



Agenda Date: 2-20-2018

Agenda Item: Ta

STAFF REPORT

Approved:


Gary A. Napper
City Manager

TO: HONORABLE MAYOR AND COUNCILMEMBERS

FROM: KEVIN MIZUNO, FINANCE MANAGER, CPA

DATE: FEBRUARY 20, 2018

SUBJECT: PUBLIC HEARING ON THE MID-YEAR BUDGET REVIEW (THROUGH DECEMBER 31, 2017)

RECOMMENDATION

It is recommended the City Council: 1) Receive the staff report an presentation; 2) Open the public hearing and receive public comments; 3) Close the public hearing; and 4) Provide any final budget modifications, and then by motion adopt a Resolution amending the annual operating budget of the City of Clayton for mid-year adjustments in the 2017-2018 fiscal year.

BACKGROUND

Following a public hearing, on June 6, 2017 the City's Budget for fiscal year 2017-18 was adopted by the City Council on June 20, 2017. The adopted budget for the City's General Fund included projected revenues of \$4,465,880 and total appropriations of \$4,455,050. This resulted in an anticipated General Fund budgetary excess of **\$10,830**.

Fiscal Year-to-Date Budgetary Changes

The following is a summary of budgetary actions authorized by the City Council during fiscal year 2017-18 impacting funds included in the scope of this mid-year report. These budget amendments have been reflected as increases within the "Budget" column in the Mid-Year Budget-to-Actual Report (Attachment 1) for the applicable funds:

1. On July 18, 2017 the City Council approved the award of a contract to Servi-Tech Controls, Inc. for replacement of the City Hall HVAC system in the amount of \$253,398. The bulk of this contract (\$170,126) was authorized to be funded from unrestricted Clayton Financing Authority reserves with the remainder being funded from the City Council's previous assignment of FY 2015-16 General Fund excess on February 21, 2017. Pursuant to this action, total FY 2017-18 appropriations and offsetting inter-fund transfer revenues of the Capital Improvement Program (CIP) Fund (No. 303) were increased by \$253,398.
2. On September 19, 2017 the City Council approved the addition of the City Hall ADA Accessibility Project (Project No. 10443) into the City's CIP Budget at an estimated total cost of \$35,000. Funding for this project was approved from two sources: (1) \$16,000 from the City

Council's previous assignment of FY 2014-15 General Fund excess approved on February 3, 2016, and (2) an inter-fund transfer of \$19,000 from the Community Facilities Development Impact Fee Fund (No. 304). Pursuant to this action, total FY 2017-18 appropriations and offsetting inter-fund transfer revenues of the CIP Fund were increased by \$35,000. Additionally, appropriations of the Development Impact Fee Fund were increased by \$19,000.

3. On January 16, 2018 the City Council approved adjustments to the salary ranges of four (4) management employment positions of the City. Affected management positions included: the chief of police, community development director, finance manager, and the assistant to the city manager. Pursuant to this action, total FY 2017-18 appropriations in the General Fund were increased by \$10,302.

Footnote: As a matter of information only, on November 21, 2017 the Board of Directors of the Geological Hazard Abatement District (GHAD) approved the award of a contract to G.N. Henley, Inc. for repairs to concrete v-ditches in the GHAD hills. The GHAD Board directed the funding source for this contract work and similar FY 2017-18 emergency v-ditch repairs come from the Presley Settlement GHAD Fund (No. 213). However, as this fund's budget was adopted without any appropriations for such work, staff recommended the GHAD Board authorize an amendment to the Fund's budget to cover this and anticipated future contract work expected to occur in FY 2017-18. Pursuant to GHAD Board direction, total FY 2017-18 appropriations of the Presley Settlement GHAD Fund were increased by \$35,000.

DISCUSSION

The revenue and expenditure figures for the first half of fiscal year 2017-18 are now compiled, offering a view of the fiscal picture for half of the operating year. The mid-year General Fund revenue and expenditure budget-to-actual report is included on pages 1-5 of Attachment 1.

1. General Fund Revenues

General Fund revenues for mid-year are at 53.09% of budget compared to 56.38% in the prior fiscal year (2016-17) Mid-Year Budget Review. The following table summarizes significant revenue sources compared with results from the past two mid-year budget review reports:

Description	2017-18	2016-17	2015-16
Total <u>Mid-Year</u> Revenue	\$ 2,371,114	\$ 2,424,477	\$ 2,369,151
Property Taxes	1,069,176	1,021,540	935,923
Franchise Fees	220,737	217,324	207,119
RPTTF Distrib. (former RDA increment)	203,475	185,822	261,851
Sales and Use Tax	219,681	232,037	164,341
Business Licenses	121,949	109,878	107,621
Inter Fund Transfers	55,732	53,700	52,282
Building Permit Fees	32,295	36,655	31,793
Real Property Transfer Tax	34,221	41,607	37,398
Planning Fees and Services	23,303	34,209	16,531
Mid-Year Actual to Projected Revenue	53.09%	56.38%	57.44%

Overall, an analysis of the mid-year General Fund results reveals revenues are on target with two notably higher than anticipated favorable budgetary variances. Consistent with the Contra Costa County Assessor's June 29, 2017 press release on the delivery of the FY 2017-18 county assessment rolls to the Auditor-Controller, the City of Clayton's assessed value growth was 4.05%. This figure, unknown during FY 2017-18 budget preparations, exceeds the cautionary growth predicted in the adopted budget for secured property taxes by 2.05%. The revenue line items benefiting most from this favorable variance, which are coincidentally the City's largest two revenue sources, include: (1) property tax in lieu of vehicle license fees (VLF) from the State of California, and (2) local secured property taxes. This higher than projected assessed value growth is a direct result of local sales arising in change in ownership reassessments as well as continued Proposition 8 (1978) reassessments. In the aggregate, the total favorable budgetary revenue variance arising from this good news is projected to be approximately \$35,000. Another line item positively impacted by the growth in secured real property valuations is the City's share of the Redevelopment Property Tax Trust Fund (RPTTF) residual balance. By the close of FY 2017-18, this line item is projected to exceed that of the adopted budget by approximately \$14,000.

Local sales and use tax revenues are also expected to come in higher than projected in the FY 2017-18 adopted budget. This favorable revenue variance arises from continued true-ups from the State Board of Equalization following its elimination of the "triple flip" process on January 1, 2016. Higher than anticipated FY 2016-17 sales and use tax revenue true-ups were published by the Board of Equalization in June and September of 2017. As these figures were not available during the preparation of the FY 2017-18 budget, using historical actuals known at that time resulted in slightly underestimated sales and use tax revenue projections. Accordingly, sales and use tax revenues are projected to be approximately \$14,500 higher the projection used in the FY 2017-18 adopted budget.

2. General Fund Expenditures

General Fund operational expenditures for mid-year are at \$2,461,621 (55.13% of budget) compared to \$2,147,985 (50.29% of budget) in the prior fiscal year's (2016-17) Mid-Year Budget Review. The table below summarizes departmental expenditures compared with results from the past two Mid-Year Budget Reviews:

<u>Description</u>	<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>
Legislative	\$ 32,224	\$ 30,536	\$ 25,310
Administration / Finance / Legal	540,892	512,778	478,040
Maintenance - Buildings & Other Parks	53,960	71,674	53,210
Planning & Community Development	165,789	150,921	141,511
General Services	113,020	105,301	96,022
Police	1,304,328	1,081,869	1,069,364
Library	63,164	51,850	55,955
Engineering	71,393	50,479	47,000
Community Park	116,851	92,577	69,548
Total	<u>\$ 2,461,621</u>	<u>\$ 2,147,985</u>	<u>\$ 2,035,960</u>

An analysis of mid-year General Fund results shows expenditures are generally on target and in line with budgetary projections in the aggregate. The 4.84% increase in the proportion of actual to budgeted total expenditures at the mid-year year point compared to that of the prior year is primarily attributable to the City opting to pre-pay the full budgeted unfunded actuarial liability employer pension contribution to CalPERS at the start of FY 2017-18, rather than pay on an amortized monthly basis, in order to realize some savings. After taking into consideration this irregularity arising solely from a timing issue, there are two unfavorable budgetary variances at the line item level where budgetary action is recommended.

On August 14, 2017 the City Council authorized a one year professional services contract with Harris & Associates for contract city engineering services. After incorporating general engineering retainer costs incurred during FY 2017-18 with the former contract city engineer as well as the relatively higher monthly retainer included in the new Harris & Associates contract, a budgetary amendment to increase the professional engineering services line item (101-7410-08) is needed. Consideration of these two factors results in a recommended appropriation increase of \$34,735 to the professional engineering services line item, which would increase the FY 2017-18 adopted budget line item from \$90,000 to \$124,700.

The General Fund's FY 2017-18 adopted budget incorporated an appropriation for water services (101-7338-09) of \$78,800 in the Clayton Community Park (CCP) Department. This budget represents an 8.3% increase over FY 2016-17 actuals for the budgetary line item, which was designed to capture an assumed Contra Costa Water District (CCWD) rate increase as well as slight consumption hikes resulting from the Governor's lifting of drought conditions on April 7, 2017 in the middle of FY 2017-18 budget preparations. At the mid-year point of FY 2017-18 however, the CCP water services line item is at \$72,213, or 91.64% of budget, warranting a recommendation for budgetary action. This recommendation comes in consideration of several factors, including, but not limited to: input from the City's maintenance supervisor on historical experience as well as current rain conditions and future expectations, water line leaks, examination of post-drought water consumption needs during the current year to-date, and the November 16, 2017 publication by CCWD announcing a 6% water rate hike taking effect February 1, 2018. Incorporation of these factors results in a recommended appropriation increase of \$22,000 to the CCP water services line item, which would increase the FY 2017-18 adopted budget line item from \$78,800 to \$100,800.

3. General Fund Reserves

As reported in the audited financial statements, the General Fund began the current fiscal year with an unassigned, and available for appropriation, fund balance of **\$5,429,524** on July 1, 2017. As noted previously, the FY 2017-18 adopted budget incorporated a balanced budget with budgetary excess of \$10,830. Should the City Council approve the budget amendments being recommendation herein, the amended FY 2017-18 General Fund budget would still be balanced with a revised budgeted operating excess of **\$7,328**.

4. Other Governmental Fund Revenues and Expenditures

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

Fund	Budgeted Revenue FY 2017-18	Mid-Year Actual Revenue	% Realized
Gas Tax	\$ 355,303	\$ 147,132	41.4%
Landscape Maintenance District	1,101,277	693,845	63.0%
The Grove Park	135,385	85,281	63.0%
Presley Settlement GHAD	1,600	926	57.9%
Street Light Assessment District	127,391	80,099	62.9%
Stormwater Assessment District	135,241	36,840	27.2%
Measure J	312,500	34,320	11.0%
Grants	124,212	100,482	80.9%
Development Impact Fees	8,500	145,399	1710.6%
Successor Housing Agency	96,400	98,309	102.0%
Capital Improvement Program	3,121,254	551,845	17.7%
Oakhurst GHAD	40,041	25,192	62.9%

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

The following is a mid-year budget-to-actual expenditure comparison table of the City's most significant governmental funds as outlined previously:

Fund	Budgeted Expenditures FY 2017-18	Mid-Year Actual Expenditures	% Realized
Gas Tax	\$ 523,341	\$ 108,479	20.7%
Landscape Maintenance District	1,499,063	411,078	27.4%
The Grove Park	133,627	58,129	43.5%
Presley Settlement GHAD	35,000	-	0.0%
Street Light Assessment District	144,770	77,818	53.8%
Stormwater Assessment District	206,177	101,478	49.2%
Measure J	706,262	54,435	7.7%
Grants	233,583	60,338	25.8%
Development Impact Fees	236,000	197,717	83.8%
Successor Housing Agency	10,500	2,389	22.8%
Capital Improvement Program	3,088,079	244,860	7.9%
Oakhurst GHAD	37,094	20,910	56.4%

Overall, annual expenditures of the City's most significant governmental funds also appear to be on target as budgeted with no budgetary action being recommended for these funds at this time. To-date, the Gas Tax and Measure J fund's actual expenditures are well under budget as significant capital projects are still in the planning and design phase. Significant capital projects currently in the planning and design phase where the expenditure pace is expected to pick up in the second half of FY 2017-18 include the: (1) Keller Ridge Collector Street Rehabilitation Project (No. 10425), (2) the 2018 Neighborhood Street Repave Project (No. 10436), and (3) El Portal Drive Rehabilitation Project (No. 10436). Similarly, expenditures of the Landscape Maintenance District Fund are under budget as significant large-scale projects are in the planning and design phase. Significant projects include the Downtown Planter Replacement Project, where engineering designs have been taken over by the new contract city engineer, and the Eucalyptus Tree Removal Project, where bids have been solicited and received but a third quote is still pending to ensure compliance with the City's competitive bid requirements outlined in the procurement policy. When focusing on non-largescale project operational and maintenance expenditures, the Landscape Maintenance District Fund expenditures are at approximately 40.2% of the FY 2017-18 budget.

5. Budget Sub-Committee Review

On February 14, 2018 the City Manager and the Finance Manager met with Vice Mayor Keith Haydon and Council Member Tuija Catalano to review the FY 2017-18 Mid-Year Budget results. The Council Budget Sub-Committee supports the analysis and recommendation herein.

FISCAL IMPACT

The action recommended to the City Council by staff to adopt the attached Resolution amending the annual operating budget of the City of Clayton for the 2017-2018 fiscal year will have the following fiscal impact:

- A. Increases estimated revenues of the property tax in-lieu of VLF line item (101-4100-00) of the General Fund by \$19,000 resulting in a revised and amended revenue line item of \$965,600.
- B. Increases estimated revenues of the local secured property taxes line item (101-4101-00) of the General Fund by \$16,000 resulting in a revised and amended revenue line item of \$849,300.
- C. Increases estimated revenues of the RPTTF line item (101-4108-00) of the General Fund by \$14,000 resulting in a revised and amended revenue line item of \$849,300.
- D. Increases estimated revenues of the sales and use taxes line item (101-4301-00) of the General Fund by \$14,500 resulting in a revised and amended revenue line item of \$449,000.
- E. Increases appropriations of the professional engineering services expenditure line item (101-7410-08) of the General Fund Engineering Department by \$34,700 resulting in a

revised and amended appropriations line item of \$124,700. The funding source for this proposed appropriation increase is new FY 2017-18 operating revenue.

- F. Increases appropriations of the water services expenditure line item (101-7338-09) of the General Fund Clayton Community Park Department by \$22,000 resulting in a revised and amended appropriations line item of \$100,800. The funding source for this proposed appropriation increase is new FY 2017-18 operating revenue.

Attachment 1: Resolution No. __-2018 – A Resolution Amending the Annual Operating Budget of the City of Clayton for the 2017-2018 Fiscal Year Commencing July 1, 2017 [3 pp.]

- Exhibit A – Fiscal Year 2017-18 Budget Amendment Detail

Attachment 2: Mid-Year Budget-to-Actual Schedules [17 pp.]

RESOLUTION NO. ___ - 2018

**A RESOLUTION AMENDING
THE ANNUAL OPERATING BUDGET OF
THE CITY OF CLAYTON FOR THE 2017-2018 FISCAL YEAR
COMMENCING JULY 1, 2017**

THE CITY COUNCIL
City of Clayton, California

WHEREAS, on June 6, 2017 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 2017-18 commencing July 1, 2017; and

WHEREAS, on June 20, 2017, a Public Hearing was set and duly held on the proposed budgets whereat opportunities were provided accordingly for members of the public to offer comments and provide input on the fiscal plans presented; and

WHEREAS, on June 20, 2017, following Public Hearing the City Council did adopt a Resolution approving the budget for operation of the City of Clayton in Fiscal Year 2017-18; and

WHEREAS, following the Finance Manager's Mid-Year Budget Report, the City Manager has recommended amendments to the City of Clayton Adopted Budget for Fiscal Year 2017-18; and

WHEREAS, the amendments reflect the updated fund balances available as determined in audited comprehensive annual financial report of the City of Clayton for the prior fiscal year ended June 30, 2017; and

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

Section 1. Approves the recommendations of the City Manager with regard to amendments to the City's Budget for Fiscal Year 2017-18, as shown in Exhibit A.

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

PASSED, APPROVED AND ADOPTED by the City Council of Clayton, California during a public hearing at a regular public meeting thereof held on the 20th day of February 2018 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

THE CITY COUNCIL OF CLAYTON, CA

Keith Haydon, Mayor

ATTEST:

Janet Brown, City Clerk

Exhibit A

Fiscal Year 2017-18 City Budget Amendment Detail

STAFF RECOMMENDATIONS

General Fund Revenues

1. Property Tax In-Lieu of Vehicle License Fees (101-4100-00): \$19,000
2. Secured Property Tax (101-4101-00): \$16,000
3. Redevelopment Property Tax Trust Fund Dist. (101-4108-00): \$14,000
4. Sales & Use Tax (101-4301-00): \$14,500

General Fund Appropriations

5. Professional Engineering Services (101-7410-08): \$34,700
6. Water Services (101-7338-09): \$22,000

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101 - General Fund					
Revenues					
101-4100-00	Property Tax In-Lieu of VLF	\$ 482,884	\$ 946,600	(463,716)	51.01%
101-4101-00	Property Taxes - Secured	535,643	833,300	(297,657)	64.28%
101-4102-00	Property Taxes - Unsecured	37,822	39,800	(1,978)	95.03%
101-4103-00	Property Taxes - Unitary Tax	9,358	14,100	(4,742)	66.37%
101-4104-00	Property Taxes - Supplemental	3,469	29,500	(26,031)	11.76%
101-4106-00	Property Taxes - Other	-	10,500	(10,500)	0.00%
101-4108-00	Redevelopment Property Tax Trust Fund Distrib.	203,475	368,000	(164,525)	55.29%
101-4301-00	Sales and Use Tax	219,681	434,500	(214,819)	50.56%
101-4502-00	Real Property Transfer Tax	34,221	83,000	(48,779)	41.23%
101-5101-00	Business Licenses	121,949	137,000	(15,051)	89.01%
101-5103-00	Building Permit Surcharge	32,295	58,100	(25,805)	55.59%
101-5106-00	Engineering Fees	5,337	8,100	(2,763)	65.89%
101-5201-00	Public Safety Allocation	34,390	82,900	(48,510)	41.48%
101-5202-00	Abandoned Veh Abate (AVA)	1,399	5,300	(3,901)	26.40%
101-5203-00	Motor Vehicle In Lieu	-	5,100	(5,100)	0.00%
101-5205-00	Other In Lieu	80,554	161,110	(80,556)	50.00%
101-5214-00	Post Reimbursements	-	1,000	(1,000)	0.00%
101-5217-00	State Mandated Cost Reimbursement	5,273	-	5,273	100.00%
101-5301-00	Planning Fees	7,780	14,280	(6,500)	54.48%
101-5302-00	Police Service Fees	5,625	15,700	(10,075)	35.83%
101-5303-00	City Hall Rental Fees	130	200	(70)	65.00%
101-5304-00	Planning Fees (Public Hearing)	15,523	25,000	(9,477)	62.09%
101-5306-00	Well Water Usage Charge	14,797	27,940	(13,143)	52.96%
101-5319-00	Miscellaneous City Services	604	500	104	120.80%
101-5322-00	City Fiduciary Fund Overhead Recovery	134,815	269,690	(134,875)	49.99%
101-5401-00	Franchises - Comcast Cable	109,466	220,300	(110,834)	49.69%
101-5402-00	Franchises - Garbage Fees	96,278	187,700	(91,422)	51.29%
101-5403-00	Franchises - PG&E	-	121,800	(121,800)	0.00%
101-5404-00	Franchises - Equilon Pipe	14,891	14,550	341	102.34%
101-5405-00	AT&T Mobility Franchise Fees	102	200	(98)	51.00%
101-5501-00	Fines and Forfeitures	9,940	27,200	(17,260)	36.54%
101-5601-00	Interest	42,459	80,000	(37,541)	53.07%
101-5602-00	Park Use Fee	5,008	39,100	(34,092)	12.81%
101-5603-00	Meeting Room Fee	2,141	4,500	(2,359)	47.58%
101-5608-00	Cattle Grazing Lease Rent	9,972	9,970	2	100.02%
101-5609-00	Cell Tower Lease Rent	20,107	34,330	(14,223)	58.57%
101-5613-00	Community Gym Facility Use Rent	15,900	31,800	(15,900)	50.00%
101-5701-00	Reimbursements/Refunds	-	5,500	(5,500)	0.00%
101-5790-00	Other Revenues	1,379	4,990	(3,611)	27.64%
101-5791-00	Overhead cost recovery	715	1,260	(545)	56.75%
101-6002-00	Trx. From Measure J Fund	2,247	4,494	(2,247)	50.00%
101-6004-00	Trx. From Gas Tax	3,752	7,503	(3,751)	50.01%
101-6005-00	Trx. From St. Lights	5,770	11,540	(5,770)	50.00%
101-6006-00	Trx. From GHAD	3,622	7,244	(3,622)	50.00%
101-6007-00	Trx. From Landscape Mtnce.	18,048	36,095	(18,047)	50.00%
101-6011-00	Trx From Grove Park Fund	3,669	7,337	(3,668)	50.01%
101-6016-00	Trx.From Stormwater Asses.	18,624	37,247	(18,623)	50.00%
Total Revenues		2,371,114	4,465,880	(2,094,766)	53.09%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
Operating Expenses					
101-7115-01	Council/Commission Compensation	14,100	28,200	14,100	50.00%
101-7220-01	PERS Retirement	683	1,350	667	50.59%
101-7221-01	PERS Retirement - Unfunded Liability	3,276	3,400	124	96.35%
101-7231-01	Workers' Compensation	1,129	1,190	61	94.87%
101-7232-01	Unemployment Compensation	675	1,750	1,075	38.57%
101-7233-01	FICA Taxes	729	1,460	731	49.93%
101-7321-01	Printing and Binding	-	500	500	0.00%
101-7324-01	Dues and Subscriptions	6,217	13,300	7,083	46.74%
101-7362-01	City Promotional Activity	1,930	4,500	2,570	42.89%
101-7363-01	Business Meeting Expense	-	500	500	0.00%
101-7372-01	Conferences/Meetings	87	500	413	17.40%
101-7419-01	Other Professional Services	3,398	9,000	5,602	37.76%
<i>Legislative Department Subtotal:</i>		32,224	65,650	33,426	49.08%
101-7111-02	Regular Salaries	294,834	577,302	282,468	51.07%
101-7218-02	Long/Short Term Disability Insurance	3,150	9,572	6,422	32.91%
101-7220-02	PERS Retirement	31,083	63,106	32,023	49.26%
101-7221-02	PERS Retirement - Unfunded Liability	66,284	68,800	2,516	96.34%
101-7231-02	Workers' Compensation	22,761	24,000	1,239	94.84%
101-7232-02	Unemployment Compensation	1,041	2,700	1,659	38.56%
101-7233-02	FICA Taxes	4,575	8,392	3,817	54.52%
101-7241-02	Auto Allowance/Mileage	5,783	10,740	4,957	53.85%
101-7246-02	Benefit Insurance	42,069	83,000	40,931	50.69%
101-7324-02	Dues and Subscriptions	1,630	2,000	370	81.50%
101-7332-02	Telecommunications	3,757	7,300	3,543	51.47%
101-7371-02	Travel	1	100	99	1.00%
101-7372-02	Conferences/Meetings	30	600	570	5.00%
101-7373-02	Education & Training	273	1,550	1,277	17.61%
101-7411-02	Legal Services Retainer	23,638	61,200	37,562	38.62%
101-7413-02	Legal Services	3,245	3,500	255	92.71%
101-7414-02	Audit & Financial Reporting Services	23,995	23,800	(195)	100.82%
101-7415-02	Computer/IT Services	9,593	9,500	(93)	100.98%
101-7419-02	Other Professional Services	3,150	6,000	2,850	52.50%
<i>Administrative/Finance/Legal Department Subtotal:</i>		540,892	963,162	422,270	56.16%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101-7111-03	Regular Salaries	8,950	17,400	8,450	51.44%
101-7112-03	Temporary Salaries	829	2,400	1,571	34.54%
101-7218-03	Long/Short Term Disability Insurance	103	310	207	33.23%
101-7220-03	PERS Retirement	1,091	2,000	909	54.55%
101-7221-03	PERS Retirement - Unfunded Liability	1,370	2,100	730	65.24%
101-7231-03	Workers' Compensation	787	830	43	94.82%
101-7232-03	Unemployment Compensation	85	220	135	38.64%
101-7233-03	FICA Taxes	207	500	293	41.40%
101-7246-03	Benefit Insurance	1,379	3,900	2,521	35.36%
101-7301-03	Recruitment/Pre-employment	577	500	(77)	115.40%
101-7311-03	General Supplies	2,904	5,000	2,096	58.08%
101-7332-03	Telecommunications	670	2,000	1,330	33.50%
101-7335-03	Gas & Electricity	14,683	43,100	28,417	34.07%
101-7338-03	Water Services	7,147	10,000	2,853	71.47%
101-7341-03	Buildings/Grounds Maintenance	4,951	14,000	9,049	35.36%
101-7342-03	Machinery/Equipment Maintenance	812	3,000	2,188	27.07%
101-7343-03	Vehicle Maintenance	872	1,250	378	69.76%
101-7344-03	Vehicles: Gas, Oil & Supplies	680	920	240	73.91%
101-7346-03	HVAC Mtn & Repairs	1,827	10,000	8,173	18.27%
101-7373-03	Education & Training	130	2,500	2,370	5.20%
101-7411-03	Legal Services Retainer	-	2,550	2,550	0.00%
101-7417-03	Janitorial Service	2,700	9,000	6,300	30.00%
101-7419-03	Other Professional Services	-	400	400	0.00%
101-7429-03	Animal/Pest Control Services	546	7,300	6,754	7.48%
101-7440-03	Tree Trimming Services	660	6,000	5,340	11.00%
<i>Facility and Park Maintenance Department Subtotal:</i>		53,960	147,180	93,220	36.66%
101-7111-04	Regular Salaries	89,362	184,942	95,580	48.32%
101-7115-04	Council/Commission Compensation	3,000	7,200	4,200	41.67%
101-7218-04	Long/Short Term Disability Insurance	934	3,233	2,299	28.89%
101-7220-04	PERS Retirement	7,517	17,412	9,895	43.17%
101-7221-04	PERS Retirement - Unfunded Liability	21,113	21,900	787	96.41%
101-7231-04	Workers' Compensation	7,302	7,700	398	94.83%
101-7232-04	Unemployment Compensation	347	900	553	38.56%
101-7233-04	FICA Taxes	1,124	2,743	1,619	40.98%
101-7241-04	Auto Allowance/Mileage	2,229	4,240	2,011	52.57%
101-7246-04	Benefit Insurance	12,231	34,400	22,169	35.56%
101-7323-04	Books/Periodicals	-	200	200	0.00%
101-7324-04	Dues and Subscriptions	-	700	700	0.00%
101-7332-04	Telecommunications	323	700	377	46.14%
101-7371-04	Travel	-	100	100	0.00%
101-7372-04	Conferences/Meetings	-	500	500	0.00%
101-7373-04	Education & Training	525	1,500	975	35.00%
101-7384-04	Legal Notices	3,180	2,500	(680)	127.20%
101-7411-04	Legal Services Retainer	16,602	20,400	3,798	81.38%
<i>Community Development Department Subtotal:</i>		165,789	311,270	145,481	53.26%
101-7247-05	OPEB Contributions (Health Plan)	5,107	11,500	6,393	44.41%
101-7301-05	Recruitment/Pre-employment	-	1,000	1,000	0.00%
101-7312-05	Office Supplies/Expense	3,316	7,500	4,184	44.21%
101-7314-05	Postage	2,247	4,500	2,253	49.93%
101-7321-05	Printing and Binding	733	500	(233)	146.60%
101-7331-05	Rentals/Leases	5,285	12,100	6,815	43.68%
101-7332-05	Telecommunications	2,316	4,700	2,384	49.28%
101-7351-05	Insurance Premiums	85,236	84,920	(316)	100.37%
101-7364-05	Employee Recognition	623	1,500	877	41.53%
101-7381-05	Property Tax Admin. Costs	2,755	8,400	5,645	32.80%
101-7415-05	Computer/IT Services	180	8,000	7,820	2.25%
101-7419-05	Other Professional Services	3,382	10,000	6,618	33.82%
101-7420-05	Administrative Costs	1,840	3,180	1,340	57.86%
<i>General Services Department Subtotal:</i>		113,020	157,800	44,780	71.62%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101-7111-06	Regular Salaries	493,286	1,021,000	527,714	48.31%
101-7112-06	Temporary Salaries	2,203	-	(2,203)	100.00%
101-7113-06	Overtime	34,648	90,000	55,352	38.50%
101-7116-06	Part-time Salaries	1,656	4,500	2,844	36.80%
101-7218-06	Long/Short Term Disability Insurance	5,228	17,800	12,572	29.37%
101-7219-06	Deferred Compensation Retirement	1,152	2,730	1,578	42.20%
101-7220-06	PERS Retirement	59,976	140,000	80,024	42.84%
101-7221-06	PERS Retirement - Unfunded Liability	271,954	282,000	10,046	96.44%
101-7231-06	Workers' Compensation	40,874	43,100	2,226	94.84%
101-7232-06	Unemployment Compensation	2,159	5,600	3,441	38.55%
101-7233-06	FICA Taxes	8,597	16,500	7,903	52.10%
101-7241-06	Auto Allowance/Mileage	1,898	4,440	2,542	42.75%
101-7242-06	Uniform Allowance	4,050	9,000	4,950	45.00%
101-7246-06	Benefit Insurance	63,015	140,800	77,785	44.75%
101-7301-06	Recruitment/Pre-employment	2,321	5,000	2,679	46.42%
101-7311-06	General Supplies	9,161	12,000	2,839	76.34%
101-7312-06	Office Supplies/Expense	2,164	5,000	2,836	43.28%
101-7314-06	Postage	13	500	487	2.60%
101-7323-06	Books/Periodicals	-	250	250	0.00%
101-7324-06	Dues and Subscriptions	3,503	8,000	4,497	43.79%
101-7325-06	EBRCSA System Subscription	-	9,000	9,000	0.00%
101-7332-06	Telecommunications	7,477	10,000	2,523	74.77%
101-7342-06	Machinery/Equipment Maintenance	575	2,500	1,925	23.00%
101-7343-06	Vehicle Maintenance	11,574	24,000	12,426	48.23%
101-7344-06	Vehicles: Gas, Oil & Supplies	17,234	30,000	12,766	57.45%
101-7345-06	Office Equip-Maint/Repairs	2,174	2,200	26	98.82%
101-7363-06	Business Meeting Expense	-	200	200	0.00%
101-7364-06	Employee Recognition	285	1,500	1,215	19.00%
101-7365-06	CC Volunteer Recognition	-	500	500	0.00%
101-7373-06	Education & Training	3,247	10,000	6,753	32.47%
101-7408-06	Crossing guard services	4,433	10,000	5,567	44.33%
101-7411-06	Legal Services Retainer	6,816	15,300	8,484	44.55%
101-7413-06	Legal Services	4,460	5,000	540	89.20%
101-7417-06	Janitorial Service	1,350	3,000	1,650	45.00%
101-7419-06	Other Professional Services	1,649	7,500	5,851	21.99%
101-7424-06	Dispatch Services	120,537	253,140	132,603	47.62%
101-7425-06	Crime Lab	5,980	25,000	19,020	23.92%
101-7426-06	Jail Booking Fee	-	5,500	5,500	0.00%
101-7427-06	CAL ID	11,618	14,900	3,282	77.97%
101-7429-06	Animal/Pest Control Services	33,291	68,500	35,209	48.60%
101-7433-06	Integrated Justice System	8,770	12,500	3,730	70.16%
101-7486-06	CERF Charges	55,000	55,000	-	100.00%
	<i>Police Department Subtotal:</i>	1,304,328	2,373,460	1,069,132	54.95%

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
101-7111-07	Regular Salaries	2,851	11,000	8,149	25.92%
101-7112-07	Temporary Salaries	44	400	356	11.00%
101-7218-07	Long/Short Term Disability Insurance	37	200	163	18.50%
101-7220-07	PERS Retirement	390	1,300	910	30.00%
101-7221-07	PERS Retirement - Unfunded Liability	506	1,400	894	36.14%
101-7231-07	Workers' Compensation	474	500	26	94.80%
101-7232-07	Unemployment Compensation	39	100	61	39.00%
101-7233-07	FICA Taxes	68	200	132	34.00%
101-7246-07	Benefit Insurance	678	2,500	1,822	27.12%
101-7332-07	Telecommunications	1,010	3,000	1,990	33.67%
101-7335-07	Gas & Electricity	27,572	44,000	16,428	62.66%
101-7338-07	Water Services	1,160	1,800	640	64.44%
101-7341-07	Buildings/Grounds Maintenance	5,833	12,700	6,867	45.93%
101-7343-07	Vehicle Maintenance	325	950	625	34.21%
101-7344-07	Vehicles: Gas, Oil & Supplies	243	700	457	34.71%
101-7346-07	HVAC Mtn & Repairs	3,434	8,000	4,566	42.93%
101-7417-07	Janitorial Service	15,272	29,500	14,228	51.77%
101-7423-07	Library Additional Hours	2,643	13,900	11,257	19.01%
101-7429-07	Animal/Pest Control Services	585	1,400	815	41.79%
101-7440-07	Tree Trimming Services	-	2,000	2,000	0.00%
<i>Library Department Subtotal:</i>		63,164	135,550	72,386	46.60%
101-7324-08	Dues and Subscriptions	585	1,550	965	37.74%
101-7410-08	Professional Engineering Services	67,225	90,000	22,775	74.69%
101-7411-08	Legal Services Retainer	3,344	2,550	(794)	131.14%
101-7412-08	Engineering Inspection Service	239	500	261	47.80%
<i>Engineering Department Subtotal:</i>		71,393	94,600	23,207	75.47%
101-7111-09	Regular Salaries	11,778	45,000	33,222	26.17%
101-7112-09	Temporary Salaries	10,528	14,000	3,472	75.20%
101-7113-09	Overtime	161	2,000	1,839	8.05%
101-7218-09	Long/Short Term Disability Insurance	143	800	657	17.88%
101-7220-09	PERS Retirement	1,482	5,200	3,718	28.50%
101-7221-09	PERS Retirement - Unfunded Liability	1,934	5,500	3,566	35.16%
101-7231-09	Workers' Compensation	2,371	2,500	129	94.84%
101-7232-09	Unemployment Compensation	347	900	553	38.56%
101-7233-09	FICA Taxes	552	1,700	1,148	32.47%
101-7246-09	Benefit Insurance	2,584	10,000	7,416	25.84%
101-7311-09	General Supplies	2,507	14,000	11,493	17.91%
101-7331-09	Rentals/Leases	-	500	500	0.00%
101-7335-09	Gas & Electricity	724	1,700	976	42.59%
101-7338-09	Water Services	72,213	78,800	6,587	91.64%
101-7341-09	Buildings/Grounds Maintenance	695	5,000	4,305	13.90%
101-7343-09	Vehicle Maintenance	1,242	3,740	2,498	33.21%
101-7344-09	Vehicles: Gas, Oil & Supplies	927	2,740	1,813	33.83%
101-7417-09	Janitorial Service	6,663	13,500	6,837	49.36%
101-7429-09	Animal/Pest Control Services	-	6,100	6,100	0.00%
101-7440-09	Tree Trimming Services	-	3,000	3,000	0.00%
<i>Community Park Department Subtotal:</i>		116,851	216,680	99,829	53.93%
Total Operating Expenses		2,461,621	4,465,352	2,003,731	55.13%
Beginning Fund Balance		5,917,281	5,917,281		
Net Increase/(Decrease) in Fund Balance		(90,507)	528		
Ending Fund Balance (At Mid Year)		5,826,774	5,917,809		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
201 - Gas Tax Fund					
Revenues					
201-4607-00	Street Light Assessment	21,867	34,500	(12,633)	63.38%
201-5209-00	State Gasoline 2105	30,866	65,149	(34,283)	47.38%
201-5210-00	State Gasoline 2106	22,306	44,148	(21,842)	50.53%
201-5211-00	State Gasoline 2107	40,359	84,164	(43,805)	47.95%
201-5212-00	State Gasoline 2107.5	3,000	3,000	-	100.00%
201-5216-00	State Gasoline 2103	24,918	44,878	(19,960)	55.52%
201-5218-00	State Gasoline 2030 (RMRA)	1,903	64,639	(62,736)	2.94%
201-5219-00	State Gasoline Loan Repayments	-	12,825	(12,825)	0.00%
201-5601-00	Interest	1,913	2,000	(87)	95.65%
Total Revenues		147,132	355,303	(208,171)	41.41%
Operating Expenses					
201-7111-00	Regular Salaries	12,572	10,000	(2,572)	125.72%
201-7112-00	Temporary Salaries	535	3,000	2,465	17.83%
201-7113-00	Overtime	-	3,000	3,000	0.00%
201-7218-00	Long/Short Term Disability Insurance	142	200	58	71.00%
201-7220-00	PERS Retirement	1,542	1,100	(442)	140.18%
201-7221-00	PERS Retirement - Unfunded Liability	1,852	1,200	(652)	154.33%
201-7231-00	Workers' Compensation	474	500	26	94.80%
201-7232-00	Unemployment Compensation	77	200	123	38.50%
201-7233-00	FICA Taxes	273	300	27	91.00%
201-7246-00	Benefit Insurance	2,565	3,000	435	85.50%
201-7311-00	General Supplies	1,610	12,000	10,390	13.42%
201-7324-00	Dues and Subscriptions	-	1,500	1,500	0.00%
201-7327-00	Arterial Street Light Supplies	-	1,500	1,500	0.00%
201-7335-00	Gas & Electricity	23,567	52,100	28,533	45.23%
201-7340-00	Traffic Safety Supplies	-	500	500	0.00%
201-7343-00	Vehicle Maintenance	1,168	880	(288)	132.73%
201-7344-00	Vehicles: Gas, Oil & Supplies	956	650	(306)	147.08%
201-7349-00	Traffic Signal Maintenance	4,789	26,300	21,511	18.21%
201-7350-00	Pavement Repairs/Maintenance	17,342	20,000	2,658	86.71%
201-7381-00	Property Tax Admin. Costs	-	350	350	0.00%
201-7419-00	Other Professional Services	2,800	4,540	1,740	61.67%
201-7450-00	Street Light Maintenance	2,515	-	(2,515)	100.00%
201-7486-00	CERF Charges	2,230	2,230	-	100.00%
201-8101-00	Transfer To General Fund	3,752	7,503	3,751	50.01%
201-8111-00	Transfer to CIP Fund	27,718	370,788	343,070	7.48%
Total Operating Expenses		108,479	523,341	414,862	20.73%
Beginning Fund Balance		228,689	228,689		
Net Increase/(Decrease) in Fund Balance		38,653	(168,038)		
Ending Fund Balance (At Mid Year)		267,342	60,651		

City of Clayton
Budget-to-Actual Report
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
210 - Landscape Maintenance CFD					
Revenues					
210-4604-00	Clayton LMD Assessment	686,116	1,089,277	(403,161)	62.99%
210-5601-00	Interest	7,729	12,000	(4,271)	64.41%
Total Revenues		693,845	1,101,277	(407,432)	63.00%
Operating Expenses					
210-7111-00	Regular Salaries	81,741	202,000	120,259	40.47%
210-7112-00	Temporary Salaries	52,854	149,000	96,146	35.47%
210-7113-00	Overtime	476	1,000	524	47.60%
210-7218-00	Long/Short Term Disability Insurance	943	3,500	2,557	26.94%
210-7220-00	PERS Retirement	9,962	23,300	13,338	42.76%
210-7221-00	PERS Retirement - Unfunded Liability	12,618	24,300	11,682	51.93%
210-7231-00	Workers' Compensation	12,175	12,700	525	95.87%
210-7232-00	Unemployment Compensation	1,927	5,000	3,073	38.54%
210-7233-00	FICA Taxes	2,680	10,500	7,820	25.52%
210-7246-00	Benefit Insurance	17,075	44,700	27,625	38.20%
210-7301-00	Recruitment/Pre-employment	223	1,000	777	22.30%
210-7311-00	General Supplies	11,784	50,100	38,316	23.52%
210-7316-00	Landscape Replacement	600	40,000	39,400	1.50%
210-7335-00	Gas & Electricity	14,773	30,000	15,227	49.24%
210-7338-00	Water Services	88,721	130,000	41,279	68.25%
210-7341-00	Buildings/Grounds Maintenance	3,900	20,000	16,100	19.50%
210-7342-00	Machinery/Equipment Maintenance	2,949	19,000	16,051	15.52%
210-7343-00	Vehicle Maintenance	8,050	18,000	9,950	44.72%
210-7344-00	Vehicle Gas, Oil, and Supplies	6,210	13,000	6,790	47.77%
210-7381-00	Property Tax Admin. Costs	2,353	4,000	1,647	58.83%
210-7411-00	Legal Services Retainer	-	2,000	2,000	0.00%
210-7419-00	Other Professional Services	2,570	6,560	3,990	39.18%
210-7429-00	Animal/Pest Control Services	175	5,000	4,825	3.50%
210-7440-00	Tree Trimming Services	26,550	25,000	(1,550)	106.20%
210-7445-00	Weed Abatement Services	11,873	122,000	110,127	9.73%
210-7486-00	CERF Charges/Depreciation	14,500	14,500	-	100.00%
210-7520-00	Landscape Projects	1,549	483,000	481,451	0.32%
210-7615-00	CCC Property Tax	2,791	2,800	9	99.68%
210-8101-00	Transfer To General Fund	18,048	36,095	18,047	50.00%
210-8113-00	Transfer to Stormwater Fund	1,008	1,008	-	100.00%
Total Operating Expenses		411,078	1,499,063	1,087,985	27.42%
Beginning Fund Balance		1,096,083	1,096,083		
Net Increase/(Decrease) in Fund Balance		282,767	(397,786)		
Ending Fund Balance (At Mid Year)		1,378,850	698,297		

City of Clayton
Budget-to-Actual Report
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
211 - The Grove Park CFD 2006-1					
Revenues					
211-4613-00	Clayton DT Park Assessment	82,077	130,285	(48,208)	63.00%
211-5601-00	Interest	1,942	3,500	(1,558)	55.49%
211-5602-00	Park Use Fee	1,262	1,600	(338)	78.88%
Total Revenues		85,281	135,385	(50,104)	62.99%
Operating Expenses					
211-7111-00	Regular Salaries	5,454	20,000	14,546	27.27%
211-7112-00	Temporary Salaries	9,238	10,000	762	92.38%
211-7113-00	Overtime	201	500	299	40.20%
211-7218-00	Long/Short Term Disability Insurance	62	350	288	17.71%
211-7220-00	PERS Retirement	665	2,300	1,635	28.91%
211-7221-00	PERS Retirement - Unfunded Liability	827	2,400	1,573	34.46%
211-7231-00	Workers' Compensation	1,233	1,300	67	94.85%
211-7232-00	Unemployment Compensation	193	500	307	38.60%
211-7233-00	FICA Taxes	417	1,000	583	41.70%
211-7246-00	Benefit Insurance	1,128	4,500	3,372	25.07%
211-7311-00	General Supplies	-	6,250	6,250	0.00%
211-7331-00	Rentals/leases	-	500	500	0.00%
211-7335-00	Gas & Electricity	805	1,800	995	44.72%
211-7338-00	Water Services	16,053	36,700	20,647	43.74%
211-7341-00	Buildings/Grounds Maintenance	345	5,860	5,515	5.89%
211-7342-00	Machinery/Equipmt Maintenance	-	700	700	0.00%
211-7343-00	Vehicle Maintenance	526	1,800	1,274	29.22%
211-7344-00	Vehicle Gas, Oil and Supplies	414	1,400	986	29.57%
211-7381-00	Property Tax Admin. Costs	2,355	3,800	1,445	61.97%
211-7413-00	Legal Services	-	1,000	1,000	0.00%
211-7417-00	Janitorial Services	5,888	14,000	8,112	42.06%
211-7419-00	Other Professional Services	2,084	4,530	2,446	46.00%
211-7429-00	Animal/Pest Control Services	255	1,000	745	25.50%
211-7440-00	Tree Trimming Services	3,720	1,500	(2,220)	248.00%
211-7486-00	CERF Charges	2,100	2,100	-	100.00%
211-7615-00	CCC Property Tax	497	500	3	99.40%
211-8101-00	Transfer To General Fund	3,669	7,337	3,668	50.01%
Total Operating Expenses		58,129	133,627	75,498	43.50%
Beginning Fund Balance		276,948	276,948		
Net Increase/(Decrease) in Fund Balance		27,152	1,758		
Ending Fund Balance (At Mid Year)		304,100	278,706		

City of Clayton
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
212 - Oakhurst GHAD					
Revenues					
212-4606-00	Oakhurst GHAD Assessment	25,064	39,841	(14,777)	62.91%
212-5601-00	Interest	128	200	(72)	64.00%
Total Revenues		25,192	40,041	(14,849)	62.92%
Operating Expenses					
212-7314-00	Postage	-	750	750	0.00%
212-7351-00	Liability Insurance	7,000	7,000	-	100.00%
212-7381-00	Property Tax Admin. Costs	91	1,200	1,109	7.58%
212-7384-00	Legal Notices	-	100	100	0.00%
212-7389-00	Misc. Expense	-	300	300	0.00%
212-7412-00	Engineering/Inspection Service	5,897	5,000	(897)	117.94%
212-7413-00	Legal Services	-	1,000	1,000	0.00%
212-7520-00	Projects	4,300	14,500	10,200	29.66%
212-8101-00	Transfer To General Fund	3,622	7,244	3,622	50.00%
Total Operating Expenses		20,910	37,094	16,184	56.37%
Beginning Fund Balance		23,965	23,965		
Net Increase/(Decrease) in Fund Balance		4,282	2,947		
Ending Fund Balance (At Mid Year)		28,247	26,912		

City of Clayton
Budget-to-Actual Report
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
213 - Presley GHAD Settlement					
Revenues					
213-5601-00	Interest	926	1,600	(376)	57.88%
	Total Revenues	926	1,600	(376)	57.88%
Operating Expenses					
213-7520-00	Projects	-	35,000	35,000	0.00%
	Total Operating Expenses	-	35,000	35,000	0.00%
Beginning Fund Balance		123,593	123,593		
Net Increase/(Decrease) in Fund Balance		926	(33,400)		
Ending Fund Balance (At Mid Year)		124,519	90,193		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
214 - Street Lighting Assessment					
Revenues					
214-4607-00	Street Light Assessment	79,374	125,991	(56,696)	63.00%
214-5601-00	Interest	725	1,400	(376)	51.79%
Total Revenues		80,099	127,391	(57,072)	62.88%
Operating Expenses					
214-7311-00	General Supplies	-	1,000	1,000	0.00%
214-7335-00	Gas & Electricity	62,030	112,000	49,970	55.38%
214-7381-00	Property Tax Admin. Costs	287	3,700	3,413	7.76%
214-7389-00	Misc. Expense	-	330	330	0.00%
214-7412-00	Engineering/Inspection Service	-	1,000	1,000	0.00%
214-7419-00	Other Professional Services	-	200	200	0.00%
214-7450-00	Street Light Maintenance	9,731	15,000	5,269	64.87%
214-8101-00	Transfer To General Fund	5,770	11,540	5,770	50.00%
Total Operating Expenses		77,818	144,770	66,952	53.75%
Beginning Fund Balance		108,849	108,849		
Net Increase/(Decrease) in Fund Balance		2,281	(17,379)		
Ending Fund Balance (At Mid Year)		111,130	91,470		

City of Clayton
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
216 - Stormwater Assessment					
Revenues					
216-4602-00	Stormwater Assessment	10,626	82,473	(71,847)	12.88%
216-4603-00	Stormwater O&M Annual Fee	-	4,060	(4,060)	0.00%
216-5324-00	Street Sweeping Fees	24,732	46,400	(21,668)	53.30%
216-5601-00	Interest	474	1,300	(826)	36.46%
216-6007-00	Trx. From Landscape Mtnce.	1,008	1,008	-	100.00%
Total Revenues		36,840	135,241	(98,401)	27.24%
Operating Expenses					
216-7111-00	Regular Salaries	12,293	28,420	16,127	43.25%
216-7112-00	Temporary Salaries	16,752	9,840	(6,912)	170.24%
216-7218-00	Long/Short Term Disability Insurance	138	500	362	27.60%
216-7220-00	PERS Retirement	1,620	3,280	1,660	49.39%
216-7221-00	PERS Retirement - Unfunded Liability	1,658	3,430	1,772	48.34%
216-7231-00	Workers' Compensation	1,527	1,610	83	94.84%
216-7232-00	Unemployment Compensation	254	660	406	38.48%
216-7233-00	FICA Taxes	447	1,170	723	38.21%
216-7246-00	Benefit Insurance	2,471	6,310	3,839	39.16%
216-7311-00	General Supplies	291	9,000	8,709	3.23%
216-7343-00	Vehicle Maintenance	-	10,500	10,500	0.00%
216-7344-00	Vehicle Gas, Oil and Supplies	1,003	3,000	1,997	33.43%
216-7373-00	Education & Training	990	2,300	1,310	43.04%
216-7389-00	Misc. Expense	-	500	500	0.00%
216-7409-00	Street Sweeping	22,500	46,400	23,900	48.49%
216-7412-00	Engineering/Inspection Service	-	2,000	2,000	0.00%
216-7419-00	Other Professional Services	9,171	24,810	15,639	36.96%
216-7481-00	Permit Fees	8,539	10,000	1,461	85.39%
216-7486-00	CERF Charges	3,200	3,200	-	100.00%
216-7520-00	Projects	-	2,000	2,000	0.00%
216-8101-00	Transfer To General Fund	18,624	37,247	18,623	50.00%
Total Operating Expenses		101,478	206,177	104,699	49.22%
Beginning Fund Balance		91,231	91,231		
Net Increase/(Decrease) in Fund Balance		(64,638)	(70,936)		
Ending Fund Balance (At Mid Year)		26,593	20,295		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
220 - Measure J Fund					
Revenues					
220-5223-00	Measure J Funds	2,471	280,000	(277,529)	0.88%
220-5225-00	Measure J Program 28a	29,994	31,500	(1,506)	95.22%
220-5601-00	Interest	1,855	1,000	855	185.50%
Total Revenues		34,320	312,500	(278,180)	10.98%
Operating Expenses					
220-7385-00	TRANSPAC Fees	-	2,000	2,000	0.00%
220-7419-00	Other Professional Services	25,628	23,000	(2,628)	111.43%
220-8101-00	Transfer To General Fund	2,247	4,494	2,247	50.00%
220-8111-00	Transfer to CIP Fund	26,560	676,768	650,208	3.92%
Total Operating Expenses		54,435	706,262	651,827	7.71%
Beginning Fund Balance		424,464	424,464		
Net Increase/(Decrease) in Fund Balance		(20,115)	(393,762)		
Ending Fund Balance (At Mid Year)		404,349	30,702		

City of Clayton
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
230 - Restricted Grants					
Revenues					
230-5222-00	Avoid the 25 Grant	-	2,000	(2,000)	0.00%
230-5250-00	Public Education Government (PEG)	7,096	15,500	(8,404)	45.78%
230-5260-00	Suppl. Law Enforcement Services Fund (SLESF)	90,760	100,000	(9,240)	90.76%
230-5261-00	DOJ Body Armor Grant	-	2,712	(2,712)	0.00%
230-5601-00	Interest Income	2,626	4,000	(1,374)	65.65%
Total Revenues		100,482	124,212	(23,730)	80.90%
Operating Expenses					
230-7111-00	Regular Salaries	33,894	73,100	39,206	46.37%
230-7113-00	Overtime	7,572	20,020	12,448	37.82%
230-7218-00	Long/Short Term Disability Insurance	375	1,270	895	29.53%
230-7220-00	PERS Retirement	3,678	8,900	5,222	41.33%
230-7231-00	Workers' Compensation	2,940	3,100	160	94.84%
230-7232-00	Unemployment Compensation	170	440	270	38.64%
230-7233-00	FICA Taxes	616	1,060	444	58.11%
230-7242-00	Uniform Allowance	450	900	450	50.00%
230-7246-00	Benefit Insurance	882	1,800	918	49.00%
230-7311-00	General Supplies	1,158	6,139	4,981	18.86%
230-7420-00	Administrative Costs	136	-	(136)	100.00%
230-7485-00	Capital Equipment	8,467	111,454	102,987	7.60%
230-7520-00	Projects	-	5,400	5,400	0.00%
Total Operating Expenses		60,338	233,583	173,245	25.83%
Beginning Fund Balance		352,824	352,824		
Net Increase/(Decrease) in Fund Balance		40,144	(109,371)		
Ending Fund Balance (At Mid Year)		392,968	243,453		

City of Clayton
Budget-to-Actual Report
For Six Month Period Ending December 31, 2017

Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
304 - Clayton Development Impact Fees					
Revenues					
304-5307-00	Childcare Facility Fees	1,640	-	1,640	100.00%
304-5312-00	Open Space In-Lieu Fee	28,508	-	28,508	100.00%
304-5313-00	Parkland Dedication Fees	20,552	-	20,552	100.00%
304-5314-00	Off Site Improvement Fees	11,648	-	11,648	100.00%
304-5315-00	Tree Mitigation Fee	59,828	-	59,828	100.00%
304-5317-00	Fire Protection Fees	600	-	600	100.00%
304-5323-00	Community Facilities Fees	3,600	-	3,600	100.00%
304-5326-00	Habitat Conservation Fee (PT CCC)	14,418	-	14,418	100.00%
304-5601-00	Interest	4,605	8,500	(3,895)	54.18%
Total Revenues		145,399	8,500	136,899	1710.58%
Operating Expenses					
304-7113-00	Overtime	22,299	30,000	7,701	74.33%
304-7313-00	Small Tools and Equipment	-	-	-	100.00%
304-7485-00	Capital Equipment	-	45,000	45,000	0.00%
304-7520-00	Projects	14,418	-	(14,418)	100.00%
304-8111-00	Transfer to CIP Fund	161,000	161,000	-	100.00%
Total Operating Expenses		197,717	236,000	38,283	83.78%
Beginning Fund Balance		579,148	579,148		
Net Increase/(Decrease) in Fund Balance		(52,318)	(227,500)		
Ending Fund Balance (At Mid Year)		526,830	351,648		

City of Clayton
Budget-to-Actual Report
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
616 - Successor Housing Agency					
Revenues					
616-4110-00	Program Revenue	91,400	91,400	-	100.00%
616-5601-00	Interest	6,909	5,000	(1,909)	138.18%
Total Revenues		98,309	96,400	(1,909)	101.98%
Operating Expenses					
616-7411-00	Legal Services Retainer	-	500	500	0.00%
616-7413-00	Legal Services	2,389	10,000	7,611	23.89%
Total Operating Expenses		2,389	10,500	8,111	22.75%
Beginning Fund Balance		4,427,228	4,427,228		
Net Increase/(Decrease) in Fund Balance		95,920	85,900		
Ending Fund Balance (At Mid Year)		4,523,148	4,513,128		

City of Clayton
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Line Item No.	Line Item Description	Actual	Budget	Variance (\$)	Variance (%)
303 - Capital Improvements Fund					
Revenues					
303-5220-00	Restricted Grants	-	308,000	(308,000)	0.00%
303-5230-00	Measure J Grant	2,583	375,000	(372,417)	0.69%
303-5281-00	Federal Grant - Local Streets & Roads Shortfall	-	385,000	(385,000)	0.00%
303-5601-00	Interest	12,786	-	12,786	100.00%
303-6001-00	Transfer from General Fund	101,072	101,072	-	100.00%
303-6002-00	Transfer from Measure J Fund	26,560	696,768	(670,208)	3.81%
303-6004-00	Transfer from Gas Tax Fund	27,718	370,788	(343,070)	7.48%
303-6023-00	Transfer from Developer Impact Fund	161,000	161,000	-	100.00%
303-6099-00	Capital Contributions	220,126	220,126	-	100.00%
303-6100-00	Intergovernmental Capital Contributions (Sewer)	-	503,500	(503,500)	0.00%
Total Revenues		551,845	3,121,254	(2,569,409)	17.68%
Operating Expenses					
303-7413-00	Special Legal Services	236	-	(236)	100.00%
303-7520-00	Project Expenses	2,450	-	(2,450)	100.00%
303-7551-00	Project Costs - Planning/Design	39,818	28,500	(11,318)	139.71%
303-7552-00	Project Costs - Construction/Execution	202,356	2,861,804	2,659,448	7.07%
303-7553-00	Project Costs - Monitoring/Inspections	-	180,275	180,275	0.00%
303-7554-00	Project Costs - Close-out/Punch List	-	17,500	17,500	0.00%
Total Operating Expenses		244,860	3,088,079	2,843,219	7.93%
Beginning Fund Balance		1,606,900	1,606,900		
Net Increase/(Decrease) in Fund Balance		306,985	33,175		
Ending Fund Balance (At Mid Year)		1,913,885	1,640,075		