

**CITY OF SAND CITY
RESOLUTION SC 23-14, 2023**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAND CITY
ADOPTING THE PROPOSED CITY BUDGET AMENDMENT #1 FOR FISCAL YEAR
2022-2023**

WHEREAS, the Budget Committee of the City Council has reviewed the Proposed Fiscal Year 2022-2023 Budget Amendment #1 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 #1, attached as Exhibit A, to the City; and

WHEREAS, the City Council of Sand City finds the Fiscal Year 2022-2023 Proposed Budget Amendment #1 satisfactory to commence the operations and capital programs of the City for the rest of the fiscal year.

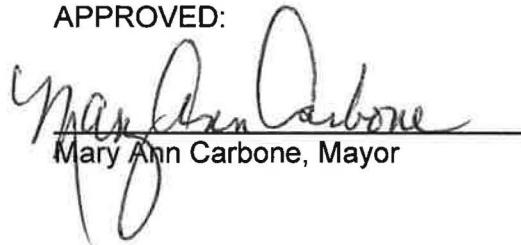
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Sand City that:

1. The attached Exhibit A is hereby adopted as the Proposed City Budget Amendment #1 for FY 2022-2023.
2. The City staff is authorized to continue City operations as generally prescribed in the FY 2022-2023 Proposed Budget Amendment #1 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 21st, day of March, 2023, by the following vote:

AYES: Councilmembers Carbone, Blackwelder, Hawthorne, and Sofer
NOES: None
ABSENT: Councilmember Cruz
ABSTAIN: None

APPROVED:



Mary Ann Carbone, Mayor

ATTEST:



Kerry Lindstrom, City Clerk

CITY SUMMARY

Description	Actuals FY 21-22	FY 22-23 Actuals thru Jan 2023	FY 22-23 Adopted Budget	Proposed 22-23 Amend #1
Total City Revenues	9,629,824	4,188,218	8,630,570	9,828,053
Total City Expenditures	7,085,833	4,591,163	8,078,180	9,919,501
DIFFERENCE	2,543,990	-402,945	552,390	-91,448
To be funded by City's Fund balance				91,448
TOTAL				0
Revenues for Recurring Operations	9,227,762	4,087,570	7,903,570	8,843,092
Expenditures for Recurring Operations	6,599,230	4,358,003	6,871,880	7,204,185
SUB TOTAL	2,628,531	-270,433	1,031,690	1,638,907
Special Project Revenues	402,062	100,648	727,000	984,961
Special Expenditures	486,603	233,160	1,206,300	2,715,316
SUB TOTAL	-84,541	-132,512	-479,300	-1,730,355

Budget Summary City Revenues

Description	Actuals FY 21-22	FY 22-23 Actuals thru Jan 2023	Adopted FY 22-23	Proposed Amended Budget FY 22-23	Proposed Budget Amendment No. 1
RECURRING REVENUES					
Property Taxes	153,287	84,338	148,500	140,700	(7,800)
Sales/Use Taxes	3,557,590	1,512,742	3,441,000	3,592,000	151,000
Transaction Tax	3,039,904	1,297,593	2,922,000	3,321,000	399,000
TOT Tax	17,896	79,674	15,000	120,000	105,000
Franchise/Users Tax	281,113	123,857	255,500	275,500	20,000
Business License	568,430	650,359	551,000	660,500	109,500
Planning Revenues	6,450	7,070	6,700	10,600	3,900
Building Revenues	36,842	9,799	60,000	19,200	(40,800)
Police Revenues	27,744	10,399	22,870	18,270	(4,600)
Public Works Revenues	66,734	26,064	75,400	54,600	(20,800)
Interest	42,893	106,269	32,850	209,050	176,200
Rental	17,109	10,065	17,200	19,000	1,800
ROPS Residual	199,419	-	135,000	135,000	-
SA Admin Fees Reimbursement	48,114	-	-	-	-
Misc. Revenues	142,950	51,200	49,150	90,572	41,422
Recurring Grants	171,285	118,141	171,400	177,100	5,700
Cal-Am	850,000	-	-	-	-
Subtotal Recurring Revenues	9,227,762	4,087,570	7,903,570	8,843,092	939,522
OTHER FINANCING SOURCES					
Special Project Revenues	273,286	94,699	327,000	297,000	(30,000)
Grants	128,777	5,949	400,000	687,961	287,961
Subtotal Other Revenue	402,062	100,648	727,000	984,961	257,961
Total Revenue	9,629,824	4,188,218	8,630,570	9,828,053	1,197,483

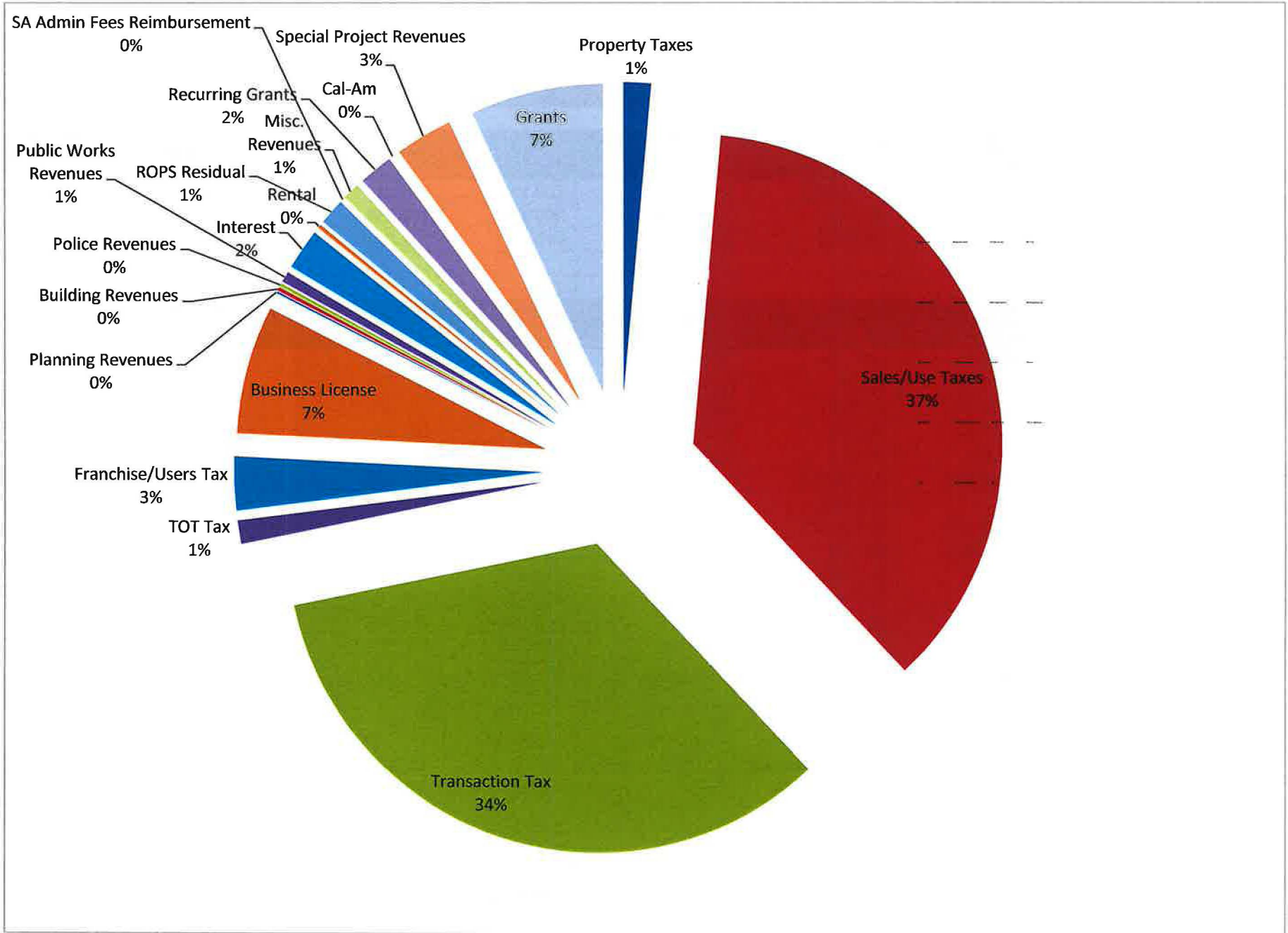
REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Revenues thru Jan 2023 FY 22-23	Actual Revenues FY 22-23	Adopted FY 22-23	Proposed Amended Budget FY 22-23	Proposed Budget Amendment #1
Dept 00-General							
4005-00	Property Tax	\$ 91,413	\$ 53,565	\$ 80,000	\$ 80,000	\$ 76,500	\$ (3,500)
4006-00	ROPS Residual	\$ 199,419		\$ 135,000	\$ 135,000	\$ 135,000	\$ -
4008-00	SA Admin Fees Reimbursement	\$ 48,114		\$ -	\$ -	\$ -	\$ -
4010-00	Prior Year Tax	\$ 1,076	\$ 458	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
4012-00	Property Tax VLF	\$ 39,715	\$ 20,997	\$ 39,800	\$ 39,800	\$ 42,000	\$ 2,200
4013-00	MBASIA Claims Reimbursements	\$ 3,356		\$ -	\$ -	\$ -	\$ -
4015-00	Property Tax - SB 813	\$ 16,418	\$ 7,864	\$ 13,000	\$ 13,000	\$ 16,000	\$ 3,000
4017-00	Covid-19 Relief Fund - American Rescue	\$ 95,450		\$ -	\$ -	\$ -	\$ -
4020-00	Prop Tax Transfer	\$ 4,285	\$ 1,403	\$ 14,000	\$ 14,000	\$ 4,500	\$ (9,500)
4025-00	Users Tax	\$ 173,015	\$ 93,055	\$ 150,000	\$ 150,000	\$ 175,000	\$ 25,000
4030-00	Sales/Use Tax	\$ 3,557,590	\$ 1,512,742	\$ 3,441,000	\$ 3,441,000	\$ 3,592,000	\$ 151,000
4032-00	Transaction/ Use Tax	\$ 3,039,904	\$ 1,297,593	\$ 2,922,000	\$ 2,922,000	\$ 3,321,000	\$ 399,000
4033-00	Business License CASP Fee 90%	\$ 1,447	\$ 1,440	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
4034-00	TOT - Transient Occupancy Tax	\$ 17,896	\$ 79,674	\$ 15,000	\$ 15,000	\$ 120,000	\$ 105,000
4035-00	Cable Franchise	\$ 7,524	\$ 1,806	\$ 7,400	\$ 7,400	\$ 7,400	\$ -
4040-00	Refuse Franchise	\$ 67,565	\$ 28,997	\$ 65,000	\$ 65,000	\$ 60,000	\$ (5,000)
4041-00	Greenwaste AB939/SB1383 Fees	\$ -	\$ 12,584	\$ -	\$ -	\$ 37,800	\$ 37,800
4045-00	PG & E Gas Franchise	\$ 3,092		\$ 3,100	\$ 3,100	\$ 3,100	\$ -
4050-00	PG & E Electric Franchise	\$ 29,917		\$ 30,000	\$ 30,000	\$ 30,000	\$ -
4055-00	Business License	\$ 566,307	\$ 650,136	\$ 550,000	\$ 550,000	\$ 660,000	\$ 110,000
4060-00	Bus Lic Late Fee	\$ 2,124	\$ 223	\$ 1,000	\$ 1,000	\$ 500	\$ (500)
4340-00	Property Tax - HOPTR	\$ 381	\$ 52	\$ 500	\$ 500	\$ 500	\$ -
4350-00	Sanitation District Impact Fees	\$ 11,174		\$ 7,500	\$ 7,500	\$ 11,000	\$ 3,500
4410-00	Interest City Checking/CD/Property Tax	\$ 405	\$ 272	\$ 500	\$ 500	\$ 500	\$ -
4411-00	Interest - OPEB	\$ 43	\$ 25	\$ 50	\$ 50	\$ 50	\$ -
4413-00	Interest - City Housing	\$ 270	\$ 5,911	\$ 300	\$ 300	\$ 10,000	\$ 9,700
4420-00	Interest - LAIF	\$ 35,648	\$ 92,172	\$ 22,000	\$ 22,000	\$ 185,000	\$ 163,000
4450-00	Interest - TVI CDs	\$ 6,528	\$ 7,888	\$ 10,000	\$ 10,000	\$ 13,500	\$ 3,500
4500-00	West End Revenue	\$ 26,710	\$ 33,172	\$ 30,000	\$ 30,000	\$ 33,200	\$ 3,200
4502-00	WE Mural Festival Revenue	\$ -	\$ 2,222	\$ 5,000	\$ 5,000	\$ 2,222	\$ (2,778)
4503-00	Art Park Improvements Revenue	\$ 500		\$ -	\$ -	\$ -	\$ -
4504-00	Art Park Events Revenue	\$ 1,018	\$ 1,005	\$ 1,000	\$ 1,000	\$ 1,500	\$ 500
4550-00	Publications -Copies	\$ -		\$ 50	\$ 50	\$ 50	\$ -
4710-00	Mitigation	\$ 1,348		\$ 1,400	\$ 1,400	\$ 1,400	\$ -
4730-00	Misc. Revenue	\$ 30	\$ 15	\$ 500	\$ 500	\$ 200	\$ (300)
4732-00	Reimbursements	\$ 990	\$ 586	\$ 1,200	\$ 1,200	\$ 1,000	\$ (200)
4736-00	US Bank Cal Card Rebate	\$ 928	\$ 175	\$ 1,000	\$ 1,000	\$ 700	\$ (300)
4740-00	Rental/Lease	\$ 17,109	\$ 10,065	\$ 17,200	\$ 17,200	\$ 19,000	\$ 1,800
	SUB TOTAL	\$ 8,068,707	\$ 3,916,096	\$ 7,567,200	\$ 7,567,200	\$ 8,563,322	\$ 996,122

Proposed
FY 22-23
Amend #1
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Actual Revenues thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget FY 22-23	Proposed Budget Amendment #1
Dept 05-Planning						
4116-05	Short Term Rental Application Fee	\$ -	\$ 5,370	\$ -	\$ 5,400	\$ 5,400
4120-05	Coastal Development Permit	\$ 1,000	\$ 500	\$ 1,500	\$ 1,500	\$ -
4125-05	Conditional Use Permit	\$ 3,000	\$ 500	\$ 3,500	\$ 2,000	\$ (1,500)
4126-05	Temporary Use Permit	\$ 100	\$ 200	\$ 100	\$ 200	\$ 100
4145-05	Site Plan Permit	\$ 500	\$ -	\$ 500	\$ 500	\$ -
4155-05	Design Permit - DRC	\$ 450	\$ 100	\$ 500	\$ 500	\$ -
4156-05	Sign Permit & Master Sign Program	\$ -	\$ -	\$ 200	\$ 100	\$ (100)
4159-05	CEQA Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -
4219-05	Parking Permit	\$ 400	\$ 400	\$ 400	\$ 400	\$ -
	SUB TOTAL	\$ 6,450	\$ 7,070	\$ 6,700	\$ 10,600	\$ 3,900
Dept 06-Building						
4115-06	Building Permit Fee	\$ 22,346	\$ 3,374	\$ 40,000	\$ 5,000	\$ (35,000)
4164-06	Short Term Rental Inspection Fees	\$ -	\$ 4,200	\$ -	\$ 4,200	\$ 4,200
4165-06	Plan Check Fee	\$ 14,496	\$ 2,225	\$ 20,000	\$ 10,000	\$ (10,000)
	SUB TOTAL	\$ 36,842	\$ 9,799	\$ 60,000	\$ 19,200	\$ (40,800)
Dept 08-Police						
4210-08	City Fines	\$ 3,817	\$ 1,958	\$ 4,000	\$ 4,000	\$ -
4211-08	Vehicle Release	\$ 1,520	\$ 855	\$ 1,500	\$ 1,000	\$ (500)
4221-08	Parking Violations	\$ 13,192	\$ 5,890	\$ 15,000	\$ 10,000	\$ (5,000)
4325-08	Vehicle License Fees	\$ 445	\$ -	\$ 500	\$ 500	\$ -
4330-08	Prop 172 - County	\$ 593	\$ 194	\$ 450	\$ 450	\$ -
4335-08	Post Training Reimbursement	\$ -	\$ -	\$ 500	\$ 500	\$ -
4515-08	Dog Licensing	\$ 5	\$ -	\$ 20	\$ 20	\$ -
4524-08	Asset Forfeiture	\$ 3,352	\$ 1,393	\$ 500	\$ 1,400	\$ 900
4560-08	Police Reports	\$ 320	\$ 110	\$ 400	\$ 400	\$ -
4744-08	Advanced Disability Reimbursement	\$ 4,500	\$ -	\$ -	\$ -	\$ -
	SUB TOTAL	\$ 27,744	\$ 10,399	\$ 22,870	\$ 18,270	\$ (4,600)
Dept 11-Public Works						
10-4150-11	Building Development Fee	\$ 316	\$ -	\$ 1,000	\$ 500	\$ (500)
10-4160-11	Engineer Fees	\$ 43,568	\$ 14,328	\$ 50,000	\$ 30,000	\$ (20,000)
31-4305-11	Gas Tax-2105	\$ 2,133	\$ 1,091	\$ 2,300	\$ 2,300	\$ -
31-4305-11	Gas Tax-2106	\$ 5,721	\$ 2,875	\$ 5,800	\$ 5,800	\$ -
31-4305-11	Gas Tax-2107	\$ 2,549	\$ 1,515	\$ 2,800	\$ 2,800	\$ -
31-4305-11	Gas Tax-2107.5	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
31-4305-11	Gas Tax-2103	\$ 3,040	\$ 1,721	\$ 3,500	\$ 3,500	\$ -
37-4306-11	SB1 - RMRA - Road Maintenance & Rehab	\$ 7,718	\$ 3,440	\$ 8,000	\$ 8,000	\$ -
35-4205-11	Ca Code Fines - County	\$ 689	\$ 94	\$ 1,000	\$ 700	\$ (300)
	SUB TOTAL	\$ 66,734	\$ 26,064	\$ 75,400	\$ 54,600	\$ (20,800)

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Revenues thru Jan 2023 FY 22-23	Actual	Adopted FY 22-23	Proposed Amended Budget FY 22-23	Proposed Budget Amendment #1
Lease Revenue							
4833-00	Cal-Am Lease	\$ 850,000		\$ -	\$ -	\$ -	\$ -
	SUB TOTAL	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -
Grants							
4069-08	COPS Grant - County	\$ 161,285	\$ 106,938	\$ 160,000	\$ 165,300	\$ 5,300	\$ 5,300
4647-08	Bulletproof Vest Grant	\$ -	\$ 1,203	\$ 1,400	\$ 1,800	\$ 400	\$ 400
4836-08	CSA 74 EMS Grant - County	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ -
4729-00	MBASIA Fitness/Safety Grant	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ -	\$ -
	SUB TOTAL	\$ 171,285	\$ 118,141	\$ 171,400	\$ 177,100	\$ 5,700	\$ 5,700
	SUB TOTAL RECURRING REVENUES	\$ 9,227,762	\$ 4,087,570	\$ 7,903,570	\$ 8,843,092	\$ 939,522	\$ 939,522
Special Project Revenues							
4522-11	Street Sweeper Sale	\$ -		\$ -	\$ -	\$ -	\$ -
4530-00	South of Tioga Reimbursements	\$ 50,405	\$ 21,465	\$ 50,000	\$ 50,000	\$ -	\$ -
4531-00	South of Tioga Plan Check Fees	\$ 2,900	\$ 445	\$ 50,000	\$ 20,000	\$ (30,000)	\$ (30,000)
4532-00	South of Tioga Building Permit Fees	\$ 35,917	\$ 6,405	\$ 75,000	\$ 30,000	\$ (45,000)	\$ (45,000)
4533-00	Cal Am Desal Wells Reimbursement	\$ 184,064	\$ 1,384	\$ 7,000	\$ 2,000	\$ (5,000)	\$ (5,000)
4607-05	LEAP Grant - Housing Element Update	\$ -		\$ 65,000	\$ 65,000	\$ -	\$ -
4608-05	REAP Grant - Housing Element Update	\$ -		\$ 65,000	\$ 65,000	\$ -	\$ -
39-4706-18	N of Playa Habitat Conservation Fund	\$ -	\$ 65,001	\$ 15,000	\$ 65,000	\$ 50,000	\$ 50,000
	SUB TOTAL	\$ 273,286	\$ 94,699	\$ 327,000	\$ 297,000	\$ (30,000)	\$ (30,000)
Grants							
4639-08	Officer Wellness/Mental Health Grant			\$ -	\$ 15,000	\$ 15,000	\$ 15,000
4681-12	Calabrese Park CDBG Grant	\$ 50,603		\$ -	\$ -	\$ -	\$ -
4682-00	Prop 1 IRWM - Catalina	\$ 13,078	\$ 5,949	\$ 200,000	\$ 131,902	\$ (68,098)	\$ (68,098)
4683-00	Prop 1 SW - Contra Costa	\$ -		\$ 200,000	\$ 366,059	\$ 166,059	\$ 166,059
4684-12	Per Capita Parks Grant	\$ -		\$ -	\$ 175,000	\$ 175,000	\$ 175,000
4757-00	CalTrans Sustainable Grant	\$ 65,096		\$ -	\$ -	\$ -	\$ -
	SUB TOTAL	\$ 128,777	\$ 5,949	\$ 400,000	\$ 687,961	\$ 287,961	\$ 287,961
	Sub Total Special Project/Grant Revenues	\$ 402,062	\$ 100,648	\$ 727,000	\$ 984,961	\$ 257,961	\$ 257,961
	Grand Total Revenues	\$ 9,629,824	\$ 4,188,218	\$ 8,630,570	\$ 9,828,053	\$ 1,197,483	\$ 1,197,483
						\$ 1,197,483	

FY 2022-2023 Propose Amend #1 Revenues



Budget Summary City Expenditures

Description	Actuals FY 21-22	FY 22-23 Actuals thru Jan 2023	Adopted FY 22-23	Proposed Amended Budget FY 22-23	Proposed Budget Amendment No. 1
RECURRING EXPENSES					
City Council	121,162	70,840	129,660	127,880	(1,780)
Administration	595,792	419,485	655,770	707,915	52,145
Finance	392,225	264,813	378,580	457,835	79,255
Attorney	291,512	65,333	244,600	244,850	250
Planning	287,915	208,418	293,970	298,445	4,475
Building	104,345	22,827	112,800	52,000	(60,800)
Police	3,345,474	2,317,596	3,446,470	3,604,640	158,170
Fire	312,584	328,840	328,900	328,900	-
Public Works	825,456	454,484	951,900	1,055,120	103,220
Parks	6,351	2,051	11,500	11,000	(500)
Government Buildings	49,162	49,122	59,800	53,000	(6,800)
Community Outreach	122,321	90,134	124,000	137,000	13,000
Recurring Grants	2,558	1,920	5,300	4,300	(1,000)
Non-Departmental	142,374	62,139	128,630	121,300	(7,330)
SUBTOTAL FOR RECURRING EXPENSES	6,599,230	4,358,003	6,871,880	7,204,185	332,305
OTHER EXPENSES					
Capital Outlay	173,881	85,041	335,300	316,800	(18,500)
Economic Development	163,749	104,056	236,000	169,250	(66,750)
Grants/Special Projects	148,973	44,062	635,000	2,229,266	1,594,266
SUBTOTAL OTHER EXPENSES	486,603	233,160	1,206,300	2,715,316	1,509,016
TOTAL EXPENSES	7,085,833	4,591,163	8,078,180	9,919,501	1,841,321

Proposed Amendment #1
 FY 2023
 Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
NON DEPARTMENT						
5000-00	Municipal Code Updates	2,548	1,140	3,000	3,000	-
5001-00	Public Agency Memberships	10,516	7,169	13,500	13,500	-
5002-00	Voluntary Memberships	5,879	6,229	10,000	10,000	-
5005-00	Arts Committee	17,498		10,000	5,000	(5,000)
5009-00	Covid-19 General Expense	6,177	1,742	6,000	2,500	(3,500)
5025-00	Dues and Subscriptions	180	180	180	180	-
5070-00	Health Benefit Surcharges	881	727	1,000	1,350	350
5081-00	GASB68 Reports - CalPers	2,100	2,100	2,100	2,100	-
5202-00	Concern EAP Program Premium	1,338	1,189	1,400	1,200	(200)
5425-00	IT Support	7,499	1,620	2,500	2,500	-
5720-00	Auto Maintenance - City Vehicles	766	26	2,500	6,000	3,500
5909-00	Physical Damage Claims	4,356		-	-	-
5910-00	Donations/Contributions	6,788	2,663	6,500	6,500	-
5930-00	Miscellaneous Expense	8,347	1,868	5,000	3,000	(2,000)
5935-00	Office Equipment Maintenance	8,853	3,519	8,000	8,000	-
5940-00	Office Supplies	26,836	14,138	25,000	25,000	-
5945-00	Telephone	1,114	684	2,000	1,500	(500)
5950-00	Physical Exams (MP every 2 yrs)	-		150	150	-
5955-00	Public Official Bond Premium	1,158	1,216	1,200	1,220	20
5960-00	Utilities	26,222	13,896	25,000	25,000	-
5970-00	Equipment Purchase	-	1,174	-	2,000	2,000
5980-00	Bank Charges	1,942		2,000	-	(2,000)
5998-00	Internet	1,374	858	1,600	1,600	-
	SUB TOTAL NON DEPARTMENT	142,374	62,139	128,630	121,300	(7,330)
CITY COUNCIL						
5030-01	Auto Allowance	2,400	1,400	2,400	2,400	-
5065-01	Dental	3,906	2,278	3,950	3,950	-
5066-01	Vision	702	430	750	750	-
5070-01	Health Benefits	63,306	36,929	63,300	63,300	-
5073-01	Pers Retirement EE	622	311	700	700	-
5075-01	Pers Retirement	1,186	593	1,200	1,200	-
5078-01	PERS Survivor Benefits	113		120	120	-
5079-01	Deferred Comp	4,800	2,800	4,800	4,800	-
5080-01	FICA/ Medicare	4,282	2,498	4,800	4,800	-
5085-01	SUI	336	66	400	400	-

Proposed Amend #1
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
5095-01	Training & Conferences	10,689	2,496	10,000	4,000	(6,000)
5110-01	Council Meetings	18,000	10,500	18,000	18,000	-
5120-01	Elections	-	-	7,500	7,500	-
5137-01	GASB 68 - Unfunded Liability	2,867	3,158	3,000	3,200	200
5925-01	Liability Premium	1,834	717	700	720	20
5945-01	Council Phones	3,811	2,002	4,300	4,300	-
5965-01	Workers Comp Premium	870	1,263	1,300	1,300	-
5970-01	Equipment Purchase	-	2,620	1,000	5,000	4,000
5985-01	Exercise Program	1,440	780	1,440	1,440	-
SUB TOTAL CITY COUNCIL		121,162	70,840	129,660	127,880	(1,780)
ADMINISTRATION						
5019-02	Temporary Staffing	-	17,064	-	60,000	60,000
5020-02	Contract Services - Executive Search	20,900	-	-	-	-
5020-02	Contract Services - Grant Seeking	-	-	-	20,000	20,000
5025-02	Dues/Subscriptions	2,956	2,639	7,000	4,000	(3,000)
5030-02	Auto Allowance	2,400	2,100	3,600	3,600	-
5035-02	Granicus - Agenda Management Fee	8,393	9,232	9,300	9,300	-
5040-02	Salaries	291,396	196,643	373,200	327,100	(46,100)
5042-02	Cash Outs	33,390	1,469	-	32,000	32,000
5060-02	Long Term Disability	1,897	1,585	2,600	2,100	(500)
5065-02	Dental	2,695	1,739	3,300	2,700	(600)
5066-02	Vision	439	290	550	450	(100)
5067-02	Life Insurance	566	333	700	465	(235)
5070-02	Health Benefits	37,984	21,630	44,400	34,900	(9,500)
5072-02	Health Benefits - Admin Retirees	18,317	10,847	18,500	19,300	800
5073-02	Pers Retirement EE	9,045	4,903	9,500	9,810	310
5075-02	Pers Retirement	30,789	15,183	36,000	31,000	(5,000)
5078-02	PERS Survivor Benefits	193	-	180	180	-
5079-02	Deferred Comp	1,500	1,400	2,400	1,900	(500)
5080-02	FICA/Medicare	4,832	2,884	5,800	5,800	-
5085-02	CA SUI	224	224	400	400	-
5095-02	Training & Conferences	5,033	3,468	7,500	7,500	-
5137-02	GASB 68 - Unfunded Liability	64,323	70,752	70,800	70,800	-
5140-02	Records Retention - Gladwell	250	-	500	500	-
5210-02	Payroll Processing/Shred Services	4,682	2,206	5,500	5,500	-
5425-02	IT Support	4,074	3,668	3,000	6,000	3,000
5740-02	Employee Screening/Advertising	-	-	-	1,000	1,000
5925-02	Liability Premium	12,835	13,630	12,300	13,700	1,400
5945-02	Admin Phones	3,129	1,916	3,200	3,200	-
5965-02	Workers Comp Premium	25,515	32,829	33,100	32,900	(200)
5970-02	Equipment Purchase	7,016	311	1,000	1,000	-
5985-02	Exercise Program	1,020	540	1,440	810	(630)
SUB TOTAL ADMINISTRATION		595,792	419,485	655,770	707,915	52,145

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
FINANCE /HR						
5020-03	Contract Services - Bartel	20,250	4,158	4,850	4,850	-
5020-03	Contract Services - RGS				68,000	68,000
5023-03	Sales Tax/Trans Tax Admin Fees	37,137	11,078	35,000	45,000	10,000
5025-03	Dues/Subscriptions	95		100	-	(100)
5040-03	Salaries	109,792	69,433	114,500	79,400	(35,100)
5042-03	PTO Cash Out			-	42,000	42,000
5060-03	Long Term Disability	1,256	732	1,300	840	(460)
5065-03	Dental	558	326	560	420	(140)
5066-03	Vision	100	61	110	80	(30)
5067-03	Life Insurance	206	130	250	170	(80)
5070-03	Health Benefits	12,661	7,386	12,700	8,500	(4,200)
5072-03	Health Benefits - Finance Retirees			-	4,300	4,300
5073-03	Pers Retirement EE	9,486	5,142	9,900	6,900	(3,000)
5075-03	Pers Retirement	18,083	9,802	18,900	13,100	(5,800)
5078-03	PERS Survivor Benefits	56		60	60	-
5079-03	Deferred Comp	1,200	700	1,200	700	(500)
5080-03	FICA/Medicare	1,583	993	1,600	1,100	(500)
5085-03	SUI	112	112	150	115	(35)
5095-03	Training/Conferences	38		500	-	(500)
5137-03	GASB 68 - Unfunded Liability	65,934	72,636	72,700	72,700	-
5405-03	Property Tax Fees	995		1,000	1,000	-
5410-03	Audit	58,558	52,000	65,500	65,500	-
5415-03	Financial Management Support	1,824	736	3,000	6,000	3,000
5425-03	IT Support	3,906	2,715	5,000	5,000	-
5440-03	BL/ Prop/Sales Tax Agreements (HDL)	41,249	14,700	20,000	20,000	-
5925-03	Liability Premium	3,667	3,587	3,300	3,600	300
5965-03	Workers Comp Premium	3,479	6,313	6,400	6,400	-
5970-03	Equipment Purchase	-	2,075	-	2,100	2,100
	SUB TOTAL FINANCE	392,225	264,813	378,580	457,835	79,255
ATTORNEY						
5040-04	Salaries	144,296		-	-	-
5060-04	LTD	1,058		-	-	-
5065-04	Dental	1,579		-	-	-
5066-04	Vision	237		-	-	-
5067-04	Life	153		-	-	-
5070-04	Health Benefit	14,244		-	-	-
5072-04	Health Benefits - Retirees	4,391	2,712	4,600	4,850	250
5075-04	Pers Retirement	8,013		-	-	-
5079-04	Deferred Comp	900		-	-	-
5080-04	FICA/Medicare	2,017		-	-	-
5085-04	SUI	112		-	-	-
5095-04	Conferences & Meetings	783		-	-	-
5137-04	GASB 68 - Unfunded Liability	140		-	-	-
5522-04	Attorneys Costs	4,114		-	-	-
5545-04	Outside Counsel/HR	101,956	62,622	240,000	240,000	-
5925-04	Liability Premium	3,667		-	-	-
5945-04	Cell Phone	375		-	-	-
5965-04	Workers Comp Premium	3,479		-	-	-
	SUB TOTAL ATTORNEY	291,512	65,333	244,600	244,850	250

Proposed Amend #1
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
PLANNING						
5020-05	Contract Services - EMC Planning	10,065	7,334	20,000	55,000	35,000
5020-05	TAMC Vehiles Miles Traveled Cost	16,879		-	-	-
5025-05	Dues/Subscriptions	507		500	-	(500)
5040-05	Salaries	111,854	67,858	111,900	77,600	(34,300)
5042-05	Cash Outs - PTO Accruals	7,455	8,874	8,000	21,500	13,500
5060-05	Long Term Disability	977	570	1,000	660	(340)
5065-05	Dental	558	326	560	420	(140)
5066-05	Vision	100	61	110	80	(30)
5067-05	Life Insurance	348	130	250	170	(80)
5070-05	Health Benefits	12,661	7,386	12,700	8,500	(4,200)
5072-05	Health Benefits - Planning Retirees	10,370	6,483	11,500	15,900	4,400
5073-05	Pers Retirement EE	9,664	5,025	9,700	6,700	(3,000)
5075-05	PERS Retirement	18,422	9,580	18,500	12,800	(5,700)
5079-05	Deferred Comp	1,200	700	1,200	700	(500)
5080-05	FICA/Medicare	1,731	1,104	1,850	1,200	(650)
5085-05	SUI	112	112	150	115	(35)
5095-05	Training/Conferences	35		100	-	(100)
5137-05	GASB 68 - Unfunded Liability	68,801	75,794	75,800	75,800	-
5370-05	Planning - Misc.	239	95	300	300	-
5425-05	IT Support	483	183	1,000	1,000	-
5920-05	Legal Advertising	5,870	6,387	7,500	9,000	1,500
5925-05	Liability Premium	4,584	3,587	3,300	3,600	300
5945-05	Planning Phones	650	518	650	1,000	350
5965-05	Workers Comp Premium	4,349	6,313	6,400	6,400	-
5970-05	Equipment Purchase	-		1,000	-	(1,000)
	SUB TOTAL PLANNING	287,915	208,418	293,970	298,445	4,475
BUILDING						
5020-06	Code Enforcement	1,670	360	10,000	5,000	(5,000)
5318-06	Short Term Rental Inspection Fees	-	2,160	-	4,200	4,200
5319-06	Building Inspection Fees	80,123	16,614	75,000	30,000	(45,000)
5320-06	Plan Check Fees	19,752	894	25,000	10,000	(15,000)
5423-06	lworq	2,800	2,800	2,800	2,800	-
	SUB TOTAL BUILDING	104,345	22,827	112,800	52,000	(60,800)

Proposed Amendment #1
 F 3
 Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
PUBLIC SAFETY						
5025-08	Dues and Subscriptions	1,275	1,440	2,000	2,000	-
5040-08	Salaries	1,341,076	817,006	1,472,000	1,483,000	11,000
5040/42-08	Possible POA Negotiations				-	-
5041-08	Workers Comp Wages 4850	8,412	26,852	-	85,000	85,000
5042-08	Cash Outs - PTO Accruals	348,573	226,355	200,000	280,000	80,000
5043-08	Holiday Paid	4,090	6,006	15,000	15,000	-
5044-08	Workers Comp Wages TTD	29,451		-	-	-
5055-08	Overtime Paid	43,875	21,652	50,000	37,000	(13,000)
5060-08	Long Term Disability	3,155	2,067	3,700	3,100	(600)
5065-08	Dental	18,304	11,229	19,300	18,600	(700)
5066-08	Vision	2,727	1,744	3,100	3,000	(100)
5067-08	Life Insurance	2,419	1,388	2,500	2,400	(100)
5070-08	Health Benefits	193,083	116,589	202,600	197,900	(4,700)
5072-08	Health Benefits - Police Retirees	73,190	49,561	87,400	90,900	3,500
5073-08	Pers Retirement EE	5,657	3,089	6,000	6,200	200
5075-08	Pers Retirement	266,027	138,283	296,400	272,700	(23,700)
5077-08	Pers Replacement Benefit - Klein	7,401		7,500	7,500	-
5078-08	PERS Survivor Benefits	602		700	700	-
5079-08	Deferred Comp	13,800	8,200	14,400	14,400	-
5080-08	FICA/Medicare	27,869	16,539	30,000	30,000	-
5085-08	SUI	1,344	1,156	1,600	1,600	-
5095-08	Training/Conferences	5,433	5,064	7,500	7,500	-
5096-08	Post Training - Reimbursable	-		1,000	1,000	-
5137-08	GASB 68 - Unfunded Liability	178,991	209,447	209,500	209,500	-
5139-08	Advanced Disability(Pers Reimburses)	4,500		-	-	-
5425-08	IT Support	22,104	11,277	30,000	30,000	-
5710-08	Animal Regulation Services	1,328	1,925	2,500	4,000	1,500
5715-08	Auto Fuel	35,942	20,898	30,000	35,000	5,000
5720-08	Auto Maintenance - Police Vehicles	12,565	5,183	20,000	20,000	-
5721-08	Auto Detailing - Car Washes	2,818	1,801	2,000	3,000	1,000
5723-08	Mobile License Fee	2,980		3,200	3,200	-
5725-08	Criminal Justice & CLETS Systems	25,675	14,780	37,500	37,500	-
5727-08	911 Center - Dispatch Services	43,348	28,101	37,450	37,450	-
5740-08	Employee Screening	2,902	1,959	-	3,500	3,500

Proposed Amend #1
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
5745-08	Equipment Purchase	5,080	1,213	10,000	10,000	-
5746-08	Range Fees & Supplies		478	10,000	10,000	-
5747-08	SRU Annual Contribution	5,000	5,000	5,000	5,000	-
5760-08	Booking Fees	-		1,000	-	(1,000)
5765-08	Reserve Salaries	32,461	15,155	30,000	30,000	-
5770-08	Computer Equipment/Software		4,029	5,000	7,500	2,500
5785-08	Police Supplies	5,706	3,221	5,000	6,000	1,000
5794-08	Special Skills	1,200	700	1,200	1,200	-
5795-08	Uniform Allowance/Purchase	10,136	6,203	10,500	10,500	-
5796-08	Education Benefit	65,267	37,367	64,100	64,400	300
5797-08	Arrest/Investigations/Live Scan Fees		2,681	5,000	5,000	-
5798-08	Tracnet/IBM Server Maintenance	13,793	14,934	13,500	15,000	1,500
5884-08	Security - Locker Room	552	370	600	700	100
5925-08	Liability Premium	146,689	114,777	103,500	114,800	11,300
5929-08	Locker Room Rental Payments		4,427	4,450	5,400	950
5934-08	NGEN Radio System Maintenance	13,008	12,798	17,100	17,100	-
5935-08	NGEN Radio System Infrastructure	-	9,900	9,700	9,900	200
5945-08	Police Phones	13,406	4,411	17,500	13,000	(4,500)
5965-08	Worker's Comp Premium	231,378	287,887	289,900	287,900	(2,000)
5985-08	Exercise Program	2,730	1,470	3,240	3,240	-
5997-08	Nighthawk In Car Wifi	2,897	1,449	2,900	2,900	-
5998-08	Police Internet	2,379	1,390	2,900	2,900	-
6123-08	EOC Expenses - CSUMB	10,000	5,000	5,000	5,000	-
6618-08	Motorola Radio Lease - Principal	29,527	31,180	31,110	31,200	90
6619-08	Motorola Radio Lease - Interest	4,994	3,340	3,420	3,350	(70)
SUB TOTAL PUBLIC SAFETY		3,345,474	2,317,596	3,446,470	3,604,640	158,170
FIRE DEPARTMENT						
5750-09	Fire Contract	312,584	328,840	328,900	328,900	-
SUB TOTAL FIRE DEPARTMENT		312,584	328,840	328,900	328,900	-
PUBLIC WORKS						
5019-11	Temp Services - P/W		1,517		1,550	1,550
5020-11	Contract Services - Polaris	350		2,000	2,000	-
5020-11	Harris - Storm Water	51,574	3,673	50,000	90,000	40,000
5020-11	Harris - Engineering	170,461	17,670	150,000	270,000	120,000
5020-11	HF&H (MRWMD) Ordinance/Franchise	6,218		7,500	7,500	-
5025-11	Dues and Publications	1,005		1,100	1,100	-
5027-11	Permits & Licenses	4,813	3,535	5,100	5,100	-
5028-11	Pest Control	780	520	800	800	-
5040-11	Salaries	238,003	120,146	239,100	192,700	(46,400)
5042-11	Cash Outs				1,150	1,150
5055-11	Overtime Paid	2,121	1,651	-	1,700	1,700
5060-11	Long Term Disability	1,845	1,202	2,000	2,000	-
5065-11	Dental	4,768	2,781	4,800	4,800	-
5066-11	Vision	735	449	800	800	-
5067-11	Life Insurance	617	389	700	700	-
5070-11	Health Benefits	50,645	29,543	50,700	41,200	(9,500)
5073-11	Pers Retirement EE	19,645	8,637	19,600	15,600	(4,000)
5075-11	Pers Retirement	34,990	15,166	34,900	27,100	(7,800)

Proposed Amendment #1
 FY 2023
 Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
5078-11	PERS Survivor Benefits	169		180	180	-
5079-11	Deferred Comp	3,600	1,700	3,600	2,700	(900)
5080-11	FICA/Medicare	4,115	2,125	4,100	3,500	(600)
5085-11	CA SUI	336	244	400	300	(100)
5095-11	Training/Conferences	276		1,000	1,000	-
5137-11	GASB 68 - Unfunded Liability	86,509	95,528	95,600	95,600	-
5423-11	lworq	6,800		-	-	-
5425-11	IT Support	1,260		2,000	2,000	-
5720-11	Auto Maintenance - PW Vehicles	8,943	4,572	15,000	15,000	-
5795-11	PW Uniform Maintenance/Purchase	2,270	1,276	3,000	3,000	-
5820-11	Interceptor Vault Maintenance	-		9,000	9,000	-
5820-11	3-Year Sediment Removal	-		37,000	37,000	-
5845-11	Hope Program	30,053	23,888	35,000	50,000	15,000
5855-11	Street Lighting	10,544	5,198	10,000	10,000	-
5860-11	Street Work/Sidewalk Maintenance	3,571	3,767	15,000	10,000	(5,000)
5861-11	Adopt A Highway	3,705	2,100	4,200	4,200	-
5865-11	Flags/Banners	4,191	2,248	5,000	5,000	-
5884-11	PW Trailer Security	1,253	984	1,300	1,500	200
5885-11	PW Supplies	4,041	2,265	5,000	5,000	-
5888-11	Equipment Rental	750	385	1,500	1,500	-
5889-11	Mtry 1 Water Regional Stormwater	11,769		13,000	12,000	(1,000)
5898-11	Street Signs	954		3,500	3,500	-
5925-11	Liability Premium	10,085	7,174	6,500	7,200	700
5935-11	Equipment Maintenance	256		1,000	1,000	-
5936-11	Storage/Engineer Files	3,196	2,177	3,800	3,800	-
5945-11	P/W Phones	3,424	1,404	3,500	3,500	-
5961-11	Refuse Fees	5,165	2,605	6,300	6,300	-
5963-11	Irrigation/Landscaping	416	41	2,000	1,000	(1,000)
5965-11	Worker's Comp Premium	20,876	86,282	86,900	86,300	(600)
5970-11	Equipment Purchase	6,547	599	6,500	6,500	-
5985-11	Exercise	780	390	720	540	(180)
5998-11	Internet	1,032	656	1,200	1,200	-
SUB TOTAL PUBLIC WORKS		825,456	454,484	951,900	1,055,120	103,220

Proposed Amend #1
 FY 22-23
 Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
PARKS						
5020-12	Contract Services/Arborist	4,050		5,000	5,000	-
5881-12	Parks Supplies	1,999	2,051	3,000	3,500	500
5935-12	Parks Equip. Maintenance	301		1,000	1,000	-
5970-12	Parks Equip. Purchase	-		2,500	1,500	(1,000)
	SUB TOTAL PARKS	6,351	2,051	11,500	11,000	(500)
GOVERNMENT BUILDINGS & FACILITIES						
5884-15	Security	2,119	2,659	2,300	3,500	1,200
5915-15	Fire/Bldg/Auto/Cyber Premiums	33,186	36,949	40,000	37,500	(2,500)
6020-15	Maintenance & Repair	13,857	9,514	17,500	12,000	(5,500)
	SUB TOTAL GOVERNMENT BUILDINGS	49,162	49,122	59,800	53,000	(6,800)
COMMUNITY OUTREACH						
5004-18	West End Celebration	75,586	53,472	75,000	75,000	-
5873-18	Bike Trail Electric	4,403	2,326	4,000	4,000	-
5905-18	City Events	23,129	21,577	25,000	35,000	10,000
5920-18	Advertising -" Coop "-Newspaper	14,526	6,994	14,000	15,100	1,100
5967-18	Public Surveys	-	3,900	-	3,900	3,900
6020-18	Maint - Bike Trails/Garden/Art Park	4,677	1,865	6,000	4,000	(2,000)
	SUB TOTAL COMM. OUTREACH	122,321	90,134	124,000	137,000	13,000
GRANTS						
5736-08	Bulletproof Vest Grant	601	1,203	2,800	1,800	(1,000)
6362-00	CSA 74 EMS Grant	1,956	717	2,500	2,500	-
	SUB TOTAL	2,558	1,920	5,300	4,300	(1,000)
	SUB TOTAL FOR RECURRING	6,599,230	4,358,003	6,871,880	7,204,185	332,305

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23
ECONOMIC DEVELOPMENT						
6394-18	Mural Festival	60,000	66,250	55,000	66,250	11,250
6399-18	Art Park Events	6,639	1,771	6,000	3,000	(3,000)
6420-00	S of Tioga Reimbursable Expense	46,518	25,447	50,000	50,000	-
6421-00	S of Tioga Plan Check Fees	10,336	3,361	50,000	20,000	(30,000)
6422-00	S of Tioga Building Inspections	40,257	7,227	75,000	30,000	(45,000)
SUB TOTAL ECONOMIC DEVELOPMENT		163,749	104,056	236,000	169,250	(66,750)
SPECIAL PROJECTS						
5020-05	EMC - Parking Study	5,266	8,623	30,000	30,000	-
5020-05	EMC - Parking Study CEQA	-	-	-	30,000	30,000
5913-00	Digital Records Management	-	5,000	10,000	10,000	-
39-6281-18	N of Playa Habitat Conservation Fund	-	-	30,000	30,000	-
6311-05	Housing Element Update (grant)	-	13,706	65,000	290,000	225,000
6312-05	General Plan Update (grant)	-	-	65,000	-	(65,000)
6308-00	TAMC Row Landscaping Project	-	-	35,000	-	(35,000)
SUB TOTAL SPECIAL PROJECTS		5,266	27,329	235,000	390,000	155,000
GRANTS						
5010-12	Calabrese Park CDBG Grant	20,250	6,634	-	6,700	6,700
5010-12	Per Capita Park Grant	28,453	5,228	-	944,143	944,143
5010-20	Prop 1 SW Contra Costa - Grant	6,663	3,044	180,000	366,059	186,059
5010-20	Prop 1 SW Contra Costa - Match	-	-	20,000	-	(20,000)
5010-20	West End/Catalina IRWM	5,949	1,828	200,000	131,902	(68,098)
5732-00	West Bay Ave	13,690	-	-	390,462	390,462
6393-00	Sustainability Grant CEQA Review	20,000	-	-	-	-
6393-00	CalTrans Sustainable Grant/Matching	5,586	-	-	-	-
6393-00	CalTrans Sustainable Grant/Reimb	43,117	-	-	-	-
SUBTOTAL GRANTS		143,708	16,733	400,000	1,839,266	1,439,266
TOTAL SPECIAL PROJECTS/GRANTS		312,723	148,118	871,000	2,398,516	1,527,516
GRAND TOTAL OPERATING EXPENSES		6,911,953	4,506,121	7,742,880	9,602,701	1,859,821
CAPITAL OUTLAY						
5010-08	3 Police Vehicles	-	-	195,000	195,000	-
5010-08	Storage Container for Police	5,000	-	-	-	-
5010-08	City Hall Improvements/Police Lobby	-	-	15,000	15,000	-
5010-11	Street Sweeper Rehabilitation	12,228	-	27,800	-	(27,800)
5010-11	Dump Truck for P/W	-	74,674	85,000	85,000	-
5010-15	City Hall Electrical	10,855	-	-	-	-
5010-15	City Hall Imp/Windows/Server Room	22,896	756	-	1,000	1,000
5010-18	Art Park Improvements	61,986	-	5,500	5,500	-
5010-20	Land Purchase	-	3,809	-	3,800	3,800
5010-20	Pendergrass Way Improvements	54,589	4,419	-	4,500	4,500
5020-11	Desal Wells Expense	6,326	1,384	7,000	7,000	-
SUBTOTAL CAPITAL OUTLAY		173,881	85,041	335,300	316,800	(18,500)
GRAND TOTAL EXPENSES		7,085,833	4,591,163	8,078,180	9,919,501	1,841,321

Proposed Amend #1
FY 22-23
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Actual Expenses thru Jan 2023 FY 22-23	Adopted FY 22-23	Proposed Amended Budget #1 FY 22-23	Proposed Budget Amendment #1 FY 22-23

FY 2022-2023 Propos Amend #1 Expenses

