



**CITY
OF
CLAYTON
CALIFORNIA
ADOPTED BUDGETS**

*** * * ***

FY 15-16

ADOPTED BUDGET
2015 – 2016

THE CITY COUNCIL

DAVID T. SHUEY, MAYOR
HOWARD GELLER, VICE MAYOR
JULIE K. PIERCE, COUNCILMEMBER
JIM DIAZ, COUNCILMEMBER
KEITH HAYDON, COUNCILMEMBER

* * *

PROPOSED BY:

GARY A. NAPPER, CITY MANAGER

* * * * *

PREPARED AND PRESENTED BY:

KEVIN MIZUNO, FINANCE MANAGER

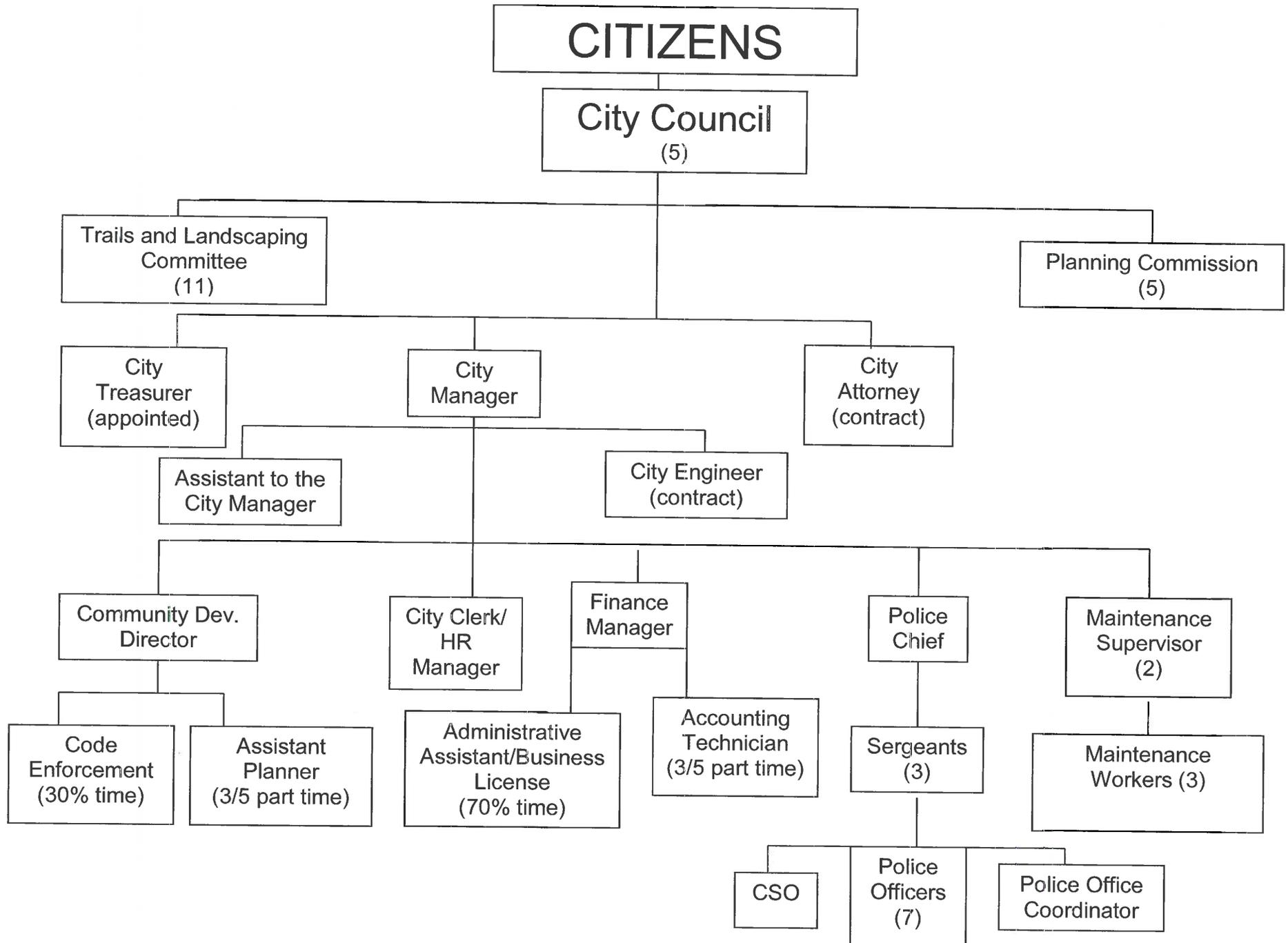
CITY OF CLAYTON, CALIFORNIA
94517
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CITY OF CLAYTON
BUDGET
FISCAL YEAR 2015 - 2016



Clayton, California
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CITY OF CLAYTON ORGANIZATION CHART



DIRECTORY OF OFFICIALS AND ADVISORY BODIES

CITY COUNCIL

David T. Shuey, Mayor
Howard Geller, Vice Mayor
Julie Pierce, Councilmember
Jim Diaz, Councilmember
Keith Haydon, 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 / HR Manager
Kevin Mizuno	Finance Manager
Mindy Gentry	Community Development Director
Rick Angrisani	City Engineer (contract)
Merle Hufford	City Treasurer
Mark Janney	Maintenance Supervisor
John Johnston	Maintenance Supervisor



Agenda Date: 6-16-2015

Agenda Item: 7a

Approved:

Gary A. Napper
City Manager

BUDGET MESSAGE

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: FINANCE MANAGER

DATE: JUNE 16, 2015

**SUBJECT: PUBLIC HEARING AND ADOPTION OF CITY AND CIP BUDGETS
FISCAL YEAR 2015-2016**

RECOMMENDATION

Following staff presentation and conduct of a Public Hearing to allow public comment, it is recommended the City Council adopt the attached Resolution approving a City Budget for FY 2015-16 and a multi-year Capital Improvement Program (CIP) Budget for FY's 2015-16 through 2019-20.

BACKGROUND

At a regularly scheduled meeting of the Clayton City Council on June 2, 2015, 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 the current FY 2014-15 is projected to close with a General Fund balance of **\$5,227,078**. This beginning FY 2015-16 reserve balance equals approximately **127.6%** of our proposed General Fund expenditures for FY 2015-16. When subtracting \$250,000 of never to be touched "catastrophic reserves" from this reserve balance, net General Fund estimated reserves at June 30, 2015 total approximately 121.5% of the proposed FY 2015-16 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 .

The General Fund budget forecast for FY 2015-16 estimates a cautionary surplus of **\$28,516** without carrying any operational contingencies, and excludes results of unsettled labor negotiations currently in progress with the Police Officers' Association (POA).

Completion of Due Diligence Reviews

As anticipated, the nearly completed Successor Agency Due Diligence Reviews (DDR), mandated pursuant to Assembly Bill 1484 post-redevelopment law, have yielded

overwhelmingly detrimental results to the City of Clayton. Absent the California Department of Finance's (DOF) pending review of the All Other Fund's DDR, it is probable the DOF's final Determination Letters will demand repayment from the City's General Fund to the Successor Agencies totaling approximately **\$493,522**. This obligation pertains to previously authorized administrative transfers and other legitimate repayments occurring in the AB 1484 defined "claw-back" timeframe from January 1, 2011 to January 31, 2012, some of which the City plans to contest through the DOF's administrative Meet and Confer process, or by litigation if necessary. Although the finality of this obligation is still unsettled, the estimated loss of \$493,522 has been incorporated in the FY 2014-15 year-end projections, and remarkably, the City General Fund is still projected to close the year with a surplus of approximately **\$78,341** as a result of offsetting non-recurring revenue sources. It should be noted this estimated FY 2014-15 General Fund surplus does not incorporate additional local property tax revenues expected to be received from the County for the All Other Funds DDR "residual balance". The return of the All Other Funds residual balance has been excluded from projections due to the uncertainty of this dollar amount given the currently pending status of the DOF's review as well as the City's intent to contest any material unfavorable and unexpected outcomes.

Proposition 4 Appropriations Limit

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 2015-16, the statutory tax limitation would allow the City of Clayton to spend \$9,384,473 in tax revenues over the next twelve months. The City Budget submitted for adoption this year contains only \$4,849,746 in tax revenues, as defined by this law, still a wide gap from the citizens-imposed Tax Limit allowed our City thirty-seven years.

The reality of the above mathematical exercise is that our City receives approximately one-half (51.7%) 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 \$4,534,727 of annual tax revenues in our local services, *if such taxes were approved or available from within our community.*

CONCLUSION

Despite the seemingly continuous threat of new unfunded State-mandates and creative ways to generate new State revenues by re-engineering and consequently complicating City revenue sources (i.e. RDA dissolution in 2012, the sales tax "triple flip" in 2004, the VLF-property tax "swap" in 2004, etc.), the City of Clayton continues to rebound and manage all necessary adjustments to propose responsible balanced budgets. The FY 2015-16 budget is no exception to this, proposing a modest General Fund operational surplus without

reductions to public services, as well as planning for capital investment in public landscaping, street repairs and essential replacements to the constantly maturing police and City-wide maintenance fleet.

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, flowing 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 2015-16 City Budgets [June 2, 2015 meeting]

RESOLUTION NO. 24 - 2015

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE CITY OF CLAYTON FOR THE 2015-2016 FISCAL YEAR COMMENCING JULY 1, 2015 AND ENDING JUNE 30, 2016, AND ADOPTING THE 2015-2016 GANN APPROPRIATIONS LIMITATION

THE CITY COUNCIL
City of Clayton, California

WHEREAS, on 2 June 2015 the City Manager and the Finance Manager did prepare, submit and present to the Clayton City Council the proposed budgets for operation of the City of Clayton in Fiscal Year 2015-16 commencing 01 July 2015; and

WHEREAS, on 16 June 2015, 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 2015-2016.

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 2015 and ending 30 June 2016 as follows:

FUND	2015-16 REVENUES
General Fund – Fund No. 101	\$ 4,124,444
Gas Taxes – Fund No. 201	274,732
Landscape Maintenance District – Fund No. 210	1,033,751
The Grove Park Maintenance District – Fund 211	136,636
Geological Hazard Abatement District – Fund No. 212	37,644
Presley GHAD Settlement – Fund 213	1,070
Street Light Assessment District – Fund No. 214	127,291
Storm Water Assessment – Fund No. 216	125,304
High Street Bridge Assessment District – Fund No. 217	2,048
Oak Street Bridge Assessment District – Fund No. 218	6,330
Measure “J” Fund – Fund No. 220	303,537
Lydia Lane Sewer Assessment District – Fund No. 222	18,400
Oak Street Sewer Assessment District – Fund No. 223	11,806
Restricted Grants – Fund No. 230	122,660
Diablo Estates at Clayton BAD – Fund No. 231	77,726
Development Impact Fees – Fund No. 304	6,200
Clayton Financing Authority – Fund 405	4,130
Middle School CFD – Fund No. 420	406,988
Clayton Station CFD – Fund No. 421	240
Middle School Refunding – Fund 422	427,058

Self Insurance Fund – Fund No. 501	500
Capital Equipment Replacement Fund – Fund No. 502	132,190
Endeavor Hall – Fund No. 702	21,150
Successor Agency (Former RDA) – Fund No. 615	605,700
Successor Housing Agency – Fund No. 616	88,800

TOTAL REVENUE: \$ 8,096,335 ; and

BE IT FURTHER RESOLVED the budget appropriations by fund for the City of Clayton for the Fiscal Year beginning 01 July 2015 and ending 30 June 2016 are adopted as follows:

FUND	2015-16 APPROPRIATIONS
General Fund – Fund No. 101	\$ 4,095,928
Gas Taxes – Fund No. 201	670,217
Landscape Maintenance District – Fund No. 210	1,321,875
The Grove Park Maintenance District – Fund 211	142,288
Geological Hazard Abatement District – Fund No. 212	37,668
Street Light Assessment District – Fund No. 214	139,326
Storm Water Assessment – Fund No. 216	213,493
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	737,744
Lydia Lane Sewer Assessment District – Fund No. 222	18,564
Oak Street Sewer Assessment District – Fund No. 223	12,005
Restricted Grants – Fund No. 230	176,673
Diablo Estates at Clayton BAD – Fund No. 231	57,666
Development Impact Fees – Fund No. 304	60,180
Clayton Financing Authority – Fund 405	-
Middle School CFD – Fund No. 420	454,998
Clayton Station CFD – Fund No. 421	129,968
Middle School Refunding – Fund 422	431,952
Self Insurance Fund – Fund No. 501	7,248
Capital Equipment Replacement Fund – Fund No. 502	222,600
Endeavor Hall – Fund No. 702	69,320
Successor Agency (Former RDA) – Fund No. 615	666,521
Successor Housing Agency – Fund No. 616	10,000

TOTAL APPROPRIATIONS: \$ 9,682,590 ; and

BE IT FURTHER RESOLVED the 5-Year Capital Improvement Budget (CIP) of the City of Clayton for the fiscal years commencing 01 July 2015 and ending 30 June 2020 is hereby adopted with the following CIP Projects scheduled for undertaking in FY 2015-16:

PROJECT	AMOUNT
2015 Neighborhood Street Repave Project	\$ 734,229
Collector Street Rehab Project	410,045
2016 Neighborhood Street Repave Project	552,589
TOTAL CIP EXPENDITURES:	<u>\$ 1,696,863</u> ; and

BE IT FURTHER RESOLVED the appropriations listed above constitute the budget for the Fiscal Year 2015-2016 and 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 fund; and

BE IT FURTHER RESOLVED that in the 2015-2016 Budget Document adopted herein, the adjusted base (annual Proposition 4 – Gann Appropriations Limitation) is calculated to be \$9,384,473 while the City's annual tax proceeds total \$4,849,746, an amount approximately one-half (at 51.7%) 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 2015-2016; 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 16th day of June 2015 by the following vote:

AYES: Mayor Shuey, Vice Mayor Geller, Councilmembers Diaz, Haydon and Pierce.

NOES: None.

ABSTAIN: None.

ABSENT: None.

THE CITY COUNCIL OF CLAYTON, CA



 David E. Shuey, Mayor

ATTEST:



 Janet Brown, City Clerk

**City of Clayton Appropriations Limit
FY 2015-16**

FY 2014-15 Appropriations Limit:			\$ 8,924,937
A. Change in California Per Capita Cost of Living (Converted to a Ratio)		1.03820	
B. Greater of the Change in Population (Converted to a Ratio) (Converted to a Ratio)			
City of Clayton (0.70%)	1.00700		
County of Contra Costa (1.28%)	1.01280	<u>1.01280</u>	
Compound Adjustment Factor (A multiplied by B)			<u>1.051489</u>
FY 2015-16 Appropriations Limit:			9,384,473
Estimated Appropriations Subject to Limit:			4,849,746
			51.7%
Available Annual Tax Gap:			<u>4,534,727</u>

City of Clayton - Employee Compensation Schedule 2015/16					
Monthly Salary Rate					
Elected/Appointed Officials	All				
Council Member	390				
Planning Commissioner	120				
Administration	A	B	C	D	E
Assistant to the City Manager	5,659	5,941	6,238	6,550	6,878
City Clerk	5,262	5,525	5,802	6,092	6,397
City Manager	12,776	14,006	14,707	15,442	16,214
Finance	A	B	C	D	E
Accounting Technician	4,124	4,330	4,546	4,774	5,012
Administrative Assistant/Code Officer	3,434	3,606	3,786	3,976	4,173
Finance Manager	6,713	7,049	7,401	7,771	8,159
Maintenance	A	B	C	D	E
Maintenance Supervisor	5,016	5,267	5,530	5,806	6,097
Maintenance Leader	4,137	4,344	4,562	4,790	5,030
Maintenance Worker I	3,427	3,598	3,777	3,966	4,164
Planning	A	B	C	D	E
Community Development Director	7,607	7,987	8,387	8,806	9,246
Planning Assistant	5,262	5,525	5,802	6,092	6,397
Police	A	B	C	D	E
Chief of Police	8,182	8,591	9,021	9,472	9,945
Community Services Officer	3,434	3,606	3,786	3,976	4,173
Police Office Coordinator	3,879	4,074	4,276	4,491	4,715
Police Officer	4,845	5,088	5,342	5,609	5,890
Police Sergeant	5,693	5,978	6,277	6,591	6,920

- Salary Schedule incorporates terms of two year Miscellaneous Group labor negotiation agreement effective 7/1/14 - 6/30/16.
- Salary Schedule incorporates terms Police Officers Association (POA) labor negotiation agreement effective 5/4/14 - 5/4/15. At time of budget preparation, new POA contract had not been finalized.
- City Manager base contract effective 10/29/2001; latest amendment 12/16/14.
- Uniform allowance \$450 bi-annually
- Bilingual pay based on eligibility: \$75/month
- Car Allowance: Chief of Police \$370/month; Community Development Director: \$345/month; Assistant to City Manager: \$345/month; City Manager \$500/month

ELECTED BOARD MEMBERSHIP EXPENSES*
Calendar Year 2014

EXHIBIT C

Name	Mayor David Shuey	Vice Mayor Howard Geller	Councilmember Julie Pierce	Councilmember Jim Diaz	Councilmember **Hank Stratford	Councilmember ***Keith Haydon
*Dollar amount spent for each in 2014.	\$ 5,924.66	\$ 6,174.66	\$ 5,847.06	\$ 5,188.02	\$ 5,471.07	\$ 419.84

	Mayor David Shuey	Vice Mayor Howard Geller	Councilmember Julie Pierce	Councilmember Jim Diaz	Councilmember **Hank Stratford	Councilmember ***Keith Haydon
1 Board Meeting fees	-	-	-	-	-	-
2 Committee meeting fees	-	-	-	-	-	-
3 Salary	4,680.00	4,680.00	4,680.00	4,680.00	4,290.00	390.00
4 Total for Health benefits	-	-	-	-	-	-
5 Longevity pay	-	-	-	-	-	-
6 Incentive compensation amt	-	-	-	-	-	-
7 Life insurance	-	-	-	-	-	-
8 Car allowance (annual or mileage)	-	-	-	-	-	-
9 Travel (annual)	-	-	-	-	-	-
10 Training	-	-	-	-	-	-
11 Discretionary allowance	-	-	-	-	-	-
12 Employer paid deferred comp (i.e. 401a or 457)	-	-	-	-	-	-
13 Employer paid retirement contribution	799.20	799.20	799.20	-	731.07	-
14 Employer paid member contribution (EPMC)	327.60	327.60	-	-	-	-
15 FICA Taxes	67.86	67.86	67.86	358.02	-	29.84
16 Cell phone and/or internet allowance	-	-	-	-	-	-
17 Other (list benefit and amount)	-	-	-	-	-	-
a) Mayors' Conference cost \$50 per meeting attended	50.00	200.00	200.00	150.00	450.00	-
b) East Bay Division, League of CA Cities meeting \$50 per	-	100.00	100.00	-	-	-

* As requested by Contra Costa County Civil Grand Jury report No. 1104 (FY 10-11)
 ** Did not run for re-election. Vacated office December 2014.
 *** Assumed office December 2014.



Memo

To: City Council

From: Laura Hoffmeister, Asst. to the City Manager

Meeting Date: June 16, 2015

Re: Proposed draft 2015-16 Landscape maintenance District Budget review and recommendation by the Trails and Landscape Committee

BACKGROUND

City staff presented the updated proposed Landscape Maintenance District Budget to the Trails and Landscaping Committee (TLC) at its June 8th meeting.

The Trail and Landscape Committee currently consists of nine members. At this meeting five members were present. Neither ex-officio Vice Mayor Geller nor alternate Council Member Haydon were able to attend. All those not present had communicated in advance to staff that they would not be able to attend the June 8th meeting due to conflicting prior commitments.

The TLC reviewed the proposed budget using numbers that Finance Manager had presented at the City Councils June 2nd meeting.

The TLC agreed with the carry forward of the prior approved landscape improvement projects which are included in the proposed budget for FY 15/16:

Entry-Ways Re-Landscaping Project	\$300,000
Creek Bridges Renovation Project	70,000
Keller Ridge St. Tree Replacement Project	46,000
Downtown Planters Replacement Project	35,000
Replace Irrigation System central control field panel:	20,000
<u>Jeffrey Ranch Median Island Re-landscaping Project:</u>	<u>6,000</u>
Total:	\$477,000

After accounting for the above projects the projected LMD reserve would be \$470,913.

TLC RECOMMENDATIONS:

The TLC recommended [vote: 5-0 (4 absent)] that the levy assessments for the Landscape Maintenance District be increased by the CPI which is 2.44% (pursuant to the voter approved measure B - the maximum increase in Measure B allowed is 3%); and recommended approval of the proposed Landscape Maintenance District budget for FY 2015/16 as presented, including the FY 15/16 projects totaling \$ 477,000. The TLC also recommended having the Lower Easley trail (that is currently paved but in poor condition) be repaved and added as a project of the LMD as a change order as part of the upcoming street repaving project for economies of scale as has been done previously. Other paved trails have been resurfaced since 2009. (See attached diagram). There may not be another street repaving project for two to three years and the LMD reserve has sufficient funds to accommodate this project at this time.



Red: proposed re-paving Lower Easley 2015/16
Yellow completed paving 2009-2013

BUDGET MESSAGE

TO: HONORABLE MAYOR AND COUNCILMEMBERS
FROM: KEVIN MIZUNO, CPA AND FINANCE MANAGER
MEETING DATE: JUNE 2, 2015
SUBJECT: PROPOSED CITY, SPECIAL FUNDS, AND CIP BUDGETS
FISCAL YEAR 2015 - 2016

RECOMMENDATION

Following introduction and presentation of the proposed operations and capital improvements budgets for FY 2015-16 and receipt of public comments, it is recommended the City Council provide any policy direction and amendments accordingly, and then by motion set Tuesday, June 16, 2015 at 7:00 pm in Hoyer Hall 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 2015-16. It is an annually balanced budget as required by law, and the General Fund displays a balanced budget of projected revenues exceeding expenditures resulting in a planned surplus of **\$28,516**, predicated on status quo labor concessions for the Police Officers Association.

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 2015-16</u>	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>FY 2012-13</u>	<u>FY 2011-12</u>
GENERAL FUND	\$ 4,095,928	\$ 3,852,275	\$ 3,649,122	\$ 3,670,702	\$ 3,651,536
OTHER FUNDS*	4,377,355	4,077,244	3,444,246	4,881,991	3,848,048
CIP	1,696,863	772,525	427,822	2,237,307	1,524,988
SUCCESSOR AGENCIES	676,521	725,805	991,506	1,083,794	5,540,625
TOTAL	<u>\$ 10,846,667</u>	<u>\$ 9,427,849</u>	<u>\$ 8,512,696</u>	<u>\$ 11,873,794</u>	<u>\$ 14,565,197</u>

*Includes the City's special revenue (9), internal service (2), enterprise (1), and fiduciary funds (9 excluding the RDA Successor and Successor Housing Agencies shown separately).

PROPOSED TOTAL BUDGET

The combined financial program proposed for the General Fund, the City's Other Funds [special revenue, capital project, internal service and enterprise], the Capital Improvement Program (CIP) and the Successor Agency is \$10,846,667, an overall increase of approximately \$1,418,818 (15.05%) over last year's adopted total budget. This increase is primarily a result of an increase in CIP budgeted expenditures (\$924,338) and an increase in the Other Funds budgeted expenditures (\$300,111). Budgeted expenditures increased in the CIP Budget as a result of planned project expenditures for a new 2016 Neighborhood Street Program as well as an increase in authorized appropriations for the 2015 Neighborhood Street Program approved by the City Council in FY 2014-15. In addition, due to slower than anticipated progress in the 2015 Neighborhood Street and Collector Street CIP projects, the bulk of these projects' unspent FY 2014-15 appropriations are rolling into FY 2015-16 for completion. The increase in the Other Funds' budgets is primarily due to the Landscape Maintenance District Fund (No. 210) inclusion of the "Entry Ways Re-Landscaping Project" in the FY 2015-16 budget projected to cost approximately \$300,000.

Consistent with the FY 2014-15 adopted General Fund budget, the proposed fiscal plan for the upcoming FY 2015-16 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, the FY 2015-16 proposed budget anticipates secured property tax revenues will continue to improve due to a combination of a brighter real estate market and the County Assessor restoring the assessed values of homes devalued during the recession closer to their Proposition 13 levels. Clayton's base economy of desirable real estate gained substantial ground in FY 2014-15 which was demonstrated by the overall increase of 7.46% in assessed valuations by the County Assessor's office.

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, which is subject to the approval of the State Department of Finance (DOF). 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

Actual revenues for the General Fund are expected to be approximately **\$4,408,513** by the close of FY 2014-15. This projection reflects a noteworthy favorable variance of **\$528,952** greater than projected revenues adopted in the General Fund budget for FY 2014-15. Approximately 77%, or \$407,952, of this favorable variance is the result of non-recurring events for which the timing, dollar amount, and probability of a favorable result were so unpredictable that inclusion of these items in the adopted FY 2014-15 was impossible. Specific events that make up this “non-recurring” portion of the favorable variance include: (1) Payment from the County of the City’s 6.9% share of the Low-Moderate Income Funds Due Diligence Review residual balance (\$255,592), (2) Resolution to the dispute with Mt. Diablo Unified School District on the use of Clayton Community Gym facility resulting in the closure of the City’s former Community Gym Enterprise Fund and consolidation into the General Fund (\$88,000), (3) Increase in the General Fund’s share of Redevelopment Property Tax Trust Fund (RPTTF) revenues in January 2015 resulting from the DOF’s disallowance of 100% of items requested by the Successor Agency in the ROPS 2014-15B (\$43,000), and (4) Payments from the State for old claims (*dating back to 1999!*) on reimbursable state-mandated activities under Senate Bill 90 (\$21,000). The remaining 23% (\$121,360) of the favorable variance, was a result of secured property taxes, sales taxes and other “ordinary” operational revenue sources coming in higher than projected as a result of the improving economy.

Total General Fund revenue included in the FY 2015-16 budget is projected to be approximately **\$244,883** (6.31%) higher than revenues projected in the prior year budget. Although this appears to be a substantial increase, this is only a projected increase of approximately \$123,523 or 3.09% over projected actual revenue results for FY 2014-15 when backing out the non-recurring and unpredictable revenue anomalies described previously. The growth in ordinary operational revenue sources 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 14-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.

For the current fiscal year ending June 30, 2015, it is projected that secured property taxes (including the general secured property taxes, VLF backfill by State, sales tax In-lieu) will come in approximately \$74,000, or 4.64% higher than budgeted. This increase is because the FY 2014-15 adopted budget forecasted secured property tax revenue growth of approximately 4.0% over FY 2013-14, when in reality the secured property tax revenue growth was closer to 8.57% from FY 2013-14 actuals to FY 2014-15 actuals by the close of the fiscal year. This analysis excludes the inclusion of Redevelopment Property Tax Trust Fund (RPTTF) revenues as those were subject to unusual and difficult to predict spikes in FY 201-15 as outlined previously. For FY 2015-16, when excluding RPTTF revenues, total secured property taxes are projected to come in at \$1,737,110, which is an increase of approximately 4.0% over FY 2014-15 actual secured property taxes. This increase is projected to result from a combination of

continued Proposition 8 temporary “de-valuations” being restored back to their Proposition 13 levels as well as home sales during FY 2014-15.

Using actual results to-date, the City’s 1% “slice” (of the local 8.50% sales tax rate) is projected to come in approximately \$21,600 higher than budgeted in FY 2014-15, which in part helped in projecting the FY 2015-16 sales tax revenue figure of \$330,300. Although this is an increase of approximately \$34,300 over the FY 2014-15 adopted budget figure of \$296,000, it only represents a 4.0% increase over our final projections for FY 2014-15. This growth is also supported by year-to-date sales tax growth trends published by the California Board of Equalization.

City business license tax revenue is projected to come in over budget in FY 2014-15 by approximately \$17,400, totaling approximately \$133,900 at year-end. This large business license tax spike is a certain irregularity and will level out in FY 2015-16. As such for FY 2015-16 a growth of approximately 1.0% is projected in business license tax revenue to a total of \$135,200. Consistently solid revenue performers are the City’s franchise fees for solid waste collection, cable TV, utility and natural gas line consumer services; collectively, this category of General Fund revenue equals \$516,650 (12.53% of General Fund revenue in FY 2015-16). General Fund pooled investment interest revenue is expected to remain consistent at approximately \$38,000 in FY 2015-16. The combination of low interest rates and the City allowing investments to mature in order to make the anticipated AB1484 Due Diligence Review (DDR) demands from the Successor Agency to the State Department of Finance (DOF) has resulted in significant hits to City Investment Pool earnings. Although it is expected that both DDR payments will have been made to the DOF by June 30, 2015, this will not have a devastating impact on interest earnings as the City had already made considerable effort to transfer proceeds of higher yielding investments to the liquid LAIF account which is yielding a measly rate of 0.26% as of the quarter ending March 31, 2015.

One other significant source of General Fund revenue is the temporary infusion of \$250,000 per year for the City to manage the debt service, contractual obligations, and regulatory reporting 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 projection is it will be less since of these real property tax revenues, the City receives only 6.9% of that pie.

In summation, the projected FY 2015-16 General Fund revenue picture of **\$4,124,444** is an overall increase of **6.31%** over the FY 2014-15 adopted budget. This is a reflection of the improvement in the local economy and is supported by encouraging FY 2014-15 results.

GENERAL FUND EXPENDITURES

The proposed FY 2015-16 budget incorporates total expenditures of **\$4,095,928**, which reflects overall increase of 6.32% in General Fund expenditures compared to the prior year adopted budget. Since labor negotiations with the Police Officers Association (POA) have not yet concluded, it is emphasized this budget assumes retaining the status quo on POA 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. At the next Mid-Year Budget review, any unforeseen need for appropriation increases and hopefully accompanying projected revenue increases can be incorporated into the FY 2015-16 budget via action by the City Council.

During FY 2014-15, substantial progress was made towards concluding the Successor Agency's Due Diligence Review (DDR) reporting process in accordance with Assembly Bill 1484 (AB 1484), which outlined local requirements for the redevelopment agency dissolution process. On March 19, 2015 the City submitted the Successor Agency Oversight Board-authorized DDR reports for the former RDA's housing and non-housing funds to the California Department of Finance (DOF) for their review and approval. On April 24, 2015, the City received the Final Determination Letter from the DOF, which approved the Low-Moderate Income (LMI) Housing Funds DDR report "as is" and ordered the release of the "unencumbered" balance of the LMI fund (No. 616) to the County totaling **\$3,679,225** within 5 business days. Of this balance, \$62,500 was owed from the General Fund to the Successor Agency for the AB 1484 "claw-back" repayments discussed in further detail later. In accordance with the demand letter and as no modifications were noted, the City remitted this payment to the Contra Costa County Auditor-Controller's Office on May 1, 2015. Although the DOF has not yet concluded their review of the All Other Funds DDR report at this time, preliminary correspondence with the DOF suggests that substantial modifications to this report will be demanded. In total, it is estimated these modifications will increase the liability of the All Other Funds DDR from \$550,396 to a whopping **\$1,820,817**, of which \$431,022 would be the responsibility of the General Fund. Staff is already preparing to litigate this matter.

As expected, the result of this process has been overwhelmingly detrimental to the City. A summary of the most substantial reasonably possible losses to the City from the State's dissolution process include the following:

- (1) Potentially requiring the General Fund to repay a total of **\$493,522** back to the Successor Agency for authorized administrative transfers and other legitimate re-payments occurring in the "claw-back" timeframe of January 1, 2011 to January 31, 2012. Of this total, \$62,500 of this repayment has already been lost following the DOF's approval of the LMI DDR. The remaining DOF asserted obligation pertaining the to All Other Funds DDR of \$431,022 represents an increase of \$293,522 from the obligation reviewed and accepted by the Successor Agency Oversight Board, the California State Controller's Office, and the independent accountants that conducted the

DDR procedures and issued the reports. The City intends to contest all increases above and beyond the final All Other Funds DDR originally submitted to the DOF through the administrative “meet and confer” process.

- (2) Curbing any possibility of utilizing unspent bond proceeds for eligible capital projects to improve the community.
- (3) Diminishing the City’s low-moderate income housing program.
- (4) Potentially disallowing the repayment of approximately **\$976,899** in obligations due from the Successor Agency to the General Fund. These obligations pertain to a Fire Station construction note and 2% Election option, which date back to 1999 and 1987 respectively, both being executed decades before the State’s dissolution of redevelopment agencies in 2012.

As a service-provider organization it is predictable the expense for personnel services comprises the bulk of General Fund appropriations. The proportion of expenditures related to personnel services increased slightly to approximately 69.8% of the overall \$4.096 million proposed budget (67.3% in FY 2014-15, 70% in FY 2013-14, 69% in FY 2012-13). This increase is a direct result of two changes. The first is the drastic changes to the CalPERS billing process in FY 2015-16 for unfunded Tier I (“Classic”) employee pension liabilities. Starting FY 2015-16, CalPERS will begin billing for the unfunded portion of the City’s Tier I pension liabilities as a fixed dollar amount as opposed to the “percentage of payroll” method applied in the prior years (including FY 2014-15). As a result of CalPERS applying the percentage of payroll method in prior years, the City realized substantial savings when former Tier I employees retired and were replaced by less expensive Tier II and Tier III employees. The change in CalPERS’ billing method is an attempt to recapture the savings that cities realized in the three years immediately following the effective date of the Public Employee Pension Reform Act (PEPRA). It is projected the change in CalPERS billing methodology resulted in an additional cost of approximately \$67,000 which would otherwise have been saved by the increase in Tier II and III employees following the “percentage of payroll “ method. The second change causing this increase is due to the adoption of adoption of new Miscellaneous and Police Officer Association employee group labor agreements during FY 2014-15 which unfroze step increases, furloughs, and authorized certain cost of living wage adjustments which had been frozen for 4.5 years. Despite minor changes in the ratio from year-to-year, the overall picture remains consistent in that 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. It is important to note that during the Great Recession, the City continued to enact balanced budgets and did not reduce public services to its community; the financial negatives of this economic downturn were shouldered by City employee concessions, unpaid furloughs and increased benefit cost contributions.

In addition to suffering the unavoidable increases in CalPERS pension billings as described above, the police department was also dealt a substantial increase in the dispatch services contract with the City of Concord effective beginning FY 2015-16. The “take it or leave it” contract offered by the City of Concord resulted in a titanic increase of \$71,116, or 40%, over the prior year. Despite attempts to negotiate more

reasonable terms for our small City budget, it was concluded there were no affordable alternatives for the City's police department.

The City's contract City Engineer (PERMCO), for the 7th 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 adopted budget, which includes a narrative of significant changes:

GENERAL FUND DEPARTMENTS

DEPARTMENT	FY 2015-16	FY 2014-15	% CHANGE
LEGISLATIVE	\$ 56,250	\$ 65,741	-14.44% ¹
ADMINISTRATIVE / FINANCE	886,548	795,386	11.46% ²
PUBLIC WORKS	142,945	180,885	-20.97% ³
COMMUNITY DEVELOPMENT	272,793	290,854	-6.21% ⁴
GENERAL SERVICES	136,576	121,236	12.65% ⁵
POLICE	2,119,290	1,906,859	11.14% ⁶
LIBRARY	137,416	157,290	-12.64% ⁷
ENGINEERING	80,630	81,460	-1.02%
COMMUNITY PARK	263,480	252,564	4.32% ⁸
TOTAL	\$ 4,095,928	\$ 3,852,275	6.32%

Notes:

1. No General Municipal Election in FY 2015-16.
2. Public Employee Pension Reform Act (PEPRA) law changes effective FY 2015-16 resulted in new fixed CalPERS billings for Unfunded Actuarial Liability (UAL). Increase also results from labor agreement with Miscellaneous Employee Group which eliminated furlough days, unfroze opportunities for employee step increases, a 1.5% COLA, and 1.0% longevity pay for eligible employees.
3. No planned CERF funding from the General Fund Public Works Department in FY 2016 due budget restraints. Prior year funded \$15,000.
4. Moving annual TRANSPAC membership fee to Measure J Fund (No. 220) budget.
5. Elimination of unpaid furlough days resulting from resolution to miscellaneous employee group labor negotiations. Prior year budget was adopted prior to conclusion of Miscellaneous labor negotiations.
6. Incorporates increase in police dispatch service contract with City of Concord and step increases for all eligible officers. Increase also attributable to Public Employee Pension Reform Act (PEPRA) law changes effective FY 2015-16 resulted in new fixed CalPERS billings for Unfunded Actuarial Liability (UAL).
7. Reduction in extra and Sunday hours expense per County budget estimates. Also incorporates decrease in gas and electrical utilities using audited historical figures available.
8. Increase in projected time spent by maintenance personnel on community park maintenance projects.

The Police Department's slice of the General Fund operational budget pie increased by 2.2% to 51.7% in FY 2015-16. Undoubtedly this increase occurred due to the new police dispatch services contract hikes as well as the new CalPERS billing methodology which most heavily impacted the Police Department. This statistic means that of every \$1.00 paid by taxpayers as general tax revenue to the City slightly over one-half of the tax monies (or nearly 52¢ of every \$1) is used to provide local law enforcement services to the community.

FY 2014-15 GENERAL FUND PROJECTED SURPLUS

The FY 2014-15 adopted City Budget forecast a surplus resulting from operations of \$27,286. Due to certain non-recurring revenue spikes described previously it is projected that FY 2014-15 will close with an astounding operational surplus of **\$571,863**. As noted previously, pending the Department of Finance's (DOF) final acceptance of the All Other Funds Due Diligence Review (DDR), it is reasonably possible the General Fund may be ordered to repay \$493,522 in "claw-backs" to the Successor Agency pursuant to AB 1484. Despite the City intending to contest a substantial portion of the claw-back obligation, the incorporation of these non-recurring and unusual losses still results in a projected increase fund balance of **\$78,341** in FY 2014-15. The City's 6.9% share of the All Other Funds DDR residual balance will result in even higher revenues and increase to fund balance in FY 2014-15, but the precise amount of this increase is indeterminable at this time especially given the City's intent to contest any unfavorable DOF rulings. As such, General Fund revenues arising from the All Other Funds DDR residual balance have not been incorporated into FY 2014-15 year end projections. Assuming the City's share of the All Other Funds Residual Balance is made known and received in FY 2015-16, these additional resources will be communicated to the City Council no later than the 2016 Mid-Year Budget Review. Overall, it is miraculously positive news the City's General Fund still expects to report an increase in fund balance in FY 2014-15 despite the challenges and uncertainties faced in the DDR process.

GENERAL FUND EQUITY BALANCE

The City's FY 2013-14 audited financial statements reported an ending fund balance of \$5,148,737. 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 be elevated). However, 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.

When incorporating our projections on how FY 2014-15 will close out, the opening General Fund equity balance will have increased to **\$5,227,078** to start FY 2015-16. The City's reserve equity is therefore equal to **127.6%** of our proposed General Fund expenditures for FY 2015-16. Subtracting the "untouchable" \$250,000 reserve lowers our true reserve equity to a position of 121.5% (\$4,977,078).

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 active governmental funds referred to as “Special Funds” is comprised of nine (9) special revenue funds, two (1) capital projects funds (excluding the CIP fund), two (2) internal service funds, and one (1) enterprise fund. Generally Accepted Accounting Principles issued by the Government Accounting Standards Board (GASB) categorize “special revenue” and “capital project” funds as *Governmental Funds*, while “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 **\$5.3 million** over the last 10 years (since FY 2005-06) 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 83 (year 2014), which positioned our aggregate street conditions in the industry standard category of “Very Good”, the 2nd highest category to “Excellent” (PCI of 90-100).

At this time total Gas Tax revenues are estimated to be \$274,732 for FY 2015-16. The decrease from FY 2014-15 gas tax revenues is primarily attributable to Proposition 42 (Section 2103) allocation reductions. The significant downturn in revenue is largely due to falling gasoline prices and consumption as well as “true ups” under the fuel tax swap system. Under the swap, the State Board of Equalization annually adjusts the Section 2103 rate to try to match what fuel tax revenues in the forecast year would have been

under Proposition 2, the sales tax on gasoline, had the swap not occurred. The result State-wide was a dramatic downturn of about 56% in the estimated Section 2103 allocations from the prior year. 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 2016 Neighborhood Street Repaving Project.

The City's Gas Tax Fund opens FY 2015-16 with projected positive fund equity of \$395,485. This large fund balance is largely attributable to an estimated \$118,000 in FY 2014-15 appropriations for the 2015 Neighborhood Street Program rolling into FY 2015-16 as well as approximately \$162,000 being returned to the Gas Tax fund from the Capital Improvement Program for monies transferred in FY 2012 for the later cancelled 2011 and 2012 Neighborhood Streets Programs (CIP 10410 & 10411 respectively).

After allocation of monies for basic transportation maintenance and operation expenses (e.g. electricity for arterial street lights at \$46,200; traffic signal maintenance performed by the County at \$25,000; City Maintenance personnel compensation of \$30,020 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 \$533,849 (79.65% of total appropriations) to the City's Capital Improvement Project Budget for the following street improvements and repairs:

ADA Sidewalk/Parking Improvements	\$	6,000	CIP No. 10394A
2015 Neighborhood Street Project		310,807	CIP No. 10424
Collector Street Rehab Project (Fed match)		25,045	CIP No. 10425
<u>2016 Neighborhood Street Project</u>		<u>191,997</u>	<u>CIP No. 10432</u>
Total:	\$	533,849	

During FY 2014-15, the development and planning stages of the 2015 Neighborhood Street Program (CIP 10424) and Collector Street Rehabilitation Project (CIP 10425) were underway. However as these projects are not expected to be completed until FY 2015-16, unspent gas tax appropriation for these projects have been re-appropriated in FY 2015-16. Consistent with the prior year plan in order to use existing Gas Tax fund reserves for eligible City streets projects, the proposed budget plans to draw down all available reserves and end FY 2015-16 with a zero fund balance.

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 8th 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 2014 to April 2015) posted at 2.44%. The District's revenue projection has been increased by that factor accordingly and is set at a total of \$1,029,751 for FY 2015-16, an annual increase of \$24,527. Adding interest earnings of \$4,000 brings the total revenue budget to \$1,033,751. Pursuant to its oversight charge, the citizens' TLC must still consider the CPI adjustment and the District's tentative budget at its meeting scheduled for June 8, 2015. The TLC recommendations will be provided to the City Council at its June 16, 2015 meeting prior to the budget adoption.

The District over the past year has generated a sufficient reserve balance to allow the consideration of new landscaping projects to be undertaken. Upon initial adoption of the FY 2014-15 District Budget, it was unknown if further capital monies would be available to undertake more improvements than the previously approved projects listed below. Preliminary staff calculations expected only \$219,572 would be available in the fund balance. However, during the course of FY 2014-15, an analysis of capital project funds in the CIP fund (No. 303) identified an additional \$259,704 in residual funds from prior District completed projects. These funds increased the fund balance to a new total of \$479,376. With this new information at mid-year the TLC recommended and the City Council approved \$300,000 for an entry ways re-landscaping project.

For FY 2015-16, the District has budgeted to fund the following prior approved landscape improvement projects:

Entry-Ways Re-Landscaping Project	\$300,000
Creek Bridges Renovation Project	70,000
Keller Ridge St. Tree Replacement Project	46,000
Downtown Planters Replacement Project	35,000
Replace Irrigation System central control field panel:	20,000
<u>Jeffrey Ranch Median Island Re-landscaping Project:</u>	<u>6,000</u>
Total:	\$477,000

The planned 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 9th year of operation still allows the accumulation of modest reserves to accomplish many of the planned objectives.

Measure B is set to expire in June 2017. This is the only source of funds for the maintenance and operation of the Landscape Maintenance District. To continue this sole funding the special parcel tax must be placed back before the voters and receive a 66.33% approval. It is planned to place a Measure on the June 2016 ballot (state general primary election). The proposed budget includes \$20,000 (\$10,000 for County Election Office and \$10,000 for legal services) to cover the anticipated costs.

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. The proposed budget for District water irrigation supply service incorporates a projected water rate increase of 3% for FY 2015-16, bringing the total budgeted water supply expenditure to \$156,000.

An enormous impact on the Landscape Maintenance District's operation this fiscal year are the declared drought conditions and the severe water conservation reductions imposed by Contra Costa Water District (CCWD) as directed by the Governor's Executive Order Emergency declaration. While homeowners have been placed under a 25% reduction plan, city and commercial irrigation water consumers have been set at a massive 45% mandatory water reduction order. With irrigation cutbacks of that magnitude, the District has suspended the operation of the Clayton Fountain (even though it is a recirculating fountain) and reduced outside watering to two days per week. This will likely sacrifice certain water intensive landscape (e.g. turf) in the District in order to sustain the more valuable plants and mature signature trees of the district. Capital projects engaged during the drought will be hardscape-only oriented.

Despite these significant State and water district imposed water reduction mandates that have recently been imposed, it is expected that the water purveyors will be adjusting rates to "hedge" losses resulting from this essential drought mandate. To use reliable conservative figures however, a 3% overall increase is being proposed, despite the reality that water irrigation costs may decrease by a currently undetermined amount.

Personnel services for this labor-intensive work effort account for 23.72% of the District's budget in FY 2015-16 (\$313,500), down slightly from the prior year's portion of 33.4% from 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 (typically five) 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 to the City’s Capital Equipment Replacement Fund (CERF) of \$13,500, from which Maintenance vehicles and equipment are purchased for use in maintaining the Landscape District. An expense of \$33,863 (3.28% 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 June 30, 2016 will be **\$470,913**, which equates to a reserve of 35.62% of its budgeted appropriations for FY 2015-16. The District’s healthy reserve status is evidence 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. Its monetary existence will be crucial once the drought is over and the District examines priorities to replace landscape lost (including adding in more hardscape treatments) from the extreme water conservation measures.

C. The Grove Park Fund – No. 211

The Grove Park officially opened to the community on January 12, 2008 and on May 29, 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 2015-16 constitutes the 9th year of its special assessment revenue existence. In November 2014, the voters overwhelmingly elected (81% positive vote) to extend the Grove Park special property tax for an additional 20 years. The Downtown Park real property assessment will yield approximately \$123,036 in the coming year (with the recommended allowable CPI (April-April) tax rate adjustment of 2.44%). This Restricted-Use Fund will receive its eighth installment of the very generous \$10,000 annual “donation” (for ten years) from the land owners (Endashiian, 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 Grove Park Fund maintains a positive fund balance expected to be approximately \$275,460 by the end of FY 2014-15 with equity slightly decreasing to **\$238,170** at the close of FY 2015-16. Of this projected FY 2015-16 ending fund balance amount, \$140,948 sits in the Asset Replacement Reserve approved in the adoption of Measure O, \$62,874 in unreserved Fund Balance, and \$40,000 in unallocated reserve funds.

For FY 2014-15, it is projected that total expenditures of The Grove will total approximately incurred \$222,238 offset in part by revenues totaling \$190,600, resulting in a restricted Fund operating (annual) shortfall of \$31,638. This shortfall is expected to result primarily from costs incurred to improve the park's "water play" spray feature totaling approximately \$67,483. 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 proposed FY 2015-16 appropriations of \$142,288 that responsibly utilizes available fund balance reserves by **\$5,652**. The District's total reserves remain sufficient beyond its normal yearly operation. As noted, there exists a reasonable possibility that it will be drawn upon by separate requested action of the City Council in FY 2015-16 to make additional capital 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 2015-16, assessment revenue is projected to be approximately \$37,414, which incorporates a CPI increase of approximately 2.44%; 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 (\$230), 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 \$1,500 allocated for specialized legal services. Project costs to monitor the underground dewatering devices in the Kelok Way hillside were incurred during FY 2014-15 totaling approximately \$14,440. 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 \$6,798 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 (18% 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 projected shortfall of **\$24** allows little room for unanticipated expenses within FY 2015-16 and necessitates yet another annual, although minor, draw on District reserves to fund limited operations. However, the District is projected to end FY 2015-16 with a positive fund balance of **\$28,662**.

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 \$37,414 per year. The District maintains its legal life with the foresight and wisdom that affected property owners might someday wish, or need to, proactively utilize this legal instrument to address hillside movement remediation.

E. Presley GHAD Settlement Fund – No. 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 2014-15 and none are expected in the upcoming FY 2015-16. After the inclusion of projected interest earnings to this Fund of approximately \$1,070 it is projected this Fund will end FY 2015-16 with a fund balance of **\$121,698**. 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 19 consecutive 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 2015-16 by approximately **\$12,035**. Recurring causes for this functioning deficit are electrical rate increases prompted by PG&E's field audit 7 years ago as to correct tariff categories, in-house labor, electrical parts and supplies, and direct charges for preparation of the Engineer's Report (Engineering).

With an opening equity balance of \$143,123 projected to start FY 2015-16, there is no justification to approach voters to increase this tax assessment. With the projected utilization of fund balance reserves in FY 2015-16, the Fund is projected to close FY 2015-16 with an equity balance of **\$131,088**.

It has been 19 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 higher 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 in year 2000 and nets the City \$82,240 for local use in FY 2015-16 (plus projected interest earnings of \$1,200). 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	\$26,575
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:	\$ 44,375 (35.05%)

In addition the City must pay an annual NPDES Regional Discharger Fee to the State projected 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, monitoring measures, and treatment projects each year to ensure cleaner storm waters. This permit is in the process of being re-issued (called MRP 2.0). The proposed permit requirements are currently in the public review and comment phase. Hearings are planned in June and July with Board adoption in November and permit effective in December 2015. The proposed permit contains additional and enhanced requirements for cities such as: managing litter that can get into its drainage and creeks from private commercial properties; PCB and Mercury pollutant testing/monitoring; maintenance and enforcement activities; "green infrastructure" which would set forth standards for cities to redirect existing storm drainage water from streets, sidewalks and parking lots and buildings into landscape areas; and enhanced IPM policies, practices and mandatory training and certifications. These additional proposed permit terms will continue to impact the fund's equity. As other cities in the state are experiencing similar funding constraints, discussions are being held state wide to support legislation that would allow for consideration by the voters of a constitutional amendment to Prop 218. If approved by the voters this amendment would allow for fees or assessments for stormwater to be voted on locally or regionally by majority protest consistent with the method currently allowed for sewer and water rates.

The new permit is expected to require the use of GIS for data base mapping and available to the public for viewing. The Clean Water Program has approved undertaking the establishment of a cloud based GIS mapping program as a group funded effort for all cities. Each city will be able have its own section for stormwater mapping with the

ability to have additional data layers as it desires. Therefore an individually funded GIS program by Clayton is no longer needed.

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 state-mandated 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. Since the City reached its parcel levy cap 15 years ago there have been approximately 512 additional permit requirements mandated by the SF Regional Water Board with no increase in revenue to offset the associated costs, thus resulting in the reduction of this Fund's equity reserve.

In the FY 2015-16 Budget, the City's stormwater costs under the Permit regulations exceed available revenues by approximately \$88,189, although the close of FY 2014-15 is expected to incur a smaller annual deficit of **\$66,667**. Fortunately for the moment there is projected to be reserve balance of approximately \$111,783 at the start of FY 2015-16 in this restricted-use special revenue which is sufficient to cover the projected 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 current MRP, issued in 2010.

Labor-related expenditures from this Fund in FY 2015-16 (\$60,800) 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 \$34,944 to the City's General Fund to partially offset this incurred staff time is reasonable and essential.

As noted previously, the Fund is projected to open the fiscal year with approximately \$111,783 in equity reserves, and projects a year-end fund balance on June 30, 2016 of \$23,594, a 79% loss in reserves. At this rate, the Storm Water Fund will become depleted in during or immediately after FY 2016-17 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 \$44,100 in FY 2015-16 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 \$38,780. The revenue estimate is slightly lower (12%) than the annual contract fee due to the revolving number of vacant homes in Clayton (closed accounts) and various delinquent and non-paying accounts slicing away at the revenue stream.

Required annual expenditures are 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 additional drainage/green infrastructure analysis, evaluation and annual reporting of our mapped "trash management areas". 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 bio-swale inspections and reports for City properties (\$2,000). New private construction activities and newer private developments with stormwater treatment have been addressed by the City Council to provide methods that are self-supported or cost recovery through the City charges for fees and services, Homeowners Association and/or Benefit Assessment Districts, and therefore are not impacting to the Stormwater fund or the City General Fund.

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 March 31, 2009. Measure J is now in effect.

A letter from HCD dated December 11, 2014 stated "*The Department is pleased to find the adopted housing element in full compliance with State housing element law*". With

acceptance of our 2014 Compliance Checklist to CCTA for approval, the City is eligible to receive its full Measure J "Return to Local Source" funds in FY 2015-16 sometime in mid-September 2016. This fiscal year the City was informed by CCTA we can expect to receive our pre-committed Measure J "Return to Local Source" FY 2015-16 funds in an amount totaling \$274,342. This revenue, expected to be received in the fall of 2016, will be used to partially fund the 2016 Neighborhood Streets Project in the City's Capital Improvement Program (CIP) Budget.

In addition to this funding, on October 7, 2014 the City signed a cooperative agreement with CCTA and its member cities to receive Program 28a grant funding for Sub-regional Transportation Needs. The grant agreement stipulated that funds will be allocated starting in January 2015, and then each November from 2015 to 2034 using a 50/50 population and road miles split formula. In January 2015 the City received an initial backlog of \$94,277 and it is projected an additional \$28,195 will be received in FY 2015-16.

In FY 2014-15, \$184,017 in Measure J funds were transferred to the CIP Fund (No. 303) to fund the 2015 Neighborhood Streets Project (CIP 10424). As reimbursements to the CIP Fund for this project are not projected to be necessary during FY 2014-15, it is projected that the Measure J fund will open FY 2015-16 with a positive fund balance of \$461,419. Therefore, in the proposed Measure J budget, any unspent FY 2014-15 appropriations for the 2015 Neighborhood Streets project are being rolled forward into FY 2015-16. The projected balance of available FY 2015-16 Measure J funds totaling \$360,592 is recommended to be appropriated to finance the 2016 Neighborhood Streets Project. Consistent with the prior budget, with this transfer to the CIP Fund to fund the 2016 Streets Project, it is projected that the fund equity will be zero by the end FY 2015-16.

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. SLESF / COPS Grant Program

The "Supplemental Law Enforcement Services Funds" (SLESF) or "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. SLESF/COPS funds are allocated among cities and counties and special districts that provide law enforcement services in proportion to population, except that a) county populations are the populations in unincorporated areas, and b) each agency is to be allocated a minimum of \$100,000. The City of Clayton receives the minimum funding annually. Pursuant to state legislation the use of these funds is

restricted to “front-line law enforcement purposes.” Although previously required, following a letter from the State Controller’s Office dated August 17, 2012, annual reporting on the use of these funds is no longer necessary.

It is projected in the FY 2015-16 budget that the City will receive the minimum \$100,000 in funding this year to continue underwriting the expense of our 11th sworn police officer that works patrol in the community as well as to cover costs associated with maintaining the state-mandated secure line for the Police Department. In addition to these ordinary operational costs, SLESF/COPS funds of \$50,000 is necessary to help pay for \$79,260 in one-time RMS equipment accompanying the new Police Dispatch Services contract with the City of Concord beginning in FY 2015-16. The up-front dispatch services capital cost will be paid for using reserves that have accumulated in the SLESF/COPS grant.

2. Other Grant Funds

Augmenting the COPS grant monies, this Fund expects receipt of \$15,100 in annual revenue from our cable communications franchise company (Comcast) for restricted use in Public, Education & Government (PEG) broadcast services and equipment. The City also anticipates being eligible for and receiving \$1,000 in Safety and Loss Control MPA funds as well as \$4,000 in Avoid the 25 grant funds from the County.

On the expense side of the ledger, \$11,540 is needed for the City’s portion of the jointly-shared PEG broadcast channel on which 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 FY 2015-16 with a fund balance of **\$265,820**. This fund balance is projected to be composed primarily of the following grants: (1) Comcast PEG grant (\$145,886), (2) Comcast Technology grant (\$76,392), and (3) California Department of Beverage Control (DBC) Recycling grant (\$38,422).

J. Development Impact Fees Fund – No. 304

This restricted-use capital projects 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 2014-15, 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 future years. The sole revenue source in FY 2014-15 is from interest earnings projected to total \$6,200, which will be shared between the various development fee balances.

During FY 2014-15, police impact fees totaling \$8,605 were expended by the Police Department for the purchase munitions related equipment necessary for advanced tactical training. In addition, following a detailed reconciliation of the historical fund balance, \$103,336 of this fund's equity was identified to pertain to non-developer fee balances transferred to this fund in prior years. Subsequently to being transferred to this fund, the City Council, in various actions, had directed these balances (i.e. Oakhurst Assessment District closeout administrative funds, Walnut Creek Traffic Mitigation funds, etc.) to address Capital Improvement Program (CIP) project costs. To correct the fund balance in the current year (FY 2014-15), these excess non-developer fee funds were transferred to the CIP Fund (No. 303) in order to close out old capital project accounts. Following this correction, the equity of the Developer Fee Fund is now easily reconcilable to the City's annual AB 1600 Development Impact Fee report.

In the FY 2015-16 proposed budget \$60,000 in Police Impact Fees are budgeted to assist in the purchase of uniform and vehicle camera equipment as well as the necessary computer system to store footage. In addition, 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 2015-16 to appropriately reflect new projects to address the demands of more development. The FY 2015-16 projects a fund shortfall of **\$53,980** reflecting the utilization of developer fee reserves for capital purposes yet still results in an ending projected fund balance of **\$547,562**.

K. 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 (approximately \$1,248) to cover 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. With total proposed FY 2015-16 expenditures of \$7,248, this fund is projected to close with an operating shortfall. of **\$6,748** and a positive ending net position of **\$52,929**.

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

This Fund serves to track the depreciation and finance the replacement of City vehicles, computers and other capital equipment. The CERF is projected to open FY 2015-16 with a beginning equity balance of \$348,506. Of this opening equity, only \$121,131 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 2013-14 audited City financial statements the annual depreciation expense of capital equipment was \$117,600.

Despite the CERF's funding needs, 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 2014-15, based on favorable projected General Fund operating results, additional CERF charges of \$40,000 were charged to the General Fund pursuant to the adopted FY 2014-15 budget. Although this was substantially higher than the average contribution of the General fund over the past 8 years, it still fell far short of the annual depreciation match requirement of nearly \$120,000.

On an annual basis the police and maintenance departments communicate their capital equipment replacement needs to the City Manager. Based on an analysis of funds available as well as the most up-to-date CERF depreciation schedule the feasibility of asset replacement is addressed. The proposed FY 2015-16 CERF budget includes plans to purchase a new SUV patrol vehicle as well as a public works tractor to replace the underlying fully depreciated assets currently in use. Although the purchase of a new replacement for the 1991 public works tractor was included in the FY 2014-15 adopted budget, this capital outlay was not made, and the related unspent appropriation has rolled into the proposed FY 2015-16 CERF budget. The total cost associated with the purchase of the two aforementioned vehicles is estimated to be \$105,000.

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 48% 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 2015-16 CERF Budget shows incoming revenues from the Landscape Maintenance District of \$13,500 and the Downtown Grove Park Fund of \$2,700. In addition to these regular CERF charges, the FY 2015-16 budget incorporates an aggregated CERF charge to the Gas Tax fund (No. 201) of \$9,900 representing 8 years of eligible CERF charges. On a go forward basis, the CERF charge from the Gas Tax Fund would be closer to \$1,200.

As the proposed General Fund budget does not have the flexibility for CERF funding in FY 2015-16, a non-recurring transfer (\$105,000) from the CIP Fund (No. 303) to CERF in accumulated undesignated interest earnings is incorporated into the proposed CERF budget. After this transfer, total FY 2015-16 revenues in the CERF fund, including estimated interest earnings of \$1,090, are projected to be \$132,190.

At the conclusion of FY 2015-16, after the purchase of the two aforementioned vehicle needs and CERF charges to the various funds and departments, it is projected the CERF will have a positive fund balance of \$363,096, of which **\$109,938** pertains to cash reserves.

M. Endeavor Hall Fund – No. 702

This separate fund was established in the FY 2002-03 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 its third year of several fundraising theatrical productions. Rental income for FY 2014-15 is projected to land at approximately \$20,000, exceeding the adopted budget by \$2,000. 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 \$7,786 by the close of FY 2014-15. Based upon the Fund's historical rental performance, we expect the operational shortfall (excluding depreciation expense) to be approximately **\$12,103** in FY 2015-16.

For FY 2015-16, minimal City Maintenance time (\$17,595) is projected 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 2015-16 are budgeted at \$15,658. Depreciation expense in this fund is projected to remain steady at \$36,067 in FY 2015-16.

As the average renter of Endeavor Hall generated approximately \$620 in rental income in FY 2014-15, all that is necessary for this Fund to break even in operation (excluding the impacts of depreciation expense) next year is an average of 2 more rentals per month.

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FIDUCIARY FUNDS

Tracked by the City and included herein for reference, Fiduciary Funds of the City are not typically considered part of 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 Assessment District– Fund No. 217

This assessment is levied against certain private property owners in the High Street area to maintain the bridge constructed on 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. This fund incurs minimal annual expenses for its share of the County's property tax administration fees and includes property tax revenues levied on public property contained within that special assessment district. The fund will continue to assess annual levies against covered parcels within the District until the underlying long-term obligation is fulfilled. After incorporating any pre-payments by District members, the outstanding liability (principal and interest) of the District will be approximately \$20,275 as of June 30, 2015. In FY 2015-16 the assessed levy is projected to be approximately \$2,008 to cover debt service, property tax administrative costs, and the annual bridge maintenance reserve. This fund is projected to close FY 2015-16 with a fund balance of **\$4,968**.

B. Oak Street Bridge Assessment District – Fund No. 218

This assessment is levied against certain private property owners in the Oak Street area to maintain the bridge constructed on behalf of the owners to serve their private real properties. The Oak Street Bridge project is repaid over twenty (20) years with its debt ultimately retired in 2019. This fund incurs minimal annual expenses for its share of the County's property tax administration fees and includes property tax revenues levied on public property contained within that special assessment district. The fund will continue to assess annual levies against covered parcels within the District until the underlying long-term obligation is fulfilled. After incorporating any pre-payments by District members, the outstanding liability (principal and interest) of the District will be approximately \$15,931 as of June 30, 2015. In FY 2015-16 the assessed levy is projected to be approximately \$6,150 to cover debt service, property tax administrative costs, District administrative costs and the annual bridge maintenance reserve. This fund is projected to close FY 2015-16 with a fund balance of **\$22,539**.

C. 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 maturing in 2032. Parcel assessments are projected to produce approximately \$17,800 in FY 2015-16. Principal and interest payments for FY 2015-16 total \$15,400 or 83% of the District's annual expenses and the principal balance of the bonds will be \$173,325 as of June 30, 2015. The Fund manages the retirement of this private debt obligation shouldered by the assessed real property owners, which reveals a positive Fund Balance of **\$85,431** expected on June 30, 2016 (equity retained for any late or defaulted payments).

D. 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 \$12,005 in District revenue in FY 2015-16. Principal and interest payments for FY 2015-16 total \$10,246 or 85% 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 **\$3,578** as of June 30, 2016.

E. Diablo Estates Benefit Assessment District – Fund No. 231

This is the third 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.

In FY 2015-16 the assessment revenue is projected to be approximately \$77,336. The primary FY 2015-16 expense of the district pertains to a property management firm (\$51,000). The Fund is projected to have a positive equity position at the end of this FY 2015-16 of approximately **\$79,161**, primarily retained for future infrastructure replacements serving the residential subdivision.

F. Clayton Financing Authority – Fund No. 405

On December 4, 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 Neighborhood Street Project (CIP 10417). No expenditures were appropriated in the FY 2014-15 budget nor have been planned in the proposed FY 2015-16 budget.

The projected opening fund balance of \$697,657 is expected to be increased during FY 2015-16 by approximately \$4,130 resulting in an ending fund balance of **\$701,787** as of June 30 2016 (88% of original principal).

G. 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. FY 2015-16 outlays for principal and interest payments on the 1997 local obligations total approximately \$417,246 after the application of a levy credit estimated to be \$65,000 utilizing excess reserve arising from the bond refunding. Without the application of the debt service levy credit, total regular scheduled debt service on the 1997 local obligations would be \$482,246.

Consistent with recent years, the projected FY 2015-16 assessment revenue of approximately \$404,998 is less than FY 2015-16 appropriations as it incorporates a levy credit of approximately \$115,000 (\$65,000 debt service and \$50,000 District reserves) to gradually use excess reserves resulting from the refunding. As such, the assessment revenue is less than the debt service payments required to be made by the District on the 1997 local obligations due to the application of available reserves allowing for the

planned annual reduction in the special tax levy requirement. The District is projected to close FY 2015-16 with a positive fund balance of **\$369,219**.

H. 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 2015-16 a final principal and interest payment totaling \$124,570 is scheduled to be paid by the District. FY 2014-15 was the final year of the special assessment levy, with FY 2015-16 expenditures having been designed to be paid using residual District fund balance. At the conclusion of FY 2015-16 with the final debt service payments being made, the District is expected to close its existence (and levy) with a fund balance of **zero** as of June 30, 2016.

I. 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%. As the Financing Authority is the owner of the 1997 local obligations (debt of Fund No. 420), the 2007 Refunding Bonds are ultimately secured by the annual assessment levy of the Middle School District (CFD 1990-1) and the District’s corresponding annual payment of the 1997 local obligations.

FY 2015-16 principal and interest payments on the 2007 refunding bonds total \$423,140. Debt service payments received on the 1997 local obligations from the CFD 1990-1 will be sufficient to meet the required FY 2015-16 2007 refunding bonds debt service. Consistent with the prior year, the fund is projected to incur a minor shortfall of **\$4,894** resulting from bond administration fees and costs. The Fund is projected to close FY 2015-16 with a positive fund balance of **\$571,928**.

J. Successor Agency – Fund No. 615

On June 28, 2011 the California State Legislature adopted two pieces of legislation – AB 1X 26 and AB 1X 27 (the Bill) – which eliminated redevelopment agencies (RDAs) and provided cities with the opportunity to preserve their redevelopment agency if they agreed to make certain payments to the County Auditor-Controller. On behalf of cities

and redevelopment agencies throughout the State, the League of California Cities and California Redevelopment Association requested a stay on the implementation of both pieces of legislation and filed a lawsuit with the California Supreme Court challenging both pieces of legislation. The stay was rejected and on December 29, 2011, the Supreme Court validated AB 1X 26 and overturned AB 1X 27. Further, the Supreme Court indicated that all RDAs in the State of California were to be dissolved and cease operations as a legal entity as of February 1, 2012.

On January 11, 2012, the City Council elected to become the Successor Agency to the former RDA in accordance with AB IX 26 as part of City Resolution 03-2012. As a result of the restrictions placed on the assets and liabilities of the former RDA, the balances were transferred to a private purpose trust fund (Fund No. 615) on February 1, 2012.

Under the new law, Successor Agencies in the State of California cannot enter into new projects, obligations, or commitments. Subject to the control of a newly established oversight board, remaining assets can only be used to pay enforceable obligations in existence at the date of dissolution. Since FY 2011-12, Successor Agencies are only allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior RDA have been paid in full and all assets have been liquidated.

On a semi-annual basis, in accordance with dissolution law, the Successor Agency prepares a Required Obligation Payment Schedule (ROPS) outlining all of the funding requirements for that six month period, and submits form to the Department of Finance (DOF) for approval. After a rigorous review by the DOF and their subsequent approval, funding for the obligations on the ROPS is received from the County Auditor Controllers office each January and June.

For FY 2015-16, the Successor Agency anticipates total expenditures of \$666,521, of which 60% pertains to debt service on the 2014 refunding Tax Allocation Bonds (TABs). Through the ROPS process described above, it is projected that the Successor Agency will receive revenues totaling \$589,000. This is insufficient to cover operational expenditures of the Successor Agency because the DOF has directed that all interest and fiscal agent fees pertaining to the 2014 Refunding TABs be paid for using existing bond reserves, until such reserves are extinguished. At the close of FY 2015-16, it is expected that the Successor Agency will close with a fund balance of approximately **\$806,329**. This projected fund balance incorporates a “worst case scenario”, where the Successor Agency is ordered to remit a payment of \$1,264,320 to the County following the DOFs final approval of the All Other Funds Due Diligence Review expected in June 2015. As the City’s intent is to contest a large portion of this obligation, it is reasonably possible that the June 30, 2016 fund balance may be higher.

Successor Housing Agency – Fund No. 616

Similar to the Successor Agency as described previously, this Fund was created as a result of the dissolution of the City’s former RDA pursuant to AB 1X 26. Through the adoption of Resolution 03-2012 the City Council selected to retain the affordable housing assets of the former RDA in accordance with Section 34176 of the California Health and Safety Code.

All monies in the RDA’s Low and Moderate Income (LMI) Housing Fund were transferred on the dissolution date (February 1, 2012) to the City’s Successor Housing Agency Fund (No. 616). In accordance with the law, the Successor Housing Agency is separate and distinct from all other funds and accounts of the City, to hold, administer and spend the monies in the transferred Housing Fund to perform Housing Functions consistent with the Dissolution Act.

On April 24, 2015, the DOF issued their Final Determination Letter approving the Low-Moderate Fund Due Diligence Review Report. This report, performed by an independent accountant in accordance with the law (AB 1484), was also approved via Resolution by the Oversight Board to the Successor Agency and authorized a payment to be remitted to the County Auditor-Controller’s Office totaling \$3,679,225, representing the “unencumbered balance” of Low-Moderate RDA funds. In accordance with the order letter from the DOF, this payment was remitted shortly thereafter on May 1, 2015.

Due to the uncertainty involved in the dissolution process in the past several years, housing functions of the Agency have been largely suspended, with the exception of loan transactions initiated by residents of Low-Moderate income housing units within the Agency’s current inventory. As such, for FY 2015-16, the Fund is projected to incur expenditures totaling \$10,000 in relation to legal costs involved in the Stranahan affordable housing loan administering program. Total revenues for FY 2015-16 are projected to come in at \$88,800, which pertains primarily to the \$81,400 loan repayment from Diamond Terrace, which matures in FY 2030-31. At the close of FY 2015-16, it is projected that the Successor Housing Agency will report a positive fund balance of **\$574,555**.

* * * * *

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. In more recent years, CIP projects have been primarily funded by Highway Users Tax (Gas Tax), Measure J, as well as local, state and federal grant programs. The FY 2014-15 CIP budget incorporated appropriations of \$771,455 split between four different funded CIP projects. The following is a summary of Capital Improvement Program project activity during FY 2014-15:

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 2014-15. In addition, pursuant to City Council action on May 5, 2015, \$28,000 in ADA Compliance Program funding was transferred to fund eligible costs in the 2015 Neighborhood Streets Program (CIP 10424). The projected fund balance of this project is \$10,590 as of June 30, 2015.

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 2014-15, pursuant to a letter from PG&E, the City's Rule 20A allocation for 2015 is \$21,185. In addition to the annual allocation, the letter outlines a 5 year advance borrowing of \$104,960 is available, which would bring the total reserves for this project to \$383,640 as of June 30, 2015. No project expenditures were either planned nor incurred during FY 2014-15.

3. 2015 Neighborhood Street Project (CIP No. 10424)
 In the 2014-15 CIP Program Budget appropriations of \$341,410 were authorized for this project. During the course of FY 2014-15 it is projected only **\$40,000** in expenditures will have been incurred for initial project planning and engineering costs. These costs will be entirely funded by the Gas Tax fund. In addition, on May 5, 2015, the City Council authorized the award of contract to MKC Services and authorized a revision to estimated funding sources and costs of this project as follows:

A. Gas Tax	\$350,807
B. Measure J (per capita & 28A	377,152
C. ADA Compliance Program	28,000
D. CCWD (pays for water valve work)	18,270
<u>Total Revised Funding</u>	<u>\$774,229</u>

With the approval of this contract and the corresponding revision to total authorized funding sources, unspent FY 2014-15 appropriations from the Gas Tax and Measure J have been rolled forward to FY 2015-16 to fund this project totaling \$118,463 and \$184,017 respectively. In addition to the Gas

Tax and Measure J FY 2014-15 appropriations rolled forward for this project, new FY 2015-16 Gas Tax and Measure J monies appropriated for this project are \$192,344 and \$193,135 respectively. It is expected the majority of expenditures for this project will be incurred during FY 2015-16, which is when it is to be completed.

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

During FY 2014-15 minimal costs were incurred in this project for initial planning and engineering purposes of this federally-funded project. By the close of FY 2014-15, it is projected that approximately **\$20,000** in project costs will have been incurred, which will be fully funded by “local match” Gas Tax monies as per the grant agreement. This will result in FY 2014-15 Gas Tax appropriations of \$25,045 being rolled into FY 2015-16 for final project costs. It is expected the majority of expenditures for this project will be incurred during FY 2015-16, which is when it is to be completed.

Total Projected Capital Related Expenditures in FY 2014-15: **\$60,000**

Due to several of the projects summarized above only entering the initial planning stages during FY 2014-15, any planned expenditures for these projects that were not incurred by year end are being rolled forward into the FY 2015-16 CIP budget. Including these rolled-forward appropriations, the following capital improvement project monies have been proposed for appropriation in FY 2015-16:

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 2015-16, as the City annually builds reserves in this project account for projected future costs. At the close of FY 2015-16, it is projected project account will have a balance of approximately \$16,600.

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 2015-16 the City expects to receive approximately \$21,000 in funding from PG&E’s Rule 20A program although no

project expenditures are planned at this point for FY 2015-16. The projected funding set-aside by PG&E for this project at June 30, 2016 is \$404,640.

3. 2015 Neighborhood Street Project (CIP No. 10424)

In the FY 2014-15 CIP Program Budget, appropriations of \$341,410 were authorized for this project. On May 5, 2015, the City Council authorized the award of contract to MKC Services and authorized a revision to estimated funding sources and costs of this project as follows:

A. Gas Tax	\$350,807
B. Measure J (per capita & 28A	377,152
C. ADA Compliance Program	28,000
D. <u>CCWD (pays for water valve work)</u>	<u>18,270</u>
Total Revised Funding	\$774,229

With the approval of this contract and the corresponding revision to total estimated funding sources, unspent FY 2014-15 appropriations from the Gas Tax and Measure J have been rolled forward to FY 2015-16 to fund this project totaling \$118,463 and \$184,017 respectively. In addition to the Gas Tax and Measure J FY 2014-15 appropriations rolled forward for this project, new FY 2015-16 Gas Tax and Measure J monies appropriated for this project are \$192,344 and \$193,135 respectively. Total projected expenditures related to completing this project in FY 2015-16 are **\$734,229**.

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

The "Collector Street Rehab Project", originally budgeted in FY 2014-15, is in progress and will be rolling forward into FY 2015-16. This project is 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 planned to meet using 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. During FY 2014-15, it is projected that only \$20,000 in project costs covered by Gas Tax monies will have been incurred. With unspent FY 2014-15 Gas Tax appropriations for this project rolling into FY 2014-15, total projected expenditures related to the completion of this project in FY 2015-16 are **\$410,045**.

5. 2016 Neighborhood Street Project (CIP No. 10432)

The FY 2015-16 Proposed Budget includes projections on ending fund balances for both the Gas Tax (No. 201) and Measure J (No. 220) funds as of June 30, 2015, as well as corresponding fund revenue projections for the upcoming fiscal year. Utilizing figures provided by the League of California Cities as well as Contra Costa Transportation Authority, it is projected there

are Gas Tax and Measure J funds of \$191,997 and \$360,592 respectively, to finance (at least in part) a 2016 Neighborhood Streets Program. Although there is a reasonable possibility this project will not be completed in the upcoming year, the Proposed Budget includes **\$552,589** in appropriations for the 2016 Neighborhood Streets Project.

Total Projected Capital Related Expenditures in FY 2015-16: **\$1,696,863**

* * * * *

PUBLIC EMPLOYEES RETIREMENT PENSION SYSTEM

A Brief History

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 costly “defined benefit” plan offered by CalPERS. For the next 40 years and continuing today, 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 one’s primary retirement program.

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 “classic” 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. These new pooled plans (in effect today) are referred to as *Multiple-Employer “Cost-Sharing” Defined Benefit Plans*. Although cost sharing plans are designed to bundle employer pension expenses of several employer plans that provide identical benefits, plans that had super- or under-funded statuses carried forward their positive or negative balances into the new plan in what is referred to as a “Side-Fund”. Thus, this CalPERS action caused several of the small employers (including Clayton) to suddenly have a side-fund “unfunded liability” which Clayton has now been reducing overtime within its annual Employer contribution 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 disparaging editorial opinions. The state of California enacted its own Public Employee Pension Reform Act (PEPRA) effective January 2013 that created a new defined benefit pension system for newly-enrolled CalPERS-covered employees.

Acting in advance of this Act and most public agencies, the City created a Tier 2 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. In FY 2015-16, two (2) of the five (5) Clayton City Council Members are not members of CalPERS and therefore pay into the Social Security federal program.

Categories of Pension Plans and Composition

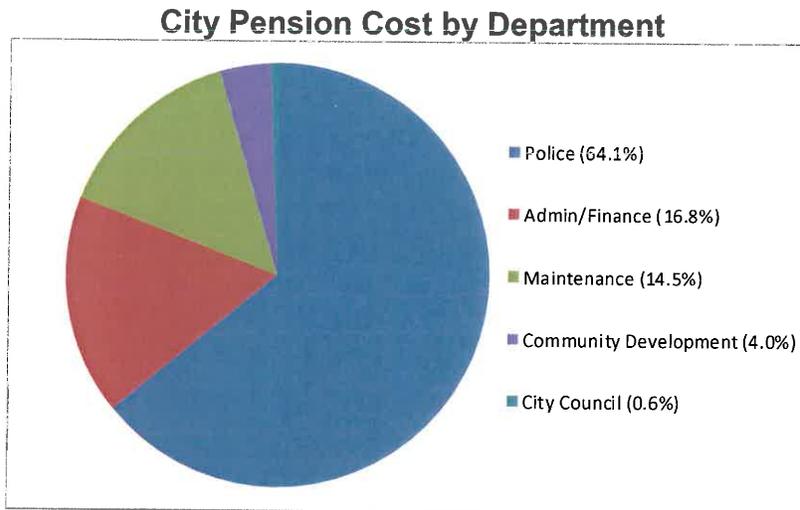
As a consequence of the actions taken as described above, the City of Clayton now has three (3) separate CalPERS pension plans for its employees:

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 these employees, which are classified as *Employer Paid Member Contributions* or “EPMC” by CalPERS. The City-paid EPMC is 9% for Public Safety plan members, and 7% for Miscellaneous Plan Members. In FY 2015-16 employer contribution rates for “Tier 1” employees will be 24.627% and 15.003% 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 2015-16 employer contribution rates for “Tier 2” employees will be 13.813% and 6.709% for Safety and Miscellaneous Plan Members, respectively
3. Tier 3 “PEPRA” 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 2015-16 employer contribution rates for

“Tier 3” employees will be 11.153% and 6.237% 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.

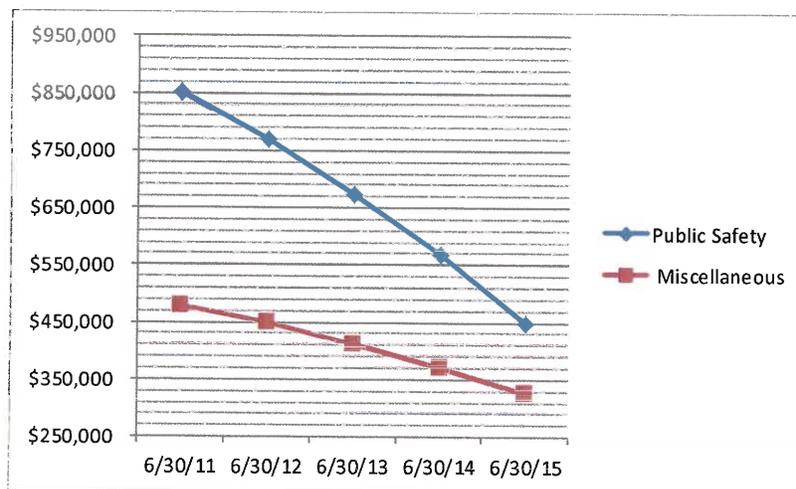
The following chart summarizes the departmental spread of the City’s pension cost projected for FY 2015-16:



The Side Fund Trend

In the spirit of that discussion and to provide proper transparency of the City’s fiscal position, the following chart with notations is offered summarizing the historical trend of the City’s unfunded side-fund liability. These figures were obtained using the most current data supplied to the City by CalPERS:

CalPERS Tier I “Side Fund” Unfunded Liability for Clayton



Notes:

1. This October 2014 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 June 30, 2013.
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.

The Side-Fund “Unfunded Liability” is the amount the City’s CalPERS actuarial annually determines is owed in addition to current payment. In the aggregate (Safety and Miscellaneous), the liability is being amortized (paid down at approx. \$160,000+ per year as of FY 2015) through the City’s current CalPERS’ rates; a portion of the Employer rate goes to retire this liability.

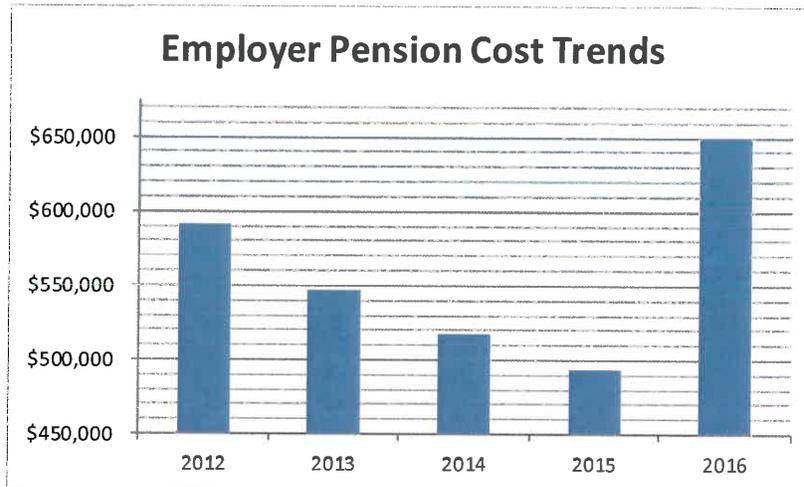
As described previously, the Side-Fund has gradually been amortized and is expected to be eliminated over the next few years. Specifically, per the latest CalPERS actuary report available (June 30, 2013 providing the FY 2014-15 required contributions), the Miscellaneous Side-Fund had a remaining amortization period of 5 years, and the Safety Side Fund had a remaining amortization period of 3 years. As a result of these remaining amortization periods, the actuarial reports project a substantial drop in Miscellaneous and Safety employer pension contributions starting in FY 2020-21 and FY 2018-19 respectively.

Impacts of Statutory Pension Reform – Short and Long-term

As described in the General Fund Expenditures Section previously, since the adoption of the Public Employee Pension Reform Act (PEPRA) and due to measures taken by the City in 2011 to create a “Tier II” employee group prior to PEPRA, temporary savings have been realized the City (and most similar CalPERS participating agencies) over the past several fiscal years. These savings were realized by the City of Clayton through the gradual replacement of several Tier I “Classic” employees with less expensive Tier II and Tier III (PEPRA) enrolled employees.

Regrettably, starting in FY 2015-16, in an attempt to “re-capture” these savings realized by the City of Clayton and numerous other participating cities, CalPERS will begin billing for the unfunded portion of the City’s Tier I pension liabilities as a fixed dollar amount as opposed to the “percentage of payroll” method applied in the prior years (including FY 2014-15). After spreading the portion of the new fixed dollar amount that pertains to Tier I employees still employed by the City, it is estimated that the City is incurring an unavoidable additional cost of **\$67,000** for retirees that are no longer with the City.

The chart below summarizes the trends in employer pension cost since the PEPRA became effective in FY 2013:



The total amount of monies in the proposed budget that is projected to be required to pay CalPERS retirement contributions in FY 2015-16 is \$650,059 across all City funds. As summarized by the table, this is a substantial increase of **\$156,520** from actual projected employer retirement cost by the close of FY 2014-15, which is a direct result of CalPERS from a percentage of payroll method, to a fixed cost billing methodology.

On a positive note, as outlined in the Side-Fund section previously, CalPERS projects the City will begin to realize substantial employer pension cost savings starting in FY 2018-19 for the Safety Plan (decrease in fixed UAL billing of **\$155,430**) and in FY 2020-21 for the Miscellaneous Plan (decrease in fixed UAL billing of **\$81,235**). In addition, the City's implementation of the new Tier II and Tier III plans have provided a permanent solution to the problem of continuously escalating employer pension costs faced in prior years.

Summary of Pension Analysis

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 side fund unfunded pension liability of \$772,795 (projected as of June 30, 2015) is not insignificant. During the FY 2014-15 alone its balance is estimated to have decreased by **\$165,859**. The City's exposure is being amortized within the current rate schedule and the side-fund unfunded liability 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 Geller and Council Member Haydon met with the City Manager and the Finance Manager on May 21, 2015 to review and critique the assembled budget data and available materials. The budget figures discussed have received their approval for submittal to the City Council as the Proposed Budget for FY 2015-16.

As always, much appreciation is extended to the Council Budget Sub-Committee and the City Manager 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,

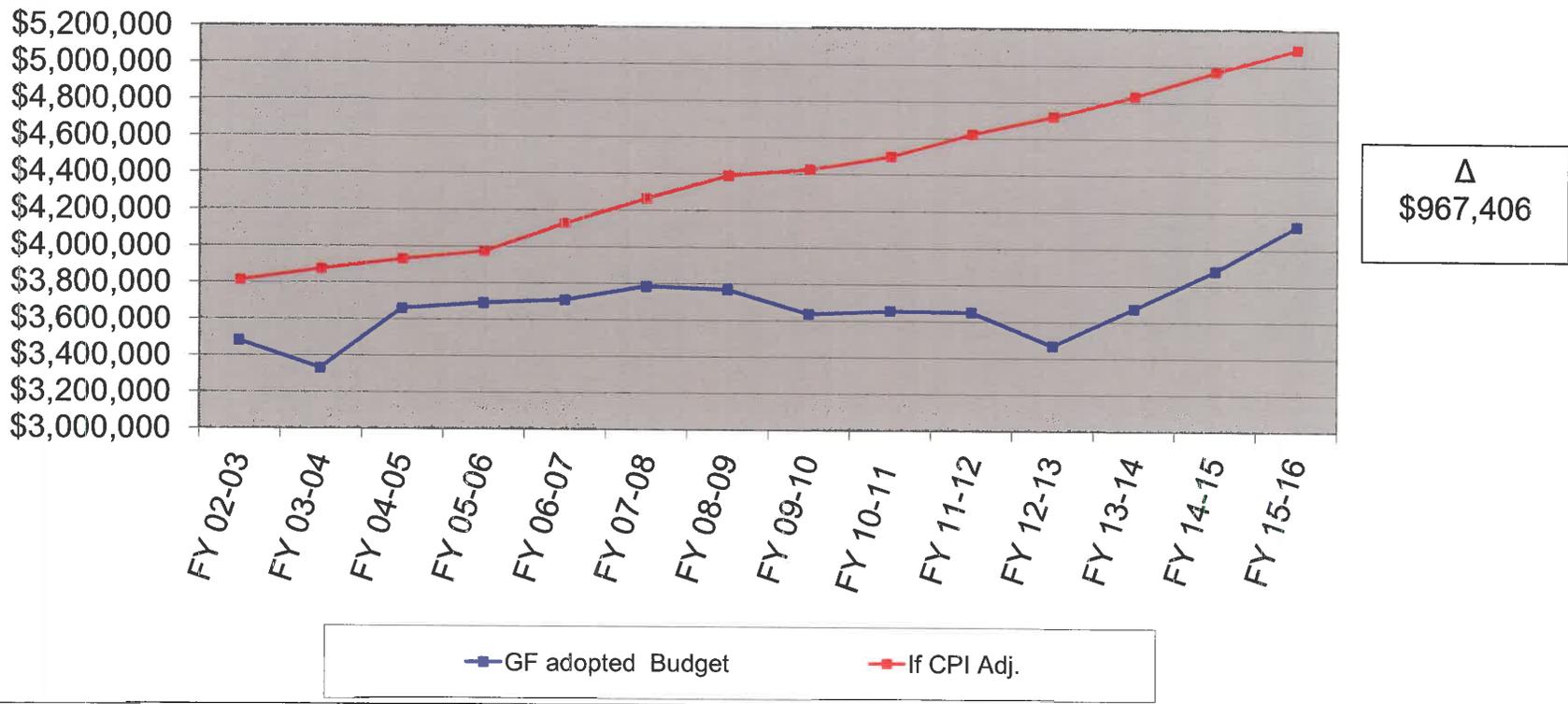


Kevin Mizuno, CPA
Finance Manager

Attachments: Proposed FY 2015-2016 City Budget and 5-Year CIP Budget
General Fund Revenues 14-Year History chart [1 pg.]

**GENERAL FUND
REVENUES
2015-16**

General Fund Revenues 14 Year History



**CITY OF CLAYTON ADOPTED GENERAL FUND REVENUE BUDGET
PROJECTED REVENUE 2014-15 VS ADOPTED BUDGETED REVENUE 2015-16**

Description	Account Number	Prior Year Actual Revenue 2013-14	Budgeted Revenue 2013-14	Projected Revenue 2014-15	Budgeted Revenue 2014-15	Adopted Revenue 2015-16	Change from 2014-15 Projections (%)
Secured Property Taxes:							
Property Taxes - Secured	4101	665,138	617,839	726,400	690,400	755,400	4.0%
VLF Backfill by State	4101	776,002	731,249	833,900	807,000	867,200	4.0%
Sales Tax In-Lieu (Triple Flip)	4101	95,207	89,323	103,606	99,000	107,700	4.0%
True Up VLF & Sales Tax	4101	2,295	-	6,612	-	6,810	3.0%
RPTTF Distribution	4108	248,047	217,403	290,400	247,400	290,000	-0.1%
RPTTF One-Time DDR Distribution	4108	-	-	255,592	-	-	-100.0%
Total Secured Property Taxes		1,786,689	1,655,814	2,216,510	1,843,800	2,027,110	-8.5%
Property Taxes - Unsecured	4102	42,560	38,600	41,500	41,300	42,300	1.9%
Property Taxes - Unitary Tax	4103	12,574	12,000	12,329	12,780	12,570	2.0%
Property Taxes - Supplemental	4104	20,912	5,512	21,000	19,310	21,400	1.9%
Property Taxes - Other	4106	10,668	5,332	10,800	10,710	11,000	1.9%
Sales and Use Tax	4301	305,678	271,083	317,600	296,000	330,300	4.0%
Real Property Transfer Tax	4502	64,653	62,770	70,100	62,420	71,500	2.0%
Business Licenses	5101	115,646	127,013	133,900	116,500	135,200	1.0%
CCC Building Permit Remit Fees	5103	47,541	62,503	48,000	45,250	48,900	1.9%
Engineering/Alcohol/Noise Permit Fees	5106	6,380	6,600	4,000	5,910	4,080	2.0%
Stormwater Permit Fees	5109	4,635	4,500	3,810	4,200	3,880	1.8%
State of CA - Business License Fee	5110	537	-	-	-	-	0.0%
Public Safety Allocation	5201	76,894	72,006	79,000	75,800	80,500	1.9%
Abandoned Veh Abate (AVA)	5202	5,867	3,500	4,500	4,630	4,590	2.0%
Motor Vehicle In Lieu	5203	4,703	-	4,590	4,700	4,680	2.0%
Other In Lieu	5205	148,839	148,839	151,816	151,816	154,852	2.0%
Post Reimbursements	5214	2,679	3,400	500	2,680	500	0.0%
State Mandated Cost Reimbursement	5217	1,412	2,000	23,229	-	-	-100.0%
Planning Services	5301	7,988	7,200	6,530	6,760	6,660	2.0%
Police Services	5302	11,952	26,000	13,000	11,430	13,260	2.0%
City Hall Rental Fees	5303	98	-	380	-	-	-100.0%
Planning Fees (Public Hearing)	5304	34,373	24,000	9,700	25,000	20,000	106.2%
Engineering Inspection Fee	5305	100	-	-	-	-	0.0%
Well Water Usage Charge	5306	39,057	37,600	36,860	41,000	37,500	1.7%
Misc. City Services	5319	674	3,300	3,400	495	495	-85.4%
Misc. Service Charge	5320	43	-	-	-	-	0.0%
Well Monitoring Svc Charge	5321	-	18,978	-	-	-	0.0%
Fiduciary Fund Administration	5322	278,913	33,805	303,901	53,900	274,901	-9.5%
Franchises - Comcast Cable	5401	197,245	182,724	200,600	201,900	204,000	1.7%
Franchises - Garbage Fees	5402	181,475	181,673	187,200	192,000	190,900	2.0%
Franchises - PG&E	5403	113,963	115,461	108,355	116,200	108,400	0.0%
Franchises - Equilon Pipe	5404	12,120	12,120	12,290	12,300	13,350	8.6%
AT&T Mobility Franchise Fees	5405	64	98	50	100	50	0.0%
Fines and Forfeitures	5501	27,954	29,000	23,200	24,780	23,660	2.0%
Interest	5601	45,358	60,000	38,000	37,600	38,000	0.0%
Park Use Fee	5602	42,911	43,100	49,000	42,730	49,900	1.8%
Meeting Room Fee	5603	2,177	2,015	4,000	1,830	3,000	-25.0%
Unrealized Inv. Gain/Loss	5606	(13,907)	-	-	-	-	0.0%
Cattle Grazing Lease Rent	5608	9,233	9,265	9,418	9,417	9,602	2.0%
SBA Communications Lease Rent	5609	32,916	33,189	33,380	33,540	34,000	1.9%
Fountain Use Fee	5610	698	-	-	-	-	0.0%
Clayton Community Gymnasium Rent	5613	-	-	13,200	-	28,200	113.6%
Reimbursements/Refunds	5701	5,014	5,074	5,100	5,100	5,100	0.0%
Other Revenues	5790	6,637	1,000	9,500	3,600	4,040	-57.5%
Overhead cost recovery	5791	13,863	9,000	7,400	10,000	1,500	-79.7%
Trx. From Measure J Fund	6002	4,000	4,000	4,112	4,112	4,212	2.4%
Trx. From CIP Fund	6003	35,398	35,398	-	-	-	0.0%
Trx. From Gas Tax	6004	6,687	6,687	6,874	6,874	7,042	2.4%
Trx. From St. Lights	6005	10,280	10,280	10,568	10,568	10,826	2.4%
Trx. From GHAD	6006	20,073	20,073	6,635	6,635	6,797	2.4%
Trx. From Landscape Mtnce.	6007	32,156	32,156	33,056	33,056	33,863	2.4%
Trx. From Grove Park Fund	6011	6,533	6,553	6,716	6,716	6,880	2.4%
Trx. From Stormwater Asses.	6016	33,183	32,500	34,112	34,112	34,944	2.4%
Transfer from Successor Agency	6025	-	250,000	-	250,000	-	0.0%
Transfer from Community Gym Fund	6030	-	-	88,793	-	-	-100.0%
Total Revenues		3,858,095	3,713,721	4,408,513	3,879,561	4,124,444	-6.4%

**GENERAL FUND
EXPENDITURES
2015-16**

**CITY OF CLAYTON GENERAL FUND EXPENDITURE ADOPTED BUDGET
FISCAL YEAR 2015-16**

Account Number	Account Name	2013-14 Actual	2013-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	1,575,955	1,584,060	1,628,100	1,680,790
7112	Temporary Help	71,552	17,450	18,560	24,940
7113	Overtime	121,219	102,000	70,746	77,000
7115	Council/Commission Comp	29,625	30,600	30,360	30,600
7116	Part-time Salaries	3,726	4,200	4,000	4,200
7119	Furlough	(8,204)	(9,160)	-	-
7218	LTD Insurance	11,694	12,897	12,478	15,490
7220	PERS Retirement	457,999	401,431	431,829	556,623
7231	Workers Comp Insurance	52,820	70,085	73,141	78,563
7232	Unemployment Insurance	15,417	11,758	12,093	11,913
7233	FICA Taxes	29,603	26,849	27,039	28,444
7241	Auto Allowance/Mileage	19,373	19,420	19,330	19,420
7242	Uniform Allowance	9,217	9,000	9,138	9,000
7246	Benefit Insurance	289,316	282,050	288,170	313,280
7247	OPEB Expense	5,849	8,640	7,161	10,460
7311	General Supplies	15,966	22,350	26,700	22,100
7312	Office supplies	8,480	8,350	8,300	8,650
7314	Postage	4,647	4,500	3,930	4,500
7321	Printing and Binding	972	-	-	-
7323	Books/Periodicals	-	100	-	100
7324	Dues and Subscriptions	18,867	20,810	22,307	23,085
7325	EBRCSA system user fee	8,808	9,000	8,900	9,000
7329	Park Supplies	13,842	-	-	-
7331	Rentals/Leases	12,858	13,170	11,910	13,360
7332	Telecommunications	22,905	23,580	21,170	22,620
7335	Gas & Electric Serv.	76,103	79,500	79,100	81,500
7338	Water Service	85,511	135,640	109,800	113,250
7341	Buildings & Grounds Mtn	17,820	22,306	31,085	26,540
7342	Machinery/ Equip Maint.	2,542	4,500	6,452	6,500
7343	Vehicle Maintenance	20,254	22,500	25,040	21,500
7344	Vehicle Gas, Oil, and Supplies	43,839	45,700	42,090	43,840
7345	Office Equip. Maint. & Repairs	1,791	1,860	1,640	1,800
7346	HVAC Mtn & Repairs	26,071	30,813	24,425	25,815
7347	Deferred Mtn Projects	36,186	25,077	989	-
7351	Insurance Premiums	72,524	69,407	57,833	74,609
7362	City Promotional Activity	4,206	5,550	5,550	5,000
7363	Business Expense	279	260	144	100
7364	Employee recognition	1,810	2,500	1,906	2,000
7365	Volunteer Appreciation	317	300	300	300
7371	Travel	43	100	50	200
7372	Conference	1,158	-	500	500
7373	Education and Training	5,113	13,690	10,600	12,700
7374	Recycling Education	300	-	-	-
7375	Training Reimbursable	764	-	-	-
7381	Property Tax Admin Cost	8,125	8,940	7,761	8,000
7382	Election Services	-	10,500	8,016	-
7384	Legal Notices	3,358	2,500	2,000	2,500
7385	Transpac Fees	22,197	22,641	21,438	-
7389	Misc. Expenses	98	500	-	-
7408	Crossing Guard Services	8,419	9,164	9,680	10,000
7411	Prof. Services Retainer	198,656	181,000	161,000	176,000
7413	Special Legal Services	655	500	16,272	5,000
7414	Auditing Services	62,835	28,000	28,023	27,000
7415	Computer Services	3,464	13,026	8,812	15,260
7417	Janitorial Services	52,931	55,420	54,329	54,010
7419	Other Prof. Services	104,092	37,778	46,718	39,610
7420	Merchant Fees	1,965	2,000	1,600	2,000

**CITY OF CLAYTON GENERAL FUND EXPENDITURE ADOPTED BUDGET
FISCAL YEAR 2015-16**

Account Number	Account Name	2013-14 Actual	2013-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7423	Business Audit / Library Aide	16,605	22,819	17,000	20,811
7424	Dispatch Services	153,703	178,500	169,984	241,100
7425	Lab Fees	10,406	13,903	22,313	20,000
7427	Cal ID Services	11,681	12,265	12,263	12,900
7429	Animal Control Services	59,889	66,411	63,110	67,305
7430	Well Monitoring Contract	3,513	-	-	-
7432	Emergency Services	105	100	-	-
7433	Integrated Justice System (ACCJIN-ARIES)	9,685	13,465	13,465	14,140
7486	CERF Charges/Depreciation	53	40,000	40,000	-
7492	Disability Access Education Fee	525	-	-	-
8120	Transfers to Self Insurance and CERF	54,154	-	-	-
8121	Transfer to CERF	25,000	-	-	-
Total Expenditures		4,001,251	3,852,275	3,836,650	4,095,928
Total Revenues					4,124,444
Projected Surplus (Shortfall)					28,516

**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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7115	Council/Commission Comp	22,425	23,400	23,400	23,400
7220	PERS Retirement	3,558	3,881	3,449	3,963
7231	Workers Comp Insurance	765	990	1,021	1,056
7232	Unemployment Insurance	1,153	1,116	1,451	1,451
7233	FICA Taxes	562	630	731	920
7324	Dues and Subscriptions	11,511	12,074	11,742	12,360
7362	City Promotional Activity	4,206	5,550	5,550	5,000
7363	Business Expense	47	100	144	100
7365	Volunteer Appreciation	44	-	-	-
7372	Conference	1,158	-	500	500
7382	Election Services	-	10,500	8,016	-
7419	Other Prof. Services	7,000	7,500	7,500	7,500
Total Expenditures		52,429	65,741	63,504	56,250

**Administration/ Finance/ Legal
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. Although the primary department the City Attorney conducts work in is Admin/Finance, retainer time is also divided between other departments of the City where substantial time is spent (i.e. Community Development, Public Works, and Other City Funds).

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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	486,283	480,560	507,230	526,060
7112	Temporary Help	55,414	-	-	-
7218	LTD Insurance	3,685	3,870	4,000	4,770
7220	PERS Retirement	92,052	80,580	83,500	109,400
7231	Workers Comp Insurance	15,434	20,170	20,807	23,190
7232	Unemployment Insurance	3,948	2,604	2,604	2,604
7233	FICA Taxes	10,567	6,920	7,490	7,454
7241	Auto Allowance/Mileage	10,773	10,740	10,740	10,740
7246	Benefit Insurance	75,043	79,880	77,800	88,270
7311	General Supplies	9	-	-	100
7324	Dues and Subscriptions	1,666	1,931	1,766	1,770
7332	Telecommunications	6,824	7,000	6,620	7,000
7364	Employee recognition	1,437	2,000	1,406	1,500
7371	Travel	18	100	-	100
7373	Education and Training	-	-	-	1,000
7411	Prof. Services Retainer (Legal)	69,071	53,000	59,000	48,000
7413	Special Legal Services	655	500	12,200	5,000
7414	Auditing and Financial Reporting Services	62,835	28,000	28,023	27,000
7415	Computer Services	3,368	13,026	8,812	15,260
7419	Other Prof. Services	37,866	4,505	1,665	7,330
7486	CERF Charges/Depreciation	53	-	-	-
7492	Disability Access Education Fee	525	-	-	-
Total Expenditures		937,526	795,387	833,663	886,548

**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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	4,828	11,230	14,240	6,200
7112	Temporary Help	1,221	1,330	340	520
7113	Overtime	433	-	178	-
7218	LTD Insurance	61	91	90	60
7220	PERS Retirement	3,473	2,730	2,600	1,900
7231	Workers Comp Insurance	322	531	548	310
7232	Unemployment Insurance	220	131	131	70
7233	FICA Taxes	153	264	220	130
7246	Benefit Insurance	1,747	2,760	2,020	1,300
7311	General Supplies	6,457	4,350	4,000	4,000
7312	Office supplies	72	-	-	-
7332	Telecommunications	2,196	2,000	2,880	2,900
7335	Gas & Electric Serv.	32,045	30,000	37,700	38,000
7338	Water Service	13,135	15,450	13,200	13,600
7341	Buildings & Grounds Mtn	7,340	13,566	19,850	16,490
7342	Machinery/ Equip Maint.	2,021	3,000	4,540	4,000
7343	Vehicle Maintenance	5,119	5,500	8,040	5,500
7344	Vehicle Gas, Oil, and Supplies	11,600	11,100	12,090	12,340
7346	HVAC Mtn & Repairs	15,850	17,000	14,610	16,000
7347	Deferred Mtn Projects	36,186	25,077	989	-
7363	Business Expense	160	160	-	-
7373	Education and Training	695	690	600	700
7411	Prof. Services Retainer	2,903	9,600	1,000	9,600
7417	Janitorial Services	8,105	8,400	7,600	8,400
7419	Other Prof. Services	639	400	400	400
7429	Animal Control Services	-	525	-	525
7486	CERF Charges/Depreciation	-	15,000	15,000	-
Total Expenditures		156,981	180,885	162,866	142,945

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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	162,993	164,170	167,110	164,590
7115	Council/Commission Comp	7,200	7,200	6,960	7,200
7218	LTD Insurance	1,169	1,320	1,218	1,530
7220	PERS Retirement	18,253	19,920	19,160	25,810
7231	Workers Comp Insurance	5,138	6,890	7,108	7,430
7232	Unemployment Insurance	862	868	868	868
7233	FICA Taxes	2,002	2,360	2,038	2,390
7241	Auto Allowance/Mileage	4,144	4,240	4,150	4,240
7246	Benefit Insurance	34,226	35,000	32,800	33,600
7323	Books/Periodicals	-	100	-	100
7324	Dues and Subscriptions	69	675	675	675
7332	Telecommunications	540	560	560	560
7371	Travel	25	-	50	100
7373	Education and Training	5	-	-	1,000
7384	Legal Notices	3,153	2,500	2,000	2,500
7385	Transpac Fees	22,197	22,641	21,438	-
7411	Prof. Services Retainer	20,695	19,200	6,000	19,200
7419	Other Prof. Services Temp Planning Svc	25,198	3,210	7,930	1,000
Total Expenditures		307,869	290,855	280,065	272,793

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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7119	Furlough (Depts 2,3,4,6)	(8,204)	(9,160)	-	-
7220	PERS Retirement	212	-	-	-
7231	Workers Comp Insurance	1,430	869	1,738	847
7246	Benefit Insurance	1,349	-	-	-
7247	OPEB Expense	5,849	8,640	7,161	10,460
7312	Office supplies	5,956	6,000	6,000	6,300
7314	Postage	4,344	4,000	3,700	4,000
7321	Printing and Binding	972	-	-	-
7331	Rentals/Leases	12,858	12,670	11,410	12,860
7351	Insurance Premiums	72,524	69,407	57,833	74,609
7373	Education and Training	70	-	-	-
7381	Property Tax Admin Cost	8,125	8,940	7,761	8,000
7384	Legal Notices	205	-	-	-
7389	Misc. Expenses	1	-	-	-
7415	Computer Services	96	-	-	-
7419	Other Prof. Services	20,323	17,870	17,084	17,500
7420	Merchant Fees	1,965	2,000	1,600	2,000
Total Expenditures		128,075	121,236	114,287	136,576

**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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	842,615	858,300	868,200	905,900
7113	Overtime	119,879	100,000	70,000	75,000
7116	Part-time Salaries	3,726	4,200	4,000	4,200
7218	LTD Insurance	6,214	7,050	6,610	8,400
7220	PERS Retirement	323,845	277,400	305,970	391,600
7231	Workers Comp Insurance	26,937	37,000	38,169	41,100
7232	Unemployment Insurance	7,060	5,942	5,942	5,510
7233	FICA Taxes	14,015	14,400	13,880	14,540
7241	Auto Allowance/Mileage	4,456	4,440	4,440	4,440
7242	Uniform Allowance	9,217	9,000	9,138	9,000
7246	Benefit Insurance	160,743	147,300	161,290	174,300
7311	General Supplies	8,345	5,000	9,700	5,000
7312	Office supplies	2,452	2,350	2,300	2,350
7314	Postage	303	500	230	500
7324	Dues and Subscriptions	5,448	5,500	7,500	7,650
7325	EBRCSA system user fee	8,808	9,000	8,900	9,000
7332	Telecommunications	10,858	11,000	9,000	10,000
7342	Machinery/ Equip Maint.	521	1,500	1,912	2,500
7343	Vehicle Maintenance	15,135	17,000	17,000	16,000
7344	Vehicle Gas, Oil, and Supplies	32,239	34,600	30,000	31,500
7345	Office Equip. Maint. & Repairs	1,791	1,860	1,640	1,800
7363	Business Expense	72	-	-	-
7364	Employee recognition	373	500	500	500
7365	Volunteer Appreciation	273	300	300	300
7373	Education and Training	4,343	13,000	10,000	10,000
7374	Recycling Education	300	-	-	-
7375	Training Reimbursable	764	-	-	-
7389	Misc. Expenses	97	500	-	-
7408	Crossing Guard Services	8,419	9,164	9,680	10,000
7411	Prof. Services Retainer	12,258	19,200	10,000	19,200
7413	Special Legal Services	-	-	4,072	-
7417	Janitorial Services	2,700	2,700	2,700	2,700
7419	Other Prof. Services	9,327	3,233	10,909	4,380
7424	Dispatch Services	153,703	178,500	169,984	241,100
7425	Lab Fees	10,406	13,903	22,313	20,000
7427	Cal ID Services	11,681	12,265	12,263	12,900
7429	Animal Control Services	59,889	61,686	60,410	63,780
7432	Emergency Services	105	100	-	-
7433	Integrated Justice System (ACCJIN + ARIES)	9,685	13,465	13,465	14,140
7486	CERF Charges/Depreciation	-	25,000	25,000	-
Total Expenditures		1,889,002	1,906,859	1,927,418	2,119,290

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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	17,933	17,460	10,720	11,840
7112	Temporary Help	1,077	1,340	1,620	1,890
7113	Overtime	-	-	68	-
7218	LTD Insurance	131	142	90	110
7220	PERS Retirement	3,877	4,230	2,750	3,700
7231	Workers Comp Insurance	604	795	820	620
7232	Unemployment Insurance	492	177	177	150
7233	FICA Taxes	348	355	300	320
7246	Benefit Insurance	3,768	4,280	2,160	2,400
7332	Telecommunications	2,181	2,190	2,110	2,160
7335	Gas & Electric Serv.	42,871	48,000	40,000	42,000
7338	Water Service	1,583	1,630	1,600	1,650
7341	Buildings & Grounds Mtn	10,480	8,740	11,235	10,050
7346	HVAC Mtn & Repairs	10,221	13,813	9,815	9,815
7417	Janitorial Services	28,738	31,320	30,920	29,900
7423	Extra & Sunday Operating Hours	16,605	22,819	17,000	20,811
Total Expenditures		140,909	157,291	131,385	137,416

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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7324	Dues and Subscriptions	173	630	624	630
7332	Telecommunications	306	830	-	-
7411	Engineering Services Retainer	93,729	80,000	85,000	80,000
7430	Well Monitoring Contract	3,513	-	-	-
Total Expenditures		97,721	81,460	85,624	80,630

**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 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	61,308	52,340	60,600	66,200
7112	Temporary Help	13,840	14,780	16,600	22,530
7113	Overtime	907	2,000	500	2,000
7218	LTD Insurance	434	424	470	620
7220	PERS Retirement	12,729	12,690	14,400	20,250
7231	Workers Comp Insurance	2,190	2,840	2,930	4,010
7232	Unemployment Insurance	1,682	920	920	1,260
7233	FICA Taxes	1,956	1,920	2,380	2,690
7246	Benefit insurance	12,440	12,830	12,100	13,410
7311	General Supplies	1,155	13,000	13,000	13,000
7329	Park Supplies	13,842	-	-	-
7331	Rentals/Leases	-	500	500	500
7335	Gas & Electric Serv.	1,187	1,500	1,400	1,500
7338	Water Service	70,793	118,560	95,000	98,000
7417	Janitorial Services	13,388	13,000	13,109	13,010
7419	Other Prof. Services	3,739	1,060	1,230	1,500
7429	Animal Control Services	-	4,200	2,700	3,000
Total Expenditures		211,590	252,564	237,839	263,480

**OTHER GOVERNMENTAL
AND
PROPRIETARY FUNDS
2015-16**

City of Clayton
Gas Tax Fund 201
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	6,840	6,640	17,820	16,300
7112	Temporary Help	1,665	1,830	3,320	3,600
7218	LTD Insurance	38	60	160	160
7220	PERS Retirement	1,113	1,610	4,650	5,000
7231	Workers Comp Insurance	480	360	371	900
7232	Unemployment Insurance	188	120	120	250
7233	FICA Taxes	228	240	540	510
7246	Benefit Insurance	1,100	1,630	3,800	3,300
7311	General Supplies	482	12,000	8,000	12,000
7327	Arterial Street Light Supplies	8,004	1,500	1,500	1,500
7335	Gas & Electric Serv.	41,613	44,000	44,000	46,200
7340	Special Events/Traffic Safety Supplies	-	3,000	-	3,000
7349	Traffic Signal Maintenance	25,325	26,000	20,000	25,000
7381	Property Tax Admin Cost	18	310	310	300
7419	Other Prof. Services	2,948	406	1,400	1,406
7486	CERF Charges/Depreciation	-	-	-	9,900
8101	Transfer to General Fund	6,687	6,874	6,874	7,042
8111	Transfer to CIP Fund	82,893	209,508	66,000	533,849
Total Expenditures		179,622	316,088	178,865	670,217
4607	Arterial S. Light Assessment	27,480	26,500	28,640	29,339
5209	State Gasoline 2105	74,818	54,928	68,395	63,988
5210	State Gasoline 2106	41,737	47,547	43,479	37,790
5211	State Gasoline 2107	80,052	67,492	93,376	87,484
5212	State Gasoline 2107.5	3,000	3,000	3,000	3,000
5216	State of CA Sec 2103 (Prop 42)	153,290	119,854	116,044	50,731
5601	Interest	1,517	600	2,400	2,400
5606	Unrealized Inv. Gain/Loss	668	-	-	-
6003	Transfer from CIP Fund	161,941	-	-	-
Total Revenue		544,503	319,921	355,334	274,732
Increase (Decrease) in Fund Balance		364,881	3,833	176,469	(395,485)
Beginning Fund Balance (Deficit)		(145,865)	219,016	219,016	395,485
Ending Fund Balance		219,016	222,849	395,485	-

City of Clayton
Landscape Mtn District CFD 2007-1 Fund 210
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	146,944	159,880	136,000	138,000
7112	Temporary Help	86,546	98,110	75,000	81,000
7113	Overtime	102	-	500	500
7218	LTD Insurance	1,287	1,300	1,100	1,300
7220	PERS Retirement	37,007	38,750	32,000	42,200
7231	Workers Comp Insurance	8,902	11,420	12,141	10,400
7232	Unemployment Insurance	4,041	4,700	4,700	3,900
7233	FICA Taxes	8,652	9,830	7,000	8,200
7246	Benefit Insurance	36,909	39,180	28,000	28,000
7311	General Supplies	28,253	43,000	48,500	48,500
7316	Landscape Replacement Material	1,596	20,000	20,000	20,000
7335	Gas & Electric Serv.	23,284	25,000	24,000	25,000
7338	Water Service	132,232	187,000	150,000	156,000
7342	Machinery/ Equip Maint.	13,427	10,000	22,600	22,600
7343	Vehicle Maintenance	6,006	12,000	19,400	20,000
7344	Vehicle Gas, Oil, and Supplies	15,274	15,300	12,000	15,000
7381	Property Tax Admin Cost	3,734	3,800	3,800	3,800
7382	Election Services	-	-	-	10,000
7411	Professional Services Retainer (Legal)	-	-	1,000	10,000
7419	Other Prof. Services	142,936	148,419	157,468	149,500
7486	CERF Charges/Depreciation	13,500	13,500	13,500	13,500
7520	Project/Program costs	43,752	207,000	45,000	477,000
7615	Property Taxes	2,506	2,600	2,576	2,700
8101	Transfer to General Fund	32,156	33,056	33,056	33,863
8111	Transfer to CIP Fund	9,887	-	-	-
8113	Transfer to Stormwater Fund	912	912	912	912
Total Expenditures		799,845	1,084,757	850,253	1,321,875
4604	Clayton LMD Assessment	978,034	1,005,224	1,005,224	1,029,751
5601	Interest	3,200	4,000	4,200	4,000
5702	Donations/Contributions	1,200	-	-	-
5606	Unrealized Inv Gain/Loss	(287)	-	-	-
6003	Transfer from CIP Fund	-	-	259,704	-
Total Revenue		982,147	1,009,224	1,269,128	1,033,751
Increase (Decrease) in Fund Balance		182,302	(75,533)	418,875	(288,124)
Beginning Fund Balance		157,860	340,162	340,162	759,037
Ending Fund Balance		340,162	264,629	759,037	470,913

City of Clayton
The Grove Park CFD 2006-1 Fund 211
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	24,693	19,930	29,600	32,700
7112	Temporary Help	9,002	8,650	9,160	12,300
7113	Overtime	102	-	-	-
7218	LTD Insurance	163	162	240	310
7220	PERS Retirement	4,764	4,830	7,190	10,000
7231	Workers Comp Insurance	1,251	1,210	1,248	2,030
7232	Unemployment Insurance	685	460	460	670
7233	FICA Taxes	1,043	960	1,160	1,408
7246	Benefit Insurance	4,675	4,890	5,710	6,700
7310	Supplies & Equipment	167	-	-	-
7311	General Supplies	4,508	3,920	3,920	4,500
7331	Rentals/Leases	-	500	500	500
7335	Gas & Electric Serv.	1,273	1,400	1,430	1,510
7338	Water Service	10,957	11,000	10,000	10,000
7342	Machinery/ Equip Maint.	774	800	800	800
7343	Vehicle Maintenance	-	1,000	1,000	1,000
7344	Vehicle Gas, Oil, and Supplies	-	1,500	1,500	1,500
7381	Property Tax Admin Cost	3,737	3,900	3,900	3,980
7382	Election Services	4,031	19,200	1,140	-
7411	Professional Services Retainer (Legal)	-	-	13,164	-
7413	Legal Services	12	-	-	-
7417	Janitorial Services	12,677	12,600	13,420	13,420
7419	Other Prof. Services	21,836	6,205	6,600	7,020
7420	Other Outside Services	3,721	3,800	3,750	3,850
7484	Capital Outlay - Structures & Imp.	12,000	30,000	96,430	-
7485	Capital Equipment / Asset Replacement	3,910	23,000	-	18,000
7486	CERF Charges/Depreciation	2,700	2,700	2,700	2,700
7615	Property Taxes	446	2,240	500	510
8101	Transfer to General Fund	6,533	6,716	6,716	6,880
Total Expenditures		135,660	171,573	222,238	142,288
4613	Downtown Park Assessment	116,834	120,105	120,105	123,036
5601	Interest	3,123	3,400	2,600	2,600
5602	Other Revenue	608	-	895	1,000
5606	Unrealized Inv Gain/Loss	(981)	-	-	-
5701	Reimbursement/Refunds	-	-	12,000	-
5702	Donations & Contributions	10,000	10,000	10,000	10,000
5790	Misc Revenue	-	-	45,000	-
Total Revenue		129,584	133,506	190,600	136,636
Increase (Decrease) in Fund Balance		(6,076)	(38,067)	(31,638)	(5,652)
Beginning Fund Balance					
Unreserved Fund Balance		133,588	136,602	99,512	62,874
Asset Replacement Reserve		117,948	103,858	140,948	140,948
Unallocated Reserve Fund		30,000	35,000	35,000	40,000
Total Beginning Fund Balance		281,536	275,460	275,460	243,822
Ending Fund Balance		275,460	237,393	243,822	238,170

City of Clayton
 GHAD Fund 212
 Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7314	Postage	-	700	700	700
7351	Insurance Premiums	-	14,000	14,000	14,000
7381	Property Tax Admin Cost	1,141	1,400	1,400	1,400
7384	Legal Notices	80	100	-	-
7389	Misc. Expenses	267	270	267	270
7412	Engineering Inspection	1,518	3,000	3,000	3,000
7413	Special Legal Services	-	1,000	1,616	1,500
7520	Project/Program costs Kelok Monitoring	-	11,700	18,315	10,000
8101	Transfer to General Fund	20,073	6,635	6,636	6,798
Total Expenditures		23,079	38,805	45,934	37,668
4606	GHAD Assessment	35,336	36,509	36,523	37,414
5601	Interest	376	400	230	230
5606	Unrealized Inv. Gain/Loss	152	-	-	-
Total Revenue		35,864	36,909	36,753	37,644
Increase (Decrease) in Fund Balance		12,785	(1,896)	(9,181)	(24)
Beginning Fund Balance		25,082	37,867	37,867	28,686
Ending Fund Balance		37,867	35,971	28,686	28,662

City of Clayton
 Presley GHAD Settlement Fund 213
 Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
Total Expenditures		-	-	-	-
5601	Interest Income	1,240	1,360	1,070	1,070
5606	Unrealized Investment Gain/Loss GASB31	(412)	-	-	-
Total Revenue		828	1,360	1,070	1,070
Increase in Fund Balance		828	1,360	1,070	1,070
Beginning Fund Balance		118,730	119,558	119,558	120,628
Ending Fund Balance		119,558	120,918	120,628	121,698

City of Clayton
Street Light Fund 214
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	(205)	-	-	-
7113	Overtime	11,896	12,500	13,950	12,500
7220	PERS Retirement	(46)	-	-	-
7311	General Supplies	453	4,000	1,000	4,000
7335	Gas & Electric Serv.	98,465	102,310	103,400	106,510
7381	Property Tax Admin Cost	3,580	3,710	3,630	3,820
7389	Misc. Expenses	267	270	267	270
7412	Engineering	1,200	1,200	1,200	1,200
7419	Other Prof. Services	206	206	200	200
8101	Transfer to General Fund	10,280	10,568	10,568	10,826
Total Expenditures		126,096	134,764	134,215	139,326
4607	Street Light Assessment	125,991	125,991	125,991	125,991
5601	Interest	1,713	1,880	1,300	1,300
5606	Unrealized Inv. Gain/Loss	(514)	-	-	-
Total Revenue		127,190	127,871	127,291	127,291
Increase (Decrease) in Fund Balance		1,094	(6,893)	(6,924)	(12,035)
Beginning Fund Balance		148,954	150,047	150,047	143,123
Ending Fund Balance		150,047	143,154	143,123	131,088

City of Clayton
Stormwater Fund 216
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	20,552	19,150	32,640	28,900
7112	Temporary Help	6,078	6,580	11,780	12,870
7218	LTD Insurance	118	160	310	270
7220	PERS Retirement	3,529	4,640	9,790	8,900
7231	Workers Comp Insurance	981	1,090	1,124	1,890
7232	Unemployment Insurance	582	400	590	660
7233	FICA Taxes	780	790	1,430	1,410
7246	Benefit Insurance	3,381	4,700	6,000	5,900
7311	General Supplies	3,155	11,800	8,832	9,300
7373	Education and Training	992	5,000	1,000	1,000
7389	Misc. Expenses	54	500	500	500
7409	Street Sweeping Services	42,000	43,260	42,000	44,100
7412	Engineering Services	8,788	10,000	10,000	10,000
7419	Other Prof. Services	2,830	38,349	19,626	38,349
7481	State Regional Annual Discharge Fee	9,594	10,000	8,740	10,000
7520	Project/Program Costs - Outreach	-	4,500	4,500	4,500
8101	Transfer to General Fund	33,183	34,112	34,112	34,944
Total Expenditures		136,597	195,031	192,974	213,493
Stormwater Assessment ERU Gross			126,615	126,308	126,615
NPDES Group Program costs			(25,842)	(25,265)	(26,575)
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	<i>Net Assessment Revenue</i>	93,982	82,973	83,243	82,240
4603	Stormwater O & M Annual Fee	1,716	1,716	2,172	2,172
5324	Street Sweeping Fees	38,570	38,720	38,780	38,780
5601	Interest	1,514	1,300	1,200	1,200
5606	Unrealized Inv. Gain/Loss	(591)	-	-	-
6007	Transfer from Landscape Maintenance Fund	912	912	912	912
6028	Transfer from Diablo Estates BA Fund	456	456	-	-
Total Revenue		136,559	126,077	126,307	125,304
Increase (Decrease) in Fund Balance		(38)	(68,955)	(66,667)	(88,189)
Beginning Fund Balance		178,488	178,450	178,450	111,783
Ending Fund Balance		178,450	109,495	111,783	23,594

City of Clayton
Measure J Fund 220
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7385	Transpac Fees	-	-	-	22,000
7419	Other Prof. Services	792	1,000	750	1,000
8101	Transfer to General Fund	4,000	4,112	4,112	4,212
8111	Transfer to CIP Fund	-	184,017	-	737,744
Total Expenditures		4,792	189,129	4,862	764,956
5223	Measure J Tax	260,422	235,723	271,895	274,342
5225	Measure J Program 28a	-	-	94,277	28,195
5601	Interest Income (expense)	-	500	1,200	1,000
6003	Transfer from CIP Fund	120,244	-	-	-
Total Revenue		380,666	236,223	367,372	303,537
Increase (Decrease) in Fund Balance		375,874	47,094	362,510	(461,419)
Beginning Fund Balance (Deficit)		(276,965)	98,909	98,909	461,419
Ending Fund Balance		98,909	146,003	461,419	-

City of Clayton
 Grants Fund 230
 Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7111	Salaries/Regular	41,381	67,800	55,550	68,177
7113	Overtime	3,161	-	8,000	8,000
7218	LTD Insurance	332	530	480	584
7220	PERS Retirement	11,317	13,270	6,000	7,100
7231	Workers Comp Insurance	2,150	2,750	2,837	2,900
7232	Unemployment Insurance	-	440	440	440
7233	FICA Taxes	655	950	910	920
7242	Uniform Allowance	906	900	894	900
7246	Benefit Insurance	1,024	9,620	2,600	10,900
7311	General Supplies	105	-	2,673	-
7332	Telecommunications	-	6,000	-	-
7485	Capital Outlay - Equipment and Machinery	33,919	10,987	18,897	17,660
7424	Dispatch Services	-	1,600	-	50,000
7520	Project/Program costs	23,068	22,475	18,287	9,092
Total Expenditures		118,018	137,322	117,568	176,673
5220	CCTA 511	-	-	3,438	-
5220	Comcast PEG Grant	15,087	15,050	15,100	15,100
5220	Municipal Pooling Authority Grant	1,400	1,000	1,000	1,000
5220	NRA Airsoft Grant	2,000	-	-	-
5220	Other	-	-	5,150	-
5220	Recycling Grant	5,000	-	2,185	-
5220	Sewer System Management Plan	16,348	22,475	16,124	-
5220	SLESF - PD	105,266	100,000	100,000	100,000
5224	AED Grant	4,610	-	-	-
5222	Avoid the 25 Grant	3,236	2,800	1,350	4,000
5601	Interest Income	2,317	2,480	2,560	2,560
5606	Unrealized Inv. Gain/Loss	(567)	-	-	-
Total Revenue		154,697	143,805	146,907	122,660
Increase (Decrease) in Fund Balance		36,679	6,483	29,339	(54,013)
Beginning Fund Balance		253,815	290,494	290,494	319,833
Ending Fund Balance		290,494	296,977	319,833	265,820

City of Clayton
 Development Impact Fund 304
 Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7311	General Supplies	1,818	-	8,605	-
7485	Capital Outlay - Equipment & Machinery	-	-	-	60,000
7520	Projects	-	-	2,580	-
7612	Interest Expense	-	-	-	180
8111	Transfer to CIP Fund	-	-	103,336	-
Total Expenditures		1,818	-	114,521	60,180
5307	Childcare Facility Fees	-	-	-	-
5312	Open Space In-Lieu Fee	-	-	-	-
5313	Parkland Dedication Fee	-	-	-	-
5314	Offsite Arterial Improvement Fees	-	-	-	-
5317	Fire Protection Fee	-	-	-	-
5323	Community Facilities Fees	-	-	-	-
5325	Police Impact Fee	-	-	-	-
5601	Interest Income	7,968	8,700	6,200	6,200
5606	Unrealized Investment Gain/Loss GASB31	(2,649)	-	-	-
Total Revenue		5,319	8,700	6,200	6,200
Increase (Decrease) in Fund Balance		3,501	8,700	(108,321)	(53,980)
Beginning Fund Balance		706,362	709,863	709,863	601,542
Ending Fund Balance		709,863	718,563	601,542	547,562

City of Clayton
Self Insurance Fund 501
Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7351	Insurance Premiums (EAP Plan)	1,524	1,248	960	1,248
7352	Insurance Claim Deductible	-	5,000	892	5,000
7413	Special Legal Services	247	1,000	-	1,000
8400	Special Item -Legal Settlement	-	-	13,883	-
Total Expenses		1,771	7,248	15,735	7,248
5601	Interest	631	500	570	500
5606	Unrealized Inv. Gain/Loss	107	-	-	-
6001	Transfers From General Fund	54,154	-	-	-
Total Revenue		54,892	500	570	500
Increase (Decrease) in Net Position		53,121	(6,748)	(15,165)	(6,748)
Beginning Net Position		21,721	74,842	74,842	59,677
Ending Net Position		74,842	68,094	59,677	52,929

City of Clayton
 CERF Fund 502
 Proposed Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7390	Depreciation Expense	117,520	123,800	117,600	117,600
7485	Capital Outlay - Equipment and Machinery	344	-	44,748	-
7513	Computers/Software Upgrades	-	-	19,985	-
Total Expenses		117,864	123,800	182,333	117,600
5328	CERF Charges to Depts	16,200	56,200	56,672	26,100
5601	Interest	1,097	1,170	1,090	1,090
5606	Unrealized Inv. Gain/Loss	(158)	-	-	-
5702	Donations/Contributions	-	-	100	-
5801	Sale of Assets	-	-	624	-
6001	Transfers from General Fund	25,000	-	-	-
6003	Transfers from CIP Fund	-	-	-	105,000
Total Revenue		42,139	57,370	58,486	132,190
Increase (Decrease) in Net Position		(75,725)	(66,430)	(123,847)	14,590
Beginning Net Position		548,078	472,353	472,353	348,506
Ending Net Position		472,353	405,923	348,506	363,096

Other Balance Sheet Outflows of Resources

1503	Machinery, Vehicles & Equipment	-	102,000	-	105,000
Total Other Outflows		-	102,000	-	105,000
Net investment in capital assets		344,975	323,175	227,375	253,158
Unrestricted Net Position resulting from:					
Pooled cash and investments on hand		127,378	82,748	121,131	109,938
Total Net Position		472,353	405,923	348,506	363,096

FIDUCIARY FUNDS

2015-16

City of Clayton
 High Street Bridge Fund 217
 Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7381	Property Tax Admin Cost	254	254	253	254
7611	Principal (RDA Repay)	5,898	645	645	645
7612	Interest Payment	1,163	809	809	809
2103	Note payable	-	-	-	-
Total Expenditures		7,315	1,708	1,707	1,708
4611	High Street Bridge Assessment	2,239	1,634	1,754	2,008
4650	Special Assessment Payoff	5,289	-	-	-
5601	Interest	70	70	40	40
5606	Unrealized Inv Gain/Loss	(19)	-	-	-
Total Revenue		7,579	1,704	1,794	2,048
Increase (Decrease) in Fund Balance		264	(4)	87	340
Beginning Fund Balance		4,277	4,541	4,541	4,628
Ending Fund Balance		4,541	4,537	4,628	4,968

Fund Balance Includes:

Reserve for Bridge Maintenance	4,500	4,537	4,628	4,968
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For financial reporting purposes, the High Street Bridge Assessment District Fund (No. 217) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
Oak Street Bridge Fund 218
Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7381	Property Tax Admin Cost	258	258	258	258
7420	Other Outside Services	399	399	399	399
7611	Principal	2,661	2,847	2,847	3,046
7612	Interest Payment	1,330	1,144	1,144	945
Total Expenditures		4,648	4,648	4,648	4,648
4611	Oak Street Bridge Assessment	6,150	6,150	6,150	6,150
5601	Interest Income	207	220	180	180
5606	Unrealized Investment Gain/Loss	(60)	-	-	-
Total Revenue		6,297	6,370	6,330	6,330
Increase (Decrease) in Fund Balance		1,649	1,722	1,682	1,682
Beginning Fund Balance		17,526	19,175	19,175	20,857
Ending Fund Balance		19,175	20,897	20,857	22,539

Fund Balance Includes:

Reserve for Bridge Maintenance	18,865	20,465	20,465	22,065
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For financial reporting purposes, the Oak Street Bridge Assessment District Fund (No. 218) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
 Lydia Lane Sewer Assessment Fund 222
 Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7381	Property Tax Admin Cost	264	260	263	264
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	10,850	10,700	11,050	10,400
7613	Paying Agent Fees	500	500	500	500
Total Expenditures		19,014	18,860	19,213	18,564
4612	Lydia Lane Sewer Assessment	18,100	17,800	17,800	17,800
5601	Interest	733	800	600	600
5606	Unrealized Investment Gain/Loss	(256)	-	-	-
Total Revenue		18,577	18,600	18,400	18,400
Increase (Decrease) in Fund Balance		(437)	(260)	(813)	(164)
Beginning Fund Balance		86,845	86,408	86,408	85,595
Ending Fund Balance		86,408	86,148	85,595	85,431

Fund Balance Includes:

Bond Reserve Fund	14,634	14,634	12,804	12,804
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For financial reporting purposes, the Lydia Lane Sewer Assessment District Fund (No. 222) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
Oak Street Sewer Assessment Fund 223
Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7381	Property Tax Admin Cost	259	259	259	259
7420	Other Outside Services	1,650	1,650	1,650	1,500
7611	Principal	7,000	8,000	17,909	7,273
7612	Interest Payment	3,720	3,510	3,510	2,973
Total Expenditures		12,629	13,419	23,328	12,005
4612	Oak Street Sewer Assessment	12,370	13,160	13,160	11,746
4650	Special Assessment Payoff	-	-	9,909	-
5601	Interest	88	90	60	60
5606	Unrealized Inv. Gain/Loss	(21)	-	-	-
Total Revenue		12,437	13,250	23,129	11,806
Increase (Decrease) in Fund Balance		(192)	(169)	(199)	(199)
Beginning Fund Balance		4,168	3,976	3,976	3,777
Ending Fund Balance		3,976	3,807	3,777	3,578

For financial reporting purposes, the Oak Street Sewer Assessment District Fund (No. 223) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
 Diablo Estates Benefit A. D. Fund 231
 Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7335	Gas & Electric Serv.	321	840	840	400
7338	Water Service	724	4,130	4,000	3,500
7381	Property Tax Admin Cost	270	3	270	270
7419	Other Prof. Services	50,590	64,610	58,000	53,040
7420	Administrative Costs	456	-	456	456
8113	Transfer to Stormwater Fund	-	456	-	-
Total Expenditures		52,361	70,039	63,566	57,666
5601	Interest Income	358	370	390	390
5606	Unrealized Investment Gain/Loss GASB31	(13)	-	-	-
4611	Fiduciary Fund Assessment	74,406	76,475	75,888	77,336
Total Revenue		74,751	76,845	76,278	77,726
Increase (Decrease) in Fund Balance		22,390	6,806	12,712	20,060
Beginning Fund Balance		23,999	46,389	46,389	59,101
Ending Fund Balance		46,389	53,195	59,101	79,161

For financial reporting purposes, the Diablo Estates Benefits Assessment District Fund (No. 231) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
 Clayton Financing Authority Fund 405
 Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
8111	Transfer to CIP Fund	-	-	-	-
Total Expenditures		-	-	-	-
5601	Interest Income	7,193	7,800	4,130	4,130
5606	Unrealized Investment Gain/Loss GASB31	(2,374)	-	-	-
Total Revenue		4,819	7,800	4,130	4,130
Increase (Decrease) in Fund Balance		4,819	7,800	4,130	4,130
Beginning Fund Balance		688,708	693,527	693,527	697,657
Ending Fund Balance		693,527	701,327	697,657	701,787

For financial reporting purposes, the Clayton Financing Authority Fund (No. 405) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
 Middle School CFD 1990-1 Fund 420
 Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7381	Property Tax Admin Cost	1,404	1,404	1,404	1,404
7419	Other Prof. Services	8,881	8,950	9,262	18,493
7420	Other Outside Services	16,452	16,452	16,452	16,452
7611	Principal	-	281,000	281,000	296,000
7612	Interest Expense	222,630	205,007	148,023	121,246
7613	Paying Agent Fees	578	650	740	800
7615	Property Taxes	603	603	603	603
8118	Transfer to CFA 2007 Middle School	-	424,496	-	-
Total Expenditures		250,548	938,562	457,484	454,998
4609	Middle School CFD 1990-1 Assessment	173,276	414,750	409,807	404,998
5601	Interest Income	4,362	208,007	1,990	1,990
5606	Unrealized Investment Gain/(Loss)	(2,123)	-	-	-
Total Revenue		175,515	622,757	411,797	406,988
Increase (Decrease) in Fund Balance		(75,033)	(315,805)	(45,687)	(48,010)
Beginning Fund Balance		537,949	462,916	462,916	417,229
Ending Fund Balance		462,916	147,111	417,229	369,219

For financial reporting purposes, the Middle School CFD 1990-1 Fund (No. 420) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
 Clayton Station CFD 1990-2 Fund 421
 Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7381	Property Tax Admin Cost	253	253	254	-
7419	Other Prof. Services	4,209	4,410	4,316	1,398
7420	Other Outside Services	8,000	8,000	8,000	4,000
7611	Principal	112,000	114,000	114,000	121,000
7612	Interest Payment	17,169	10,502	10,502	3,570
Total Expenditures		141,631	137,165	137,072	129,968
4610	Clayton Station CFD Assessment	145,720	69,139	68,781	-
5601	Interest	1,696	900	960	240
5606	Unrealized Investment Gain/Loss	(649)	-	-	-
Total Revenue		146,767	70,039	69,741	240
Increase (Decrease) in Fund Balance		5,136	(67,126)	(67,331)	(129,728)
Beginning Fund Balance		191,923	197,059	197,059	129,728
Ending Fund Balance		197,059	129,933	129,728	-

For financial reporting purposes, the Clayton Station CFD 1990-2 Fund (No. 421) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
CFA 2007 Middle School Refunding Fund 422
Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7419	Other Prof. Services	2,870	2,805	6,416	6,502
7482	Capital Contributions	22,800	-	-	-
2804	Principal Payment (CFA 2007)	-	305,000	305,000	315,000
7612	Interest Expense	130,212	119,496	119,496	108,140
7613	Paying Agent Fees	2,200	2,200	2,310	2,310
Total Expenditures		158,082	429,501	433,222	431,952
5606	Unrealized Investment Gain/Loss	(658)	-	-	-
5601	Interest Income	224,002	1,000	149,105	122,246
5701	Reimbursements/Refunds (CFD 1990-1)	-	-	-	8,812
1251	Principal Payment (CFD 1990-1)	-	-	281,000	296,000
6014	Transfer from CFD 1990-1	-	424,496	-	-
Total Revenue		223,344	425,496	430,105	427,058
Increase (Decrease) in Fund Balance		65,262	(4,005)	(3,117)	(4,894)
Beginning Fund Balance		514,677	579,939	579,939	576,822
Ending Fund Balance		579,939	575,934	576,822	571,928
Fund Balance Includes:					
	CFD 1990-1 Special Tax Fund (Trustee)	202,215	112,215	202,215	200,849
	2007 CFA TAB Reserve Fund (Trustee)	251,978	251,978	251,978	251,978
	Total	454,193	364,193	454,193	452,827

For financial reporting purposes, the CFA 2007 Middle School Refunding Fund (No. 422) meets the definition of and is reported as an *Agency Fund*. In accordance with GASB Statement No. 34, no fund balance is reported for Agency Funds. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well as debt service transactions which would otherwise be excluded from expenditures following GASB 34.

City of Clayton
RDA Successor Agency Private Purpose Trust Fund 615
Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Adopted Budget	2014-15 Projected	2015-16 Adopted Budget
7413	Legal Services Successor Agency Fund	-	500	150	-
7414	Audit and Financial Reporting Services	15,000	-	-	-
7419	Other Professional Services	2,400	2,400	5,400	9,000
7420	Administrative Costs	250,000	-	250,000	250,000
7612	Interest Expense	248,070	157,540	88,623	77,156
7613	Paying Agent Fee	5,365	5,365	5,365	5,365
7614	Bond Issuance Costs	130,134	-	569	-
7701	Contributions to Fund 616 (Diamond Terrace Loan)	200,000	-	-	-
8101	Transfer To General Fund	-	250,000	-	-
8500	Extraordinary Loss (DDR Obligation)	-	-	1,264,320	-
2800	1996A RDA Bonds Payable	230,000	-	-	-
2801	1999 RDA Bonds Payable	540,000	310,000	-	-
2802	2014 Refunding Bonds Payable	-	-	-	325,000
Total Expenditures		1,620,969	725,805	1,614,427	666,521
4108	Redevelopment Property Tax Trust Fund Revenue	952,006	725,805	588,829	589,000
5601	Interest	23,109	5,529	13,500	5,000
5606	Unrealized Inv. Gain/Loss	(8,296)	-	-	-
5790	Other Revenues	12,898	8,645	22,873	11,700
Total Revenue		979,717	739,979	625,202	605,700
Increase (Decrease) in Fund Balance		(641,252)	14,174	(989,225)	(60,821)
Beginning Fund Balance*		2,497,627	1,856,375	1,856,375	867,150
Ending Fund Balance		1,856,375	1,870,549	867,150	806,329

Fund Balance Includes:

Restricted Bond Reserves	331,020	331,020	268,725	179,927
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For financial reporting purposes, the RDA Successor Agency Fund (No. 615) is a Private Purpose Trust Fiduciary Fund, and is reported on a full accrual proprietary fund basis. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well debt service and loan transactions, which would otherwise be excluded from expenditures/revenues following proprietary fund GAAP accounting.

City of Clayton
RDA Successor Housing Private Purpose Trust Fund 616
Adopted Budget 2015-16

Account Number	Account Name	2013-14 Actual	2014-15 Projected	2015-16 Adopted Budget
7413	Legal Services	-	3,630	10,000
7520	Project Expenditures	200,000	-	-
8500	Extraordinary Loss (DDR Obligation)	-	3,616,725	-
Total Expenditures		200,000	3,620,355	10,000
4110	Program Revenues	80,922	-	81,400
5601	Interest	40,588	30,000	7,400
5606	Unrealized Inv. Gain/Loss	(13,167)	-	-
5701	Reimbursements/Refunds	205,000	-	-
1361	Loan Repayments	30,650	-	-
Total Revenue		343,993	30,000	88,800
Increase (Decrease) in Fund Balance		143,993	(3,590,355)	78,800
Beginning Fund Balance		3,942,117	4,086,110	495,755
Ending Fund Balance		4,086,110	495,755	574,555

For financial reporting purposes, the RDA Successor Housing Agency Fund (No. 616) is a Private Purpose Trust Fiduciary Fund, and is reported on a full accrual proprietary fund basis. For budgeting purposes, however, this fund is reported on a modified accrual basis to better reflect the cash position of the fund as well debt service and loan transactions, which would otherwise be excluded from expenditures/revenues following proprietary fund GAAP accounting.

**CAPITAL IMPROVEMENT
PROGRAM
2015-16**

CITY OF CLAYTON

2015/16 – 2019/20

Capital Improvement Program

Adopted by the City Council on
Clayton, CA
June 16, 2015
Resolution No. 24-2015

City Council

David T. Shuey, Mayor
Howard Geller, Vice-Mayor
James Diaz
Julie K. Pierce
Keith Haydon

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37°56'31.74" N 121°55'49.71" W

37°56'31.74" N 121°55'49.71" W

Staff

Gary Napper
Rick Angrisani
Charlie Mullen
Janet Brown
Kevin Mizuno

City Manager
City Engineer
Community Development Director
City Clerk
Finance Manager

CITY OF CLAYTON
2015/16 – 2019/20 CAPITAL IMPROVEMENT PROGRAM

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CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2015/16 to 2019/20

Completed and Active Projects - FY 98/99 thru 15/16

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	\$ -	included in 10352
10366	Facilities	Police Parking Expansion	01/02	03/04	\$ -	included in 10363
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 15/16

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		\$ 750,000.00	
10394	Streets	Handicap Ramps - RDA Area	05/06	05/06	\$ 65,000.00	\$ 60,132.00
10394A	Streets	ADA Compliance Program	future		\$ 500,000.00	
10395	Streets	Catch Basin Modifications	future		\$ 100,000.00	
10396	Streets	East Marsh Creek Road Signal	future		\$ 350,000.00	
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		\$ 1,007,063.00	
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	15/16		\$ 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		\$ 196,030.00	
10421	Creeks	Cardinet Trail Restoration	future		\$ 75,000.00	
10422	Sewers	El Molino Drive Sanitary Sewer Impr.	future		\$ 317,758.00	
10423	Facilities	Library Upgrades	future		\$ 1,000,000.00	
10424	Streets	2015 Neighborhood Street Project	15/16		\$ 774,229.00	
10425	Streets	Collector Street Rehabilitation Project	15/16		\$ 430,000.00	
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		\$ 969,600.00	
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)					\$ 52,412,849.00	\$ 31,015,112.01

Red denotes completed projects

Green denotes FY 15-16 active projects

**Deleted by City Council

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2015/16 to 2019/20

Summary of Project Costs by Fiscal Year

**Deleted by City Council

Project Number	Project Category	Project Description	Prior Year Funding	FY 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	Future Costs	Total Budget
10330	Streets	Overlays	\$ 514,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 514,000.00
10331	Streets	Slurry Seals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10332	Streets	High Street Bridge	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000.00
10333	Streets	Marsh Creek Road - TEA-21	\$ 1,300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000.00
10334	Parks	Community Dog Park	\$ 27,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,500.00
10335	Parks	El Molino Park	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
10336	Parks	Lydia Lane Park Ph. II	\$ 48,814.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,814.00
10337	Facilities	Keller House Preservation	\$ 219,523.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,523.00
10337A	Facilities	Keller House Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780,477.00	\$ 1,780,477.00
10338	Facilities	Endeavor Hall	\$ 1,450,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000.00
10339	Facilities	Youth Center/Gym	\$ 4,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,900,000.00
10340	Landscape	Marsh Creek Road Landscape	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
10341	Streets	Center Street Crossing	\$ 172,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 172,000.00
10342	GHAD	Windmill Debris Basin	\$ 75,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
10343	GHAD	Crow Debris Basin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00	\$ 110,000.00
10344	GHAD	Obsidian Landslide (in 10347)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10345	GHAD	Clayton Rd. Landslides	\$ 1,240,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,240,000.00
10346	GHAD	Black Diamond Landslide**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10347	GHAD	V-ditch Repairs	\$ 144,063.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,063.00
10347A	GHAD	Eagle Peak Slope Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ 1,250,000.00
10348	GHAD	Keller Ridge Drive Area Slope Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00
10349	GHAD	Community Park Slide Repair	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00	\$ 110,000.00
10350	Facilities	Downtown Elec. Conn.	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
10351	Facilities	Fire Station	\$ 1,610,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,610,000.00
10352	Landscape	Library Landscaping	\$ 194,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,000.00
10353	Streets	Downtown Revitalization	\$ 3,003,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,003,500.00
10354	Streets	Four Oaks Area	\$ 237,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 237,700.00
10355	Streets	Oak Street Bridge	\$ 62,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,000.00
10356	Landscape	Westwood Open Space	\$ 166,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000.00
10357	Facilities	Old City Hall Renovation	\$ 72,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,000.00
10358	Facilities	Grove Property Acquisition	\$ 500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
10359	Facilities	Endeavor Hall Parking I	\$ 108,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,000.00
10360	Facilities	Endeavor Hall Parking II	\$ 165,500.76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,500.76
10361	Facilities	Stanley Property**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10362	Facilities	Stanley Property Parking**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10363	Facilities	Corp. Yard Expansion	\$ 598,720.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 598,720.00
10364	Streets	Downtown Signage**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10365	Facilities	Library Parking Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10366	Facilities	Police Parking Expansion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10367	Parks	Downtown Park	\$ 2,009,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,009,700.00
10368	Parks	City Hall Park**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10369	Streets	Marsh Creek Road Narrowing**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10370	Creeks	Creek Revitalization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000.00	\$ 3,000,000.00
10371	Streets	Survey Monuments	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
10372	Streets	Traffic Signal Modifications	\$ 9,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,900.00
10373	Streets	Peacock Creek Dr. Signal	\$ 155,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000.00
10374	Parks	North Valley Park	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
10375	Parks	Samuel Ct. Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00	\$ 85,000.00
10376	Facilities	Equestrian Staging Area	\$ 140,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000.00
10377	Streets	DVMS - Right Turn Lane	\$ 51,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,100.00
10378	Streets	Keller Ridge Drive Planters	\$ 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 2015/16	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20	Future Costs	Total Budget
10379	Streets	Pine Hollow Road - Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000.00	\$ 325,000.00
10380	Parks	Community Park - Ri. Turn Lane**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10381	Parks	Bocce Ball Courts	\$ 43,431.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,431.00
10382	GHAD	Inclinometers	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
10383	GHAD	Keller Ridge Drive Subdrain	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
10384	Streets	Mitchell Canyon Rd. Overlay	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
10385	Parks	Community Park Tot Lot Upgrade	\$ 112,496.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,496.00
10386	GHAD	Wells**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10387	Streets	Pavement Rehab 2002/03	\$ 994,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 994,000.00
10388	Streets	Pavement Rehab 2003/04	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10389	Streets	Pavement Rehab 2004	\$ 537,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 537,650.00
10390	Streets	Pavement Rehab 2005**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10391	Streets	Pavement Rehab 2006	\$ 11,190,552.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,190,552.00
10392	Sewers	Oak - High Street	\$ 384,718.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 384,718.00
10393	Parks	Skateboard Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000.00	\$ 750,000.00
10394	Streets	Handicap Ramps - RDA Area	\$ 60,182.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,182.00
10394A	Streets	ADA Compliance Program	\$ 10,590.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 459,410.00	\$ 500,000.00
10395	Streets	Catch Basin Modifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00
10396	Streets	East Marsh Creek Road Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 350,000.00
10397	Streets	Utility Undergrounding	\$ 257,688.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 2,637,312.00	\$ 3,000,000.00
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	\$ 1,007,063.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,007,063.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,879.00
10403	Streets	Downtown Entry Signage (in 10402)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10404	Streets	Marsh Creek Rd. Retaining Wall	\$ 319,980.17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 319,980.17
10405	Streets	2007 Pavement Patching Project	\$ 128,684.22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,684.22
10406	Streets	2008 Pavement Rehab Project	\$ 1,060,427.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,060,427.62
10407	Streets	Clayton Road Trail Connection	\$ 465,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,000.00
10408	Streets	2009 Pavement Rehab Project**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513,460.00
10413	Parks	Community Park Parking Lot Exp.	\$ 1,056,717.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,056,717.00
10414	Streets	East Marsh Creek Rd. Upgrade	\$ 100,000.00	\$ 1,022,224.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,122,224.00
10415	Parks	Well Renovation	\$ 23,895.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,895.00
10416	Streets	Marsh Creek Rd. (old) Overlay	\$ 430,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,300.00
10417	Streets	2013 Neighborhood Street Project	\$ 1,263,258.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,263,258.00
10418	Streets	2014 Neighborhood Street Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10419	Parks	Community Park Lighting, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,084,000.00	\$ 4,084,000.00
10420	Parks	School Bridge Area Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,030.00	\$ 196,030.00
10421	Creeks	Cardinet Trail Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
10422	Sewers	El Molino Drive Sanitary Sewer Impr.	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,800.00	\$ 317,800.00
10423	Facilities	Library Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
10424	Streets	2015 Neighborhood Street Project	\$ 774,229.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 774,229.00
10425	Streets	Collector Street Rehabilitation Project	\$ 430,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 430,000.00
10426	Facilities	City Hall Parking Area Rehabilitation	\$ 27,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00
10427	Facilities	Library Parking Lot Rehabilitation	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00
10428	Facilities	Lydia Lane Park Parking Rehabilitation	\$ 11,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000.00
10429	Facilities	2012 Trail Repaving Project	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
10430	Landscape	Clayton Road Median Landscaping	\$ 320,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000.00
10431	Landscape	Daffodil Hill Landscaping	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
10432	Streets	2016 Neighborhood Street Project	\$ -	\$ 552,600.00	\$ 417,000.00	\$ -	\$ -	\$ -	\$ -	\$ 969,600.00
10433	Streets	DVMS Safety Signing	\$ 23,462.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,462.00
10434	Parks	CCCP Scoreboard Replacement	\$ 46,244.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,244.00
10435	Facilities	Library HVAC Replacement	\$ 127,547.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,547.00
10436	Streets	2018 Neighborhood Street Project	\$ -	\$ -	\$ -	\$ 417,000.00	\$ 417,000.00	\$ -	\$ -	\$ 834,000.00
Cost Totals			\$ 43,647,368.77	\$ 1,601,824.00	\$ 444,000.00	\$ 444,000.00	\$ 444,000.00	\$ 27,000.00	\$ 16,680,029.00	\$ 63,288,221.77

Red denotes completed projects

Green denotes active projects funded in FY 15/16

Blue denotes active projects funded prior to FY 15/16

** Deleted by City Council

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	\$ -	\$ 362,600	\$ -	\$ -	\$ 21,000	
Estimated non-CIP Expenses in FY 15/16				\$(107,000)	\$ -	\$(2,000)	\$ -	\$ -	\$ -	
Funds Available for CIP in FY 15/16				\$ 198,000	\$ -	\$ 360,600	\$ 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	\$ 10,590	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
10395	Streets	Catch Basin Modifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10396	Streets	East Marsh Creek Road Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10397	Streets	Utility Undergrounding	\$ 257,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
10400	Other	Downtown Economic Development	\$ 1,007,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10419	Parks	Community Park Lighting, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10423	Facilities	Library Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10424	Streets	2015 Neighborhood Street Project	\$ 774,229	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10425	Streets	Collector Street Rehabilitation Project	\$ 430,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10432	Streets	2016 Neighborhood Street Project	\$ -	\$ 192,000	\$ -	\$ 360,600	\$ -	\$ -	\$ -	\$ 552,600
10436	Streets	2018 Neighborhood Street Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CIP Expenditures in FY 15/16				\$ 198,000	\$ -	\$ 360,600	\$ -	\$ -	\$ 21,000	\$ 579,600
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 2015/16 to 2019/20**

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			\$ -	\$ -	\$ -	\$ -	\$ 5,124	\$ 73,458	\$ -	
Estimated Revenue thru FY 16/17			\$ 305,000	\$ -	\$ -	\$ 235,000	\$ -	\$ -	\$ 21,000	
Estimated non-CIP Expenses in FY 16/17			\$ (115,000)	\$ -	\$ -	\$ (2,000)	\$ -	\$ -	\$ -	
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	\$ 16,590	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
10395	Streets	Catch Basin Modifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10396	Streets	East Marsh Creek Road Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10397	Streets	Utility Undergrounding	\$ 278,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
10400	Other	Downtown Economic Development	\$ 1,007,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10419	Parks	Community Park Lighting, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10423	Facilities	Library Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10432	Streets	2016 Neighborhood Street Project	\$ 552,600	\$ 184,000	\$ -	\$ 233,000	\$ -	\$ -	\$ -	\$ 417,000
10436	Streets	2018 Neighborhood Street Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total CIP Expenditures in FY 16/17			\$ 190,000	\$ -	\$ -	\$ 233,000	\$ 5,124	\$ 73,458	\$ 21,000	\$ 444,000
Fund Balance as of June 30, 2017			\$ -	\$ -	\$ -	\$ -	\$ 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 2015/16 to 2019/20**

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	\$ 22,590	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
10395	Streets	Catch Basin Modifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10396	Streets	East Marsh Creek Road Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10397	Streets	Utility Undergrounding	\$ 299,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
10400	Other	Downtown Economic Development	\$ 1,007,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10419	Parks	Community Park Lighting, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10423	Facilities	Library Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10432	Streets	2016 Neighborhood Street Project	\$ 969,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10436	Streets	2018 Neighborhood Street Project	\$ -	\$ 184,000	\$ -	\$ 233,000	\$ -	\$ -	\$ -	\$ 417,000
Total CIP Expenditures in FY 17/18			\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 27,000
Fund Balance as of June 30, 2018			\$ -	\$ 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 2015/16 to 2019/20**

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 6/30/17			\$	-	\$	-	\$ 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	\$	-	\$	-	\$	-	\$	-
10370	Creeks	Creek Revitalization	\$	-	\$	-	\$	-	\$	-
10375	Parks	Samuel Ct. Park	\$	-	\$	-	\$	-	\$	-
10379	Streets	Pine Hollow Road - Upgrade	\$	-	\$	-	\$	-	\$	-
10393	Parks	Skateboard Park	\$	-	\$	-	\$	-	\$	-
10394A	Streets	ADA Compliance Program	\$	28,590	\$	-	\$	-	\$	-
10395	Streets	Catch Basin Modifications	\$	-	\$	-	\$	-	\$	6,000
10396	Streets	East Marsh Creek Road Signal	\$	-	\$	-	\$	-	\$	-
10397	Streets	Utility Undergrounding	\$	320,688	\$	-	\$	-	\$	21,000
10400	Other	Downtown Economic Development	\$	1,007,063	\$	-	\$	-	\$	-
10414	Streets	East Marsh Creek Rd. Upgrade	\$	-	\$	-	\$	-	\$	-
10419	Parks	Community Park Lighting, etc.	\$	-	\$	-	\$	-	\$	-
10423	Facilities	Library Upgrades	\$	-	\$	-	\$	-	\$	-
10421	Creeks	Cardinet Trail Restoration	\$	-	\$	-	\$	-	\$	-
10436	Streets	2018 Neighborhood Street Project	\$	417,000	\$	-	\$ 233,000	\$ -	\$ -	417,000
Total CIP Expenditures in FY 18/19			\$	190,000	\$	-	\$ 233,000	\$ -	\$ 21,000	\$ 444,000
Fund Balance as of June 30, 2019			\$	-	\$	-	\$ 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 2015/16 to 2019/20**

Budget Cost by Funding Source - FY 2019/20

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	\$ 34,590	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000
10395	Streets	Catch Basin Modifications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10396	Streets	East Marsh Creek Road Signal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10397	Streets	Utility Undergrounding	\$ 341,688	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 21,000
10400	Other	Downtown Economic Development	\$ 1,007,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10414	Streets	East Marsh Creek Rd. Upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10419	Parks	Community Park Lighting, etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10423	Facilities	Library Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10421	Creeks	Cardinet Trail Restoration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10436	Streets	2018 Neighborhood Street Project	\$ 417,000	\$ 184,000	\$ -	\$ 233,000	\$ -	\$ -	\$ -	\$ 417,000
Total CIP Expenditures in FY 19/20			\$	\$ 190,000	\$ -	\$ 233,000	\$ -	\$ -	\$ 21,000	\$ 444,000
Fund Balance as of June 30, 2020			\$	\$ -	\$ -	\$ -	\$ 5,124	\$ 73,458	\$ -	

Red denotes projects completed in FY 18/19

Green denotes active projects funded in FY 19/20

Blue denotes active projects funded prior to FY 19/20

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

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

Master Index of Projects by Number

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	Sewers	Oak - High Street*
10339	Facilities	Youth Center/Gym*	10393	Parks	Skateboard Park
10340	Landscape	Marsh Creek Road LS*	10394	Streets	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	Sewers	Pine Hollow Area*
10347	GHAD	V-ditch Repairs*	10400	Other	Downtown Economic Development
10347A	GHAD	Eagle Peak Slope Repair	10400A	Other	Town Center Property Purchase
10348	GHAD	Keller Ridge Slope Repair	10401	Streets	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	Landscape	Library Landscaping*	10405	Streets	2007 Pavement Patching Project*
10353	Streets	Downtown Revitalization*	10406	Streets	2008 Pavement Rehab Project*
10354	Streets	Four Oaks Area*	10407	Parks	Community Park Upgrades*
10355	Streets	Oak Street Bridge*	10408	Streets	2009 Pavement Rehab Project**
10356	Landscape	Westwood Open Space*	10409	Streets	2010 Pavement Rehab Project*
10357	Facilities	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	Parks	Well Renovation*
10363	Facilities	Corp. Yard Expansion*	10416	Streets	Marsh Creek Rd. (oid) Overlay*
10364	Streets	Downtown Signage**	10417	Streets	2013 Neighborhood Street Project*
10365	Facilities	Library Parking Expansion*	10418	Streets	2014 Neighborhood Street Project*
10366	Facilities	Police Parking Expansion*	10419	Parks	Community Park Lighting, etc.
10367	Parks	Downtown Park*	10420	Parks	School Bridge Area Improvements
10368	Parks	City Hall Park**	10421	Creeks	Cardinet Trail Restoration
10369	Streets	Marsh Creek Road Narrowing**	10422	Sewers	El Molino Drive Sanitary Sewer Impr.
10370	Creeks	Creek Revitalization	10423	Facilities	Library Upgrades
10371	Streets	Survey Monuments*	10424	Streets	2015 Neighborhood Street Project
10372	Streets	Traffic Signal Modifications*	10425	Streets	Collector Street Rehabilitation Project
10373	Streets	Peacock Creek Dr. Signal*	10426	Facilities	City Hall Parking Area Rehabilitation*
10374	Parks	North Valley Park*	10427	Facilities	Library Parking Lot Rehabilitation*
10375	Parks	Samuel Ct. Park	10428	Facilities	Lydia Lane Park Parking Rehabilitation*
10376	Facilities	Equestrian Staging Area*	10429	Facilities	2012 Trail Repaving Project*
10377	Streets	DVMS - Right Turn Lane*	10430	Landscape	Clayton Road Median Landscaping*
10378	Streets	Keller Ridge Drive Planters*	10431	Landscape	Daffodil Hill Landscaping*
10379	Streets	Pine Hollow Road - Upgrade	10432	Streets	2016 Neighborhood Street Project
10380	Parks	Community Park - Rt. Turn Lane**	10433	Streets	DVMS Safety Signing*
10381	Parks	Bocce Ball Courts**	10434	Parks	CCCP Scoreboard Replacement*
10382	GHAD	Inclinometers*	10435	Facilities	Library HVAC Replacement*
			10436	Streets	2018 Neighborhood Street Project

CITY OF CLAYTON
CAPITAL IMPROVEMENT PROGRAM FY 2015/16 to 2019/20

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

Master Index of Projects by Type

Project Number	Project Category	Project	Project Number	Project Category	Project
<u>CREEKS</u>			<u>PARKS (cont'd.)</u>		
10370	Creeks	Creek Revitalization	10434	Parks	CCCP Scoreboard Replacement*
10421	Creeks	Cardinet Trail Restoration	10367	Parks	Downtown Park*
<u>FACILITIES</u>			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**	<u>STREETS</u>		
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**
<u>GHAD</u>			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*
<u>LANDSCAPE</u>			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**
<u>OTHER</u>			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**
<u>PARKS</u>			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

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction							\$2,000,000	\$2,000,000
CM/Inspection								
ROW Acquisition								
Other								
TOTAL							\$2,000,000	\$2,000,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$2,000,000	\$2,000,000
Total							\$2,000,000	\$2,000,000

City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$10,000	\$10,000
Construction							\$95,000	\$95,000
CM/Inspection							\$5,000	\$5,000
ROW Acquisition								
Other								
TOTAL							\$110,000	\$110,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$110,000	\$110,000
Total							\$110,000	\$110,000

City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$70,000	\$70,000
Construction							\$1,140,000	\$1,140,000
CM/Inspection							\$40,000	\$40,000
ROW Acquisition								
Other								
TOTAL							\$1,250,000	\$1,250,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$1,250,000	\$1,250,000
Total							\$1,250,000	\$1,250,000

City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	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 Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$60,000	\$60,000
Total							\$60,000	\$60,000

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$7,000	\$7,000
Construction							\$95,000	\$95,000
CM/Inspection							\$8,000	\$8,000
ROW Acquisition								
Other								
TOTAL							\$110,000	\$110,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$110,000	\$110,000
Total							\$110,000	\$110,000

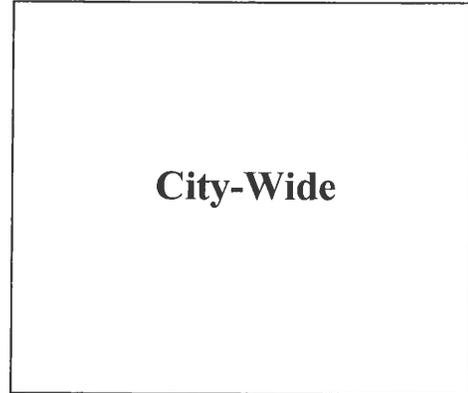
City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction							\$3,000,000	\$3,000,000
CM/Inspection								
ROW Acquisition								
Other								
TOTAL							\$3,000,000	\$3,000,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$3,000,000	\$3,000,000
Total							\$3,000,000	\$3,000,000

City of Clayton

2015/16-2019/20 Capital Improvement Program

Category	Project Number	Project
Streets	10375	Samuel Ct. Park

DESCRIPTION - LOCATION

Install landscaping and irrigation improvements.



COMMENTS

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$5,000	\$5,000
Construction							\$75,000	\$75,000
CM/Inspection							\$5,000	\$5,000
ROW Acquisition								
Other								
TOTAL							\$85,000	\$85,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$85,000	\$85,000
Total							\$85,000	\$85,000

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								\$25,000
Construction								\$235,000
CM/Inspection								\$15,000
ROW Acquisition								\$50,000
Other								
TOTAL								\$325,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded								\$325,000
Total								\$325,000

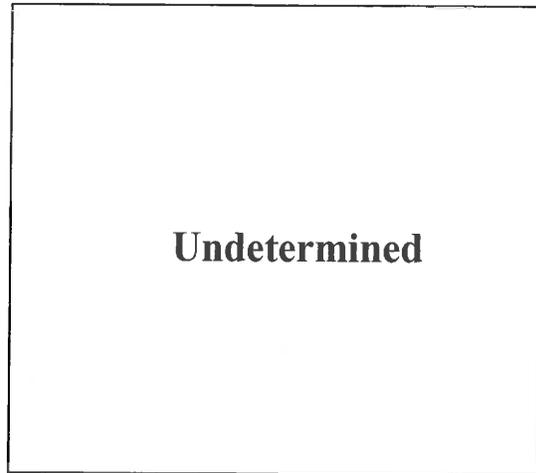
City of Clayton

2015/16-2019/20 Capital Improvement Program

Category	Project Number	Project
Parks	10393	Skateboard Park

DESCRIPTION - LOCATION

Construct skateboard park at an undetermined location.



COMMENTS

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$45,000	\$45,000
Construction							\$660,000	\$660,000
CM/Inspection							\$45,000	\$45,000
ROW Acquisition								
Other								
TOTAL							\$750,000	\$750,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$750,000	\$750,000
Total							\$750,000	\$750,000

2015/16-2019/20 Capital Improvement Program

Category	Project Number	Project
Streets	10394A	ADA Compliance Program

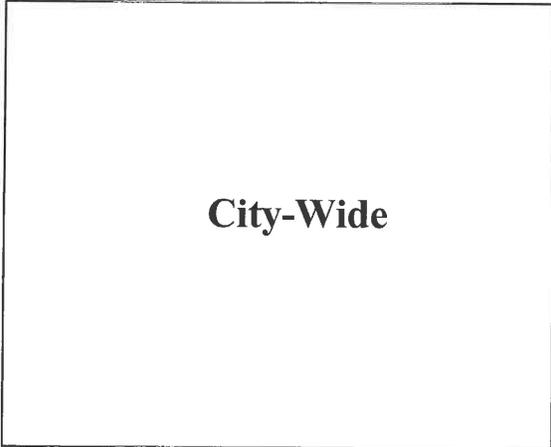
DESCRIPTION - LOCATION

Construction of various improvements.

COMMENTS

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

\$28,000 transferred to CIP 10424 in FY 14/15



Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction							\$500,000	\$500,000
CM/Inspection								
ROW Acquisition								
Other								
TOTAL							\$500,000	\$500,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Gas Tax	\$10,590	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$459,410	\$500,000
Total	\$10,590	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$459,410	\$500,000

City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction							\$100,000	\$100,000
CM/Inspection								
ROW Acquisition								
Other								
TOTAL							\$100,000	\$100,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$100,000	\$100,000
Total							\$100,000	\$100,000

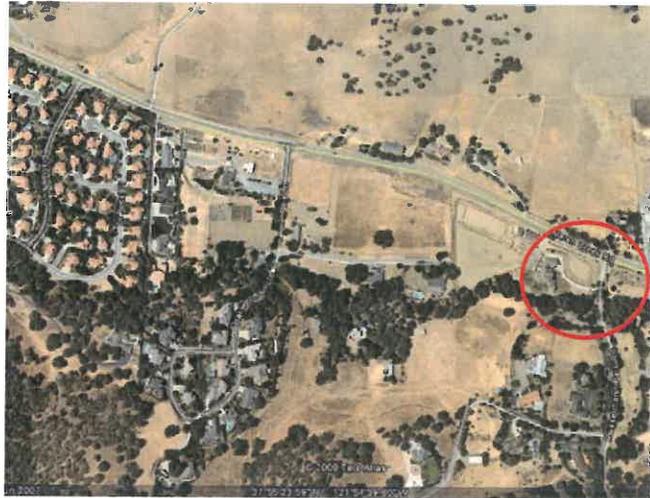
City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	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

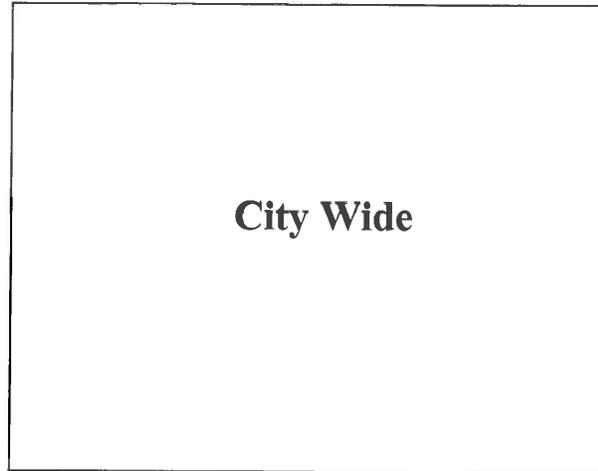
Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$350,000	\$350,000
Total							\$350,000	\$350,000

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction							\$3,000,000	\$3,000,000
CM/Inspection								
ROW Acquisition								
Other								
TOTAL							\$3,000,000	\$3,000,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$2,637,312	\$2,637,312
PG&E Rule 20A	\$257,688	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000		\$362,688
Total	\$257,688	\$21,000	\$21,000	\$21,000	\$21,000	\$21,000	\$2,637,312	\$3,000,000

City of Clayton

2015/16-2019/20 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 \$1,040,843 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)

No projects currently scheduled.



Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction								
CM/Inspection								
ROW Acquisition								
Other							\$1,007,063	\$1,007,063
TOTAL							\$1,007,063	\$1,007,063

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
CIP Const Fund	\$1,007,063							\$1,007,063
Total	\$1,007,063							\$1,007,063

2015/16-2019/20 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, \$58,022 transferred back to 10414.

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	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								
TOTAL	\$30,000	\$1,092,224						\$1,122,224

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Measure J (grant)	\$1,122,224							\$1,122,224
Total	\$1,122,224							\$1,122,224

City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design								
Construction							\$4,084,000	\$4,084,000
CM/Inspection								
ROW Acquisition								
Other								
TOTAL							\$4,084,000	\$4,084,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$4,084,000	\$4,084,000
Total							\$4,084,000	\$4,084,000

2015/16-2019/20 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.

No design or construction currently scheduled..

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$20,000	\$20,000
Construction							\$156,030	\$156,030
CM/Inspection							\$20,000	\$20,000
ROW Acquisition								
Other								
TOTAL							\$196,030	\$196,030

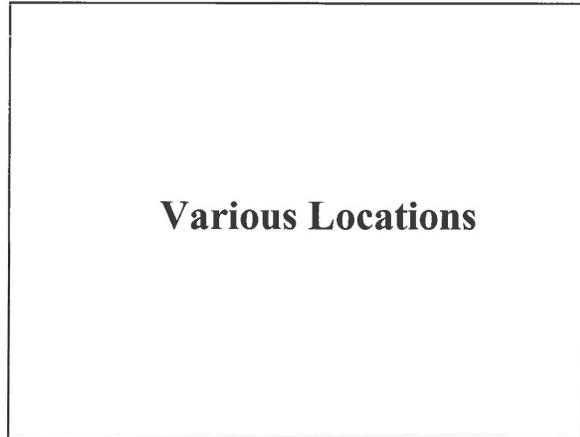
Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
CIP Const Fund	\$196,030						\$196,030	\$196,030
Total	\$196,030						\$196,030	\$196,030

2015/16-2019/20 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.



COMMENTS

Funding from Citywide Landscape Maintenance District; significant permitting requirements

No design or construction currently scheduled..

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design							\$10,000	\$10,000
Construction							\$60,000	\$60,000
CM/Inspection							\$5,000	\$5,000
ROW Acquisition								
Other								
TOTAL							\$50,000	\$50,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
LMD	\$75,000							\$75,000
Total	\$75,000							\$75,000

2015/16-2019/20 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

Discussing cost sharing with Concord from annual sewer fees collected from residents.

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design	\$10,000	\$30,000						\$40,000
Construction		\$257,800						\$257,800
CM/Inspection		\$20,000						\$20,000
ROW Acquisition								
Other								
TOTAL	\$10,000	\$307,800						\$317,800

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
CIP Const. Fund	\$317,800							\$317,800
Total	\$317,800							\$317,800

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	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

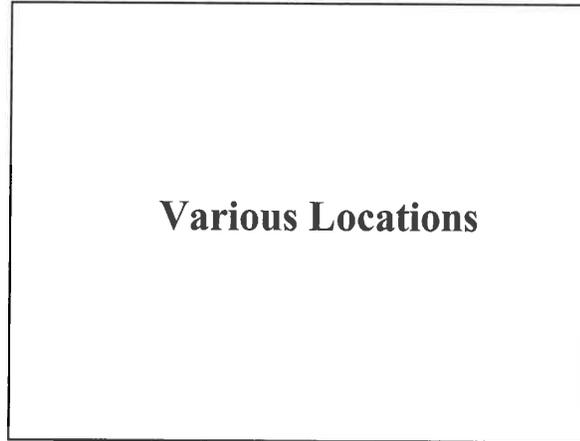
Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Unfunded							\$1,000,000	\$1,000,000
Total							\$1,000,000	\$1,000,000

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design	\$15,000							\$15,000
Construction		\$739,229						\$739,229
CM/Inspection		\$20,000						\$20,000
ROW Acquisition								
Other								
TOTAL		\$759,229						\$774,229

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Gas Tax	\$350,807							\$350,807
Measure J (per cap & 28A)	\$377,152							\$377,152
ADA – CIP 10394A	\$28,000							\$28,000
CCWD	\$18,270							\$18,270
Total	\$774,229							\$774,229

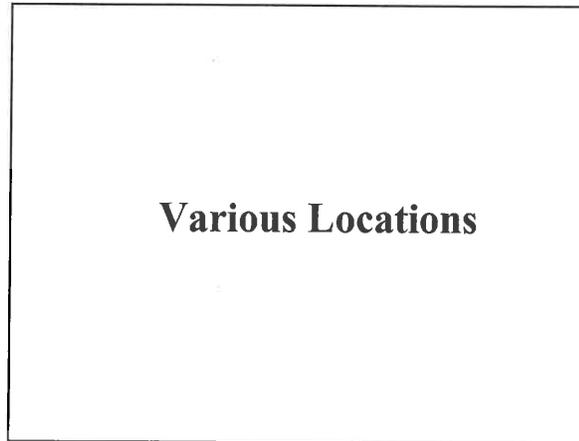
City of Clayton

2015/16-2019/20 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.

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design	\$15,000							\$15,000
Final Design		\$20,000						\$20,000
Construction		\$370,000						\$370,000
CM/Inspection		\$25,000						\$25,000
ROW Acquisition								
Other								
TOTAL	\$15,000	\$415,000						\$430,000

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
LS&RS	\$385,000							\$385,000
Gas Tax*	\$45,000							\$45,000
Total	\$430,000							\$430,000

City of Clayton

2015/16-2019/20 Capital Improvement Program

Category	Project Number	Project
Streets	10432	2016 Neighborhood Street Project

DESCRIPTION - LOCATION

Pavement resurfacing and treatment on various streets throughout City.

Various Locations

COMMENTS

Estimated Cost	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Preliminary Design								
Final Design			\$20,000					\$20,000
Construction			\$929,600					\$929,600
CM/Inspection			\$20,000					\$20,000
ROW Acquisition								
Other								
TOTAL			\$969,600					\$969,600

Funding Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	Future	TOTAL
Gas Tax		\$192,000	\$184,000					\$376,000
Measure J (per capita)		\$360,600	\$233,000					\$593,600
Total		\$552,600	\$417,000					\$969,600

City of Clayton

2015/16-2019/20 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.	2015-16	2016-17	2017-18	2018-19	2019-20	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 Source(s)	Prior Yrs.	2015-16	2016-17	2017-18	2018-19	2019-20	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