

**CITY OF SAND CITY
RESOLUTION SC 21-34, 2021**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAND CITY ADOPTING
THE PROPOSED CITY BUDGET AMENDMENT #2 FOR FISCAL YEAR
2020-2021**

WHEREAS, the Budget Committee of the City Council has reviewed the Proposed Fiscal Year 2020-2021 Budget Amendment #2 and has considered the operational and capital improvement needs of the City for the rest of the fiscal year; and

WHEREAS, the Budget Committee, working with City staff, is recommending the proposed budget amendment #2, attached as Exhibit A, to the City; and

WHEREAS, certain general COVID-19 economic conditions and actions resulting from the California state budget process may impact the City which may require changes to the City Budget over time; and

WHEREAS, the City Council of Sand City finds the Fiscal Year 2020-2021 Proposed Budget Amendment #2 satisfactory to commence the operations and capital programs of the City for the rest of the fiscal year.

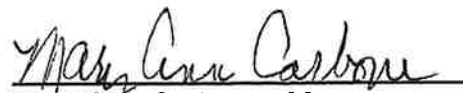
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sand City that:

1. The attached Exhibit A is hereby adopted as the Proposed City Budget Amendment #2 for FY 2020-2021.
2. The City staff is authorized to continue City operations as generally prescribed in the FY 2020-2021 Proposed Budget Amendment #2 and is directed to follow the general financial guidelines outlined therein.

PASSED AND ADOPTED by the City Council of the City of Sand City on this 1st day of June, 2021, by the following vote:

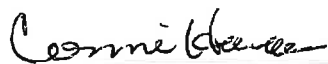
AYES: Council Members Blackwelder, Carbone, Cruz, Hawthorne, Sofer
NOES: None
ABSENT: None
ABSTAIN: None

APPROVED:



Mary Ann Carbone, Mayor

ATTEST:



Connie Horca, City Clerk

Budget Summary City Revenues

Description	FY 20-21 Actuals thru 3/31/21	Adopted Budget FY 20-21	Adopted Budget Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
RECURRING REVENUES				
Property Taxes	89,309.75	153,000.00	155,200.00	156,900.00
Sales/Use Taxes	1,816,822.05	2,498,750.00	2,680,000.00	2,961,000.00
Transaction Tax	1,532,914.69	2,240,000.00	2,237,000.00	2,403,000.00
Franchise/Users Tax	131,148.15	245,400.00	231,400.00	242,800.00
Business License	495,791.70	501,000.00	499,000.00	506,000.00
Planning Revenues	6,000.00	14,550.00	13,250.00	8,800.00
Building Revenues	29,936.89	56,000.00	56,000.00	41,250.00
Police Revenues	25,509.73	17,420.00	25,520.00	30,320.00
Public Works Revenues	38,701.91	91,800.00	79,250.00	78,402.00
Interest	37,836.51	178,100.00	81,680.00	59,670.00
Rental	12,832.02	17,200.00	17,200.00	17,200.00
ROPS Residual	52,934.14	100,000.00	100,000.00	184,750.00
SA Admin Fees Reimbursement	64,048.65	160,000.00	140,000.00	130,000.00
Misc. Revenues	65,443.24	40,700.00	70,650.00	72,450.00
Recurring Grants	125,548.83	172,100.00	172,500.00	172,500.00
Cal-Am	0.00	850,000.00	850,000.00	850,000.00
Subtotal Recurring Revenues	4,524,778.26	7,336,020.00	7,408,650.00	7,915,042.00
OTHER FINANCING SOURCES				
Special Project Revenues	45,263.40	430,800.00	130,000.00	170,000.00
Grants	63,388.02	479,200.00	274,200.00	191,500.00
Subtotal Other Revenue	108,651.42	910,000.00	404,200.00	361,500.00
Total Revenue	4,633,429.68	8,246,020.00	7,812,850.00	8,276,542.00

Budget Summary City Expenditures

Description	FY 20-21 thru 3/31/21	Actuals	Adopted Budget FY 20-21	Adopted Budget Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
RECURRING EXPENSES					
City Council		88,940.08	138,820.00	122,740.00	122,390.00
Administration		470,630.66	606,850.00	597,460.00	595,685.00
Finance		284,654.20	375,460.00	358,110.00	358,610.00
Attorney		177,785.66	265,500.00	267,230.00	257,030.00
Planning		190,939.03	271,700.00	248,050.00	247,500.00
Building		45,565.02	200,250.00	119,450.00	64,650.00
Police		2,484,669.14	3,409,050.00	3,364,450.00	3,295,650.00
Fire		307,662.00	308,000.00	308,000.00	308,000.00
Public Works		619,078.95	1,028,070.00	900,125.00	869,525.00
Parks		4,105.73	9,000.00	6,000.00	6,000.00
Government Buildings		32,562.71	34,200.00	36,500.00	46,500.00
Community Outreach		14,534.99	67,500.00	35,200.00	45,700.00
Recurring Grants		1,877.94	9,700.00	8,500.00	12,000.00
Non-Departmental		105,588.30	151,600.00	151,020.00	145,590.00
SUBTOTAL FOR RECURRING EXPENSES		4,828,594.41	6,875,700.00	6,522,835.00	6,374,830.00
OTHER EXPENSES					
Capital Outlay		10,410.00	187,000.00	120,000.00	300,000.00
Economic Development		72,881.49	403,600.00	170,000.00	170,000.00
Grants/Special Projects		114,791.97	510,600.00	400,250.00	342,300.00
SUBTOTAL OTHER EXPENSES		198,083.46	1,101,200.00	690,250.00	812,300.00
TOTAL EXPENSES		5,026,677.87	7,976,900.00	7,213,085.00	7,187,130.00

Adopted Amend #2 FY 20-21
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted #1 FY 20-21	Adopted #2 FY 20-21
	Dept 00-General				
4005-00	Property Tax	53,251.46	90,000.00	90,000.00	91,000.00
4006-00	ROPS Residual	52,934.14	100,000.00	100,000.00	184,750.00
4008-00	SA Admin Fees Reimbursement	64,048.65	160,000.00	140,000.00	130,000.00
4010-00	Prior Year Tax	615.09	1,500.00	1,500.00	1,200.00
4012-00	Property Tax VLF	19,572.00	37,000.00	39,200.00	39,200.00
4013-00	MBASIA Claims Reimbursements	5,294.82	0.00	5,300.00	5,300.00
4014-00	Covid-19 Relief Fund - CARES Act	50,000.00	0.00	50,000.00	50,000.00
4015-00	Property Tax - SB 813	5,904.01	12,000.00	12,000.00	13,000.00
4020-00	Prop Tax Transfer	9,908.70	12,000.00	12,000.00	12,000.00
4025-00	Users Tax	101,377.64	150,000.00	140,000.00	150,000.00
4030-00	Sales/Use Tax	1,816,822.05	2,498,750.00	2,680,000.00	2,961,000.00
4032-00	Transaction/Use Tax	1,532,914.69	2,240,000.00	2,237,000.00	2,403,000.00
4033-00	Business License CASP Fee 90%	960.20	1,500.00	1,500.00	1,000.00
4035-00	Cable Franchise	3,546.26	7,000.00	7,000.00	7,000.00
4040-00	Refuse Franchise	26,224.25	57,000.00	53,000.00	53,000.00
4045-00	PG & E Gas Franchise		2,900.00	2,900.00	2,900.00
4050-00	PG & E Electric Franchise		28,500.00	28,500.00	29,900.00
4055-00	Business License	495,458.38	498,000.00	498,000.00	505,000.00
4060-00	Bus Lic Late Fee	333.32	3,000.00	1,000.00	1,000.00
4340-00	Property Tax - HOPTR	58.49	500.00	500.00	500.00
4350-00	Sanitation District Impact Fees	5,721.82	9,000.00	9,000.00	5,750.00
4410-00	Interest City Checking/CD/Property Tax	428.56	1,000.00	1,000.00	600.00
4411-00	Interest - OPEB	50.64	100.00	80.00	70.00
4413-00	Interest - City Housing	327.62	2,000.00	600.00	500.00
4420-00	Interest - LAIF	27,123.65	150,000.00	65,000.00	45,000.00
4450-00	Interest - TVI CDs	9,906.04	25,000.00	15,000.00	13,500.00
4500-00	West End Revenue		20,000.00	0.00	0.00
4502-00	WE Mural Festival Revenue	500.00	0.00	0.00	6,000.00
4550-00	Publications -Copies	6.10	100.00	50.00	50.00
4710-00	Mitigation	1,334.56	1,300.00	1,300.00	1,350.00
4730-00	Misc. Revenue	1,147.17	5,000.00	2,000.00	2,000.00
4732-00	Reimbursements	150.00	3,000.00	1,000.00	500.00
4736-00	US Bank Cal Card Rebate	328.57	800.00	500.00	500.00
4740-00	Rentall/Lease	12,832.02	17,200.00	17,200.00	17,200.00
	SUB TOTAL	4,299,080.90	6,134,150.00	6,212,130.00	6,733,770.00

Adopted Amend #2 FY 20-21
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
Dept 05-Planning					
4120-05	Coastal Development Permit	1,500.00	1,000.00	1,000.00	2,000.00
4125-05	Conditional Use Permit	3,500.00	3,000.00	5,000.00	5,000.00
4126-05	Temporary Use Permit	100.00	100.00	200.00	200.00
4145-05	Site Plan Permit		1,000.00	1,000.00	500.00
4154-05	Misc. Planning Fees		1,000.00	500.00	0.00
4155-05	Design Permit - DRC	350.00	200.00	400.00	450.00
4156-05	Sign Permit & Master Sign Program	150.00	350.00	250.00	250.00
4157-05	Tentative Maps		1,000.00	1,000.00	0.00
4158-05	Final Map - Parcel Map		500.00	500.00	0.00
4159-05	CEQA Fees		1,000.00	1,000.00	0.00
4160-05	Reimbursement of Planning Fees		5,000.00	2,000.00	0.00
4219-05	Parking Permit	400.00	400.00	400.00	400.00
	SUB TOTAL	6,000.00	14,550.00	13,250.00	8,800.00
Dept 06-Building					
4115-06	Building Permit Fee	18,975.39	21,500.00	21,500.00	25,000.00
4165-06	Plan Check Fee	10,961.50	34,500.00	34,500.00	16,250.00
	SUB TOTAL	29,936.89	56,000.00	56,000.00	41,250.00
Dept 08-Police					
4210-08	Traffic Fines - County	2,813.31	3,000.00	3,000.00	4,500.00
4211-08	Vehicle Release	760.00	0.00	600.00	1,000.00
4221-08	Parking Violations	21,183.86	12,000.00	20,000.00	23,000.00
4325-08	Vehicle License Fees	282.40	400.00	400.00	300.00
4330-08	Prop 172 - County	225.16	400.00	400.00	400.00
4335-08	Post Training Reimbursement		1,000.00	500.00	500.00
4515-08	Dog Licensing	15.00	20.00	20.00	20.00
4524-08	Asset Forfeiture		100.00	100.00	100.00
4525-08	Unclaimed Property		100.00	100.00	100.00
4560-08	Police Reports	230.00	400.00	400.00	400.00
	SUB TOTAL	25,509.73	17,420.00	25,520.00	30,320.00
Dept 11-Public Works					
10-4150-11	Building Development Fee		2,500.00	2,500.00	1,000.00
10-4160-11	Engineer Fees	9,099.50	35,000.00	25,000.00	25,000.00
38-4302-11	Measure XTAMC Sales Tax - PMP	15,286.09	30,000.00	28,000.00	28,417.00
31-4305-11	Gas Tax-2105	1,320.66	2,300.00	2,300.00	2,300.00

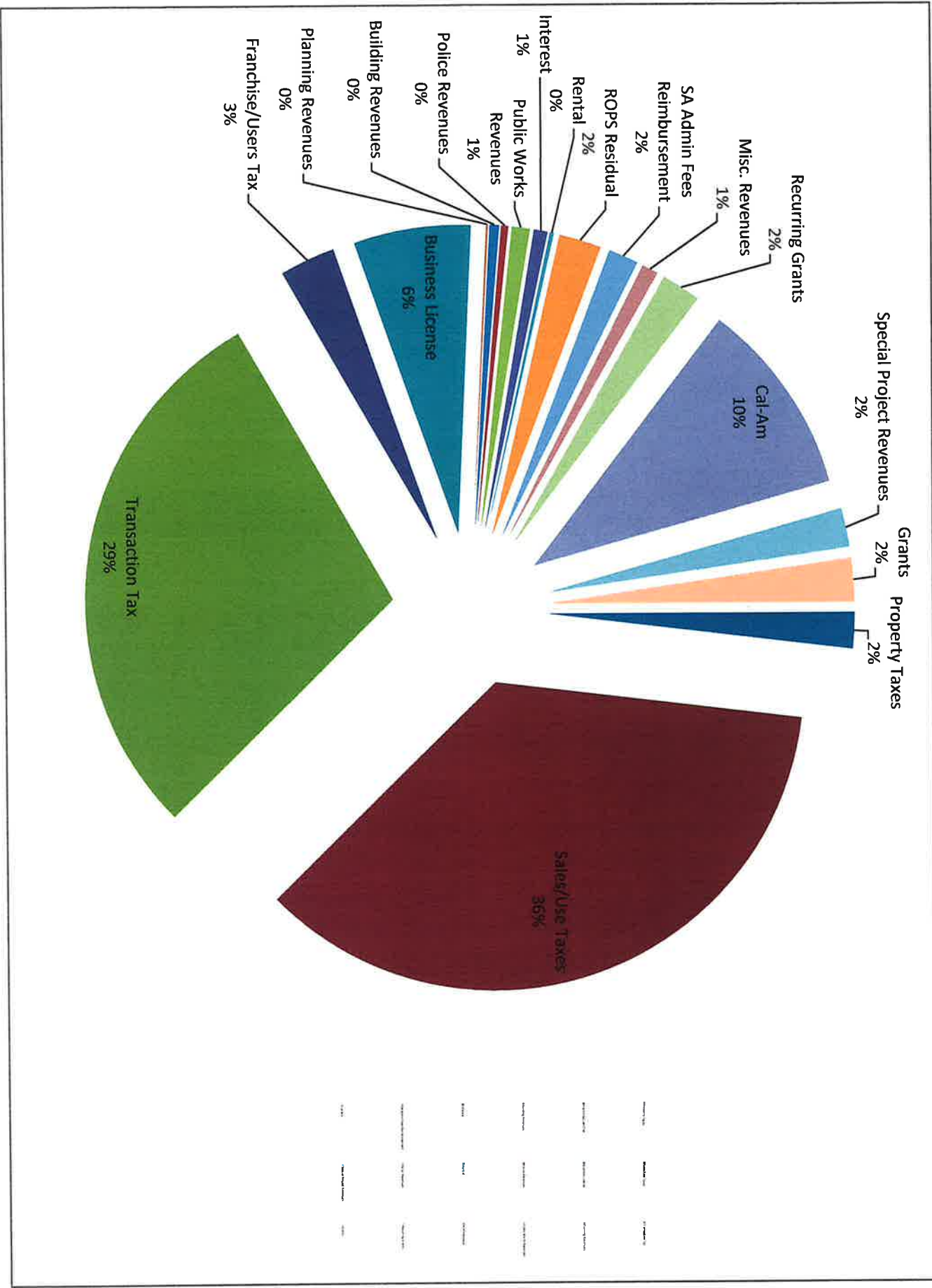
**Adopted Amend #2 FY 20-21
Revenues**

REVENUE ACCOUNT #	Description	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
31-4305-11	Gas Tax-2106	3,750.49	5,800.00	5,800.00	5,800.00
31-4305-11	Gas Tax-2107	1,763.41	2,800.00	2,800.00	2,800.00
31-4305-11	Gas Tax-2107.5	1,000.00	1,000.00	1,000.00	1,000.00
31-4305-11	Gas Tax-2103	1,810.79	3,500.00	3,500.00	3,500.00
37-4306-11	SB1 - RMRA - Road Maintenance & Rehab	4,093.19	7,300.00	6,850.00	7,085.00
31-4307-11	Traffic Congestion Relief - Prop 42		500.00	500.00	500.00
35-4205-11	Ca Code Fines - County	577.78	1,100.00	1,000.00	1,000.00
	SUB TOTAL	38,701.91	91,800.00	79,250.00	78,402.00

Adopted Amend #2 FY 20-21
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
4833-00	Lease Revenue				
	Cal-Am Lease		850,000.00	850,000.00	850,000.00
	SUB TOTAL	0.00	850,000.00	850,000.00	850,000.00
	Grants				
4069-08	COPS Grant - County	115,059.93	156,000.00	156,000.00	156,000.00
4647-08	Bulletproof Vest Grant	488.90	1,100.00	1,500.00	1,500.00
4733-00	Recycling Grant		5,000.00	5,000.00	5,000.00
4836-08	CSA 74 EMS Grant - County	2,500.00	2,500.00	2,500.00	2,500.00
4729-00	MBASIA Fitness/Safety Grant	7,500.00	7,500.00	7,500.00	7,500.00
	SUB TOTAL	125,548.83	172,100.00	172,500.00	172,500.00
	SUB TOTAL RECURRING REVENUES	4,524,778.26	7,336,020.00	7,408,650.00	7,915,042.00
	Special Project Revenues				
4522-11	Street Sweeper Sale		50,000.00	0.00	40,000.00
4530-00	South of Tioga Reimbursements	19,766.25	125,000.00	50,000.00	50,000.00
4531-00	South of Tioga Plan Check Fees	9,931.95	109,000.00	40,000.00	40,000.00
4532-00	South of Tioga Building Permit Fees	15,565.20	146,800.00	40,000.00	40,000.00
	SUB TOTAL	45,263.40	430,800.00	130,000.00	170,000.00
	Grants				
4681-12	Calabrese Park CDBG Grant	39,396.75	30,000.00	90,000.00	60,000.00
4682-00	Prop 1 IRWM - Catalina		110,000.00	50,000.00	35,000.00
4683-00	Prop 1 SW - Contra Costa		240,000.00	35,000.00	20,000.00
4684-12	Per Capita Park Grant	23,991.27	99,200.00	99,200.00	10,000.00
4757-00	CallTrans Sustainable Grant	63,388.02	479,200.00	274,200.00	66,500.00
	SUB TOTAL	108,651.42	910,000.00	404,200.00	361,500.00
	Sub Total Special Project/Grant Revenues	108,651.42	910,000.00	404,200.00	361,500.00
	Grand Total Revenues	4,633,429.68	8,246,020.00	7,812,850.00	8,276,542.00

FY 2020-2021 Adopted Revenues Amend #2



Adopted Amend #2 FY 20-21
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
NON DEPARTMENT					
5000-00	Municipal Code Updates	780.00	3,000.00	2,000.00	800.00
5001-00	Public Agency Memberships	10,388.76	16,000.00	13,500.00	13,000.00
5002-00	Voluntary Memberships	4,371.00	15,000.00	13,000.00	8,000.00
5005-00	Arts Committee	11,733.32	15,000.00	15,000.00	15,000.00
5006-00	COVID-19 Expense	21,130.56	15,000.00	25,000.00	25,000.00
5025-00	Dues and Subscriptions	180.00	500.00	180.00	180.00
5070-00	Health Benefit Surcharges	573.05	800.00	800.00	800.00
5081-00	GASB68 Reports - CalPers	2,100.00	0.00	2,100.00	2,100.00
5202-00	Concern EAP Program Premium	1,338.12	1,000.00	1,340.00	1,340.00
5425-00	IT Support	1,155.00	5,000.00	2,500.00	2,500.00
5720-00	Auto Maintenance - City Vehicles	689.34	5,000.00	2,500.00	2,500.00
5909-00	Physical Damage Claims	5,386.72	0.00	5,400.00	5,400.00
5910-00	Donations/Contributions	3,398.20	10,000.00	6,500.00	6,500.00
5930-00	Miscellaneous Expense	4,902.26	2,000.00	5,000.00	5,200.00
5935-00	Office Equipment Maintenance	3,977.85	8,500.00	7,000.00	7,000.00
5940-00	Office Supplies	13,252.72	25,000.00	20,000.00	20,000.00
5945-00	Telephone	954.61	1,100.00	1,100.00	1,400.00
5950-00	Physical Exams		200.00	200.00	120.00
5955-00	Public Official Bond Premium	1,103.00	1,100.00	1,100.00	1,100.00
5960-00	Utilities	15,498.95	20,000.00	20,000.00	23,500.00
5970-00	Equipment Purchase	434.99	5,000.00	2,500.00	450.00
5980-00	Bank Charges	1,361.28	400.00	2,300.00	2,300.00
5998-00	Internet	878.57	2,000.00	2,000.00	1,400.00
	SUB TOTAL NON DEPARTMENT	105,588.30	151,600.00	151,020.00	145,590.00
CITY COUNCIL					
5025-01	Dues/Subscriptions		500.00	200.00	0.00
5030-01	Auto Allowance	1,800.00	2,400.00	2,400.00	2,400.00
5065-01	Dental	2,791.98	4,300.00	3,800.00	3,800.00
5066-01	Vision	524.16	800.00	700.00	700.00
5070-01	Health Benefits	47,479.50	63,300.00	63,300.00	63,300.00
5073-01	Pers Retirement EE	414.70	700.00	700.00	700.00
5075-01	Pers Retirement	800.58	1,200.00	1,200.00	1,200.00
5078-01	PERS Survivor Benefits		120.00	120.00	120.00
5079-01	Deferred Comp	3,600.00	4,800.00	4,800.00	4,800.00
5080-01	FICA/ Medicare	3,190.53	4,500.00	4,300.00	4,300.00

**Adopted Amend #2 FY 20-21
Expenditures**

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5085-01	SUI	207.33	400.00	400.00	400.00
5095-01	Training & Conferences	250.88	10,000.00	3,000.00	1,000.00
5110-01	Council Meetings	13,500.00	18,000.00	18,000.00	18,000.00
5120-01	Elections	2,618.88	2,500.00	5,000.00	5,050.00
5131-01	Website Design	4,000.00	4,000.00	4,000.00	4,000.00
5137-01	GASB 68 - Unfunded Liability	2,571.73	2,700.00	2,600.00	2,600.00
5925-01	Liability Premium	756.54	9,500.00	800.00	800.00
5945-01	Council Phones	2,811.79	4,000.00	4,000.00	4,300.00
5965-01	Workers Comp Premium	811.48	1,500.00	820.00	820.00
5970-01	Equipment Purchase		2,500.00	1,500.00	3,000.00
5985-01	Exercise Program	810.00	1,100.00	1,100.00	1,100.00
	SUB TOTAL CITY COUNCIL	88,940.08	138,820.00	122,740.00	122,390.00
ADMINISTRATION					
5020-02	Contract Services				750.00
5025-02	Dues/Subscriptions	1,691.00	2,000.00	2,000.00	1,700.00
5030-02	Auto Allowance	2,700.00	3,600.00	3,600.00	3,600.00
5035-02	Granicus - Agenda Management Fee	3,630.00	3,630.00	3,630.00	3,630.00
5040-02	Salaries	245,292.03	327,500.00	327,500.00	327,500.00
5055-02	Overtime Paid		1,000.00	0.00	0.00
5060-02	Long Term Disability	1,605.06	2,200.00	2,200.00	2,200.00
5065-02	Dental	2,704.06	3,600.00	3,600.00	3,550.00
5066-02	Vision	461.16	650.00	650.00	600.00
5067-02	Life Insurance	432.00	600.00	600.00	600.00
5070-02	Health Benefits	37,983.60	50,700.00	50,700.00	49,100.00
5072-02	Health Benefits - Admin Retirees	13,809.72	18,500.00	18,400.00	18,400.00
5073-02	Pers Retirement EE	5,691.12	8,600.00	8,600.00	8,600.00
5075-02	Pers Retirement	21,170.42	34,200.00	34,200.00	34,200.00
5078-02	PERS Survivor Benefits		170.00	180.00	180.00
5079-02	Deferred Comp	900.00	2,400.00	1,200.00	1,200.00
5080-02	FICA/Medicare	3,783.52	5,100.00	5,100.00	5,100.00
5085-02	CA SUI	357.00	700.00	400.00	400.00
5095-02	Training & Conferences	446.51	7,500.00	2,500.00	1,500.00
5137-02	GASB 68 - Unfunded Liability	73,479.44	76,000.00	73,500.00	73,500.00
5140-02	Records Retention - Gladwell	2,000.00	2,400.00	2,000.00	2,000.00
5210-02	Payroll Processing/Shred Services	4,156.73	5,000.00	5,300.00	6,300.00
5425-02	IT Support	1,449.00	5,000.00	2,500.00	2,500.00

Adopted Amend #2 FY 20-21
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5925-02	Liability Premium	13,617.45	10,000.00	13,700.00	13,700.00
5945-02	Admin Phones	2,042.25	3,500.00	3,200.00	3,200.00
5965-02	Workers Comp Premium	27,860.89	28,000.00	27,900.00	27,900.00
5970-02	Equipment Purchase	2,017.70	2,500.00	2,500.00	2,050.00
5985-02	Exercise Program	1,350.00	1,800.00	1,800.00	1,725.00
	SUB TOTAL ADMINISTRATION	470,630.66	606,850.00	597,460.00	595,685.00
FINANCE					
5020-03	Contract Services - Bartel	2,500.00	0.00	2,500.00	2,500.00
5023-03	Sales Tax/Trans Tax Admin Fees	18,072.43	45,000.00	40,000.00	40,000.00
5025-03	Dues/Subscriptions	95.00	100.00	100.00	100.00
5040-03	Salaries	77,900.85	103,900.00	103,900.00	103,900.00
5060-03	Long Term Disability	850.87	1,100.00	1,100.00	1,100.00
5065-03	Dental	398.88	550.00	550.00	550.00
5066-03	Vision	74.88	100.00	100.00	100.00
5067-03	Life Insurance	144.00	200.00	200.00	200.00
5070-03	Health Benefits	9,495.90	12,700.00	12,700.00	12,700.00
5073-03	Pers Retirement EE	5,982.80	9,000.00	9,000.00	9,000.00
5075-03	Pers Retirement	11,550.48	17,400.00	17,400.00	17,400.00
5078-03	PERS Survivor Benefits		60.00	60.00	60.00
5079-03	Deferred Comp	900.00	1,200.00	1,200.00	1,200.00
5080-03	FICA/Medicare	1,137.77	1,600.00	1,600.00	1,600.00
5085-03	SUI	119.00	150.00	150.00	150.00
5095-03	Training/Conferences	854.50	1,000.00	1,000.00	1,000.00
5137-03	GASB 68 - Unfunded Liability	77,151.90	79,900.00	77,200.00	77,200.00
5405-03	Property Tax Fees		1,000.00	1,000.00	1,000.00
5410-03	Audit	51,000.00	53,000.00	53,000.00	53,000.00
5415-03	Financial Management Support	2,433.75	8,000.00	4,000.00	4,000.00
5425-03	IT Support	3,481.89	4,000.00	4,000.00	4,500.00
5440-03	BL/ Prop/Sales Tax Agreements (HDL)	13,237.27	20,000.00	20,000.00	20,000.00
5925-03	Liability Premium	3,026.10	5,000.00	3,050.00	3,050.00
5965-03	Workers Comp Premium	3,245.93	9,500.00	3,300.00	3,300.00
5970-03	Equipment Purchase	1,000.00	1,000.00	1,000.00	1,000.00
	SUB TOTAL FINANCE	284,654.20	375,460.00	358,110.00	358,610.00
ATTORNEY					
5040-04	Salaries	72,271.49		120,400.00	120,400.00

Adopted Amend #2 FY 20-21
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5060-04	LTD			350.00	350.00
5065-04	Dental	167.66		700.00	700.00
5066-04	Vision	26.31		110.00	110.00
5067-04	Life	16.00		65.00	65.00
5070-04	Health Benefit	4,747.95		9,500.00	9,500.00
5072-04	Health Benefits - Retirees	3,158.25	4,300.00	4,210.00	4,210.00
5075-04	Pers Retirement	4,348.36		9,400.00	9,400.00
5078-04	Pers Survivor			35.00	35.00
5079-04	Deferred Comp	500.00		700.00	800.00
5080-04	FICA/Medicare	975.65		1,500.00	1,650.00
5085-04	SUI	238.00		240.00	240.00
5095-04	Conferences & Meetings	1,079.50	5,000.00	2,000.00	2,000.00
5511-04	Attorney - Contract	82,117.50	221,400.00	82,120.00	82,120.00
5522-04	Attorneys Costs	3,765.99	4,800.00	5,000.00	5,000.00
5540-04	Legal Contingencies		5,000.00	5,000.00	5,000.00
5545-04	Outside Counsel/HR	4,373.00	25,000.00	25,000.00	20,000.00
5945-04	Attorney Phones			600.00	300.00
5970-04	Equipment - Phone			300.00	150.00
	SUB TOTAL ATTORNEY	177,785.66	265,500.00	267,230.00	257,030.00
	PLANNING				
5020-05	Contract Services - EMC Planning	1,374.85	25,000.00	10,350.00	10,350.00
5025-05	Dues/Subscriptions	507.00	500.00	500.00	500.00
5040-05	Salaries	81,844.65	109,200.00	109,200.00	109,200.00
5042-05	Cash Outs - PTO Accruals	7,646.85	10,000.00	7,700.00	7,700.00
5055-05	Overtime Paid		3,000.00	0.00	0.00
5060-05	Long Term Disability	732.60	1,000.00	1,000.00	1,000.00
5065-05	Dental	398.88	550.00	550.00	550.00
5066-05	Vision	74.88	100.00	100.00	100.00
5067-05	Life Insurance	286.83	400.00	400.00	400.00
5070-05	Health Benefits	9,495.90	12,700.00	12,700.00	12,700.00
5072-05	Health Benefits - Planning Retirees	7,145.55	9,400.00	9,600.00	9,600.00
5073-05	Pers Retirement EE	6,285.68	9,500.00	9,500.00	9,500.00
5075-05	PERS Retirement	12,135.28	18,200.00	18,200.00	18,200.00
5079-05	Deferred Comp	900.00	1,200.00	1,200.00	1,200.00
5080-05	FICA/Medicare	1,312.78	2,000.00	1,850.00	1,800.00

Adopted Amend #2 FY 20-21
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5085-05	SUI	119.00	150.00	150.00	150.00
5095-05	Training/Conferences	34.50	500.00	200.00	100.00
5137-05	GASB 68 - Unfunded Liability	46,291.14	47,900.00	46,300.00	46,300.00
5370-05	Planning - Misc.		1,000.00	500.00	100.00
5425-05	IT Support	336.00	500.00	500.00	500.00
5920-05	Legal Advertising	4,809.86	4,000.00	8,000.00	8,000.00
5925-05	Liability Premium	3,782.64	4,000.00	3,800.00	3,800.00
5945-05	Planning Phones	366.75	500.00	650.00	650.00
5965-05	Workers Comp Premium	4,057.41	9,400.00	4,100.00	4,100.00
5970-05	Equipment Purchase	1,000.00	1,000.00	1,000.00	1,000.00
	SUB TOTAL PLANNING	190,939.03	271,700.00	248,050.00	247,500.00
BUILDING					
5319-06	Building Inspection Fees	17,380.00	181,250.00	81,250.00	25,000.00
5320-06	Plan Check Fees	7,865.02	16,200.00	16,200.00	14,650.00
5423-06	Work - Fees/Implementation	20,320.00	2,800.00	22,000.00	25,000.00
	SUB TOTAL BUILDING	45,565.02	200,250.00	119,450.00	64,650.00
PUBLIC SAFETY					
5020-08	Regional Crime Analyst - PRVNT		3,000.00	0.00	0.00
5020-08	Code Enforcement	560.00	0.00	15,000.00	10,000.00
5025-08	Dues and Subscriptions	1,065.00	2,000.00	2,000.00	1,500.00
5040-08	Salaries	877,770.14	1,452,700.00	1,176,400.00	1,176,400.00
5041-08	Workers Comp Wages 4850	214,191.58	0.00	281,800.00	221,000.00
5042-08	Cash Outs - PTO Accruals	104,800.97	190,000.00	150,000.00	175,000.00
5043-08	Holiday Paid		10,000.00	5,000.00	5,000.00
5044-08	Workers Comp Wages TTD (2/3 pay)		0.00	0.00	21,000.00
5055-08	Overtime Paid	6,410.73	10,000.00	10,000.00	10,000.00
5060-08	Long Term Disability	2,454.39	3,300.00	3,300.00	3,300.00
5065-08	Dental	13,519.89	18,100.00	18,100.00	18,100.00
5066-08	Vision	2,111.67	2,900.00	2,900.00	2,900.00
5067-08	Life Insurance	1,845.63	2,500.00	2,500.00	2,500.00
5070-08	Health Benefits	166,178.25	221,600.00	221,600.00	221,600.00
5072-08	Health Benefits - Police Retirees	36,114.18	42,700.00	48,600.00	48,600.00
5073-08	Pers Retirement EE	31,720.16	47,400.00	47,400.00	42,200.00
5075-08	Pers Retirement	208,229.48	414,000.00	416,000.00	387,500.00
5077-08	Pers Replacement Benefit - Klein	9,253.32	7,000.00	9,300.00	10,600.00

**Adopted Amend #2 FY 20-21
Expenditures**

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5078-08	PERS Survivor Benefits	10,400.00	700.00	700.00	700.00
5079-08	Deferred Comp	16,892.25	13,800.00	15,000.00	15,000.00
5080-08	FICA/Medicare	1,415.84	28,000.00	22,700.00	22,700.00
5085-08	SUI	2,362.21	2,000.00	1,500.00	1,500.00
5095-08	Training/Conferences		5,000.00	5,000.00	3,500.00
5096-08	Post Training - Reimbursable		1,000.00	1,000.00	500.00
5137-08	GASB 68 - Unfunded Liability	148,840.72	154,000.00	148,900.00	148,900.00
5425-08	IT Support	18,942.00	40,000.00	30,000.00	30,000.00
5710-08	Animal Regulation Services	1,793.00	3,000.00	2,000.00	2,500.00
5715-08	Auto Fuel	15,332.03	30,000.00	25,000.00	23,000.00
5720-08	Auto Maintenance - Police Vehicles	5,589.06	25,000.00	20,000.00	15,000.00
5721-08	Auto Detailing - Car Washes	621.00	2,500.00	2,000.00	2,000.00
5725-08	Criminal Justice & CLETS Systems	21,291.92	35,000.00	35,000.00	35,000.00
5727-08	911 Center - Dispatch Services	43,006.71	43,800.00	43,000.00	43,000.00
5745-08	Equipment Purchase	3,887.50	15,000.00	7,500.00	7,500.00
5746-08	Range Fees & Supplies	757.44	5,000.00	2,500.00	1,500.00
5747-08	SRU Annual Contribution		5,000.00	5,000.00	0.00
5760-08	Booking Fees		2,000.00	1,000.00	1,000.00
5765-08	Reserve Salaries	68,533.07	75,000.00	95,000.00	92,000.00
5770-08	Computer Equipment/Software	4,188.25	10,000.00	7,500.00	7,500.00
5785-08	Police Supplies	3,914.39	5,000.00	3,500.00	4,000.00
5793-08	Internal Investigations	6,950.00	0.00	7,000.00	7,000.00
5794-08	Special Skills	900.00	1,200.00	1,200.00	1,200.00
5795-08	Uniform Allowance/Purchase	7,958.62	13,000.00	13,000.00	13,000.00
5796-08	Education Benefit	51,858.09	70,400.00	70,400.00	70,400.00
5797-08	Arrest/Investigations/Live Scan Fees	2,783.98	4,000.00	4,500.00	4,500.00
5798-08	Tracnet/BM Server Maintenance	12,248.29	13,000.00	13,000.00	13,000.00
5884-08	Security - Locker Room	361.53	600.00	500.00	500.00
5908-08	Liability Claims	4,201.13	0.00	4,200.00	4,200.00
5925-08	Liability Premium	122,557.02	70,000.00	122,600.00	122,600.00
5929-08	Locker Room Rental Payments	2,780.85	3,200.00	3,400.00	3,400.00
5934-08	NGEN Radio System Maintenance	11,585.72	9,500.00	11,600.00	11,600.00
5935-08	NGEN Radio System Infrastructure	6,164.40	7,000.00	7,000.00	6,200.00
5945-08	Police Phones	9,256.34	13,000.00	13,700.00	15,000.00
5965-08	Worker's Comp Premium	160,132.44	225,000.00	160,200.00	160,200.00
5985-08	Exercise Program	2,700.00	3,600.00	3,600.00	3,600.00
5997-08	Nighthawk In Car Wifi	1,931.52	3,500.00	2,900.00	2,900.00

Adopted Amend #2 FY 20-21
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5998-08	Police Internet	1,786.08	3,500.00	2,400.00	2,800.00
6120-08	Disaster Supplies - EOC		1,000.00	0.00	0.00
6123-08	EOC Expenses - CSUMB		5,000.00	5,000.00	5,000.00
6618-08	Motorola Radio Lease - Principal	28,027.94	28,050.00	28,050.00	28,050.00
6619-08	Motorola Radio Lease - Interest	6,492.41	6,500.00	6,500.00	6,500.00
	SUB TOTAL PUBLIC SAFETY	2,484,669.14	3,409,050.00	3,364,450.00	3,295,650.00
FIRE DEPARTMENT					
5750-09	Fire Contract	307,662.00	308,000.00	308,000.00	308,000.00
	SUB TOTAL FIRE DEPARTMENT	307,662.00	308,000.00	308,000.00	308,000.00
PUBLIC WORKS					
5020-11	Contract Services - Polaris	1,147.50	13,000.00	10,000.00	10,000.00
5020-11	Harris - Storm Water	28,715.00	20,000.00	50,000.00	50,000.00
5020-11	Harris - Engineering	75,895.00	195,000.00	150,000.00	150,000.00
5020-11	Pavement Management (Meas X)	22,470.50	30,000.00	30,000.00	30,000.00
5025-11	Dues and Publications	590.00	600.00	600.00	600.00
5027-11	Permits & Licenses	4,047.50	4,000.00	4,050.00	5,100.00
5028-11	Pest Control	520.00	800.00	800.00	800.00
5040-11	Salaries	172,031.84	229,900.00	229,900.00	229,900.00
5042-11	Cash Outs - PTO Accruals		4,000.00	1,500.00	0.00
5055-11	Overtime Paid	1,034.69	1,000.00	0.00	1,050.00
5060-11	Long Term Disability	1,335.51	1,800.00	1,800.00	1,800.00
5065-11	Dental	3,416.76	4,600.00	4,600.00	4,600.00
5066-11	Vision	548.46	800.00	800.00	800.00
5067-11	Life Insurance	432.00	600.00	600.00	600.00
5070-11	Health Benefits	37,983.60	50,700.00	50,700.00	50,700.00
5073-11	Pers Retirement EE	12,600.52	16,500.00	16,500.00	16,500.00
5075-11	Pers Retirement	22,768.15	36,800.00	36,800.00	36,800.00
5078-11	PERS Survivor Benefits		170.00	175.00	175.00
5079-11	Deferred Comp	2,700.00	2,400.00	3,600.00	3,600.00
5080-11	FICA/Medicare	2,981.94	4,000.00	4,000.00	4,000.00
5085-11	CA SUI	357.00	400.00	400.00	400.00
5095-11	Training/Conferences	729.99	1,000.00	1,000.00	1,000.00
5137-11	GASB 68 - Unfunded Liability	59,605.07	61,700.00	59,650.00	59,650.00
5423-11	Iworq	6,800.00	6,800.00	6,800.00	6,800.00
5425-11	IT Support		1,000.00	1,000.00	500.00

**Adopted Amend #2 FY 20-21
Expenditures**

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
5720-11	Auto Maintenance - P/W Vehicles	10,388.77	7,500.00	12,000.00	15,000.00
5795-11	PW Uniform Maintenance/Purchase	2,358.52	2,500.00	2,500.00	2,800.00
5820-11	Interceptor Vault Maintenance		8,800.00	4,400.00	4,400.00
5820-11	3-Year Sediment Removal		37,000.00	37,000.00	0.00
5845-11	Hope Program	23,443.35	76,300.00	35,000.00	37,000.00
5855-11	Street Lighting	6,952.89	10,000.00	10,000.00	10,000.00
5860-11	Street Work/Sidewalk Maintenance	1,285.80	7,500.00	5,000.00	5,000.00
5861-11	Adopt A Highway	2,360.00	3,600.00	3,600.00	3,600.00
5865-11	Flags/Banners	2,460.60	6,500.00	5,000.00	5,000.00
5884-11	PW Trailer Security	917.55	1,300.00	1,300.00	1,300.00
5885-11	PW Supplies	2,615.07	5,000.00	3,000.00	3,000.00
5888-11	Equipment Rental	943.00	1,500.00	1,000.00	1,500.00
5889-11	Mtvy 1 Water Regional Stormwater	10,124.99	23,500.00	10,150.00	10,150.00
5898-11	Street Signs	2,595.21	2,500.00	3,000.00	3,000.00
5925-11	Liability Premium	7,565.25	8,000.00	7,600.00	7,600.00
5935-11	Equipment Maintenance	210.64	1,000.00	1,000.00	1,000.00
5936-11	Storage/Engineer Files	2,028.00	2,700.00	2,800.00	2,800.00
5945-11	P/W Phones	2,260.29	3,500.00	3,500.00	3,500.00
5961-11	Refuse Fees	4,074.80	7,000.00	6,000.00	6,300.00
5963-11	Irrigation/Landscaping	145.14	2,000.00	1,000.00	1,000.00
5965-11	Worker's Comp Premium	74,385.85	115,000.00	74,400.00	74,400.00
5970-11	Equipment Purchase	1,231.83	5,000.00	3,000.00	3,000.00
5985-11	Exercise	900.00	1,500.00	1,100.00	1,100.00
5998-11	Internet	1,120.37	1,300.00	1,500.00	1,700.00
	SUB TOTAL PUBLIC WORKS	619,078.95	1,028,070.00	900,125.00	869,525.00
PARKS					
5122-12	Beach Clean Up		500.00	0.00	0.00
5881-12	Parks Supplies	2,091.74	5,000.00	2,500.00	2,500.00
5935-12	Parks Equip. Maintenance	501.25	1,000.00	1,000.00	1,000.00
5970-12	Parks Equip. Purchase	1,512.74	2,500.00	2,500.00	2,500.00
	SUB TOTAL PARKS	4,105.73	9,000.00	6,000.00	6,000.00
GOVERNMENT BUILDINGS & FACILITIES					
5884-15	Security	1,533.69	2,200.00	2,200.00	2,200.00
5915-15	Fire/Bldg/Auto Insurance	22,308.00	20,000.00	22,300.00	22,300.00
6020-15	Maintenance & Repair	8,721.02	12,000.00	12,000.00	22,000.00

Adopted Amend #2 FY 20-21
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru 3/31/21 FY 20-21	Adopted Budget FY 20-21	Adopted Amend #1 FY 20-21	Adopted Amend #2 FY 20-21
SUB TOTAL GOVERNMENT BUILDINGS		32,562.71	34,200.00	36,500.00	46,500.00
COMMUNITY OUTREACH					
5004-18	West End Celebration		25,000.00	15,000.00	25,000.00
5873-18	Bike Trail Electric	2,250.82	3,500.00	3,200.00	3,200.00
5905-18	City Events		20,000.00	0.00	0.00
5920-18	Advertising - " Coop " -Newspaper	9,684.00	14,000.00	14,000.00	14,000.00
6020-18	Maint - Bike Trails/Community Garden	2,600.17	5,000.00	3,000.00	3,500.00
SUB TOTAL COMM. OUTREACH		14,534.99	67,500.00	35,200.00	45,700.00
GRANTS					
5733-00	Recycling Grant		5,000.00	5,000.00	5,000.00
5736-08	Bulletproof Vest Grant	488.90	2,200.00	1,000.00	1,000.00
6362-00	CSA 74 EMS Grant	1,389.04	2,500.00	2,500.00	6,000.00
SUB TOTAL		1,877.94	9,700.00	8,500.00	12,000.00
SUB TOTAL FOR RECURRING		4,828,594.41	6,875,700.00	6,522,835.00	6,374,830.00
ECONOMIC DEVELOPMENT					
6394-18	Public Art Program (held over 19-20)	43,567.74	50,000.00	50,000.00	50,000.00
6420-00	S of Tioga Reimbursable Expense	27,843.75	125,000.00	50,000.00	50,000.00
6421-00	S of Tioga Plan Check Fees	280.00	81,800.00	30,000.00	30,000.00
6422-00	S of Tioga Building Inspections	1,190.00	146,800.00	40,000.00	40,000.00
SUB TOTAL ECONOMIC DEVELOPMENT		72,881.49	403,600.00	170,000.00	170,000.00
SPECIAL PROJECTS					
5020-05	EMC - Parking Study	20,959.95	18,500.00	33,150.00	33,150.00
SUB TOTAL SPECIAL PROJECTS		20,959.95	18,500.00	33,150.00	33,150.00
GRANTS					
5010-12	Calabrese Park CDBG Grant	23,547.50	30,000.00	60,000.00	60,000.00
5010-12	Per Capita Park Grant				10,000.00
5010-20	West End/Contra Costa Prop 1 SW	922.50	240,000.00	35,000.00	20,000.00
5010-20	West End/Catalina IRWM	7,380.00	110,000.00	50,000.00	35,000.00
5732-00	West Bay Ave/F/EMA (held over 19-20)	23,600.00	0.00	110,000.00	110,000.00
6393-00	CalTrans Sustainable Grant/Matching	4,402.41	12,900.00	12,900.00	7,650.00

