

**CITY OF SAND CITY  
RESOLUTION SC 21-44, 2021**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAND CITY  
ADOPTING THE PROPOSED CITY BUDGET FOR FISCAL YEAR 2021-2022**

**WHEREAS**, the Budget Committee of the City Council and the City Council have reviewed the Proposed Fiscal Year 2021-2022 Budget and has considered the operational and capital improvement needs of the City; and

**WHEREAS**, the Budget Committee, working with City staff, is recommending the proposed budget, 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 2021-2022 Proposed Budget satisfactory to commence the operations and capital programs of the City.

**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 for FY 2021-2022.
2. The City staff is authorized to continue City operations as generally prescribed in the FY 2021-2022 Proposed Budget 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 15th day of June, 2021, by the following vote:

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

APPROVED:

ATTEST:

  
\_\_\_\_\_  
Connie Horca, City Clerk

  
\_\_\_\_\_  
Mary Ann Carbone, Mayor



## Budget Summary City Revenues

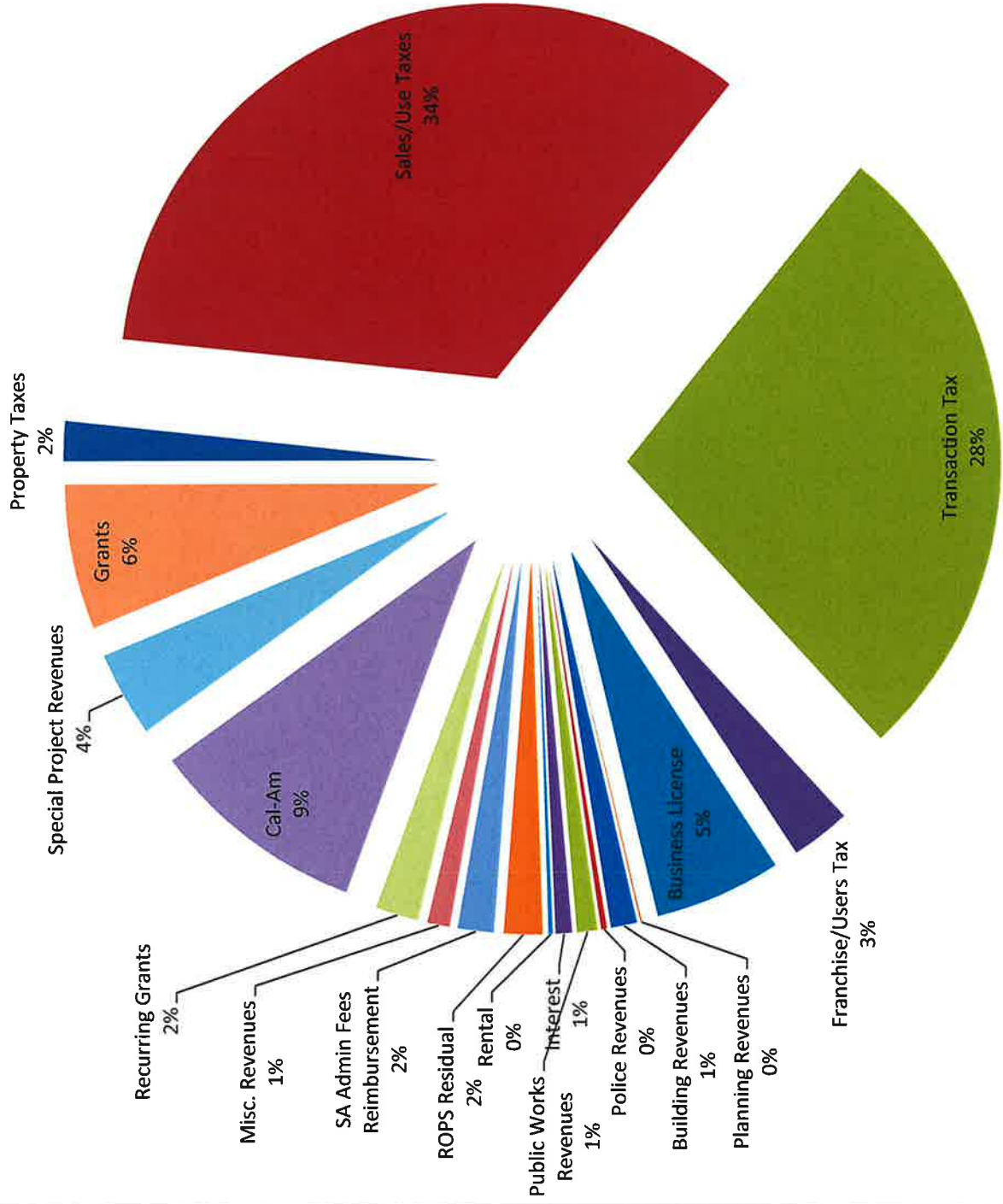
Description	Actuals FY 19-20	FY 20-21 Actuals thru 3/31/21	Adopted Amend #2 FY 20-21	Adopted Budget FY 21-22
<b>RECURRING REVENUES</b>				
Property Taxes	143,836.68	89,309.75	156,900.00	154,100.00
Sales/Use Taxes	2,658,816.00	1,816,822.05	2,961,000.00	3,058,000.00
Transaction Tax	2,221,369.20	1,532,914.69	2,403,000.00	2,483,000.00
Franchise/Users Tax	237,056.95	131,148.15	242,800.00	231,400.00
Business License	499,855.29	495,791.70	506,000.00	495,500.00
Planning Revenues	6,677.00	6,000.00	8,800.00	5,550.00
Building Revenues	72,656.67	29,936.89	41,250.00	103,750.00
Police Revenues	28,973.44	25,509.73	30,320.00	21,520.00
Public Works Revenues	114,501.95	38,701.91	78,402.00	80,997.00
Interest	167,175.53	37,836.51	59,670.00	65,000.00
Rental	17,109.36	12,832.02	17,200.00	17,200.00
ROPS Residual	131,809.12	52,934.14	184,750.00	150,000.00
SA Admin Fees Reimbursement	103,416.96	64,048.65	130,000.00	140,000.00
Misc. Revenues	70,685.63	65,443.24	72,450.00	88,500.00
Recurring Grants	172,503.35	125,548.83	172,500.00	172,000.00
Cal-Am	850,000.00	0.00	850,000.00	850,000.00
<b>Subtotal Recurring Revenues</b>	<b>7,496,443.13</b>	<b>4,524,778.26</b>	<b>7,915,042.00</b>	<b>8,116,517.00</b>
<b>OTHER FINANCING SOURCES</b>				
Special Project Revenues	154,181.93	45,263.40	170,000.00	332,500.00
Grants	37,356.24	63,388.02	191,500.00	566,100.00
<b>Subtotal Other Revenue</b>	<b>191,538.17</b>	<b>108,651.42</b>	<b>361,500.00</b>	<b>898,600.00</b>
<b>Total Revenue</b>	<b>7,687,981.30</b>	<b>4,633,429.68</b>	<b>8,276,542.00</b>	<b>9,015,117.00</b>

REVENUE ACCOUNT #	Description	Actual Revenues FY 19-20	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget Amend #2 FY 20-21	Adopted Budget FY 21-22
	<b>Dept 00-General</b>				
4005-00	Property Tax	89,703.95	53,251.46	91,000.00	90,000.00
4006-00	ROPS Residual	131,809.12	52,934.14	184,750.00	150,000.00
4008-00	SA Admin Fees Reimbursement	103,416.96	64,048.65	130,000.00	140,000.00
4010-00	Prior Year Tax	926.05	615.09	1,200.00	1,200.00
4012-00	Property Tax VLF	36,709.00	19,572.00	39,200.00	39,400.00
4013-00	MBASIA Claims Reimbursements	0.00	5,294.82	5,300.00	0.00
4014-00	Covid-19 Relief Fund - CARES Act	0.00	50,000.00	50,000.00	0.00
4015-00	Property Tax - SB 813	10,119.91	5,904.01	13,000.00	13,000.00
4017-00	Covid-19 Relief Fund - American Rescue				
4020-00	Prop Tax Transfer	5,967.51	9,908.70	12,000.00	75,100.00
4025-00	Users Tax	145,799.67	101,377.64	150,000.00	10,000.00
4030-00	Sales/Use Tax	2,658,816.00	1,816,822.05	2,961,000.00	140,000.00
4032-00	Transaction/ Use Tax	2,221,369.20	1,532,914.69	2,403,000.00	3,058,000.00
4033-00	Business License CASP Fee 90%	1,497.60	960.20	1,000.00	2,483,000.00
4035-00	Cable Franchise	6,984.57	3,546.26	7,000.00	1,500.00
4040-00	Refuse Franchise	53,001.31	26,224.25	53,000.00	7,000.00
4045-00	PG & E Gas Franchise	2,855.97		2,900.00	53,000.00
4050-00	PG & E Electric Franchise	28,415.43		29,900.00	2,900.00
4055-00	Business License	497,170.42	495,458.38	505,000.00	28,500.00
4060-00	Bus Lic Late Fee	2,684.87	333.32	1,000.00	495,000.00
4340-00	Property Tax - HOPTR	410.26	58.49	500.00	500.00
4350-00	Sanitation District Impact Fees	8,854.55	5,721.82	5,750.00	6,000.00
4410-00	Interest City Checking/CD/Property Tax	1,497.97	428.56	600.00	800.00
4411-00	Interest - OPEB	71.14	50.64	70.00	100.00
4413-00	Interest - City Housing	1,619.31	327.62	500.00	600.00
4420-00	Interest - LAIF	142,673.95	27,123.65	45,000.00	50,000.00
4450-00	Interest - TVI CDs	21,313.16	9,906.04	13,500.00	13,500.00
4500-00	West End Revenue	50,334.16		0.00	0.00
4502-00	WE Mural Festival Revenue		500.00	6,000.00	1,000.00
4550-00	Publications -Copies	74.20	6.10	50.00	50.00
4710-00	Mitigation	1,321.35	1,334.56	1,350.00	1,350.00
4730-00	Misc. Revenue	4,432.09	1,147.17	2,000.00	2,000.00
4732-00	Reimbursements	3,779.34	150.00	500.00	1,000.00
4736-00	US Bank Cal Card Rebate	392.34	328.57	500.00	500.00
4740-00	Rental/Lease	17,109.36	12,832.02	17,200.00	17,200.00
	<b>SUB TOTAL</b>	<b>6,251,130.72</b>	<b>4,299,080.90</b>	<b>6,733,770.00</b>	<b>6,882,700.00</b>

REVENUE ACCOUNT #	Description	Actual Revenues FY 19-20	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget Amend #2 FY 20-21	Adopted Budget FY 21-22
	<b>Dept 05-Planning</b>				
4120-05	Coastal Development Permit	500.00	1,500.00	2,000.00	1,000.00
4125-05	Conditional Use Permit	4,000.00	3,500.00	5,000.00	3,000.00
4126-05	Temporary Use Permit	200.00	100.00	200.00	100.00
4145-05	Site Plan Permit	0.00		500.00	500.00
4154-05	Misc. Planning Fees	1,277.00		0.00	0.00
4155-05	Design Permit - DRC	300.00	350.00	450.00	300.00
4156-05	Sign Permit & Master Sign Program	0.00	150.00	250.00	250.00
4157-05	Tentative Maps	0.00		0.00	0.00
4158-05	Final Map - Parcel Map	0.00		0.00	0.00
4159-05	CEQA Fees	0.00		0.00	0.00
4160-05	Reimbursement of Planning Fees	0.00		0.00	0.00
4219-05	Parking Permit	400.00	400.00	400.00	400.00
	<b>SUB TOTAL</b>	<b>6,677.00</b>	<b>6,000.00</b>	<b>8,800.00</b>	<b>5,550.00</b>
	<b>Dept 06-Building</b>				
4115-06	Building Permit Fee	43,760.70	18,975.39	25,000.00	85,000.00
4165-06	Plan Check Fee	28,895.97	10,961.50	16,250.00	18,750.00
	<b>SUB TOTAL</b>	<b>72,656.67</b>	<b>29,936.89</b>	<b>41,250.00</b>	<b>103,750.00</b>
	<b>Dept 08-Police</b>				
4210-08	Traffic Fines - County	4,534.79	2,813.31	4,500.00	4,000.00
4211-08	Vehicle Release	0.00	760.00	1,000.00	800.00
4221-08	Parking Violations	22,040.00	21,183.86	23,000.00	15,000.00
4325-08	Vehicle License Fees	314.18	282.40	300.00	200.00
4330-08	Prop 172 - County	366.81	225.16	400.00	400.00
4335-08	Post Training Reimbursement	1,087.66		500.00	500.00
4515-08	Dog Licensing	5.00	15.00	20.00	20.00
4524-08	Asset Forfeiture	0.00		100.00	100.00
4525-08	Unclaimed Property	20.00		100.00	100.00
4560-08	Police Reports	605.00	230.00	400.00	400.00
	<b>SUB TOTAL</b>	<b>28,973.44</b>	<b>25,509.73</b>	<b>30,320.00</b>	<b>21,520.00</b>
	<b>Dept 11-Public Works</b>				
10-4150-11	Building Development Fee	2,500.90		1,000.00	1,000.00
10-4160-11	Engineer Fees	60,493.85	9,099.50	25,000.00	25,000.00
38-4302-11	Measure XT/AMC Sales Tax - PMP	29,222.22	15,286.09	28,417.00	30,338.00
31-4305-11	Gas Tax-2105	2,025.14	1,320.66	2,300.00	2,300.00
31-4305-11	Gas Tax-2106	5,640.96	3,750.49	5,800.00	5,800.00
31-4305-11	Gas Tax-2107	2,557.11	1,763.41	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	2,737.47	1,810.79	3,500.00	3,500.00
37-4306-11	SBT - RMRA - Road Maintenance & Rehab	6,933.20	4,093.19	7,085.00	7,759.00
31-4307-11	Traffic Congestion Relief - Prop 42	446.32		500.00	500.00
35-4205-11	Ca Code Fines - County	944.78	577.78	1,000.00	1,000.00
	<b>SUB TOTAL</b>	<b>114,501.95</b>	<b>38,701.91</b>	<b>78,402.00</b>	<b>80,997.00</b>

REVENUE ACCOUNT #	Description	Actual Revenues FY 19-20	Actual Revenues thru 3/31/21 FY 20-21	Adopted Budget Amend #2 FY 20-21	Adopted Budget FY 21-22
4833-00	Lease Revenue	850,000.00		850,000.00	850,000.00
	Cal-Am Lease	850,000.00	0.00	850,000.00	850,000.00
	<b>SUB TOTAL</b>				
<b>Grants</b>					
4069-08	COPS Grant - County	155,947.62	115,059.93	156,000.00	156,000.00
4647-08	Bulletproof Vest Grant	1,555.73	488.90	1,500.00	1,000.00
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
	<b>SUB TOTAL</b>	<b>172,503.35</b>	<b>125,548.83</b>	<b>172,500.00</b>	<b>172,000.00</b>
	<b>SUB TOTAL RECURRING REVENUES</b>	<b>7,496,443.13</b>	<b>4,524,778.26</b>	<b>7,915,042.00</b>	<b>8,116,517.00</b>
<b>Special Project Revenues</b>					
4522-11	Street Sweeper Sale	0.00		40,000.00	0.00
4530-00	South of Tioga Reimbursements	154,181.93	19,766.25	50,000.00	100,000.00
4531-00	South of Tioga Plan Check Fees	0.00	9,931.95	40,000.00	82,500.00
4532-00	South of Tioga Building Permit Fees	0.00	15,565.20	40,000.00	150,000.00
	<b>SUB TOTAL</b>	<b>154,181.93</b>	<b>45,263.40</b>	<b>170,000.00</b>	<b>332,500.00</b>
<b>Grants</b>					
4681-12	Calabrese Park CDBG Grant	0.00	39,396.75	60,000.00	0.00
4682-00	Prop 1 IRWM - Catalina	0.00		35,000.00	172,600.00
4683-00	Prop 1 SW - Contra Costa	0.00		20,000.00	220,500.00
4684-12	Per Capita Parks Grant			10,000.00	100,000.00
4757-00	CalTrans Sustainable Grant	37,356.24	23,991.27	66,500.00	73,000.00
	<b>SUB TOTAL</b>	<b>37,356.24</b>	<b>63,388.02</b>	<b>191,500.00</b>	<b>566,100.00</b>
	<b>Sub Total Special Project/Grant Revenues</b>	<b>191,538.17</b>	<b>108,651.42</b>	<b>361,500.00</b>	<b>898,600.00</b>
	<b>Grand Total Revenues</b>	<b>7,687,981.30</b>	<b>4,633,429.68</b>	<b>8,276,542.00</b>	<b>9,015,117.00</b>

**FY 2021-2022 Adopted Revenues**



**Budget Summary**  
City Expenditures

Description	Actuals FY 19-20	FY 20-21 Actuals thru 3/31/21	Adopted Amend #2 FY 20-21	Adopted Budget FY 21-22
<b>RECURRING EXPENSES</b>				
City Council	135,315.34	88,940.08	122,390.00	119,670.00
Administration	614,480.27	470,630.66	595,685.00	601,845.00
Finance	474,799.61	284,654.20	358,610.00	374,600.00
Attorney	296,927.46	177,785.66	257,030.00	299,410.00
Planning	235,960.94	190,939.03	247,500.00	278,985.00
Building	27,345.54	45,565.02	64,650.00	92,800.00
Police	3,280,245.48	2,484,669.14	3,295,650.00	3,343,150.00
Fire	298,990.00	307,662.00	308,000.00	312,600.00
Public Works	814,443.71	619,078.95	869,525.00	1,030,860.00
Parks	5,261.63	4,105.73	6,000.00	6,500.00
Government Buildings	32,321.15	32,562.71	46,500.00	47,200.00
Community Outreach	134,672.91	14,534.99	45,700.00	103,300.00
Recurring Grants	7,981.02	1,877.94	12,000.00	9,500.00
Non-Departmental	149,228.03	105,588.30	145,590.00	128,380.00
<b>SUBTOTAL FOR RECURRING EXPENSES</b>	<b>6,507,973.09</b>	<b>4,828,594.41</b>	<b>6,374,630.00</b>	<b>6,748,800.00</b>
<b>OTHER EXPENSES</b>				
Capital Outlay	19,052.50	10,410.00	300,000.00	235,000.00
Economic Development	199,529.67	72,881.49	170,000.00	392,500.00
Grants/Special Projects	136,409.80	114,791.97	342,300.00	684,000.00
<b>SUBTOTAL OTHER EXPENSES</b>	<b>354,991.97</b>	<b>198,083.46</b>	<b>812,300.00</b>	<b>1,311,500.00</b>
<b>TOTAL EXPENSES</b>	<b>6,862,965.06</b>	<b>5,026,677.87</b>	<b>7,187,130.00</b>	<b>8,060,300.00</b>



Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
<b>NON DEPARTMENT</b>					
5000-00	Municipal Code Updates	3,257.25	780.00	800.00	1,000.00
5001-00	Public Agency Memberships	30,186.24	10,388.76	13,000.00	13,500.00
5002-00	Voluntary Memberships	13,051.00	4,371.00	8,000.00	10,000.00
5005-00	Arts Committee	8,767.71	11,733.32	15,000.00	15,000.00
5006-00	COVID-19 Expense	16,073.65	21,130.56	25,000.00	10,000.00
5025-00	Dues and Subscriptions	180.00	180.00	180.00	180.00
5070-00	Health Benefit Surcharges	721.67	573.05	800.00	850.00
5081-00	GASB68 Reports - CalPers	0.00	2,100.00	2,100.00	2,100.00
5202-00	Concern EAP Program Premium	941.64	1,338.12	1,340.00	1,350.00
5425-00	IT Support	4,179.00	1,155.00	2,500.00	2,500.00
5720-00	Auto Maintenance - City Vehicles	0.00	689.34	2,500.00	2,500.00
5909-00	Physical Damage Claims	0.00	5,386.72	5,400.00	0.00
5910-00	Donations/Contributions	6,461.96	3,398.20	6,500.00	6,500.00
5930-00	Miscellaneous Expense	5,686.59	4,902.26	5,200.00	3,000.00
5935-00	Office Equipment Maintenance	7,678.34	3,977.85	7,000.00	7,000.00
5940-00	Office Supplies	23,790.55	13,252.72	20,000.00	20,000.00
5945-00	Telephone	1,127.96	954.61	1,400.00	1,400.00
5950-00	Physical Exams (MP every 2 yrs)	0.00	0.00	120.00	0.00
5955-00	Public Official Bond Premium	1,050.00	1,103.00	1,100.00	1,100.00
5960-00	Utilities	19,826.76	15,498.95	23,500.00	23,500.00
5970-00	Equipment Purchase	2,698.37	434.99	450.00	3,000.00
5980-00	Bank Charges	284.01	1,361.28	2,300.00	2,500.00
5998-00	Internet	3,265.33	878.57	1,400.00	1,400.00
	<b>SUB TOTAL NON DEPARTMENT</b>	<b>149,228.03</b>	<b>105,588.30</b>	<b>145,590.00</b>	<b>128,360.00</b>
<b>CITY COUNCIL</b>					
5025-01	Dues/Subscriptions	150.00		0.00	200.00
5030-01	Auto Allowance	2,400.00	1,800.00	2,400.00	2,400.00
5065-01	Dental	4,254.36	2,791.98	3,800.00	3,950.00
5066-01	Vision	798.72	524.16	700.00	700.00
5070-01	Health Benefits	63,306.00	47,479.50	63,300.00	63,300.00
5073-01	Pers Retirement EE	622.09	414.70	700.00	700.00
5075-01	Pers Retirement	1,119.57	800.58	1,200.00	1,200.00
5078-01	PERS Survivor Benefits	115.20		120.00	120.00
5079-01	Deferred Comp	4,800.00	3,600.00	4,800.00	4,800.00
5080-01	FICA/ Medicare	4,253.96	3,190.53	4,300.00	4,300.00
5085-01	SUI	373.66	207.33	400.00	400.00

Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
5095-01	Training & Conferences	7,996.26	250.88	1,000.00	3,000.00
5110-01	Council Meetings	18,000.00	13,500.00	18,000.00	18,000.00
5120-01	Elections	0.00	2,618.88	5,050.00	0.00
5131-01	Website	6,750.00	4,000.00	4,000.00	4,400.00
5137-01	GASB 68 - Unfunded Liability	2,367.27	2,571.73	2,600.00	3,000.00
5925-01	Liability Premium	9,258.43	756.54	800.00	1,600.00
5945-01	Council Phones	3,962.39	2,811.79	4,300.00	4,300.00
5965-01	Workers Comp Premium	1,151.16	811.48	820.00	1,200.00
5970-01	Equipment Purchase	2,536.27	810.00	3,000.00	1,000.00
5985-01	Exercise Program	1,080.00	810.00	1,100.00	1,100.00
	<b>SUB TOTAL CITY COUNCIL</b>	<b>135,315.34</b>	<b>88,940.08</b>	<b>122,390.00</b>	<b>119,670.00</b>
<b>ADMINISTRATION</b>					
5020-02	Contract Services			750.00	0.00
5025-02	Dues/Subscriptions	2,076.00	1,691.00	1,700.00	2,000.00
5030-02	Auto Allowance	3,941.54	2,700.00	3,600.00	3,600.00
5035-02	Granicus - Agenda Management Fee	3,300.00	3,630.00	3,630.00	4,000.00
5040-02	Salaries	339,150.03	245,292.03	327,500.00	344,400.00
5055-02	Overtime Paid	0.00	0.00	0.00	0.00
5060-02	Long Term Disability	2,605.66	1,605.06	2,200.00	2,200.00
5065-02	Dental	2,699.62	2,704.06	3,550.00	3,250.00
5066-02	Vision	480.99	461.16	600.00	550.00
5067-02	Life Insurance	587.90	432.00	600.00	615.00
5070-02	Health Benefits	48,534.60	37,983.60	49,100.00	44,400.00
5072-02	Health Benefits - Admin Retirees	14,032.98	13,809.72	18,400.00	18,300.00
5073-02	Pers Retirement EE	14,672.58	5,691.12	8,600.00	8,600.00
5075-02	Pers Retirement	38,234.54	21,170.42	34,200.00	34,200.00
5078-02	PERS Survivor Benefits	184.80		180.00	180.00
5079-02	Deferred Comp	1,600.00	900.00	1,200.00	1,200.00
5080-02	FICA/Medicare	5,836.39	3,783.52	5,100.00	5,100.00
5085-02	CA SUI	595.00	357.00	400.00	400.00
5095-02	Training & Conferences	11,334.72	446.51	1,500.00	2,000.00
5137-02	GASB 68 - Unfunded Liability	69,738.83	73,479.44	73,500.00	66,600.00
5140-02	Records Retention - Gladwell	0.00	2,000.00	2,000.00	0.00
5210-02	Payroll Processing/Shred Services	4,540.68	4,156.73	6,300.00	6,300.00
5425-02	IT Support	4,746.00	1,449.00	2,500.00	2,500.00
5925-02	Liability Premium	9,834.83	13,617.45	13,700.00	10,900.00
5945-02	Admin Phones	3,675.77	2,042.25	3,200.00	3,200.00
5965-02	Workers Comp Premium	26,860.33	27,860.89	27,900.00	34,400.00
5970-02	Equipment Purchase	3,682.32	2,017.70	2,050.00	1,500.00
5985-02	Exercise Program	1,534.16	1,350.00	1,725.00	1,450.00
	<b>SUB TOTAL ADMINISTRATION</b>	<b>614,480.27</b>	<b>470,630.66</b>	<b>595,685.00</b>	<b>601,845.00</b>

Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
<b>FINANCE</b>					
5020-03	Contract Services - Bartel	20,750.00	2,500.00	2,500.00	20,250.00
5023-03	Sales Tax/Trans Tax Admin Fees	36,764.95	18,072.43	40,000.00	40,000.00
5025-03	Dues/Subscriptions	95.00	95.00	100.00	100.00
5040-03	Salaries	178,203.86	77,900.85	103,900.00	106,500.00
5060-03	Long Term Disability	2,195.98	850.87	1,100.00	1,500.00
5065-03	Dental	797.76	398.88	550.00	560.00
5066-03	Vision	149.76	74.88	100.00	100.00
5067-03	Life Insurance	353.17	144.00	200.00	210.00
5070-03	Health Benefits	18,464.25	9,495.90	12,700.00	12,700.00
5073-03	Pers Retirement EE	15,396.86	5,982.80	9,000.00	9,000.00
5075-03	Pers Retirement	27,710.45	11,550.48	17,400.00	17,150.00
5078-03	PERS Survivor Benefits	84.00		60.00	60.00
5079-03	Deferred Comp	1,600.00	900.00	1,200.00	1,200.00
5080-03	FICA/Medicare	3,253.86	1,137.77	1,600.00	1,600.00
5085-03	SUI	119.00	119.00	150.00	150.00
5095-03	Training/Conferences	2,357.89	854.50	1,000.00	1,000.00
5137-03	GASB 68 - Unfunded Liability	71,018.10	77,151.90	77,200.00	68,200.00
5405-03	Property Tax Fees	938.00		1,000.00	1,000.00
5410-03	Audit	49,500.00	51,000.00	53,000.00	56,000.00
5415-03	Financial Management Support	7,548.25	2,433.75	4,000.00	4,000.00
5425-03	IT Support	5,372.88	3,481.89	4,500.00	4,500.00
5440-03	BL/ Prop/Sales Tax Agreements (HDL)	18,132.05	13,237.27	20,000.00	20,000.00
5925-03	Liability Premium	4,719.28	3,026.10	3,050.00	3,120.00
5965-03	Workers Comp Premium	9,209.26	3,245.93	3,300.00	4,700.00
5970-03	Equipment Purchase	65.00	1,000.00	1,000.00	1,000.00
	<b>SUB TOTAL FINANCE</b>	<b>474,799.61</b>	<b>284,654.20</b>	<b>358,610.00</b>	<b>374,600.00</b>
<b>ATTORNEY</b>					
5040-04	Salaries		72,271.49	120,400.00	192,400.00
5060-04	LTD			350.00	1,450.00
5065-04	Dental		167.66	700.00	2,150.00
5066-04	Vision		26.31	110.00	320.00
5067-04	Life		16.00	65.00	210.00
5070-04	Health Benefit		4,747.95	9,500.00	19,000.00
5072-04	Health Benefits - Retirees		3,158.25	4,210.00	4,200.00
5075-04	Pers Retirement	4,270.80	4,348.36	9,400.00	14,600.00
5078-04	Pers Survivor			35.00	60.00
5079-04	Deferred Comp		500.00	800.00	1,200.00
5080-04	FICA/Medicare		975.65	1,650.00	2,400.00
5085-04	SUI		238.00	240.00	150.00
5095-04	Conferences & Meetings	1,213.69	1,079.50	2,000.00	5,000.00
5137-04	GASB 68 - Unfunded Liability			0.00	150.00
5511-04	Attorney - Contract	224,937.00	82,117.50	82,120.00	0.00
5522-04	Attorneys Costs	416.89	3,765.99	5,000.00	5,000.00
5540-04	Legal Contingencies	2,712.50		0.00	2,500.00
5545-04	Outside Counsel/HR	63,376.58	4,373.00	20,000.00	40,000.00
5925-04	Liability Premium			0.00	3,120.00
5945-04	Cell Phone			300.00	800.00
5965-04	Workers Comp Premium			0.00	4,700.00
5970-04	Equipment - Phone			150.00	0.00
	<b>SUB TOTAL ATTORNEY</b>	<b>296,927.46</b>	<b>177,785.66</b>	<b>257,030.00</b>	<b>299,410.00</b>

Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
<b>PLANNING</b>					
5020-05	Contract Services - EMC Planning	11,497.54	1,374.85	10,350.00	12,000.00
5025-05	Dues/Subscriptions	507.00	507.00	500.00	500.00
5040-05	Salaries	106,464.60	81,844.65	109,200.00	111,900.00
5042-05	Cash Outs - PTO Accruals	3,813.86	7,646.85	7,700.00	7,900.00
5055-05	Overtime Paid	1,554.77	0.00	0.00	0.00
5060-05	Long Term Disability	976.80	732.60	1,000.00	1,000.00
5065-05	Dental	531.84	398.88	550.00	560.00
5066-05	Vision	99.84	74.88	100.00	100.00
5067-05	Life Insurance	354.94	286.83	400.00	425.00
5070-05	Health Benefits	12,661.20	9,495.90	12,700.00	12,700.00
5072-05	Health Benefits - Planning Retirees	9,453.18	7,145.55	9,600.00	9,850.00
5073-05	Pers Retirement EE	9,198.60	6,285.68	9,500.00	9,500.00
5075-05	PERS Retirement	16,555.08	12,135.28	18,200.00	18,000.00
5079-05	Deferred Comp	1,200.00	900.00	1,200.00	1,200.00
5080-05	FICA/Medicare	1,647.18	1,312.78	1,800.00	1,850.00
5085-05	SUI	119.00	119.00	150.00	150.00
5095-05	Training/Conferences	43.32	34.50	100.00	100.00
5137-05	GASB 68 - Unfunded Liability	40,243.59	46,291.14	46,300.00	71,200.00
5370-05	Planning - Misc.	441.50	100.00	100.00	100.00
5425-05	IT Support	315.00	336.00	500.00	500.00
5920-05	Legal Advertising	4,634.76	4,809.86	8,000.00	8,000.00
5925-05	Liability Premium	3,818.65	3,782.64	3,800.00	3,900.00
5945-05	Planning Phones	554.43	366.75	650.00	650.00
5965-05	Workers Comp Premium	9,209.26	4,057.41	4,100.00	5,900.00
5970-05	Equipment Purchase	65.00	1,000.00	1,000.00	1,000.00
	<b>SUB TOTAL PLANNING</b>	<b>235,960.94</b>	<b>190,939.03</b>	<b>247,500.00</b>	<b>278,985.00</b>
<b>BUILDING</b>					
5319-06	Building Inspection Fees	0.00	17,380.00	25,000.00	75,000.00
5320-06	Plan Check Fees	22,545.54	7,865.02	14,650.00	15,000.00
5423-06	liworq - Fees/implementation	4,800.00	20,320.00	25,000.00	2,800.00
	<b>SUB TOTAL BUILDING</b>	<b>27,345.54</b>	<b>45,565.02</b>	<b>64,650.00</b>	<b>92,800.00</b>

Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
<b>PUBLIC SAFETY</b>					
5020-08	Code Enforcement	0.00	560.00	10,000.00	10,000.00
5025-08	Dues and Subscriptions	1,678.00	1,065.00	1,500.00	2,000.00
5040-08	Salaries	1,321,285.00	877,770.14	1,176,400.00	1,340,750.00
5041-08	Workers Comp Wages 4850	42,124.58	214,191.58	221,000.00	0.00
5042-08	Cash Outs - PTO Accruals (TTD)	286,869.10	104,800.97	175,000.00	175,000.00
5043-08	Holiday Paid	3,833.56		5,000.00	7,500.00
5044-08	Workers Comp Wages TTD			21,000.00	103,650.00
5055-08	Overtime Paid	8,099.63	6,410.73	10,000.00	7,500.00
5060-08	Long Term Disability	3,195.18	2,454.39	3,300.00	3,100.00
5065-08	Dental	17,877.44	13,519.89	18,100.00	19,400.00
5066-08	Vision	2,799.10	2,111.67	2,900.00	3,000.00
5067-08	Life Insurance	2,131.34	1,845.63	2,500.00	2,700.00
5070-08	Health Benefits	204,161.85	166,178.25	221,600.00	221,600.00
5072-08	Health Benefits - Police Retirees	42,813.90	36,114.18	48,600.00	55,500.00
5073-08	Pers Retirement EE	122,554.03	31,720.16	42,200.00	5,700.00
5075-08	Pers Retirement	283,485.81	208,229.48	387,500.00	283,200.00
5077-08	Pers Replacement Benefit - Klein	8,591.91	9,253.32	10,600.00	10,000.00
5078-08	PERS Survivor Benefits	696.00		700.00	700.00
5079-08	Deferred Comp	14,078.45	10,400.00	15,000.00	13,800.00
5080-08	FICA/Medicare	26,666.38	16,892.25	22,700.00	22,700.00
5085-08	SUI	1,665.99	1,415.84	1,500.00	1,500.00
5095-08	Training/Conferences	6,096.81	2,362.21	3,500.00	5,000.00
5096-08	Post Training - Reimbursable	0.00		500.00	1,000.00
5137-08	GASB 68 - Unfunded Liability	123,476.50	148,840.72	148,900.00	185,200.00
5425-08	IT Support	58,029.00	18,942.00	30,000.00	30,000.00
5710-08	Animal Regulation Services	2,880.00	1,793.00	2,500.00	2,000.00
5715-08	Auto Fuel	29,292.69	15,332.03	23,000.00	25,000.00
5720-08	Auto Maintenance - Police Vehicles	34,828.53	5,589.06	15,000.00	25,000.00
5721-08	Auto Detailing - Car Washes	2,844.50	621.00	2,000.00	1,500.00
5725-08	Criminal Justice & CLETS Systems	34,735.30	21,291.92	35,000.00	37,500.00
5727-08	911 Center - Dispatch Services	40,114.09	43,006.71	43,000.00	45,000.00

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
5745-08	Equipment Purchase	907.14	3,887.50	7,500.00	10,000.00
5746-08	Range Fees & Supplies	5,878.08	757.44	1,500.00	5,000.00
5747-08	SRU Annual Contribution	5,000.00	0.00	0.00	5,000.00
5760-08	Booking Fees	0.00		1,000.00	1,000.00
5765-08	Reserve Salaries	70,361.58	68,533.07	92,000.00	30,000.00
5770-08	Computer Equipment/Software	11,569.33	4,188.25	7,500.00	10,000.00
5785-08	Police Supplies	5,997.69	3,914.39	4,000.00	5,000.00
5793-08	Internal Investigations		6,950.00	7,000.00	0.00
5794-08	Special Skills	1,200.00	900.00	1,200.00	1,200.00
5795-08	Uniform Allowance/Purchase	12,449.28	7,958.62	13,000.00	13,000.00
5796-08	Education Benefit	53,961.38	51,858.09	70,400.00	75,700.00
5797-08	Arrest/Investigations/Live Scan Fees	4,927.57	2,783.98	4,500.00	5,000.00
5798-08	Tracnet/IBM Server Maintenance	11,878.26	12,248.29	13,000.00	13,000.00
5884-08	Security - Locker Room	482.04	361.53	500.00	500.00
5908-08	Liability Claims		4,201.13	4,200.00	0.00
5925-08	Liability Premium	65,313.31	122,557.02	122,600.00	124,520.00
5929-08	Locker Room Rental Payments	3,177.00	2,780.85	3,400.00	3,400.00
5934-08	NGEN Radio System Maintenance	9,267.72	11,585.72	11,600.00	11,600.00
5935-08	NGEN Radio System Infrastructure	6,164.40	6,164.40	6,200.00	7,000.00
5945-08	Police Phones	13,192.76	9,256.34	15,000.00	15,000.00
5965-08	Worker's Comp Premium	223,708.17	160,132.44	160,200.00	311,800.00
5985-08	Exercise Program	3,540.00	2,700.00	3,600.00	3,600.00
5997-08	Nighthawk in Car Wifi	0.00	1,931.52	2,900.00	2,900.00
5998-08	Police Internet	4,844.75	1,786.08	2,800.00	2,900.00
6123-08	EOC Expenses - CSUMB	5,000.00		5,000.00	5,000.00
6618-08	Motorola Radio Lease - Principal	26,605.42	28,027.94	28,050.00	29,530.00
6619-08	Motorola Radio Lease - Interest	7,914.93	6,492.41	6,500.00	5,000.00
	<b>SUB TOTAL PUBLIC SAFETY</b>	<b>3,280,245.48</b>	<b>2,484,669.14</b>	<b>3,295,650.00</b>	<b>3,343,150.00</b>
	<b>FIRE DEPARTMENT</b>				
5750-09	Fire Contract	298,990.00	307,662.00	308,000.00	312,600.00
	<b>SUB TOTAL FIRE DEPARTMENT</b>	<b>298,990.00</b>	<b>307,662.00</b>	<b>308,000.00</b>	<b>312,600.00</b>
	<b>PUBLIC WORKS</b>				
5020-11	Contract Services - Polaris	676.25	1,147.50	10,000.00	10,000.00
5020-11	Harris - Storm Water	24,752.50	28,715.00	50,000.00	50,000.00
5020-11	Harris - Engineering	136,777.25	75,895.00	150,000.00	150,000.00
5020-11	Pavement Management (Meas X)	0.00	22,470.50	30,000.00	30,000.00
5020-11	HF&H (MRWMD) Ordinance/Franchise				10,000.00
5025-11	Dues and Publications	570.00	590.00	600.00	600.00
5027-11	Permits & Licenses	2,847.00	4,047.50	5,100.00	5,100.00
5028-11	Pest Control	780.00	520.00	800.00	800.00
5040-11	Salaries	221,466.84	172,031.84	229,900.00	288,100.00
5042-11	Cash Outs - PTO Accruals	0.00	0.00	0.00	0.00
5055-11	Overtime Paid	1,191.72	1,034.69	1,050.00	0.00
5060-11	Long Term Disability	1,780.68	1,335.51	1,800.00	1,800.00
5065-11	Dental	5,093.14	3,416.76	4,600.00	4,800.00
5066-11	Vision	793.93	548.46	800.00	750.00
5067-11	Life Insurance	493.50	432.00	600.00	615.00
5070-11	Health Benefits	53,810.10	37,983.60	50,700.00	69,700.00
5073-11	Pers Retirement EE	18,295.60	12,600.52	16,500.00	16,400.00
5075-11	Pers Retirement	30,796.33	22,768.15	36,800.00	37,300.00
5078-11	PERS Survivor Benefits	172.80		175.00	175.00
5079-11	Deferred Comp	2,650.00	2,700.00	3,600.00	3,600.00

Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
5080-11	FICA/Medicare	3,867.08	2,981.94	4,000.00	4,000.00
5085-11	CA SUI	357.00	357.00	400.00	400.00
5095-11	Training/Conferences	511.03	729.99	1,000.00	1,000.00
5137-11	GASB 68 - Unfunded Liability	52,443.44	59,605.07	59,650.00	89,500.00
5423-11	lworc	6,800.00	6,800.00	6,800.00	6,800.00
5425-11	IT Support	798.00		500.00	500.00
5720-11	Auto Maintenance - P/W Vehicles	1,337.59	10,388.77	15,000.00	15,000.00
5795-11	PW Uniform Maintenance/Purchase	1,675.18	2,358.52	2,800.00	2,800.00
5820-11	Interceptor Vault Maintenance	4,400.00		4,400.00	9,000.00
5820-11	3-Year Sediment Removal	0.00		0.00	37,000.00
5845-11	Hope Program	50,088.15	23,443.35	37,000.00	79,300.00
5855-11	Street Lighting	9,922.30	6,952.89	10,000.00	10,000.00
5860-11	Street Work/Sidewalk Maintenance	1,648.20	1,285.80	5,000.00	5,000.00
5861-11	Adopt A Highway	2,950.00	2,360.00	3,600.00	3,600.00
5865-11	Flags/Banners	3,338.31	2,460.60	5,000.00	5,000.00
5884-11	PW Trailer Security	796.97	917.55	1,300.00	1,300.00
5885-11	PW Supplies	5,130.24	2,615.07	3,000.00	5,000.00
5888-11	Equipment Rental	807.60	943.00	1,500.00	1,500.00
5889-11	Mtry 1 Water Regional Stormwater	23,015.81	10,124.99	10,150.00	11,000.00
5898-11	Street Signs	1,111.84	2,595.21	3,000.00	3,500.00
5925-11	Liability Premium	7,925.50	7,565.25	7,600.00	8,600.00
5935-11	Equipment Maintenance	95.28	210.64	1,000.00	1,000.00
5936-11	Storage/Engineer Files	1,826.69	2,028.00	2,800.00	2,950.00
5945-11	P/W Phones	3,384.98	2,260.29	3,500.00	3,500.00

Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
5961-11	Refuse Fees	6,295.08	4,074.80	6,300.00	6,300.00
5963-11	Irrigation/Landscaping	1,924.93	145.14	1,000.00	2,000.00
5965-11	Worker's Comp Premium	113,580.82	74,385.85	74,400.00	28,150.00
5970-11	Equipment Purchase	2,681.51	1,231.83	3,000.00	5,000.00
5985-11	Exercise	1,440.00	900.00	1,100.00	720.00
5998-11	Internet	1,342.54	1,120.37	1,700.00	1,700.00
	<b>SUB TOTAL PUBLIC WORKS</b>	<b>814,443.71</b>	<b>619,078.95</b>	<b>869,525.00</b>	<b>1,030,860.00</b>
	<b>PARKS</b>				
5122-12	Beach Clean Up	303.23		0.00	0.00
5881-12	Parks Supplies	4,414.45	2,091.74	2,500.00	3,000.00
5935-12	Parks Equip. Maintenance	417.31	501.25	1,000.00	1,000.00
5970-12	Parks Equip. Purchase	126.64	1,512.74	2,500.00	2,500.00
	<b>SUB TOTAL PARKS</b>	<b>5,261.63</b>	<b>4,105.73</b>	<b>6,000.00</b>	<b>6,500.00</b>
	<b>GOVERNMENT BUILDINGS &amp; FACILITIES</b>				
5884-15	Security	1,983.79	1,533.69	2,200.00	2,200.00
5915-15	Fire/Blidg/Auto Insurance	18,442.62	22,308.00	22,300.00	25,000.00
6020-15	Maintenance & Repair	11,894.74	8,721.02	22,000.00	20,000.00
	<b>SUB TOTAL GOVERNMENT BUILDINGS</b>	<b>32,321.15</b>	<b>32,562.71</b>	<b>46,500.00</b>	<b>47,200.00</b>
	<b>COMMUNITY OUTREACH</b>				
5004-18	West End Celebration	94,636.33		25,000.00	75,000.00
5873-18	Bike Trail Electric	3,278.36	2,250.82	3,200.00	3,300.00
5905-18	City Events	17,813.96		0.00	7,500.00
5920-18	Advertising - " Coop "-Newspaper	13,988.00	9,684.00	14,000.00	14,000.00
6020-18	Maint - Bike Trails/Community Garden	4,956.26	2,600.17	3,500.00	3,500.00
	<b>SUB TOTAL COMM. OUTREACH</b>	<b>134,672.91</b>	<b>14,534.99</b>	<b>45,700.00</b>	<b>103,300.00</b>
	<b>GRANTS</b>				
5733-00	Recycling Grant	5,000.00		5,000.00	5,000.00
5736-08	Bulletproof Vest Grant	1,048.78	488.90	1,000.00	2,000.00
6362-00	CSA 74 EMS Grant	1,932.24	1,389.04	6,000.00	2,500.00
	<b>SUB TOTAL</b>	<b>7,981.02</b>	<b>1,877.94</b>	<b>12,000.00</b>	<b>9,500.00</b>
	<b>SUB TOTAL FOR RECURRING</b>	<b>6,507,973.09</b>	<b>4,828,594.41</b>	<b>6,374,830.00</b>	<b>6,748,800.00</b>



Adopted  
FY 21-22  
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 19-20	Actual Expenses thru 3/31/21 FY 20-21	Adopted Amend #2 Budget FY 20-21	Adopted Budget FY 21-22
<b>ECONOMIC DEVELOPMENT</b>					
6394-18	Public Art Program	0.00	43,567.74	50,000.00	60,000.00
6420-00	S of Tioga Reimbursable Expense	199,529.67	27,843.75	50,000.00	100,000.00
6421-00	S of Tioga Plan Check Fees	0.00	280.00	30,000.00	82,500.00
6422-00	S of Tioga Building Inspections	0.00	1,190.00	40,000.00	150,000.00
	<b>SUB TOTAL ECONOMIC DEVELOPMENT</b>	<b>199,529.67</b>	<b>72,881.49</b>	<b>170,000.00</b>	<b>392,500.00</b>
<b>SPECIAL PROJECTS</b>					
5020-05	EMC - Parking Study	30,664.28	20,959.95	33,150.00	30,000.00
	TAMC Row Landscaping Project				35,000.00
	<b>SUB TOTAL SPECIAL PROJECTS</b>	<b>30,664.28</b>	<b>20,959.95</b>	<b>33,150.00</b>	<b>65,000.00</b>
<b>GRANTS</b>					
5010-12	Calabrese Park CDBG Grant	27,775.00	23,547.50	60,000.00	0.00
5010-12	Per Capita Park Grant			10,000.00	100,000.00
5010-20	Prop 1 SW Contra Costa - Grant	5,800.00	922.50	20,000.00	220,500.00
5010-20	Prop 1 SW Contra Costa - Match				24,500.00
5010-20	West End/Catalina IRWM	15,511.50	7,380.00	35,000.00	172,600.00
5732-00	West Bay Ave/FEMA (held over 19-20)	14,887.50	23,600.00	110,000.00	0.00
6393-00	Sustainability Grant CEQA Review	4,171.15	4,605.84	7,650.00	20,000.00
6393-00	CalTrans Sustainable Grant/Matching	37,594.37	33,776.18	66,500.00	8,400.00
6393-00	CalTrans Sustainable Grant/Reimb	<b>105,745.52</b>	<b>93,832.02</b>	<b>309,150.00</b>	<b>73,000.00</b>
	<b>SUBTOTAL GRANTS</b>	<b>335,939.47</b>	<b>187,673.46</b>	<b>512,300.00</b>	<b>619,000.00</b>
	<b>TOTAL SPECIAL PROJECTS/GRANTS</b>	<b>6,843,912.56</b>	<b>5,016,267.87</b>	<b>6,887,130.00</b>	<b>1,076,500.00</b>
	<b>GRAND TOTAL OPERATING EXPENSES</b>				<b>7,825,300.00</b>
<b>CAPITAL OUTLAY</b>					
5010-00	Exchange Server - City Hall			0.00	20,000.00
5010-08	Police Vehicle			0.00	65,000.00
5010-11	Street Sweeper			40,000.00	0.00
5010-11	Dump Truck for P/W			75,000.00	0.00
5010-15	City Hall Electrical (19-20 CIP)		8,600.00	50,000.00	0.00
5010-15	City Hall Improvements/Windows			50,000.00	0.00
5010-18	Art Park Improvements			65,000.00	0.00
5010-20	Pendergrass Way Improvements	19,052.50	1,810.00	20,000.00	150,000.00
5010-20	Desal Wells CIP	<b>19,052.50</b>	<b>10,410.00</b>	<b>300,000.00</b>	<b>0.00</b>
	<b>SUBTOTAL CAPITAL OUTLAY</b>	<b>6,862,965.06</b>	<b>5,026,677.87</b>	<b>7,187,130.00</b>	<b>8,060,300.00</b>
	<b>GRAND TOTAL EXPENSES</b>				

**FY 2021-2022 Adopted Expenses**

