

**CITY OF SAND CITY
RESOLUTION SC 22-49, 2022**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAND CITY
ADOPTING THE PROPOSED CITY BUDGET FOR FISCAL YEAR 2022-2023**

WHEREAS, the Budget Committee of the City Council and the City Council have reviewed the Proposed Fiscal Year 2022-2023 Budget and has considered the operational and capital improvement needs of the City; and

WHEREAS, the Budget Committee, has recommended the proposed budget, attached as Attachment 1, be considered for adoption by the City Council; and

WHEREAS, the City Council recognizes that the proposed budget is subject to further review and adjustment at appropriate times as the fiscal year progresses; and

WHEREAS, certain general economic conditions 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 2022-2023 Proposed Budget satisfactory to commence the operations and capital programs of the City.

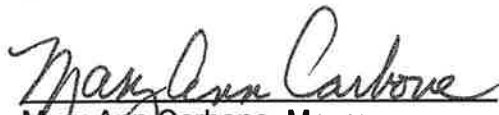
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sand City that:

1. The attached Attachment 1 is hereby adopted as the Proposed City Budget for FY 2022-2023.
2. The City staff is authorized to continue City operations as generally prescribed in the FY 2022-2023 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 7th, day of June, 2022, 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

CITY SUMMARY

Description	Actuals FY 20-21	FY 21-22 Actuals thru Apr 2022	FY 21-22 Adopted Amend #1	Adopted FY 2022-2023
Total City Revenues	8,525,460.91	6,185,223.95	9,855,489.00	8,635,570.00
Total City Expenditures	6,656,432.14	5,997,291.24	8,643,258.00	8,083,180.00
DIFFERENCE	1,869,028.77	187,932.71	1,212,231.00	552,390.00
Revenues for Recurring Operation	8,295,145.89	5,872,588.33	8,565,379.00	7,908,570.00
Expenditures for Recurring Oper	6,232,347.33	5,602,336.39	6,839,558.00	6,876,880.00
SUB TOTAL	2,062,798.56	270,251.94	1,725,821.00	1,031,690.00
Special Project Revenues	230,315.02	312,635.62	1,290,110.00	727,000.00
Special Expenditures	424,084.81	394,954.85	1,803,700.00	1,206,300.00
SUB TOTAL	-193,769.79	-82,319.23	-513,590.00	-479,300.00

Revenues Summary

Description	Actuals FY 20-21	FY 21-22 Actuals thru Apr 2022	Adopted Amend #1 FY 21-22	Adopted FY 22-23
RECURRING REVENUES				
Property Taxes	159,896.02	146,726.23	145,000.00	148,500.00
Sales/Use Taxes	3,159,646.55	2,372,097.58	3,323,000.00	3,441,000.00
Transaction Tax	2,595,764.97	2,014,230.72	2,728,000.00	2,922,000.00
TOT Tax	0.00	11,950.26	11,000.00	15,000.00
Franchise/Users Tax	245,876.21	217,988.57	247,300.00	255,500.00
Business License	503,617.64	567,539.11	576,750.00	551,000.00
Planning Revenues	7,150.00	5,900.00	6,650.00	6,700.00
Building Revenues	34,021.98	32,520.53	60,000.00	60,000.00
Police Revenues	32,314.19	23,879.60	28,970.00	22,870.00
Public Works Revenues	75,423.16	58,186.76	45,159.00	75,400.00
Interest	54,384.55	24,041.47	30,150.00	32,850.00
Rental	17,109.36	14,257.80	17,200.00	17,200.00
ROPS Residual	184,710.77	134,131.16	150,000.00	135,000.00
SA Admin Fees Reimbursement	126,126.44	27,695.37	27,700.00	0.00
Misc. Revenues	76,888.57	83,491.64	141,200.00	49,150.00
Recurring Grants	172,215.48	137,951.53	177,300.00	176,400.00
Cal-Am	850,000.00	0.00	850,000.00	0.00
Subtotal Recurring Revenues	8,295,145.89	5,872,588.33	8,565,379.00	7,908,570.00
OTHER FINANCING SOURCES				
Special Project Revenues	76,850.00	248,954.87	562,500.00	327,000.00
Grants	153,465.02	63,680.75	727,610.00	400,000.00
Subtotal Other Revenue	230,315.02	312,635.62	1,290,110.00	727,000.00
Total Revenue	8,525,460.91	6,185,223.95	9,855,489.00	8,635,570.00

Adopted
FY 22-23
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues FY 20-21	Actual Revenues thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
	Dept 00-General				
4005-00	Property Tax	91,674.27	89,820.06	76,500.00	80,000.00
4006-00	ROPS Residual	184,710.77	134,131.16	150,000.00	135,000.00
4008-00	SA Admin Fees Reimbursement	126,126.44	27,695.37	27,700.00	0.00
4010-00	Prior Year Tax	1,202.83	926.66	1,200.00	1,200.00
4012-00	Property Tax VLF	39,144.00	39,715.00	39,800.00	39,800.00
4013-00	MBASIA Claims Reimbursements	5,294.82	3,355.93	3,400.00	0.00
4014-00	Covid-19 Relief Fund - CARES Act	50,000.00		0.00	0.00
4015-00	Property Tax - SB 813	13,873.68	13,235.53	13,000.00	13,000.00
4017-00	Covid-19 Relief Fund - American Rescue	0.00	47,725.00	95,450.00	0.00
4020-00	Prop Tax Transfer	13,611.30	2,838.28	14,000.00	14,000.00
4025-00	Users Tax	148,887.22	128,552.72	150,000.00	150,000.00
4030-00	Sales/Use Tax	3,159,646.55	2,372,097.58	3,323,000.00	3,441,000.00
4032-00	Transaction/ Use Tax	2,595,764.97	2,014,230.72	2,728,000.00	2,922,000.00
4033-00	Business License CASP Fee 90%	1,097.00	1,429.20	1,500.00	1,500.00
4034-00	TOT - Transient Occupancy Tax		11,950.26	11,000.00	15,000.00
4035-00	Cable Franchise	7,153.34	3,678.43	7,200.00	7,400.00
4040-00	Refuse Franchise	57,136.54	52,747.94	57,200.00	65,000.00
4045-00	PG & E Gas Franchise	2,836.45	3,092.45	2,900.00	3,100.00
4050-00	PG & E Electric Franchise	29,862.66	29,917.03	30,000.00	30,000.00
4055-00	Business License	502,546.46	565,415.40	575,000.00	550,000.00
4060-00	Bus Lic Late Fee	1,071.18	2,123.71	1,750.00	1,000.00
4340-00	Property Tax - HOPTR	389.94	190.70	500.00	500.00
4350-00	Sanitation District Impact Fees	10,625.15		7,500.00	7,500.00
4410-00	Interest City Checking/CD/Property Tax	833.80	278.51	800.00	500.00
4411-00	Interest - OPEB	61.42	35.62	50.00	50.00
4413-00	Interest - City Housing	394.84	223.85	300.00	300.00
4420-00	Interest - LAIF	41,863.87	17,152.04	22,000.00	22,000.00
4450-00	Interest - TVI CDs	11,230.62	6,351.45	7,000.00	10,000.00
4500-00	West End Revenue	0.00	26,609.51	26,650.00	30,000.00
4502-00	WE Mural Festival Revenue	6,000.00		1,000.00	5,000.00
4503-00	Art Park Improvements Revenue	0.00	500.00	500.00	0.00
4504-00	Art Park Events Revenue		1,372.00	1,000.00	1,000.00
4550-00	Publications -Copies	26.10		50.00	50.00
4710-00	Mitigation	1,334.56	1,347.91	1,350.00	1,400.00
4730-00	Misc. Revenue	1,822.17	30.00	1,000.00	500.00
4732-00	Reimbursements	233.00	584.22	1,200.00	1,200.00
4736-00	US Bank Cal Card Rebate	455.77	537.87	600.00	1,000.00
4740-00	Rental/Lease	17,109.36	14,257.80	17,200.00	17,200.00
	SUB TOTAL	7,124,021.08	5,614,149.91	7,397,300.00	7,567,200.00

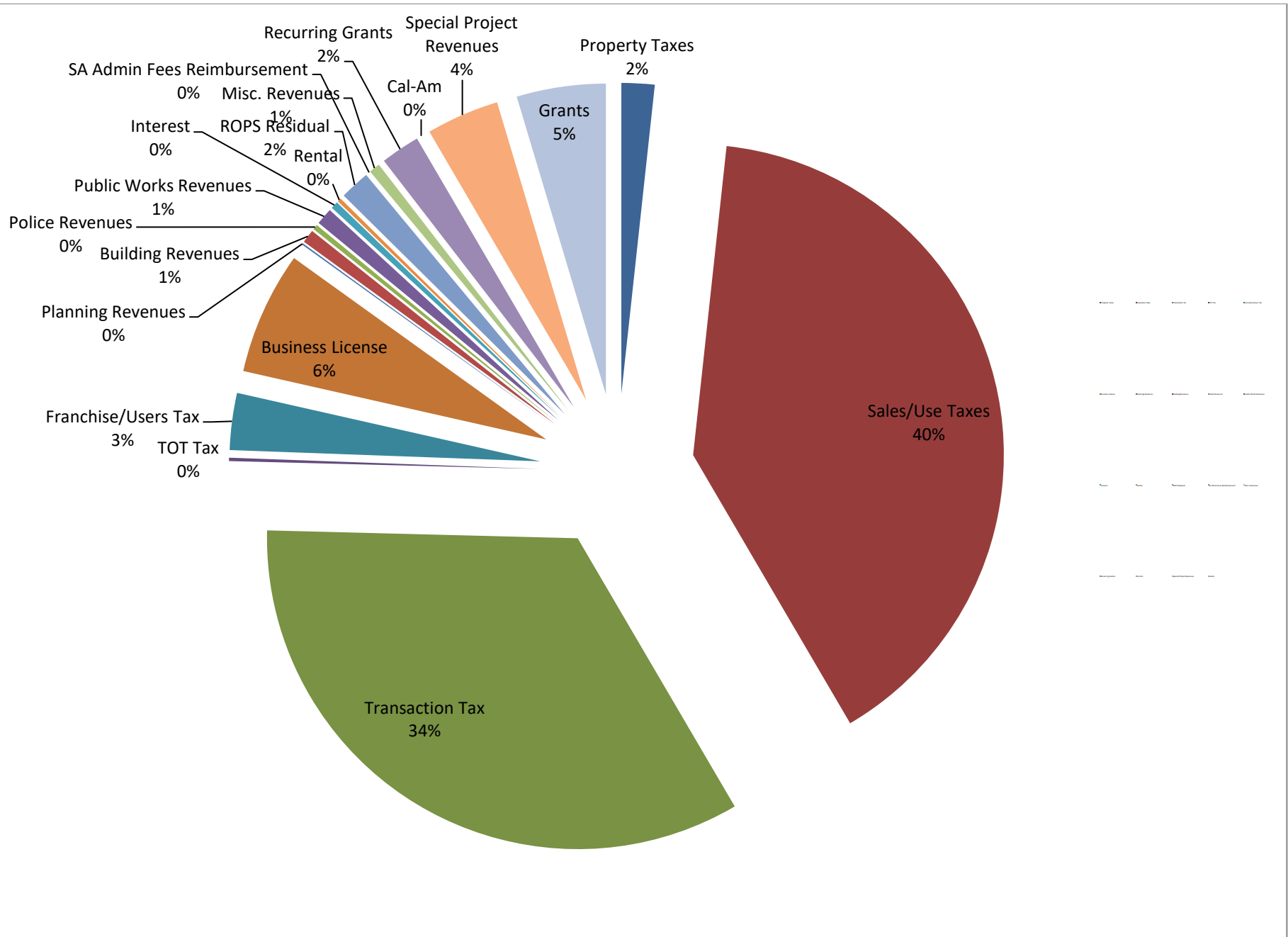
Adopted
FY 22-23
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues FY 20-21	Actual Revenues thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
Dept 05-Planning					
4120-05	Coastal Development Permit	2,000.00	1,000.00	1,000.00	1,500.00
4125-05	Conditional Use Permit	4,000.00	2,500.00	3,000.00	3,500.00
4126-05	Temporary Use Permit	100.00	100.00	100.00	100.00
4145-05	Site Plan Permit	0.00	500.00	500.00	500.00
4155-05	Design Permit - DRC	500.00	400.00	400.00	500.00
4159-05	CEQA Fees		1,000.00	1,000.00	0.00
4156-05	Sign Permit & Master Sign Program	150.00		250.00	200.00
4219-05	Parking Permit	400.00	400.00	400.00	400.00
	SUB TOTAL	7,150.00	5,900.00	6,650.00	6,700.00
Dept 06-Building					
4115-06	Building Permit Fee	21,186.47	19,768.84	40,000.00	40,000.00
4165-06	Plan Check Fee	12,835.51	12,751.69	20,000.00	20,000.00
	SUB TOTAL	34,021.98	32,520.53	60,000.00	60,000.00
Dept 08-Police					
4210-08	Traffic Fines - County	4,355.73	3,022.99	4,000.00	4,000.00
4211-08	Vehicle Release	1,150.00	1,235.00	1,400.00	1,500.00
4221-08	Parking Violations	25,787.36	11,486.50	15,000.00	15,000.00
4325-08	Vehicle License Fees	282.40	445.28	500.00	500.00
4330-08	Prop 172 - County	393.70	298.19	450.00	450.00
4335-08	Post Training Reimbursement	0.00		0.00	500.00
4515-08	Dog Licensing	15.00	5.00	20.00	20.00
4524-08	Asset Forfeiture	0.00	2,656.64	2,700.00	500.00
4560-08	Police Reports	330.00	230.00	400.00	400.00
4744-08	Advanced Disability Reimbursement		4,500.00	4,500.00	0.00
	SUB TOTAL	32,314.19	23,879.60	28,970.00	22,870.00
Dept 11-Public Works					
10-4150-11	Building Development Fee	0.00	316.10	1,000.00	1,000.00
10-4160-11	Engineer Fees	30,668.30	41,072.50	20,000.00	50,000.00
38-4302-11	Measure X/TAMC Sales Tax - PMP	22,909.49		0.00	0.00
31-4305-11	Gas Tax-2105	1,961.54	1,627.67	2,300.00	2,300.00
31-4305-11	Gas Tax-2106	5,615.61	4,303.78	5,800.00	5,800.00
31-4305-11	Gas Tax-2107	2,654.16	1,848.76	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	2,568.52	2,314.16	3,500.00	3,500.00
37-4306-11	SB1 - RMRA - Road Maintenance & Rehab	7,137.34	5,117.80	7,759.00	8,000.00
35-4205-11	Ca Code Fines - County	908.20	585.99	1,000.00	1,000.00
	SUB TOTAL	75,423.16	58,186.76	45,159.00	75,400.00

Adopted
FY 22-23
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues FY 20-21	Actual Revenues thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
	Lease Revenue				
4833-00	Cal-Am Lease	850,000.00		850,000.00	0.00
	SUB TOTAL	850,000.00	0.00	850,000.00	0.00
	Grants				
4069-08	COPS Grant - County	156,726.58	127,951.53	161,300.00	160,000.00
4647-08	Bulletproof Vest Grant	488.90		1,000.00	1,400.00
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	172,215.48	137,951.53	177,300.00	176,400.00
	SUB TOTAL RECURRING REVENUES	8,295,145.89	5,872,588.33	8,565,379.00	7,908,570.00
	Special Project Revenues				
4522-11	Street Sweeper Sale	0.00		0.00	0.00
4607-05	LEAP Grant - Housing Element Update				65,000.00
4608-05	REAP Grant - General Plan Update				65,000.00
4530-00	South of Tioga Reimbursements	42,583.75	33,555.03	100,000.00	50,000.00
4531-00	South of Tioga Plan Check Fees	9,931.95	720.00	82,500.00	50,000.00
4532-00	South of Tioga Building Permit Fees	24,334.30	35,917.11	150,000.00	75,000.00
4533-00	Cal Am Desal Wells Reimbursement		178,762.73	180,000.00	7,000.00
39-4706-18	Fund			50,000.00	15,000.00
	SUB TOTAL	76,850.00	248,954.87	562,500.00	327,000.00
	Grants				
4681-12	Calabrese Park CDBG Grant	90,000.00	50,603.25	50,610.00	0.00
4682-00	Prop 1 IRWM - Catalina	0.00	13,077.50	155,000.00	200,000.00
4683-00	Prop 1 SW - Contra Costa	0.00		279,000.00	200,000.00
4684-12	Per Capita Parks Grant	0.00		170,000.00	0.00
4757-00	CalTrans Sustainable Grant	63,465.02		73,000.00	0.00
	SUB TOTAL	153,465.02	63,680.75	727,610.00	400,000.00
	Sub Total Special Project/Grant Revenues	230,315.02	312,635.62	1,290,110.00	727,000.00
	Grand Total Revenues	8,525,460.91	6,185,223.95	9,855,489.00	8,635,570.00

FY 2022-2023 Adopted Revenues



Budget Summary City Expenditures

Description	Actuals FY 20-21	FY 21-22 Actuals thru Apr 2022	Adopted Amend #1 FY 21-22	Adopted FY 22-23
RECURRING EXPENSES				
City Council	121,232.27	99,239.44	121,660.00	129,660.00
Administration	591,992.82	495,784.65	610,483.00	655,770.00
Finance	345,764.62	340,718.25	373,830.00	378,580.00
Attorney	244,329.57	208,462.63	296,090.00	244,600.00
Planning	237,348.28	251,786.28	293,385.00	293,970.00
Building	90,020.26	78,965.99	107,800.00	112,800.00
Police	3,208,130.25	2,888,742.57	3,494,810.00	3,446,470.00
Fire	307,662.00	312,584.00	312,600.00	328,900.00
Public Works	847,814.26	654,767.89	884,170.00	951,900.00
Parks	4,422.88	6,350.59	16,500.00	11,500.00
Government Buildings	44,794.94	45,722.22	50,500.00	59,800.00
Community Outreach	40,137.29	95,662.98	118,000.00	124,000.00
Recurring Grants	11,481.81	1,681.56	9,500.00	10,300.00
Non-Departmental	137,216.08	121,867.34	150,230.00	128,630.00
SUBTOTAL FOR RECURRING EXPENSES	6,232,347.33	5,602,336.39	6,839,558.00	6,876,880.00
OTHER EXPENSES				
Capital Outlay	68,386.51	141,599.17	674,800.00	335,300.00
Economic Development	117,486.84	136,103.26	422,500.00	236,000.00
Grants/Special Projects	238,211.46	117,252.42	706,400.00	635,000.00
SUBTOTAL OTHER EXPENSES	424,084.81	394,954.85	1,803,700.00	1,206,300.00
TOTAL EXPENSES	6,656,432.14	5,997,291.24	8,643,258.00	8,083,180.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
NON DEPARTMENT					
5000-00	Municipal Code Updates	780.00	2,548.25	1,000.00	3,000.00
5001-00	Public Agency Memberships	12,888.76	10,516.23	13,500.00	13,500.00
5002-00	Voluntary Memberships	4,371.00	5,879.00	10,000.00	10,000.00
5005-00	Arts Committee	14,861.41	17,497.95	17,500.00	10,000.00
5006-00	Covid-19 CARES Act Expense	16,420.90		0.00	0.00
5008-00	Covid-19 American Response Act Exp	0.00		0.00	0.00
5009-00	Covid-19 General Expense	6,799.38	4,826.71	8,000.00	6,000.00
5025-00	Dues and Subscriptions	180.00	180.00	180.00	180.00
5070-00	Health Benefit Surcharges	774.04	729.86	900.00	1,000.00
5081-00	GASB68 Reports - CalPers	2,100.00	2,100.00	2,100.00	2,100.00
5202-00	Concern EAP Program Premium	1,338.12	1,338.12	1,350.00	1,400.00
5425-00	IT Support	1,806.00	6,573.00	10,000.00	2,500.00
5720-00	Auto Maintenance - City Vehicles	689.34	765.82	2,500.00	2,500.00
5909-00	Physical Damage Claims	5,386.72	4,355.93	4,400.00	0.00
5910-00	Donations/Contributions	7,407.62	6,046.52	6,500.00	6,500.00
5930-00	Miscellaneous Expense	5,163.53	7,672.59	8,500.00	5,000.00
5935-00	Office Equipment Maintenance	6,744.53	7,104.44	8,000.00	8,000.00
5940-00	Office Supplies	20,088.08	19,332.48	25,000.00	25,000.00
5945-00	Telephone	1,671.09	844.12	2,000.00	2,000.00
5950-00	Physical Exams (MP every 2 yrs)	120.00		0.00	150.00
5955-00	Public Official Bond Premium	1,103.00	1,158.00	1,200.00	1,200.00
5960-00	Utilities	22,847.31	19,698.83	23,500.00	25,000.00
5970-00	Equipment Purchase	434.99		0.00	0.00
5980-00	Bank Charges	2,068.84	1,570.26	2,500.00	2,000.00
5998-00	Internet	1,171.42	1,129.23	1,600.00	1,600.00
SUB TOTAL NON DEPARTMENT		137,216.08	121,867.34	150,230.00	128,630.00
CITY COUNCIL					
5030-01	Auto Allowance	2,400.00	2,000.00	2,400.00	2,400.00
5065-01	Dental	3,737.90	3,254.80	3,950.00	3,950.00
5066-01	Vision	698.88	582.40	700.00	750.00
5070-01	Health Benefits	63,306.00	52,755.00	63,300.00	63,300.00
5073-01	Pers Retirement EE	622.04	466.56	700.00	700.00
5075-01	Pers Retirement	1,200.88	889.36	1,200.00	1,200.00
5078-01	PERS Survivor Benefits	124.80		120.00	120.00
5079-01	Deferred Comp	4,800.00	4,000.00	4,800.00	4,800.00
5080-01	FICA/ Medicare	4,266.26	3,567.99	4,300.00	4,800.00
5085-01	SUI	357.00	262.08	400.00	400.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
5095-01	Training & Conferences	1,885.38	6,939.26	6,000.00	10,000.00
5110-01	Council Meetings	18,000.00	15,000.00	18,000.00	18,000.00
5120-01	Elections	5,048.20		0.00	7,500.00
5131-01	Website	4,000.00		4,400.00	0.00
5137-01	GASB 68 - Unfunded Liability	2,571.73	2,866.70	2,900.00	3,000.00
5925-01	Liability Premium	756.54	1,833.60	1,850.00	700.00
5945-01	Council Phones	4,078.45	2,751.85	4,300.00	4,300.00
5965-01	Workers Comp Premium	811.48	869.84	900.00	1,300.00
5970-01	Equipment Purchase	1,326.73		0.00	1,000.00
5985-01	Exercise Program	1,240.00	1,200.00	1,440.00	1,440.00
SUB TOTAL CITY COUNCIL		121,232.27	99,239.44	121,660.00	129,660.00
ADMINISTRATION					
5020-02	Contract Services	750.00	20,900.00	25,900.00	0.00
5025-02	Dues/Subscriptions	1,691.00	1,926.00	2,000.00	7,000.00
5030-02	Auto Allowance	3,600.00	1,800.00	2,700.00	3,600.00
5035-02	Granicus - Agenda Management Fee	3,630.00	8,393.00	8,393.00	9,300.00
5040-02	Salaries	327,576.92	229,368.07	304,500.00	373,200.00
5042-02	Cash Outs	0.00	33,389.58	33,400.00	0.00
5060-02	Long Term Disability	2,140.08	1,472.27	1,700.00	2,600.00
5065-02	Dental	3,485.06	2,157.80	2,400.00	3,300.00
5066-02	Vision	590.01	350.57	400.00	550.00
5067-02	Life Insurance	579.00	459.00	550.00	700.00
5070-02	Health Benefits	49,062.15	30,597.90	38,000.00	44,400.00
5072-02	Health Benefits - Admin Retirees	18,384.72	15,261.04	18,400.00	18,500.00
5073-02	Pers Retirement EE	8,543.47	6,687.83	10,100.00	9,500.00
5075-02	Pers Retirement	32,595.56	21,329.66	33,000.00	36,000.00
5078-02	PERS Survivor Benefits	187.20		180.00	180.00
5079-02	Deferred Comp	1,200.00	1,100.00	1,600.00	2,400.00
5080-02	FICA/Medicare	5,033.67	3,923.63	5,800.00	5,800.00
5085-02	CA SUI	357.00	224.00	400.00	400.00
5095-02	Training & Conferences	956.51	2,024.35	2,000.00	7,500.00
5137-02	GASB 68 - Unfunded Liability	73,479.44	64,322.90	64,350.00	70,800.00
5140-02	Records Retention - Gladwell	2,000.00	250.00	250.00	500.00
5210-02	Payroll Processing/Shred Services	5,527.36	3,564.50	5,500.00	5,500.00
5425-02	IT Support	2,163.00	2,310.00	3,500.00	3,000.00
5925-02	Liability Premium	13,617.45	12,835.30	12,900.00	12,300.00
5945-02	Admin Phones	3,254.63	1,969.89	3,200.00	3,200.00
5965-02	Workers Comp Premium	27,860.89	25,515.33	25,600.00	33,100.00
5970-02	Equipment Purchase	2,017.70	2,752.03	2,500.00	1,000.00
5985-02	Exercise Program	1,710.00	900.00	1,260.00	1,440.00
SUB TOTAL ADMINISTRATION		591,992.82	495,784.65	610,483.00	655,770.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
FINANCE					
5020-03	Contract Services - Bartel	2,500.00	20,250.00	20,250.00	4,850.00
5023-03	Sales Tax/Trans Tax Admin Fees	32,234.68	18,236.32	35,000.00	35,000.00
5025-03	Dues/Subscriptions	95.00	95.00	100.00	100.00
5040-03	Salaries	103,867.80	90,716.70	109,800.00	114,500.00
5060-03	Long Term Disability	1,164.76	1,046.30	1,300.00	1,300.00
5065-03	Dental	534.02	465.00	560.00	560.00
5066-03	Vision	99.84	83.20	100.00	110.00
5067-03	Life Insurance	193.00	170.00	210.00	250.00
5070-03	Health Benefits	12,661.20	10,551.00	12,700.00	12,700.00
5073-03	Pers Retirement EE	8,974.20	7,013.93	9,600.00	9,900.00
5075-03	Pers Retirement	17,325.72	13,370.25	18,500.00	18,900.00
5078-03	PERS Survivor Benefits	62.40		60.00	60.00
5079-03	Deferred Comp	1,200.00	1,000.00	1,200.00	1,200.00
5080-03	FICA/Medicare	1,515.23	1,309.69	1,600.00	1,600.00
5085-03	SUI	119.00	112.00	150.00	150.00
5095-03	Training/Conferences	899.50		1,000.00	500.00
5137-03	GASB 68 - Unfunded Liability	77,151.90	65,934.10	66,000.00	72,700.00
5405-03	Property Tax Fees	1,048.00	995.00	1,000.00	1,000.00
5410-03	Audit	51,000.00	58,558.25	58,500.00	65,500.00
5415-03	Financial Management Support	2,433.75	1,824.00	4,000.00	3,000.00
5425-03	IT Support	4,985.52	3,440.70	5,000.00	5,000.00
5440-03	BL/ Prop/Sales Tax Agreements (HDL)	18,427.07	38,400.22	20,000.00	20,000.00
5925-03	Liability Premium	3,026.10	3,667.23	3,700.00	3,300.00
5965-03	Workers Comp Premium	3,245.93	3,479.36	3,500.00	6,400.00
5970-03	Equipment Purchase	1,000.00		0.00	0.00
	SUB TOTAL FINANCE	345,764.62	340,718.25	373,830.00	378,580.00
ATTORNEY					
5040-04	Salaries	120,370.16	144,296.01	192,400.00	0.00
5060-04	LTD	352.50	1,057.50	1,450.00	0.00
5065-04	Dental	678.38	1,578.60	2,150.00	0.00
5066-04	Vision	105.24	236.79	320.00	0.00
5067-04	Life	65.00	153.00	210.00	0.00
5070-04	Health Benefit	9,495.90	14,243.85	19,000.00	0.00
5072-04	Health Benefits - Retirees	4,208.16	3,627.58	4,400.00	4,600.00
5075-04	Pers Retirement	9,307.02	8,012.96	11,700.00	0.00
5078-04	Pers Survivor	41.60		60.00	0.00
5079-04	Deferred Comp	800.00	900.00	1,200.00	0.00
5080-04	FICA/Medicare	1,636.09	2,016.68	2,700.00	0.00
5085-04	SUI	238.00	112.00	150.00	0.00
5095-04	Conferences & Meetings	1,879.50	782.68	5,000.00	0.00
5137-04	GASB 68 - Unfunded Liability		139.50	150.00	0.00
5511-04	Attorney - Contract	82,117.50		0.00	0.00
5522-04	Attorneys Costs	5,210.17	3,770.38	5,000.00	0.00
5540-04	Legal Contingencies	0.00		2,500.00	0.00
5545-04	Outside Counsel/HR	7,526.00	20,014.00	40,000.00	240,000.00
5925-04	Liability Premium	0.00	3,667.23	3,700.00	0.00
5945-04	Cell Phone	188.98	374.51	500.00	0.00
5965-04	Workers Comp Premium	0.00	3,479.36	3,500.00	0.00
5970-04	Equipment - Phone	109.37		0.00	0.00
5985-04	Exercise Program			0.00	0.00
	SUB TOTAL ATTORNEY	244,329.57	208,462.63	296,090.00	244,600.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
PLANNING					
5020-05	Contract Services - EMC Planning	2,088.09	6,158.86	12,000.00	20,000.00
5020-05	TAMC Vehiles Miles Traveled Cost		16,879.29	16,900.00	0.00
5025-05	Dues/Subscriptions	507.00	507.00	500.00	500.00
5040-05	Salaries	109,126.20	93,212.00	111,900.00	111,900.00
5042-05	Cash Outs - PTO Accruals	7,646.85	7,455.13	7,500.00	8,000.00
5060-05	Long Term Disability	976.80	814.00	1,000.00	1,000.00
5065-05	Dental	534.02	465.00	560.00	560.00
5066-05	Vision	99.84	83.20	100.00	110.00
5067-05	Life Insurance	383.44	312.83	725.00	250.00
5070-05	Health Benefits	12,661.20	10,551.00	12,700.00	12,700.00
5072-05	Health Benefits - Planning Retirees	9,599.22	8,549.14	10,400.00	11,500.00
5073-05	Pers Retirement EE	9,428.52	7,248.15	9,700.00	9,700.00
5075-05	PERS Retirement	18,202.92	13,816.80	18,500.00	18,500.00
5079-05	Deferred Comp	1,200.00	1,000.00	1,200.00	1,200.00
5080-05	FICA/Medicare	1,711.61	1,461.73	1,850.00	1,850.00
5085-05	SUI	119.00	112.00	150.00	150.00
5095-05	Training/Conferences	34.50	34.97	0.00	100.00
5137-05	GASB 68 - Unfunded Liability	46,291.14	68,800.80	68,800.00	75,800.00
5370-05	Planning - Misc.	83.00	239.00	250.00	300.00
5425-05	IT Support	840.00	483.00	1,000.00	1,000.00
5920-05	Legal Advertising	6,331.44	4,394.40	7,000.00	7,500.00
5925-05	Liability Premium	3,782.64	4,584.04	4,600.00	3,300.00
5945-05	Planning Phones	643.44	274.73	650.00	650.00
5965-05	Workers Comp Premium	4,057.41	4,349.21	4,400.00	6,400.00
5970-05	Equipment Purchase	1,000.00		1,000.00	1,000.00
	SUB TOTAL PLANNING	237,348.28	251,786.28	293,385.00	293,970.00
BUILDING					
5020-06	Code Enforcement	2,870.00	1,670.00	5,000.00	10,000.00
5319-06	Building Inspection Fees	57,845.24	64,962.30	75,000.00	75,000.00
5320-06	Plan Check Fees	7,865.02	9,533.69	25,000.00	25,000.00
5423-06	Iworq - Fees/Implementation	21,440.00	2,800.00	2,800.00	2,800.00
	SUB TOTAL BUILDING	90,020.26	78,965.99	107,800.00	112,800.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
PUBLIC SAFETY					
5025-08	Dues and Subscriptions	1,255.00	1,085.00	2,000.00	2,000.00
5040-08	Salaries	1,174,458.47	1,098,111.18	1,383,000.00	1,472,000.00
5041-08	Workers Comp Wages 4850	227,203.66	8,411.99	20,000.00	0.00
5042-08	Cash Outs - PTO Accruals	194,960.73	323,499.56	350,000.00	200,000.00
5043-08	Holiday Paid	465.68	3,199.01	7,500.00	15,000.00
5044-08	Workers Comp Wages TTD	12,549.53	29,451.32	29,500.00	0.00
5055-08	Overtime Paid	13,332.42	36,439.22	35,000.00	50,000.00
5060-08	Long Term Disability	3,272.52	2,640.77	3,300.00	3,700.00
5065-08	Dental	18,096.15	15,346.44	18,900.00	19,300.00
5066-08	Vision	2,815.56	2,279.74	2,800.00	3,100.00
5067-08	Life Insurance	2,471.84	2,063.63	3,200.00	2,500.00
5070-08	Health Benefits	221,571.00	162,485.40	199,500.00	202,600.00
5072-08	Health Benefits - Police Retirees	48,581.22	59,153.48	77,200.00	87,400.00
5073-08	Pers Retirement EE	45,763.32	4,242.78	5,700.00	6,000.00
5075-08	Pers Retirement	302,186.15	196,879.18	289,500.00	296,400.00
5077-08	Pers Replacement Benefit - Klein	10,582.35	7,400.91	11,000.00	7,500.00
5078-08	PERS Survivor Benefits	748.80		700.00	700.00
5079-08	Deferred Comp	14,000.00	11,500.00	13,800.00	14,400.00
5080-08	FICA/Medicare	23,657.66	23,562.23	25,000.00	30,000.00
5085-08	SUI	1,556.85	1,197.70	1,600.00	1,600.00
5095-08	Training/Conferences	3,530.11	3,700.87	7,500.00	7,500.00
5096-08	Post Training - Reimbursable	0.00		1,000.00	1,000.00
5137-08	GASB 68 - Unfunded Liability	148,840.72	178,990.52	179,000.00	209,500.00
5139-08	Advanced Disability(Pers Reimburses)		4,500.00	4,500.00	0.00
5425-08	IT Support	26,733.00	20,214.00	30,000.00	30,000.00
5710-08	Animal Regulation Services	3,586.00	830.00	2,000.00	2,500.00
5715-08	Auto Fuel	26,126.13	26,826.00	30,000.00	30,000.00
5720-08	Auto Maintenance - Police Vehicles	13,178.60	10,420.50	20,000.00	20,000.00
5721-08	Auto Detailing - Car Washes	2,092.95	1,326.00	2,000.00	2,000.00
5723-08	Inform Mobile Licensing		2,980.00	0.00	3,200.00
5725-08	Criminal Justice & CLETS Systems	41,783.87	19,547.06	37,500.00	37,500.00
5727-08	911 Center - Dispatch Services	43,006.71	43,348.00	45,000.00	37,450.00
5740-08	Employee Screening		2,651.94	4,000.00	0.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
5745-08	Equipment Purchase	2,050.49	4,365.06	10,000.00	10,000.00
5746-08	Range Fees & Supplies	1,413.69	1,354.00	10,000.00	10,000.00
5747-08	SRU Annual Contribution	0.00	5,000.00	5,000.00	5,000.00
5760-08	Booking Fees	0.00		1,000.00	1,000.00
5765-08	Reserve Salaries	92,085.46	28,209.12	40,000.00	30,000.00
5770-08	Computer Equipment/Software	8,510.88	4,877.65	10,000.00	5,000.00
5785-08	Police Supplies	4,172.64	5,196.10	5,000.00	5,000.00
5793-08	Investigations	6,950.00		0.00	0.00
5794-08	Special Skills	1,200.00	1,000.00	1,200.00	1,200.00
5795-08	Uniform Allowance/Purchase	11,448.53	6,571.41	10,400.00	10,500.00
5796-08	Education Benefit	69,161.77	54,659.75	68,400.00	64,100.00
5797-08	Arrest/Investigations/Live Scan Fees	3,180.95	2,681.05	5,000.00	5,000.00
5798-08	Tracnet/IBM Server Maintenance	12,555.41	13,407.03	13,000.00	13,500.00
5884-08	Security - Locker Room	482.04	552.04	600.00	600.00
5908-08	Liability Claims	4,201.13		0.00	0.00
5925-08	Liability Premium	122,557.02	146,689.19	146,800.00	103,500.00
5929-08	Locker Room Rental Payments	3,632.25	3,689.30	4,450.00	4,450.00
5934-08	NGEN Radio System Maintenance	11,585.72	13,008.00	13,000.00	17,100.00
5935-08	NGEN Radio System Infrastructure	6,164.40		7,000.00	9,700.00
5945-08	Police Phones	14,809.46	10,835.30	17,500.00	17,500.00
5965-08	Worker's Comp Premium	160,132.44	231,377.71	231,400.00	289,900.00
5985-08	Exercise Program	3,510.00	2,310.00	3,030.00	3,240.00
5997-08	Nighthawk In Car Wifi	2,897.28	2,172.96	2,900.00	2,900.00
5998-08	Police Internet	2,501.34	1,982.12	2,900.00	2,900.00
6123-08	EOC Expenses - CSUMB	0.00	10,000.00	10,000.00	5,000.00
6618-08	Motorola Radio Lease - Principal	28,027.94	29,526.51	29,530.00	31,110.00
6619-08	Motorola Radio Lease - Interest	6,492.41	4,993.84	5,000.00	3,420.00
	SUB TOTAL PUBLIC SAFETY	3,208,130.25	2,888,742.57	3,494,810.00	3,446,470.00
	FIRE DEPARTMENT				
5750-09	Fire Contract	307,662.00	312,584.00	312,600.00	328,900.00
	SUB TOTAL FIRE DEPARTMENT	307,662.00	312,584.00	312,600.00	328,900.00
	PUBLIC WORKS				
5020-11	Contract Services - Polaris	1,147.50	350.00	2,000.00	2,000.00
5020-11	Harris - Storm Water	46,487.50	34,117.50	50,000.00	50,000.00
5020-11	Harris - Engineering	142,033.75	102,783.75	150,000.00	150,000.00
38-5020-11	Pavement Management (Meas X)	44,781.75		0.00	0.00
5020-11	HF&H (MRWMD) Ordinance/Franchise	0.00	4,359.00	8,800.00	7,500.00
5025-11	Dues and Publications	590.00	1,004.51	600.00	1,100.00
5027-11	Permits & Licenses	5,072.00	4,813.00	5,100.00	5,100.00
5028-11	Pest Control	780.00	650.00	800.00	800.00
5040-11	Salaries	229,850.24	198,165.77	238,100.00	239,100.00
5055-11	Overtime Paid	1,034.69	2,121.12	3,000.00	0.00
5060-11	Long Term Disability	1,780.68	1,516.06	1,800.00	2,000.00
5065-11	Dental	4,573.34	3,973.00	4,800.00	4,800.00
5066-11	Vision	731.28	609.40	750.00	800.00
5067-11	Life Insurance	579.00	510.00	615.00	700.00
5070-11	Health Benefits	50,644.80	42,204.00	50,700.00	50,700.00
5073-11	Pers Retirement EE	18,960.63	14,706.52	19,500.00	19,600.00
5075-11	Pers Retirement	34,248.30	26,198.37	36,000.00	34,900.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
5078-11	PERS Survivor Benefits	187.20		175.00	180.00
5079-11	Deferred Comp	3,600.00	3,000.00	3,600.00	3,600.00
5080-11	FICA/Medicare	3,978.12	3,432.91	4,100.00	4,100.00
5085-11	CA SUI	357.00	336.01	400.00	400.00
5095-11	Training/Conferences	1,013.74	225.00	1,000.00	1,000.00
5137-11	GASB 68 - Unfunded Liability	59,605.07	86,509.48	86,510.00	95,600.00
5423-11	lworg	6,800.00	6,800.00	6,800.00	0.00
5425-11	IT Support	0.00	1,260.00	2,500.00	2,000.00
5720-11	Auto Maintenance - P/W Vehicles	11,311.72	8,779.78	15,000.00	15,000.00
5795-11	PW Uniform Maintenance/Purchase	3,472.64	1,453.44	3,000.00	3,000.00
5820-11	Interceptor Vault Maintenance	0.00		4,500.00	9,000.00
5820-11	3-Year Sediment Removal	0.00		37,000.00	37,000.00
5845-11	Hope Program	34,628.37	21,692.16	35,000.00	35,000.00
5855-11	Street Lighting	11,379.96	7,832.29	10,000.00	10,000.00
5860-11	Street Work/Sidewalk Maintenance	1,900.66	3,465.13	15,000.00	15,000.00
5861-11	Adopt A Highway	3,245.00	3,005.00	3,600.00	4,200.00
5865-11	Flags/Banners	2,460.60	4,190.97	5,000.00	5,000.00
5884-11	PW Trailer Security	1,223.40	1,253.34	1,300.00	1,300.00
5885-11	PW Supplies	4,461.70	3,382.96	5,000.00	5,000.00
5888-11	Equipment Rental	1,197.99	470.00	1,500.00	1,500.00
5889-11	Mtry 1 Water Regional Stormwater	10,124.99	11,768.69	11,800.00	13,000.00
5898-11	Street Signs	3,210.69	124.44	3,500.00	3,500.00
5925-11	Liability Premium	7,565.25	10,084.89	10,100.00	6,500.00
5935-11	Equipment Maintenance	297.63	256.12	1,000.00	1,000.00
5936-11	Storage/Engineer Files	2,760.00	2,574.00	3,200.00	3,800.00
5945-11	P/W Phones	3,349.42	2,561.57	3,500.00	3,500.00
5961-11	Refuse Fees	6,756.91	3,622.48	6,300.00	6,300.00
5963-11	Irrigation/Landscaping	435.75	329.59	2,000.00	2,000.00
5965-11	Worker's Comp Premium	74,385.85	20,876.19	20,900.00	86,900.00
5970-11	Equipment Purchase	2,310.38	5,955.01	6,500.00	6,500.00
5985-11	Exercise	1,080.00	600.00	720.00	720.00
5998-11	Internet	1,418.76	844.44	1,100.00	1,200.00
SUB TOTAL PUBLIC WORKS		847,814.26	654,767.89	884,170.00	951,900.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
PARKS					
5020-12	Contract Services/Arborist		4,050.00	10,000.00	5,000.00
5881-12	Parks Supplies	2,408.89	1,999.46	3,000.00	3,000.00
5935-12	Parks Equip. Maintenance	501.25	301.13	1,000.00	1,000.00
5970-12	Parks Equip. Purchase	1,512.74		2,500.00	2,500.00
	SUB TOTAL PARKS	4,422.88	6,350.59	16,500.00	11,500.00
GOVERNMENT BUILDINGS & FACILITIES					
5884-15	Security	2,040.57	2,118.79	2,300.00	2,300.00
5915-15	Fire/Bldg/Auto/Cyber Insurance	22,355.00	33,186.05	33,200.00	40,000.00
6020-15	Maintenance & Repair	20,399.37	10,417.38	15,000.00	17,500.00
	SUB TOTAL GOVERNMENT BUILDINGS	44,794.94	45,722.22	50,500.00	59,800.00
COMMUNITY OUTREACH					
5004-18	West End Celebration	18,653.85	63,879.17	75,000.00	75,000.00
5873-18	Bike Trail Electric	3,513.39	3,438.50	4,000.00	4,000.00
5905-18	City Events	0.00	13,693.80	20,000.00	25,000.00
5920-18	Advertising -" Coop "-Newspaper	13,988.00	10,760.00	14,000.00	14,000.00
6020-18	Maint - Bike Trails/Garden/Art Park	3,982.05	3,891.51	5,000.00	6,000.00
	SUB TOTAL COMM. OUTREACH	40,137.29	95,662.98	118,000.00	124,000.00
GRANTS					
5733-00	Recycling Grant	5,000.00		5,000.00	5,000.00
5736-08	Bulletproof Vest Grant	488.90		2,000.00	2,800.00
6362-00	CSA 74 EMS Grant	5,992.91	1,681.56	2,500.00	2,500.00
	SUB TOTAL	11,481.81	1,681.56	9,500.00	10,300.00
	SUB TOTAL FOR RECURRING	6,232,347.33	5,602,336.39	6,839,558.00	6,876,880.00

Adopted
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru Apr 22 FY 21-22	Adopted Amend #1 FY 21-22	Adopted FY 22-23
ECONOMIC DEVELOPMENT					
6394-18	Mural Festival	51,015.79	60,000.00	85,000.00	55,000.00
6399-18	Art Park Events		5,039.12	5,000.00	6,000.00
6420-00	S of Tioga Reimbursable Expense	40,666.75	29,667.53	100,000.00	50,000.00
6421-00	S of Tioga Plan Check Fees	280.00	1,140.00	82,500.00	50,000.00
6422-00	S of Tioga Building Inspections	25,524.30	40,256.61	150,000.00	75,000.00
SUB TOTAL ECONOMIC DEVELOPMENT		117,486.84	136,103.26	422,500.00	236,000.00
SPECIAL PROJECTS					
5020-05	EMC - Parking Study(20k from 21-22)	20,959.95	4,887.73	30,000.00	30,000.00
6311-05	Housing Element Update (grant)				65,000.00
6312-05	General Plan Update (grant)				65,000.00
6308-00	TAMC Row Landscaping (from 21-22)			35,000.00	35,000.00
5913-00	Digital Records Management			0.00	10,000.00
39-6281-18	N of Playa Edgewater Habitat Conservation			20,000.00	30,000.00
SUB TOTAL SPECIAL PROJECTS		20,959.95	4,887.73	85,000.00	235,000.00
GRANTS					
5010-12	Calabrese Park CDBG Grant	72,354.28	4,962.50	50,000.00	0.00
5010-12	Per Capita Park Grant	0.00	23,866.49	170,000.00	0.00
5010-20	Prop 1 SW Contra Costa - Grant	7,013.25	1,476.00	143,100.00	180,000.00
5010-20	Prop 1 SW Contra Costa - Match	779.25	164.00	15,900.00	20,000.00
5010-20	West End/Catalina IRWM	13,077.50	3,283.75	41,000.00	200,000.00
5732-00	West Bay Ave/FEMA (held over 19-20)	52,330.35	9,908.75	100,000.00	0.00
6393-00	Sustainability Grant CEQA Review	0.00	20,000.00	20,000.00	0.00
6393-00	CalTrans Sustainable Grant/Matching	8,223.64	5,586.26	8,400.00	0.00
6393-00	CalTrans Sustainable Grant/Reimb	63,473.24	43,116.94	73,000.00	0.00
SUBTOTAL GRANTS		217,251.51	112,364.69	621,400.00	400,000.00
TOTAL SPECIAL PROJECTS/GRANTS		355,698.30	253,355.68	1,128,900.00	871,000.00
GRAND TOTAL OPERATING EXPENSES		6,588,045.63	5,855,692.07	7,968,458.00	7,747,880.00
CAPITAL OUTLAY					
5010-08	3 Police Vehicles (2 from 21-22)	0.00		130,000.00	195,000.00
5010-08	Storage Cont for Police		5,000.00	7,500.00	0.00
5010-08	City Hall Imp/Police Lobby (from 21-22)			15,000.00	15,000.00
5010-11	Street Sweeper Rehab (from 21-22)	38,680.50	12,228.16	40,000.00	27,800.00
5010-11	Dump Truck for P/W (from 20-21)	0.00		85,000.00	85,000.00
5010-15	City Hall Electrical	23,782.45		11,000.00	0.00
5010-15	City Hall Improvements/Windows	0.00	19,890.69	20,000.00	0.00
5010-18	Art Park Improvements (from 20-21)	3,703.56	51,295.32	61,300.00	5,500.00
5010-20	Pendergrass Way Improvements	0.00	50,750.00	300,000.00	0.00
5020-11	Desal Wells Expense	2,220.00	2,435.00	5,000.00	7,000.00
SUBTOTAL CAPITAL OUTLAY		68,386.51	141,599.17	674,800.00	335,300.00
GRAND TOTAL EXPENSES		6,656,432.14	5,997,291.24	8,643,258.00	8,083,180.00

FY 2022-2023 Adopted Expenses

