 | \$ 417,000.00 | \$ - | \$ 127,547.00 |
| Cost Totals | | | \$ 41,573,195.77 | \$ 1,820,409.00 | \$ 444,000.00 | \$ 444,000.00 | \$ 444,000.00 | \$ 444,000.00 | \$ 16,659,818.00 | \$ 61,829,422.77 |

Red denotes completed projects

Green denotes active projects funded in FY 14/15

Blue denotes active projects funded prior to FY 14/15

** Deleted by City Council

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Budget Cost by Funding Source - FY 2014/15

| Fund Name | | | Carry Forward | Gas Tax | Fed. Funds STP | Measure J | Community Fac. Fee | Offsite Arterial Fee | PG&E Rule 20A | 14/15 Project Totals |
|--|------------|---|---------------|------------|-------------------|-------------|-----------------------|-------------------------|------------------|-------------------------|
| Fund Balance as of 6/30/14 | | | | | | | | | | |
| Estimated Revenue thru FY 14/15 | | | | \$ (3,833) | \$ - | \$ (47,094) | \$ 5,124 | \$ 73,458 | \$ - | |
| Estimated non-CIP Expenses in FY 14/15 | | | | \$ 319,921 | \$ 385,000 | \$ 236,223 | \$ - | \$ - | \$ 21,000 | |
| Funds Available for CIP in FY 14/15 | | | | \$ 208,438 | \$ - | \$ (5,112) | \$ - | \$ - | \$ - | |
| | | | | \$ 208,438 | \$ 385,000 | \$ 184,017 | \$ 5,124 | \$ 73,458 | \$ 21,000 | |
| # | Category | Project | | | | | | | | |
| 10337A | Facilities | Keller House Rehabilitation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10343 | GHAD | Crow Debris Basin | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10347A | GHAD | Eagle Peak Slope Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10349 | GHAD | Community Park Slide Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10375 | Parks | Samuel Ct. Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10379 | Streets | Pine Hollow Road - Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10393 | Parks | Skateboard Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10394A | Streets | ADA Compliance Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10395 | Streets | Catch Basin Modifications | \$ 22,190 | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10396 | Streets | East Marsh Creek Road Signal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10397 | Streets | Utility Undergrounding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000 |
| 10400 | Other | Downtown Economic Development | \$ 257,469 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10417 | Streets | 2013 Neighborhood Street Project | \$ 125,738 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10418 | Streets | 2014 Neighborhood Street Project | \$ 1,263,258 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ 21,000 |
| 10419 | Parks | Community Park Lighting, etc. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10421 | Creeks | Cardinet Trail Restoration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10423 | Facilities | Library Upgrades | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10424 | Streets | 2015 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10425 | Streets | Collector Street Rehabilitation Project | \$ - | \$ 157,393 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10426 | Facilities | City Hall Parking Area Rehabilitation | \$ - | \$ 45,045 | \$ 385,000 | \$ 184,017 | \$ - | \$ - | \$ - | \$ 341,410 |
| 10427 | Facilities | Library Parking Lot Rehabilitation | \$ 27,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 430,045 |
| 10428 | Facilities | Lydia Lane Park Parking Rehabilitation | \$ 51,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10429 | Facilities | 2012 Trail Repaving Project | \$ 11,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10432 | Streets | 2016 Neighborhood Street Project | \$ 70,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10433 | Streets | DVMS Safety Signing | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10434 | Parks | CCCP Scoreboard Replacement | \$ 23,462 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10435 | Facilities | Library HVAC Replacement | \$ 43,544 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10436 | Streets | 2018 Neighborhood Street Project | \$ 127,547 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total CIP Expenditures in FY 14/15 | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fund Balance as of June 30, 2015 | | | \$ - | \$ 208,438 | \$ 385,000 | \$ 184,017 | \$ - | \$ - | \$ 21,000 | \$ 798,455 |
| | | | | \$ 208,438 | \$ 385,000 | \$ 184,017 | \$ 5,124 | \$ 73,458 | \$ - | |

Red denotes projects completed in FY 13/14
 Green denotes active projects funded in FY 14/15
 Blue denotes active projects funded prior to FY 14/15

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Budget Cost by Funding Source - FY 2015/16

| Fund Name | | | Carry Forward | Gas Tax | Fed. Funds ARRA | Measure J | Community Fac. Fee | Offsite Arterial Fee | PG&E Rule 20A | 15/16 Project Totals |
|--|------------|---|---------------|-------------|--------------------|------------|-----------------------|-------------------------|------------------|-------------------------|
| Fund Balance as of 6/30/15 | | | | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | |
| Estimated Revenue thru FY 15/16 | | | | \$ 305,000 | \$ - | \$ 235,000 | \$ - | \$ - | \$ 21,000 | |
| Estimated non-CIP Expenses in FY 15/16 | | | | \$(115,000) | \$ - | \$(2,000) | \$ - | \$ - | \$ - | |
| Funds Available for CIP in FY 15/16 | | | | \$ 190,000 | \$ - | \$ 233,000 | \$ 5,124 | \$ 73,458 | \$ 21,000 | |
| # | Category | Project | | | | | | | | |
| 10337A | Facilities | Keller House Rehabilitation | \$ | | | | | | | |
| 10343 | GHAD | Crow Debris Basin | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10347A | GHAD | Eagle Peak Slope Repairs | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10349 | GHAD | Community Park Slide Repair | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10361 | Facilities | Stanley Property | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10375 | Parks | Samuel Ct. Park | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10379 | Streets | Pine Hollow Road - Upgrade | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10393 | Parks | Skateboard Park | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10394A | Streets | ADA Compliance Program | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10395 | Streets | Catch Basin Modifications | \$ | 28,190 | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10396 | Streets | East Marsh Creek Road Signal | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000 |
| 10397 | Streets | Utility Undergrounding | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10400 | Other | Downtown Economic Development | \$ | 278,469 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10419 | Parks | Community Park Lighting, etc. | \$ | 125,738 | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ 21,000 |
| 10423 | Facilities | Library Upgrades | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10424 | Streets | 2015 Neighborhood Street Project | \$ | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10425 | Streets | Collector Street Rehabilitation Project | \$ | 323,481 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10432 | Streets | 2016 Neighborhood Street Project | \$ | 430,045 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10436 | Streets | 2018 Neighborhood Street Project | \$ | \$ - | \$ 184,000 | \$ 233,000 | \$ - | \$ - | \$ - | \$ 417,000 |
| Total CIP Expenditures in FY 15/16 | | | | \$ 190,000 | \$ - | \$ 233,000 | \$ - | \$ - | \$ 21,000 | \$ 444,000 |
| Fund Balance as of June 30, 2016 | | | | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | \$ - |

Red denotes projects completed in FY 14/15

Green denotes active projects funded in FY 15/16

Blue denotes active projects funded prior to FY 15/16

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Budget Cost by Funding Source - FY 2016/17

| Fund Name | | | Carry Forward | Gas Tax | Fed. Funds | Measure J | Community Fac. Fee | Offsite Arterial Fee | PG&E Rule 20A | 16/17 Project Totals |
|--|------------|--------------------------------------|---------------|------------|------------|------------|-----------------------|-------------------------|------------------|-------------------------|
| Fund Balance as of 6/30/15 | | | | | | | | | | |
| Estimated Revenue thru FY 16/17 | | | \$ - | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | |
| Estimated non-CIP Expenses in FY 16/17 | | | \$ 305,000 | \$ - | \$ - | \$ 235,000 | \$ - | \$ - | \$ 21,000 | |
| Funds Available for CIP in FY 16/17 | | | \$ 190,000 | \$ - | \$ - | \$ 233,000 | \$ 5,124 | \$ 73,458 | \$ 21,000 | |
| # | Category | Project | | | | | | | | |
| 10337A | Facilities | Keller House Rehabilitation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10343 | GHAD | Crow Debris Basin | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10347A | GHAD | Eagle Peak Slope Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10349 | GHAD | Community Park Slide Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10361 | Facilities | Stanley Property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10375 | Parks | Samuel Ct. Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10379 | Streets | Pine Hollow Road - Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10393 | Parks | Skateboard Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10394A | Streets | ADA Compliance Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10395 | Streets | Catch Basin Modifications | \$ 34,190 | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10396 | Streets | East Marsh Creek Road Signal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000 |
| 10397 | Streets | Utility Undergrounding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10400 | Other | Downtown Economic Development | \$ 299,469 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10419 | Parks | Community Park Lighting, etc. | \$ 125,738 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ 21,000 |
| 10423 | Facilities | Library Upgrades | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10432 | Streets | 2016 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10436 | Streets | 2018 Neighborhood Street Project | \$ 417,000 | \$ 184,000 | \$ - | \$ 233,000 | \$ - | \$ - | \$ - | \$ - |
| Total CIP Expenditures in FY 16/17 | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 417,000 |
| Fund Balance as of June 30, 2017 | | | \$ 190,000 | \$ - | \$ - | \$ 233,000 | \$ - | \$ - | \$ 21,000 | \$ 444,000 |
| | | | \$ - | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | |

Red denotes projects completed in FY 15/16
 Green denotes active projects funded in FY 16/17
 Blue denotes active projects funded prior to FY 16/17

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Budget Cost by Funding Source - FY 2017/18

| Fund Name | | | Carry Forward | Gas Tax | Fed. Funds | Measure J | Community Fac. Fee | Offsite Arterial Fee | PG&E Rule 20A | 17/18 Project Totals |
|--|------------|--------------------------------------|---------------|--------------|------------|------------|-----------------------|-------------------------|------------------|-------------------------|
| Fund Balance as of 6/30/16 | | | | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | |
| Estimated Revenue thru FY 17/18 | | | | \$ 305,000 | \$ - | \$ 235,000 | \$ - | \$ - | \$ 21,000 | |
| Estimated non-CIP Expenses in FY 17/18 | | | | \$ (115,000) | \$ - | \$ (2,000) | \$ - | \$ - | \$ - | |
| Funds Available for CIP in FY 17/18 | | | | \$ 190,000 | \$ - | \$ 233,000 | \$ 5,124 | \$ 73,458 | \$ 21,000 | |
| # | Category | Project | | | | | | | | |
| 10337A | Facilities | Keller House Rehabilitation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10343 | GHAD | Crow Debris Basin | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10347A | GHAD | Eagle Peak Slope Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10349 | GHAD | Community Park Slide Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10361 | Facilities | Stanley Property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10375 | Parks | Samuel Ct. Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10379 | Streets | Pine Hollow Road - Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10393 | Parks | Skateboard Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10394A | Streets | ADA Compliance Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10395 | Streets | Catch Basin Modifications | \$ 40,190 | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10396 | Streets | East Marsh Creek Road Signal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000 |
| 10397 | Streets | Utility Undergrounding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10400 | Other | Downtown Economic Development | \$ 320,469 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10419 | Parks | Community Park Lighting, etc. | \$ 125,738 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ 21,000 |
| 10423 | Facilities | Library Upgrades | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10432 | Streets | 2016 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10436 | Streets | 2018 Neighborhood Street Project | \$ 834,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total CIP Expenditures in FY 17/18 | | | \$ - | \$ 184,000 | \$ - | \$ 233,000 | \$ - | \$ - | \$ - | \$ 417,000 |
| Fund Balance as of June 30, 2018 | | | \$ - | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ 27,000 |
| | | | \$ 184,000 | \$ - | \$ 233,000 | \$ 5,124 | \$ 73,458 | \$ - | | |

Red denotes projects completed in FY 16/17
 Green denotes active projects funded in FY 17/18
 Blue denotes active projects funded prior to FY 17/18

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2017/18 to 2018/19

Budget Cost by Funding Source - FY 2018/19

| Fund Name | | | Carry Forward | Gas Tax | 511 Grant | Measure J | Community Fac. Fee | Offsite Arterial Fee | PG&E Rule 20A | 13/14 Project Totals |
|--|------------|--------------------------------------|---------------|--------------|-----------|------------|-----------------------|-------------------------|------------------|-------------------------|
| Fund Balance as of 6/30/13 | | | | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | |
| Estimated Revenue thru FY 13/14 | | | | \$ 305,000 | \$ - | \$ 235,000 | \$ - | \$ - | \$ 21,000 | |
| Estimated non-CIP Expenses in FY 13/14 | | | | \$ (115,000) | \$ - | \$ (2,000) | \$ - | \$ - | \$ - | |
| Funds Available for CIP in FY 13/14 | | | | \$ 190,000 | \$ - | \$ 233,000 | \$ 5,124 | \$ 73,458 | \$ 21,000 | |
| # | Category | Project | | | | | | | | |
| 10337A | Facilities | Keller House Rehabilitation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10343 | GHAD | Crow Debris Basin | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10347A | GHAD | Eagle Peak Slope Repairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10348 | GHAD | Keller Ridge Drive Area Slope Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10349 | GHAD | Community Park Slide Repair | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10370 | Creeks | Creek Revitalization | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10375 | Parks | Samuel Ct. Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10379 | Streets | Pine Hollow Road - Upgrade | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10393 | Parks | Skateboard Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10394A | Streets | ADA Compliance Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10395 | Streets | Catch Basin Modifications | \$ 46,190 | \$ 6,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10396 | Streets | East Marsh Creek Road Signal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,000 |
| 10397 | Streets | Utility Undergrounding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10400 | Other | Downtown Economic Development | \$ 341,469 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10414 | Streets | East Marsh Creek Rd. Upgrade | \$ 125,738 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 21,000 | \$ 21,000 |
| 10419 | Parks | Community Park Lighting, etc. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10423 | Facilities | Library Upgrades | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10421 | Creeks | Cardinet Trail Restoration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10436 | Streets | 2018 Neighborhood Street Project | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total CIP Expenditures in FY 18/19 | | | \$ 417,000 | \$ 184,000 | \$ - | \$ 233,000 | \$ - | \$ - | \$ - | \$ 417,000 |
| Fund Balance as of June 30, 2019 | | | \$ - | \$ 190,000 | \$ - | \$ 233,000 | \$ - | \$ - | \$ 21,000 | \$ 444,000 |
| | | | \$ - | \$ - | \$ - | \$ - | \$ 5,124 | \$ 73,458 | \$ - | |

Red denotes projects completed in FY 17/18

Green denotes active projects funded in FY 18/19

Blue denotes active projects funded prior to FY 18/19

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Master Index of Projects by Number

* Completed - no project sheet included
 **Deleted by City Council

| Project Number | Project Category | Project | Project Number | Project Category | Project |
|----------------|------------------|----------------------------------|----------------|------------------|---|
| 10330 | Streets | Overlays* | 10383 | GHAD | Keller Ridge Drive Subdrain* |
| 10331 | Streets | Slurry Seals (deleted)* | 10384 | Streets | Mitchell Canyon Rd. Overlay* |
| 10332 | Streets | High Street Bridge* | 10385 | Parks | Community Park Tot Lot* |
| 10333 | Streets | Marsh Creek Road - TEA-21* | 10386 | GHAD | Wells (cancelled)* |
| 10334 | Parks | Community Dog Park* | 10387 | Streets | Pavement Rehab 2002/03* |
| 10335 | Parks | El Molino Park* | 10388 | Streets | Pavement Rehab 2003/04* |
| 10336 | Parks | Lydia Lane Park Ph. II* | 10389 | Streets | Pavement Rehab 2004* |
| 10337 | Facilities | Keller House Preservation* | 10390 | Streets | Pavement Rehab 2005** |
| 10337A | Facilities | Keller House Rehabilitation | 10391 | Streets | Pavement Rehab 2006* |
| 10338 | Facilities | Endeavor Hall* | 10392 | Streets | Oak - High Street* |
| 10339 | Facilities | Youth Center/Gym* | 10393 | Sewers | Skateboard Park |
| 10340 | Landscape | Marsh Creek Road LS* | 10394 | Parks | Handicap Ramps - RDA Area* |
| 10341 | Streets | Center Street Crossing* | 10394A | Streets | ADA Compliance Program |
| 10342 | GHAD | Windmill Debris Basin* | 10395 | Streets | Catch Basin Modifications |
| 10343 | GHAD | Crow Debris Basin | 10396 | Streets | East Marsh Creek Road Signal |
| 10344 | GHAD | Obsidian Landslide* | 10397 | Streets | Utility Undergrounding |
| 10345 | GHAD | Clayton Rd. Landslides* | 10398 | Streets | Clayton Rd. MCR Slurry Seal* |
| 10346 | GHAD | Black Diamond Landslide** | 10399 | Streets | Pine Hollow Area* |
| 10347 | GHAD | V-ditch Repairs* | 10400 | Sewers | Downtown Economic Development |
| 10347A | GHAD | Eagle Peak Slope Repair | 10400A | Other | Town Center Property Purchase |
| 10348 | GHAD | Keller Ridge Slope Repair | 10401 | Other | Pedestrian Xing Signals** |
| 10349 | GHAD | Community Park Slide Repair | 10402 | Streets | Clayton Road Trail Connection* |
| 10350 | Facilities | Downtown Elec. Conn.* | 10403 | Streets | Downtown Entry Signs* |
| 10351 | Facilities | Fire Station* | 10404 | Streets | Marsh Creek Rd. Retaining Wall* |
| 10352 | Facilities | Library Landscaping* | 10405 | Streets | 2007 Pavement Patching Project* |
| 10353 | Landscape | Downtown Revitalization* | 10406 | Streets | 2008 Pavement Rehab Project* |
| 10354 | Streets | Four Oaks Area* | 10407 | Parks | Community Park Upgrades* |
| 10355 | Streets | Oak Street Bridge* | 10408 | Parks | 2009 Pavement Rehab Project** |
| 10356 | Streets | Westwood Open Space* | 10409 | Streets | 2010 Pavement Rehab Project* |
| 10357 | Landscape | Old City Hall Renovation* | 10410 | Streets | 2011 Neighborhood Street Project** |
| 10358 | Facilities | Grove Property Acquisition* | 10411 | Streets | 2012 Neighborhood Street Project* |
| 10359 | Facilities | Endeavor Hall Parking I* | 10412 | Streets | 2009 Arterial Overlay Project* |
| 10360 | Facilities | Endeavor Hall Parking II* | 10413 | Parks | Community Park Parking Lot Expan.* |
| 10361 | Facilities | Stanley Property** | 10414 | Streets | East Marsh Creek Rd. Upgrade |
| 10362 | Facilities | Stanley Property Parking** | 10415 | Streets | Well Renovation* |
| 10363 | Facilities | Corp. Yard Expansion* | 10416 | Parks | Marsh Creek Rd. (old) Overlay* |
| 10364 | Streets | Downtown Signage** | 10417 | Streets | 2013 Neighborhood Street Project* |
| 10365 | Streets | Library Parking Expansion* | 10418 | Streets | 2014 Neighborhood Street Project* |
| 10366 | Facilities | Police Parking Expansion* | 10419 | Streets | Community Park Lighting, etc. |
| 10367 | Parks | Downtown Park* | 10420 | Parks | School Bridge Area Improvements |
| 10368 | Parks | City Hall Park** | 10421 | Parks | Cardinet Trail Restoration |
| 10369 | Streets | Marsh Creek Road Narrowing** | 10422 | Creeks | El Molino Drive Sanitary Sewer Impr. |
| 10370 | Creeks | Creek Revitalization | 10423 | Sewers | Library Upgrades |
| 10371 | Streets | Survey Monuments* | 10424 | Facilities | 2015 Neighborhood Street Project |
| 10372 | Streets | Traffic Signal Modifications* | 10425 | Streets | Collector Street Rehabilitation Project |
| 10373 | Streets | Peacock Creek Dr. Signal* | 10426 | Streets | City Hall Parking Area Rehabilitation* |
| 10374 | Streets | North Valley Park* | 10427 | Facilities | Library Parking Lot Rehabilitation* |
| 10375 | Parks | Samuel Ct. Park | 10428 | Facilities | Lydia Lane Park Parking Rehabilitation* |
| 10376 | Parks | Equestrian Staging Area* | 10429 | Facilities | 2012 Trail Repaving Project* |
| 10377 | Facilities | DVMS - Right Turn Lane* | 10430 | Facilities | Clayton Road Median Landscaping* |
| 10378 | Streets | Keller Ridge Drive Planters* | 10431 | Landscape | Daffodil Hill Landscaping* |
| 10379 | Streets | Pine Hollow Road - Upgrade | 10432 | Landscape | 2016 Neighborhood Street Project |
| 10380 | Streets | Community Park - Rt. Turn Lane** | 10433 | Streets | DVMS Safety Signing* |
| 10381 | Parks | Bocce Ball Courts** | 10434 | Streets | CCCP Scoreboard Replacement* |
| 10382 | Parks | Inclinometers* | 10435 | Parks | Library HVAC Replacement* |
| | GHAD | | 10436 | Facilities | 2018 Neighborhood Street Project |

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2014/15 to 2018/19

Master Index of Projects by Type

*Completed - no project sheet included
 **Deleted by City Council

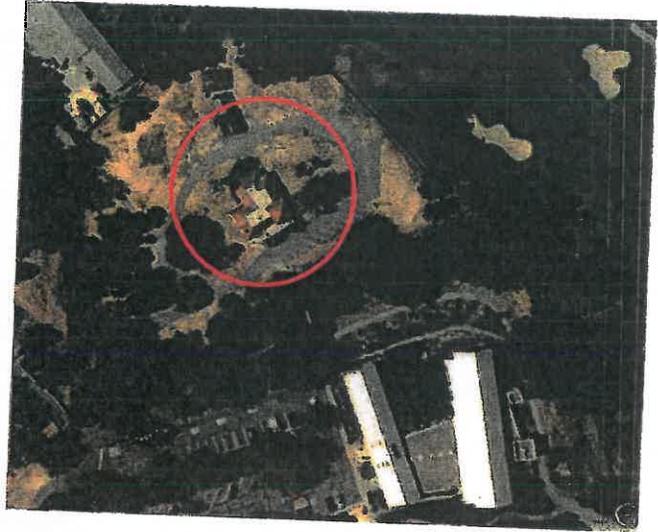
| Project Number | Project Category | Project | Project Number | Project Category | Project |
|-------------------|------------------|---|------------------------|------------------|---|
| CREEKS | | | PARKS (cont'd.) | | |
| 10370 | Creeks | Creek Revitalization | 10434 | Parks | CCCP Scoreboard Replacement* |
| 10421 | Creeks | Cardinet Trail Restoration | 10367 | Parks | Downtown Park* |
| FACILITIES | | | 10368 | Parks | City Hall Park |
| 10337 | Facilities | Keller House Preservation* | 10374 | Parks | North Valley Park* |
| 10337A | Facilities | Keller House Rehabilitation | 10375 | Parks | Samuel Ct. Park |
| 10338 | Facilities | Endeavor Hall* | 10380 | Parks | Community Park - Rt. Turn Lane** |
| 10339 | Facilities | Youth Center/Gym* | 10381 | Parks | Bocce Ball Courts** |
| 10350 | Facilities | Downtown Elec. Conn.* | 10385 | Parks | Community Park Tot Lot* |
| 10351 | Facilities | Fire Station* | 10393 | Parks | Skateboard Park |
| 10357 | Facilities | Old City Hall Renovation* | 10407 | Parks | Community Park Upgrades* |
| 10358 | Facilities | Grove Property Acquisition* | 10413 | Parks | Community Park Parking Lot Exp.* |
| 10359 | Facilities | Endeavor Hall Parking I* | 10415 | Parks | Well Renovation* |
| 10360 | Facilities | Endeavor Hall Parking II* | 10419 | Parks | Community Park Lighting, etc. |
| 10361 | Facilities | Stanley Property* | 10420 | Parks | School Bridge Area Improvements |
| 10362 | Facilities | Stanley Property Parking** | STREETS | | |
| 10363 | Facilities | Corp. Yard Expansion* | 10330 | Streets | Overlays* |
| 10365 | Facilities | Library Parking Expansion* | 10331 | Streets | Slurry Seals (deleted)* |
| 10366 | Facilities | Police Parking Expansion* | 10332 | Streets | High Street Bridge* |
| 10376 | Facilities | Equestrian Staging Area* | 10333 | Streets | Marsh Creek Road - TEA-21* |
| 10423 | Facilities | Library Upgrades | 10341 | Streets | Center Street Crossing* |
| 10426 | Facilities | City Hall Parking Area Rehabilitation* | 10353 | Streets | Downtown Revitalization* |
| 10427 | Facilities | Library Parking Lot Rehabilitation* | 10354 | Streets | Four Oaks Area* |
| 10428 | Facilities | Lydia Lane Park Parking Rehabilitation* | 10355 | Streets | Oak Street Bridge* |
| 10429 | Facilities | 2012 Trail Repaving Project* | 10364 | Streets | Downtown Signage** |
| 10435 | Facilities | Library HVAC Replacement* | 10369 | Streets | Marsh Creek Road Narrowing** |
| GHAD | | | 10371 | Streets | Survey Monuments* |
| 10342 | GHAD | Windmill Debris Basin* | 10372 | Streets | Traffic Signal Modifications* |
| 10343 | GHAD | Crow Debris Basin | 10373 | Streets | Peacock Creek Dr. Signal* |
| 10344 | GHAD | Obsidian Landslide* | 10377 | Streets | DVMS - Right Turn Lane* |
| 10345 | GHAD | Clayton Rd. Landslides* | 10378 | Streets | Keller Ridge Drive Planters* |
| 10346 | GHAD | Black Diamond Landslide** | 10379 | Streets | Pine Hollow Road - Upgrade |
| 10347 | GHAD | V-ditch Repairs* | 10384 | Streets | Mitchell Canyon Rd. Overlay* |
| 10347A | GHAD | Eagle Peak Slope Repair | 10387 | Streets | Pavement Rehab 2002/03* |
| 10348 | GHAD | Keller Ridge Slope Repair | 10388 | Streets | Pavement Rehab 2003/04* |
| 10349 | GHAD | Community Park Slide Repair | 10389 | Streets | Pavement Rehab 2004* |
| 10382 | GHAD | Inclinometers* | 10390 | Streets | Pavement Rehab 2005** |
| 10383 | GHAD | Keller Ridge Drive Subdrain* | 10391 | Streets | Pavement Rehab 2006* |
| 10386 | GHAD | Wells (cancelled)* | 10394 | Streets | Handicap Ramps - RDA Area* |
| LANDSCAPE | | | 10394A | Streets | ADA Compliance Program |
| 10340 | Landscape | Marsh Creek Road LS* | 10395 | Streets | Catch Basin Modification |
| 10352 | Landscape | Library Landscaping* | 10396 | Streets | East Marsh Creek Road Signal |
| 10356 | Landscape | Westwood Open Space* | 10397 | Streets | Utility Undergrounding |
| 10430 | Landscape | Clayton Road Median Landscaping | 10398 | Streets | Clayton Rd. MCR Slurry Seal* |
| 10431 | Landscape | Daffodil Hill Landscaping | 10401 | Streets | Pedestrian Xing Signals** |
| OTHER | | | 10402 | Streets | Clayton Road Trail Connection* |
| 10392 | Sewers | Oak - High Street* | 10403 | Streets | Downtown Entry Signs* |
| 10399 | Sewers | Pine Hollow Area* | 10404 | Streets | Marsh Creek Rd. Retaining Wall* |
| 10400 | Other | Downtown Economic Development | 10405 | Streets | 2007 Pavement Patching Project* |
| 10400A | Other | Town Center Property Purchase | 10406 | Streets | 2008 Pavement Rehab Project* |
| 10422 | Sewers | El Molino Drive Sanitary Sewer Imp. | 10408 | Streets | 2009 Pavement Rehab Project** |
| PARKS | | | 10409 | Streets | 2010 Pavement Rehab Project* |
| 10334 | Parks | Community Dog Park* | 10410 | Streets | 2011 Neighborhood Street Project** |
| 10335 | Parks | El Molino Park* | 10411 | Streets | 2012 Neighborhood Street Project** |
| 10336 | Parks | Lydia Lane Park Ph. II* | 10412 | Streets | 2009 Arterial Overlay Project* |
| | | | 10414 | Streets | East Marsh Creek Rd. Upgrade |
| | | | 10416 | Streets | Marsh Creek Rd. (old) Overlay* |
| | | | 10417 | Streets | 2013 Neighborhood Street Project* |
| | | | 10418 | Streets | 2014 Neighborhood Street Project* |
| | | | 10424 | Streets | 2015 Neighborhood Street Project |
| | | | 10425 | Streets | Collector Street Rehabilitation Project |
| | | | 10430 | Streets | 2016 Neighborhood Street Project |
| | | | 10433 | Streets | DVMS - Safety Signing* |
| | | | 10436 | Streets | 2018 Neighborhood Street Project |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|------------|----------------|-----------------------------|
| Facilities | 10337A | Keller House Rehabilitation |

DESCRIPTION - LOCATION

Rehabilitation of historical ranch home and grounds located across Mt. Diablo Creek from the library.



COMMENTS

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | | |
| CM/Inspection | | | | | | | \$2,000,000 | \$2,000,000 |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$2,000,000 | \$2,000,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Unfunded | | | | | | | \$2,000,000 | \$2,000,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$2,000,000 | \$2,000,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---------------------------|
| GHAD | 10343 | Crow Place – Debris Basin |

DESCRIPTION - LOCATION

Clean out debris basin located in GHAD easement behind golf course and single family lots.



COMMENTS

Subject to approval of increased assessments.

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$10,000 | \$10,000 |
| CM/Inspection | | | | | | | \$95,000 | \$95,000 |
| ROW Acquisition | | | | | | | \$5,000 | \$5,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$110,000 | \$110,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Unfunded | | | | | | | \$110,000 | \$110,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$110,000 | \$110,000 |

City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|-------------------------|
| GHAD | 10347A | Eagle Peak Slope Repair |

DESCRIPTION - LOCATION

Stabilize and/or repair large slope moving adjacent to single family houses and streets in Eagle Peak Subdivision.

COMMENTS

Cost estimate per Soils Engineer. Dependent on GHAD assessment increase.



| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|--------------------|--------------------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$70,000 | \$70,000 |
| CM/Inspection | | | | | | | \$1,140,000 | \$1,140,000 |
| ROW Acquisition | | | | | | | \$40,000 | \$40,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$1,250,000 | \$1,250,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|--------------------|--------------------|
| Unfunded | | | | | | | \$1,250,000 | \$1,250,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$1,250,000 | \$1,250,000 |

2014/15-2018/19 Capital Improvement Program

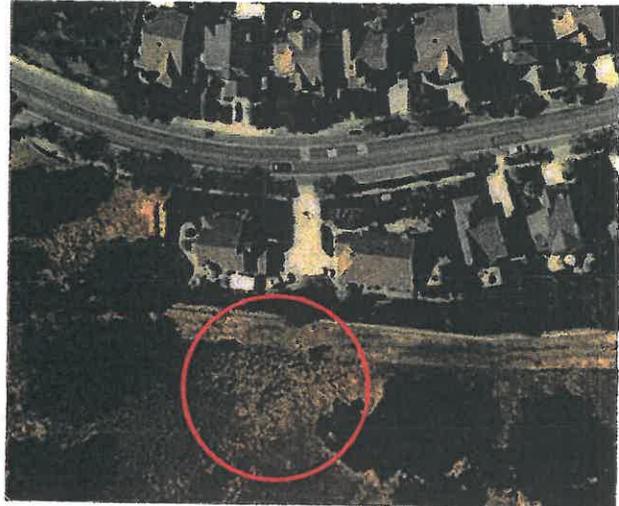
| Category | Project Number | Project |
|----------|----------------|---|
| GHAD | 10348 | Keller Ridge Drive Area - Slope Repair |

DESCRIPTION - LOCATION

Stabilize and/or repair small slope pop-out adjacent to single family homes.

COMMENTS

Subject to approval of increased assessments.



| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|----------|----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | \$5,000 | \$5,000 |
| Construction | | | | | | | \$50,000 | \$50,000 |
| CM/Inspection | | | | | | | \$5,000 | \$5,000 |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$60,000 | \$60,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|----------|----------|
| Unfunded | | | | | | | \$60,000 | \$60,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$60,000 | \$60,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|----------------------------|
| GHAD | 10349 | Community Park - Landslide |

DESCRIPTION - LOCATION

Repair landslides that occurred above Field #3 (uppermost field).

COMMENTS

Subject to approval of increased assessments.



| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$7,000 | \$7,000 |
| CM/Inspection | | | | | | | \$95,000 | \$95,000 |
| ROW Acquisition | | | | | | | \$8,000 | \$8,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$110,000 | \$110,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Unfunded | | | | | | | \$110,000 | \$110,000 |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$110,000 | \$110,000 |

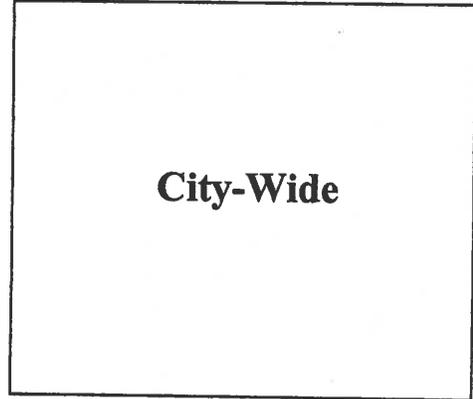
City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|----------------------|
| Creeks | 10370 | Creek Revitalization |

DESCRIPTION - LOCATION

Clean out creeks, improve access to creek banks, reinforce creek banks and repair adjacent trails where needed, replace riparian vegetation.



COMMENTS

Catch-all project for when City hits the lottery.

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|----------------|------------|---------|---------|---------|---------|---------|--------|-------|
| Final Design | | | | | | | | |
| CM/Inspection | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | | |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|--------|-------|
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | | |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|-----------------|
| Streets | 10375 | Samuel Ct. Park |

DESCRIPTION - LOCATION

Install landscaping and irrigation improvements.



COMMENTS

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|----------|----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$5,000 | \$5,000 |
| CM/Inspection | | | | | | | \$75,000 | \$75,000 |
| ROW Acquisition | | | | | | | \$5,000 | \$5,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$85,000 | \$85,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|----------|----------|
| Unfunded | | | | | | | \$85,000 | \$85,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$85,000 | \$85,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---------------------------|
| Streets | 10379 | Pine Hollow Rd. - Upgrade |

DESCRIPTION - LOCATION

Improve City entry on Pine Hollow Road with new painting, monument sign, etc.



COMMENTS

Revised 3/08/10. Widen north side of Pine Hollow Road with new curb, gutter, and sidewalk between Pine Hollow Estates and westerly City Limit.

Work will require acquisition of right of way for new improvements. Conform paving will cross City Limit line into Concord. Install previously purchased entry sign on south side of roadway within existing pavement/ROW area.

Originally scheduled for funding from Measure J. This funding has been transferred for the overlay of Marsh Creek Road (old), CIP Project No. 10416.

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|--------|------------------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | \$25,000 |
| Construction | | | | | | | | \$235,000 |
| CM/Inspection | | | | | | | | \$15,000 |
| ROW Acquisition | | | | | | | | \$50,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | | \$325,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|--------|------------------|
| Unfunded | | | | | | | | \$325,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | | \$325,000 |

City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|-----------------|
| Parks | 10393 | Skateboard Park |

DESCRIPTION - LOCATION

Construct skateboard park at an undetermined location.

COMMENTS

Undetermined

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$45,000 | \$45,000 |
| CM/Inspection | | | | | | | \$650,000 | \$650,000 |
| RDW Acquisition | | | | | | | \$45,000 | \$45,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$750,000 | \$750,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Unfunded | | | | | | | \$750,000 | \$750,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$750,000 | \$750,000 |

2014/15-2018/19 Capital Improvement Program

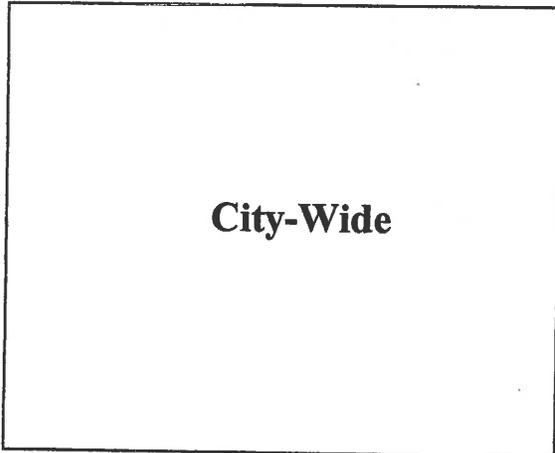
| Category | Project Number | Project |
|----------|----------------|------------------------|
| Streets | 10394A | ADA Compliance Program |

DESCRIPTION - LOCATION

Construction of various improvements.

COMMENTS

As needed to comply with ADA standards as determined by City's transition plan



| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$500,000 | \$500,000 |
| CM/Inspection | | | | | | | | |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$500,000 | \$500,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Gas Tax | \$22,190 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$453,810 | \$500,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | \$22,190 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$453,810 | \$500,000 |

City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---------------------------|
| Streets | 10395 | Catch Basin Modifications |

DESCRIPTION - LOCATION

Add bar across openings.

COMMENTS

City Wide

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | | |
| CM/Inspection | | | | | | | \$100,000 | \$100,000 |
| Right of Way Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$100,000 | \$100,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Unfunded | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$100,000 | \$100,000 |

City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---|
| Streets | 10396 | East Marsh Creek Road Traffic Signal |

DESCRIPTION - LOCATION

Install traffic signal on Marsh Creek Road
somewhere east of Diablo Parkway.



COMMENTS

City Council postponed project.

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary/Design | | | | | | | | |
| Final Design | | | | | | | \$20,000 | \$20,000 |
| Construction | | | | | | | \$230,000 | \$230,000 |
| CM/Inspection | | | | | | | \$20,000 | \$20,000 |
| ROW Acquisition | | | | | | | | |
| PG&E Poles | | | | | | | \$80,000 | \$80,000 |
| TOTAL | | | | | | | \$350,000 | \$350,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Unfunded | | | | | | | \$350,000 | \$350,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$350,000 | \$350,000 |

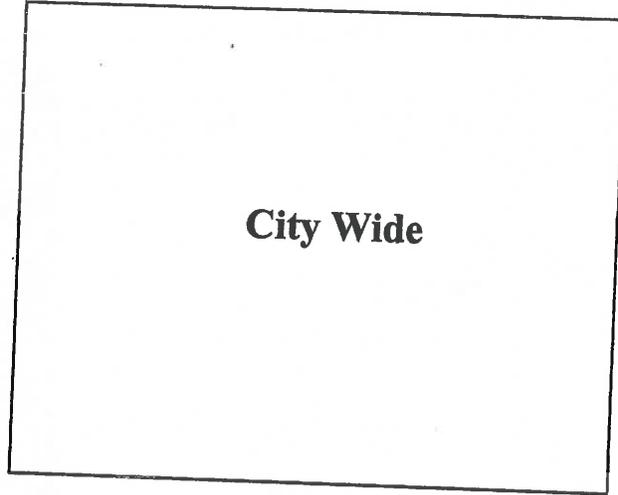
City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|------------------------|
| Streets | 10397 | Utility Undergrounding |

DESCRIPTION - LOCATION

Underground overhead utility lines at undetermined locations.



COMMENTS

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | | |
| CM/Inspection | | | | | | | \$3,000,000 | \$3,000,000 |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$3,000,000 | \$3,000,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|----------|----------|----------|----------|----------|-------------|-------------|
| Unfunded | | | | | | | \$2,637,531 | \$2,637,531 |
| PD&E Fails 20A | \$257,469 | \$21,000 | \$21,000 | \$21,000 | \$21,000 | \$21,000 | | \$162,469 |
| | | | | | | | | |
| | | | | | | | | |
| Total | \$257,469 | \$21,000 | \$21,000 | \$21,000 | \$21,000 | \$21,000 | \$2,637,531 | \$3,000,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|-------------------------------|
| Other | 10400 | Downtown Economic Development |

DESCRIPTION - LOCATION

Provide funding for improving the economic viability of the downtown area.



COMMENTS

Transferred \$1,0408,843 to CIP No. 10400A in FY 12/13 for the purchase of a 1.67 Acre parcel in the Town Center (from Clayton Community Church)

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | | |
| CM/Inspection | | | | | | | | |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | \$125,738 | \$125,738 |
| TOTAL | | | | | | | \$125,738 | \$125,738 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|--------|-----------|
| CIP Const. | \$125,738 | | | | | | | \$125,738 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | \$125,738 | | | | | | | \$125,738 |

2014/15-2018/19 Capital Improvement Program

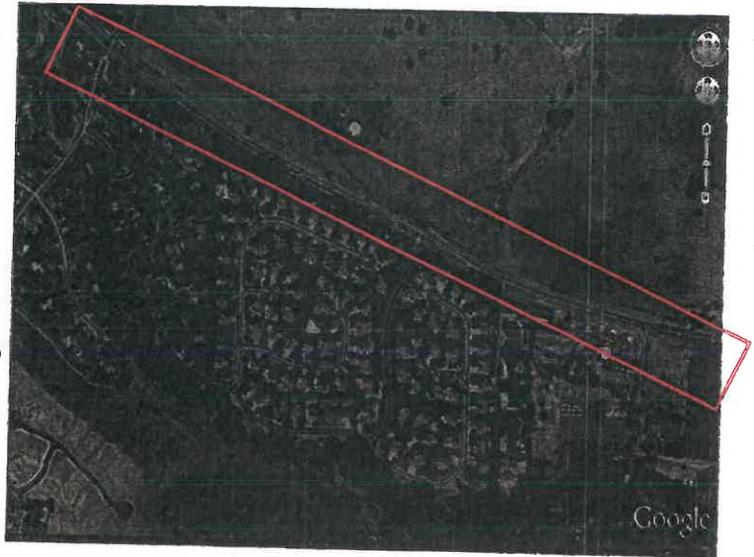
| Category | Project Number | Project |
|----------|----------------|-------------------------------|
| Streets | 10414 | East Marsh Creek Road Upgrade |

DESCRIPTION - LOCATION

Widen existing roadway to provide two full-width travel lanes, bike lanes, shoulders and pedestrian paths.

COMMENTS

Due to possible land movement areas and steep grades along the roadway, there may be the need for additional right of way in order to complete the proposed work. The stormwater requirements coming into effect will necessitate some type of water treatment.



Original budget was \$1,200,000; \$119,000 transferred to Marsh Creek Road (old) Overlay project , CIP Project No. 10416; upon completion of 10416, \$41,224 transferred back to 10414.

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|-------------|---------|---------|---------|---------|--------|-------------|
| Preliminary Design | \$30,000 | | | | | | | \$30,000 |
| Final Design | \$60,000 | | | | | | | \$60,000 |
| Construction | | \$942,224 | | | | | | \$942,224 |
| CM/Inspection | | \$60,000 | | | | | | \$60,000 |
| ROW Acquisition | | \$30,000 | | | | | | \$30,000 |
| Other | | | | | | | | \$30,000 |
| TOTAL | \$90,000 | \$1,032,224 | | | | | | \$1,122,224 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|-------------|---------|---------|---------|---------|--------|-------------|
| Measure J (grant) | \$100,000 | \$1,022,224 | | | | | | \$1,122,224 |
| | | | | | | | | |
| | | | | | | | | |
| Total | \$100,000 | \$1,022,224 | | | | | | \$1,122,224 |

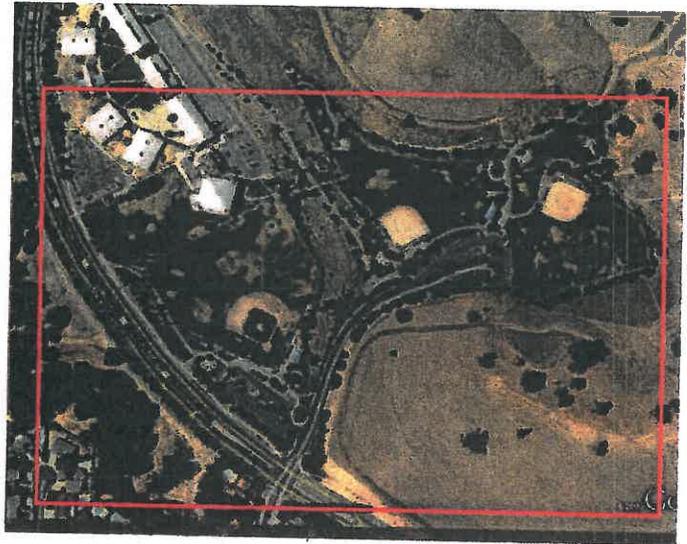
City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---|
| Parks | 10419 | Community Park Lighting, & Resurfacing |

DESCRIPTION - LOCATION

Install sports field lighting, remove and replace turf with synthetic surfacing at Clayton Community Park



COMMENTS

Cost estimates per Cost-Benefit Analysis prepared by PMC and dated August 31, 2009

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | | |
| CM/Inspection | | | | | | | \$4,084,000 | \$4,084,000 |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$4,084,000 | \$4,084,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Unfunded | | | | | | | \$4,084,000 | \$4,084,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$4,084,000 | \$4,084,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---------------------------------|
| Streets | 10420 | School Bridge Area Improvements |

DESCRIPTION - LOCATION

Improve area at Mt. Diablo Elementary School Bridge and Mitchell Creek to enhance Town Center area.



COMMENTS

Includes decorative wall, landscaping and riparian vegetation restoration; funding transferred from CIP No. 10400, Downtown Economic Development.

Project now unfunded due to RDA demise.

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$20,000 | \$20,000 |
| CM/Inspection | | | | | | | \$160,000 | \$160,000 |
| RDW Acquisition | | | | | | | \$20,000 | \$20,000 |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$200,000 | \$200,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|------------|
| Unfunded | | | | | | | \$200,000 | \$200,000* |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$200,000 | \$200,000* |

City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|----------------------------|
| Streets | 10421 | Cardinet Trail Restoration |

DESCRIPTION - LOCATION

Construct creek bank reinforcement and perform trail restoration work along Cardinet Trail locations to repair damage caused by creek erosion.

Various Locations

COMMENTS

Funding from Citywide Landscape Maintenance District; significant permitting requirements

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|----------|----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | \$10,000 | \$10,000 |
| Construction | | | | | | | \$35,000 | \$35,000 |
| CM/Inspection | | | | | | | \$5,000 | \$5,000 |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | | \$50,000 | \$50,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|----------|----------|
| LMD | | | | | | | \$50,000 | \$50,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$50,000 | \$50,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---|
| Streets | 10422 | El Molino Drive Sanitary Sewer Improvements |

DESCRIPTION - LOCATION

Construct modifications to existing sanitary sewer mains to prevent potential sewer overflows in areas adjacent to Mt. Diablo Creek .



COMMENTS

Includes pipe enlargement and construction of a bypass line in El Molino Drive; funding from CIP 10400, Downtown Economic Development

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-----------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | \$10,000 | | | | | | | |
| Construction | | | | | | | \$30,000 | \$40,000 |
| CM/Inspection | | | | | | | \$270,000 | \$270,000 |
| ROW Acquisition | | | | | | | \$20,000 | \$20,000 |
| Other | | | | | | | | |
| TOTAL | \$10,000 | | | | | | \$320,000 | \$330,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-----------|------------|
| RDA | \$10,000* | | | | | | | |
| Unfunded | | | | | | | \$320,000 | \$320,000 |
| | | | | | | | | |
| | | | | | | | | |
| Total | \$10,000* | | | | | | | \$330,000* |

*transfer from CIP 10400

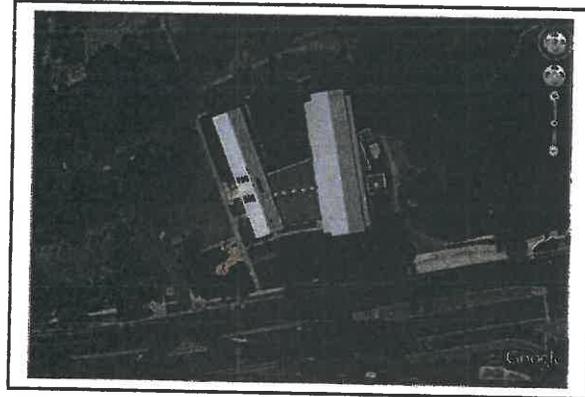
City of Clayton

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|------------------|
| Streets | 10423 | Library Upgrades |

DESCRIPTION - LOCATION

Construct improvements to update Library including automatic checkout facilities, coffee/snack bar, etc.



COMMENTS

Includes 3,500 sf building addition plus new equipment and furniture

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | | | |
| Construction | | | | | | | \$850,000 | \$850,000 |
| CM/Inspection | | | | | | | | |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | \$150,000 | \$150,000 |
| TOTAL | | | | | | | \$1,000,000 | \$1,000,000 |

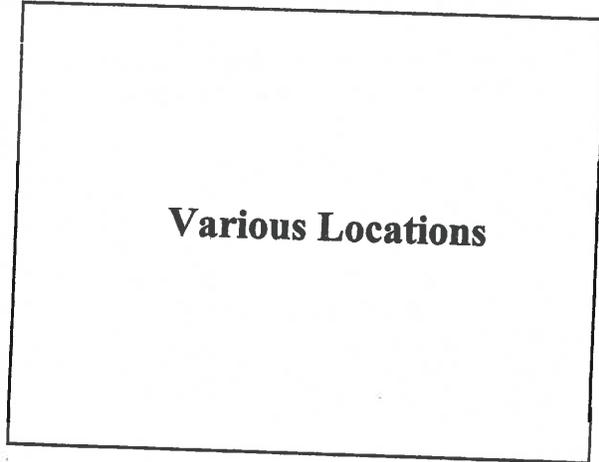
| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|---------|---------|-------------|-------------|
| Unfunded | | | | | | | \$1,000,000 | \$1,000,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | | | \$1,000,000 | \$1,000,000 |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|----------------------------------|
| Streets | 10424 | 2015 Neighborhood Street Project |

DESCRIPTION - LOCATION

Pavement resurfacing and treatment on various streets throughout City.



COMMENTS

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|----------------|------------|----------|---------|---------|---------|---------|--------|----------|
| Final Design | | \$10,000 | | | | | | \$10,000 |
| CM/Inspection | | \$15,000 | | | | | | \$15,000 |
| Other | | | | | | | | |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|-----------|---------|---------|---------|---------|--------|-----------|
| Measure J | | \$184,017 | | | | | | \$184,017 |
| | | | | | | | | |
| | | | | | | | | |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|---|
| Streets | 10425 | Collector Street Rehabilitation Project |

DESCRIPTION - LOCATION

Pavement resurfacing and treatment on various collector streets throughout City.

COMMENTS

Local Streets & Roads Shortfall (LS&RS) funding is federal requiring extensive processing for construction approval. Gas Tax amount covers city share as required by federal funding.

Various Locations

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|----------------|------------|----------|---------|---------|---------|---------|--------|----------|
| Final Design | | \$20,000 | | | | | | \$20,000 |
| CM/Inspection | | \$25,000 | | | | | | \$25,000 |
| Other | | | | | | | | |

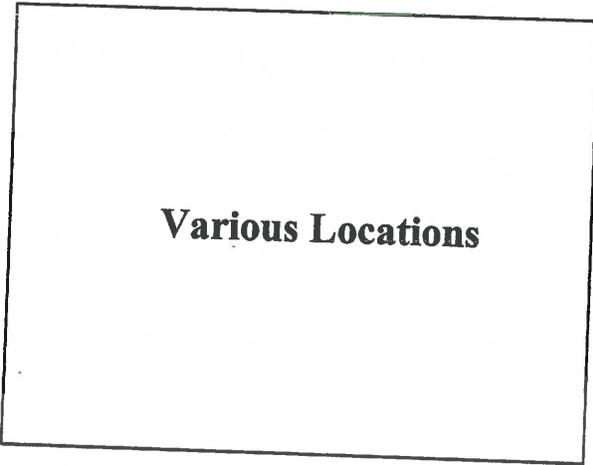
| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|----------|---------|---------|---------|---------|--------|----------|
| Gas Tax* | | \$45,050 | | | | | | \$45,050 |
| | | | | | | | | |
| | | | | | | | | |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|----------------------------------|
| Streets | 10432 | 2016 Neighborhood Street Project |

DESCRIPTION - LOCATION

Pavement resurfacing and treatment on various streets throughout City.



COMMENTS

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|----------------|------------|---------|---------|----------|---------|---------|--------|----------|
| Final Design | | | | \$20,000 | | | | \$20,000 |
| CM/Inspection | | | | \$20,000 | | | | \$20,000 |
| Other | | | | | | | | |
| | | | | \$40,000 | | | | \$40,000 |

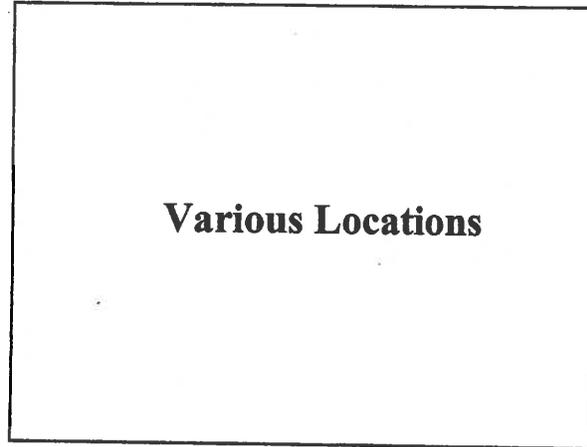
| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|-----------|-----------|---------|---------|--------|-----------|
| Measure J | | | \$233,000 | \$233,000 | | | | \$466,000 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

2014/15-2018/19 Capital Improvement Program

| Category | Project Number | Project |
|----------|----------------|----------------------------------|
| Streets | 10436 | 2018 Neighborhood Street Project |

DESCRIPTION - LOCATION

Pavement resurfacing and treatment on various streets throughout City.



COMMENTS

| Estimated Cost | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|--------------------|------------|---------|---------|---------|---------|-----------|--------|-----------|
| Preliminary Design | | | | | | | | |
| Final Design | | | | | | \$20,000 | | \$20,000 |
| Construction | | | | | | \$794,000 | | \$794,000 |
| CM/Inspection | | | | | | \$20,000 | | \$20,000 |
| ROW Acquisition | | | | | | | | |
| Other | | | | | | | | |
| TOTAL | | | | | | \$834,000 | | \$834,000 |

| Funding (Sources) | Prior Yrs. | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | Future | TOTAL |
|-------------------|------------|---------|---------|---------|-----------|-----------|--------|-----------|
| Gas Tax | | | | | \$184,000 | \$184,000 | | \$368,000 |
| Measure J | | | | | \$233,000 | \$233,000 | | \$466,000 |
| | | | | | | | | |
| | | | | | | | | |
| Total | | | | | \$417,000 | \$417,000 | | \$834,000 |

City of Clayton

