

**CITY OF SAND CITY
RESOLUTION SC 23-31, 2023**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAND CITY
ADOPTING THE PROPOSED CITY BUDGET FOR FISCAL YEAR 2023-2024**

WHEREAS, the Budget Committee of the City Council and the City Council has reviewed the Proposed Fiscal Year 2023-2024 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 2023-2024 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. Attachment 1 is hereby adopted as the Proposed City Budget for FY 2023-2024.
2. The City staff is authorized to continue City operations as generally prescribed in the FY 2023-2024 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 20th, day of June, 2023, by the following vote:

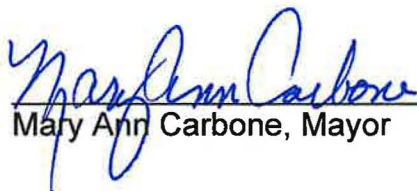
AYES: Mayor Carbone, Vice Mayor Blackwelder, Councilmembers Diaz, Hawthorne, and Sofer.

NOES: None.

ABSENT: None.

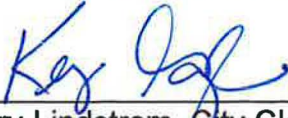
ABSTAIN: None.

APPROVED:



Mary Ann Carbone, Mayor

ATTEST:
DATED: June 23, 2023



Kerry Lindstrom, City Clerk

CITY SUMMARY

Description	Actuals FY 21-22	FY 22-23 Adopted Budget	Amended Budget FY 22-23	Proposed FY 23-24
Total City Revenues	\$9,629,824	\$8,630,570	\$9,828,053	\$10,260,900
Total City Expenditures	\$7,088,633	\$8,080,980	\$9,753,656	\$8,251,800
DIFFERENCE	\$2,541,190	\$549,590	\$74,397	\$2,009,100
Revenues for Recurring Operations	\$9,227,762	\$7,903,570	\$8,843,092	\$10,078,800
Expenditures for Recurring Operations	\$6,602,030	\$6,874,680	\$7,066,240	\$7,424,800
SUB TOTAL	\$2,625,731	\$1,028,890	\$1,776,852	\$2,654,000
Special Project Revenues	\$402,062	\$727,000	\$984,961	\$182,100
Special Expenditures	\$486,603	\$1,206,300	\$2,687,416	\$827,000
SUB TOTAL	-\$84,541	-\$479,300	-\$1,702,455	-\$644,900
				0.00
				0.00

Budget Summary City Revenues

Description	Actuals FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24	Increase (Decrease)	Percent Change
RECURRING REVENUES					
Property Taxes	\$153,287	\$140,700	\$135,000	-\$5,700	-4%
Sales/Use Taxes	\$3,557,590	\$3,592,000	\$3,529,000	-\$63,000	-2%
Transaction Tax	\$3,039,904	\$3,321,000	\$4,446,000	\$1,125,000	34%
TOT Tax	\$17,896	\$120,000	\$126,000	\$6,000	5%
Franchise/Users Tax	\$281,113	\$275,500	\$288,400	\$12,900	5%
Business License	\$568,430	\$660,500	\$693,500	\$33,000	5%
Planning Revenues	\$6,450	\$10,600	\$11,000	\$400	4%
Building Revenues	\$36,842	\$19,200	\$19,800	\$600	3%
Police Revenues	\$27,744	\$18,270	\$19,200	\$930	5%
Public Works Revenues	\$66,734	\$54,600	\$55,300	\$700	1%
Interest	\$42,893	\$209,050	\$219,600	\$10,550	5%
Rental	\$17,109	\$19,000	\$19,000	\$0	0%
ROPS Residual	\$199,419	\$135,000	\$230,000	\$95,000	70%
SA Admin Fees Reimbursement	\$48,114	\$0	\$0	\$0	
Misc. Revenues	\$142,950	\$90,572	\$94,500	\$3,928	4%
Recurring Grants	\$171,285	\$177,100	\$185,500	\$8,400	5%
Cal-Am	\$850,000	\$0	\$7,000	\$7,000	
Subtotal Recurring Revenues	\$9,227,762	\$8,843,092	\$10,078,800	\$1,235,708	14%
OTHER FINANCING SOURCES					
Special Project Revenues	\$273,286	\$297,000	\$167,100	-\$129,900	-44%
Grants	\$128,777	\$687,961	\$15,000	-\$672,961	-98%
Subtotal Other Revenue	\$402,062	\$984,961	\$182,100	-\$802,861	-82%
Total Revenue	\$9,629,824	\$9,828,053	\$10,260,900	\$432,847	4%

Budget Summary City Expenditures

Description	Actuals FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24	Increase (Decrease)	Percent Change
RECURRING EXPENSES					
City Council	\$121,162	\$134,880	\$135,100	220	0%
Administration	\$595,792	\$672,915	\$686,500	13,585	2%
Finance	\$392,225	\$457,935	\$387,800	-70,135	-15%
Attorney	\$291,512	\$244,850	\$257,100	12,250	5%
Planning	\$290,715	\$301,400	\$246,800	-54,600	-18%
Building	\$104,345	\$52,000	\$54,800	2,800	5%
Police	\$3,345,474	\$3,477,140	\$3,758,800	281,660	8%
Fire	\$312,584	\$328,900	\$345,000	16,100	5%
Public Works	\$825,456	\$1,062,120	\$1,189,900	127,780	12%
Parks	\$6,351	\$11,000	\$12,500	1,500	14%
Government Buildings	\$49,162	\$58,500	\$60,700	2,200	4%
Community Outreach	\$122,321	\$139,000	\$150,600	11,600	8%
Recurring Grants	\$2,558	\$4,300	\$2,500	-1,800	-42%
Non-Departmental	\$142,374	\$121,300	\$136,700	15,400	13%
SUBTOTAL FOR RECURRING EXPENSES	\$6,602,030	\$7,066,240	\$7,424,800	358,560	5%
OTHER EXPENSES					
Capital Outlay	\$173,881	\$344,600	\$252,800	-91,800	-27%
Economic Development	\$163,749	\$170,250	\$184,200	13,950	8%
Grants/Special Projects	\$148,973	\$2,172,566	\$390,000	-1,782,566	-82%
SUBTOTAL OTHER EXPENSES	\$486,603	\$2,687,416	\$827,000	-1,860,416	-69%
TOTAL EXPENSES	\$7,088,633	\$9,753,656	\$8,251,800	-1,501,856	-15%

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24
Dept 00-General				
4005-00	Property Tax	91,413	76,500	76,500
4006-00	ROPS Residual	199,419	135,000	230,000
4008-00	SA Admin Fees Reimbursement	48,114	0	0
4010-00	Prior Year Tax	1,076	1,200	1,200
4012-00	Property Tax VLF	39,715	42,000	43,100
4013-00	MBASIA Claims Reimbursements	3,356	0	0
4015-00	Property Tax - SB 813	16,418	16,000	9,000
4017-00	Covid-19 Relief Fund - American Rescue	95,450	0	0
4020-00	Prop Tax Transfer	4,285	4,500	4,700
4025-00	Users Tax	173,015	175,000	183,000
4030-00	Sales/Use Tax	3,557,590	3,592,000	3,529,000
4032-00	Transaction/ Use Tax - Measure J 1%	3,039,904	3,321,000	4,446,000
4033-00	Business License CASP Fee 90%	1,447	1,500	1,500
4034-00	TOT - Transient Occupancy Tax	17,896	120,000	126,000
4035-00	Cable Franchise	7,524	7,400	7,700
4040-00	Refuse Franchise	67,565	60,000	63,000
4041-00	Greenwaste AB939/SB1383 Fees		37,800	39,700
4045-00	PG & E Gas Franchise	3,092	3,100	3,200
4050-00	PG & E Electric Franchise	29,917	30,000	31,500
4055-00	Business License	566,307	660,000	693,000
4060-00	Bus Lic Late Fee	2,124	500	500
4340-00	Property Tax - HOPTR	381	500	500
4350-00	Sanitation District Impact Fees	11,174	11,000	11,500
4410-00	Interest City Checking/CD/Property Tax	405	500	500
4411-00	Interest - OPEB	43	50	100
4413-00	Interest - City Housing	270	10,000	10,500
4420-00	Interest - LAIF	35,648	185,000	194,300
4450-00	Interest - TVI CDs	6,528	13,500	14,200

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24
4500-00	West End Revenue	26,710	33,200	34,800
4502-00	WE Mural Festival Revenue	0	2,222	2,300
4503-00	Art Park Improvements Revenue	500	0	0
4504-00	Art Park Events Revenue	1,018	1,500	1,500
4550-00	Publications -Copies	0	50	100
4710-00	Mitigation	1,348	1,400	1,500
4730-00	Misc. Revenue	30	200	200
4732-00	Reimbursements	990	1,000	1,000
4736-00	US Bank Cal Card Rebate	928	700	400
4740-00	Rental/Lease	17,109	19,000	19,000
	SUB TOTAL	8,068,707	8,563,322	9,781,000

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24
Dept 05-Planning				
4116-05	Short Term Rental Application Fee	0	5,400	5,600
4120-05	Coastal Development Permit	1,000	1,500	1,600
4125-05	Conditional Use Permit	3,000	2,000	2,100
4126-05	Temporary Use Permit	100	200	200
4145-05	Site Plan Permit	500	500	500
4155-05	Design Permit - DRC	450	500	500
4156-05	Sign Permit & Master Sign Program	0	100	100
4159-05	CEQA Fees	1,000	0	0
4219-05	Parking Permit	400	400	400
	SUB TOTAL	6,450	10,600	11,000
Dept 06-Building				
4115-06	Building Permit Fee	22,346	5,000	5,100
4164-06	Short Term Rental Inspection Fees	0	4,200	4,200
4165-06	Plan Check Fee	14,496	10,000	10,500
	SUB TOTAL	36,842	19,200	19,800
Dept 08-Police				
4210-08	City Fines	3,817	4,000	4,200
4211-08	Vehicle Release	1,520	1,000	1,000
4221-08	Parking Violations	13,192	10,000	10,500
4325-08	Vehicle License Fees	445	500	500
4330-08	Prop 172 - County	593	450	500
4335-08	Post Training Reimbursement	0	500	500
4515-08	Dog Licensing	5	20	100
4524-08	Asset Forfeiture	3,352	1,400	1,500

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24
4560-08	Police Reports	320	400	400
4744-08	Advanced Disability Reimbursement	4,500	0	0
	SUB TOTAL	27,744	18,270	19,200
Dept 11-Public Works				
10-4150-11	Building Development Fee	316	500	500
10-4160-11	Engineer Fees	43,568	30,000	31,500
31-4305-11	Gas Tax-2105	2,133	2,300	2,200
31-4305-11	Gas Tax-2106	5,721	5,800	5,800
31-4305-11	Gas Tax-2107	2,549	2,800	2,600
31-4305-11	Gas Tax-2107.5	1,000	1,000	1,000
31-4305-11	Gas Tax-2103	3,040	3,500	3,100
37-4306-11	SB1 - RMRA - Road Maintenance & Rehab	7,718	8,000	7,900
35-4205-11	Ca Code Fines - County	689	700	700
	SUB TOTAL	66,734	54,600	55,300

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24
	Lease Revenue			
4833-00	Cal-Am Lease	850,000	0	7,000
	SUB TOTAL	850,000	0	7,000
	Grants			
4069-08	COPS Grant - County	161,285	165,300	173,500
4647-08	Bulletproof Vest Grant	0	1,800	1,900
4836-08	CSA 74 EMS Grant - County	2,500	2,500	2,600
4729-00	MBASIA Fitness/Safety Grant	7,500	7,500	7,500
	SUB TOTAL	171,285	177,100	185,500
	SUB TOTAL RECURRING REVENUES	9,227,762	8,843,092	10,078,800
	Special Project Revenues			
4522-11	Street Sweeper Sale	0	0	0
4530-00	South of Tioga Reimbursements	50,405	50,000	50,000
4531-00	South of Tioga Plan Check Fees	2,900	20,000	20,000
4532-00	South of Tioga Building Permit Fees	35,917	30,000	30,000
4533-00	Cal Am Desal Wells Reimbursement	184,064	2,000	2,100
4607-05	LEAP Grant - Housing Element Update	0	65,000	0
4608-05	REAP Grant - Housing Element Update	0	65,000	0
39-4706-18	N of Playa Habitat Conservation Fund	0	65,000	65,000
	SUB TOTAL	273,286	297,000	167,100
	Grants			
4639-08	Officer Wellness/Mental Health Grant		15,000	15,000
4681-12	Calabrese Park CDBG Grant	50,603	0	0
4682-00	Prop 1 IRWM - Catalina	13,078	131,902	
4683-00	Prop 1 SW - Contra Costa	0	366,059	
4684-12	Per Capita Parks Grant	0	175,000	

REVENUE ACCOUNT #	Description	Actual Revenues FY 21-22	Amended Budget FY 22-23	Proposed FY 23-24
4757-00	CalTrans Sustainable Grant	65,096	0	0
	<i>SUB TOTAL</i>	128,777	687,961	15,000
	Sub Total Special Project/Grant Revenues	402,062	984,961	182,100
	Grand Total Revenues	9,629,824	9,828,053	10,260,900

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
NON DEPARTMENT						
5000-00	Municipal Code Updates	\$2,548	\$3,000	\$3,000		3,100
5001-00	Public Agency Memberships	\$10,516	\$13,500	\$13,500		14,000
5002-00	Voluntary Memberships	\$5,879	\$10,000	\$10,000		10,000
5005-00	Arts Committee	\$17,498	\$10,000	\$5,000		20,000
5009-00	Covid-19 General Expense	\$6,177	\$6,000	\$2,500		0
5025-00	Dues and Subscriptions	\$180	\$180	\$180		200
5070-00	Health Benefit Surcharges	\$881	\$1,000	\$1,350		1,300
5081-00	GASB68 Reports - CalPers	\$2,100	\$2,100	\$2,100		2,200
5202-00	Concern EAP Program Premium	\$1,338	\$1,400	\$1,200		1,300
5425-00	IT Support	\$7,499	\$2,500	\$2,500		2,600
5720-00	Auto Maintenance - City Vehicles	\$766	\$2,500	\$6,000		6,000
5909-00	Physical Damage Claims	\$4,356	\$0	\$0		0
5910-00	Donations/Contributions	\$6,788	\$6,500	\$6,500		6,500
5930-00	Miscellaneous Expense	\$8,347	\$5,000	\$3,000		3,000
5935-00	Office Equipment Maintenance	\$8,853	\$8,000	\$8,000		8,400
5940-00	Office Supplies	\$26,836	\$25,000	\$25,000		25,000
5945-00	Telephone	\$1,114	\$2,000	\$1,500		1,500
5950-00	Physical Exams (MP every 2 yrs)	\$0	\$150	\$150		200
5955-00	Public Official Bond Premium	\$1,158	\$1,200	\$1,220		1,300
5960-00	Utilities	\$26,222	\$25,000	\$25,000		25,000
5970-00	Equipment Purchase	\$0	\$0	\$2,000		2,100
5980-00	Bank Charges	\$1,942	\$2,000	\$0		1,000
5998-00	Internet	\$1,374	\$1,600	\$1,600		2,000
SUB TOTAL NON DEPARTMENT		\$142,374	\$128,630	\$121,300		136,700
CITY COUNCIL						
5030-01	Auto Allowance	\$2,400	\$2,400	\$2,400		2,400
5065-01	Dental	\$3,906	\$3,950	\$3,950		4,300

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5066-01	Vision	\$702	\$750	\$750		900
5070-01	Health Benefits	\$63,306	\$63,300	\$63,300		55,800
5073-01	Pers Retirement EE	\$622	\$700	\$700		700
5075-01	Pers Retirement	\$1,186	\$1,200	\$1,200		600
5078-01	PERS Survivor Benefits	\$113	\$120	\$120		200
5079-01	Deferred Comp	\$4,800	\$4,800	\$4,800		6,000
5080-01	FICA/ Medicare	\$4,282	\$4,800	\$4,800		1,500
5085-01	SUI	\$336	\$400	\$400		400

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5095-01	Training & Conferences	\$10,689	\$10,000	\$10,000		15,000
5110-01	Council Meetings	\$18,000	\$18,000	\$18,000		18,000
5120-01	Elections	\$0	\$7,500	\$7,500		0
5137-01	GASB 68 - Unfunded Liability	\$2,867	\$3,000	\$3,200		16,700
5925-01	Liability Premium	\$1,834	\$700	\$720		800
5945-01	Council Phones	\$3,811	\$4,300	\$4,300		4,400
5965-01	Workers Comp Premium	\$870	\$1,300	\$1,300		0
5970-01	Equipment Purchase	\$0	\$1,000	\$6,000		6,300
5985-01	Exercise Program	\$1,440	\$1,440	\$1,440		1,100
SUB TOTAL CITY COUNCIL		\$121,162	\$129,660	\$134,880		135,100
ADMINISTRATION						
5019-02	Temporary Staffing			\$25,000		10,000
5020-02	Contract Services - Executive Search	\$20,900	\$0	\$0		0
5020-02	Contract Services - Grant Seeking			\$20,000		60,000
5025-02	Dues/Subscriptions	\$2,956	\$7,000	\$4,000		4,200
5030-02	Auto Allowance	\$2,400	\$3,600	\$3,600		3,600
5035-02	Granicus - Agenda Management Fee	\$8,393	\$9,300	\$9,300		9,800
5040-02	Salaries	\$291,396	\$373,200	\$327,100		376,500
5042-02	Cash Outs	\$33,390	\$0	\$32,000		5,000
5060-02	Long Term Disability	\$1,897	\$2,600	\$2,100		2,200
5065-02	Dental	\$2,695	\$3,300	\$2,700		7,000
5066-02	Vision	\$439	\$550	\$450		1,100
5067-02	Life Insurance	\$566	\$700	\$465		800
5070-02	Health Benefits	\$37,984	\$44,400	\$34,900		62,700
5072-02	Health Benefits - Admin Retirees	\$18,317	\$18,500	\$19,300		25,400
5073-02	Pers Retirement EE	\$9,045	\$9,500	\$9,810		0
5075-02	Pers Retirement	\$30,789	\$36,000	\$31,000		41,000
5078-02	PERS Survivor Benefits	\$193	\$180	\$180		200

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5079-02	Deferred Comp	\$1,500	\$2,400		\$1,900	3,600
5080-02	FICA/Medicare	\$4,832	\$5,800		\$5,800	5,300
5085-02	CA SUI	\$224	\$400		\$400	400
5095-02	Training & Conferences	\$5,033	\$7,500		\$7,500	12,000
5137-02	GASB 68 - Unfunded Liability	\$64,323	\$70,800		\$70,800	600
5140-02	Records Retention - Gladwell	\$250	\$500		\$500	0
5210-02	Payroll Processing/Shred Services	\$4,682	\$5,500		\$5,500	5,600
5425-02	IT Support	\$4,074	\$3,000		\$6,000	6,300
5740-02	Employee Screening/Advertising				\$1,000	0
5925-02	Liability Premium	\$12,835	\$12,300		\$13,700	20,700
5945-02	Admin Phones	\$3,129	\$3,200		\$3,200	3,300
5965-02	Workers Comp Premium	\$25,515	\$33,100		\$32,900	17,800
5970-02	Equipment Purchase	\$7,016	\$1,000		\$1,000	1,000
5985-02	Exercise Program	\$1,020	\$1,440		\$810	400
SUB TOTAL ADMINISTRATION		\$595,792	\$655,770		\$672,915	686,500

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
FINANCE						
5020-03	Contract Services - Bartel	\$20,250	\$4,850	\$4,850		5,100
5020-03	Contract Services - Finance			\$68,000		71,400
5023-03	Sales Tax/Trans Tax Admin Fees	\$37,137	\$35,000	\$45,000		0
5025-03	Dues/Subscriptions	\$95	\$100	\$100		300
5040-03	Salaries	\$109,792	\$114,500	\$79,400		113,400
5042-03	PTO Cash Out		\$0	\$42,000		0
5060-03	Long Term Disability	\$1,256	\$1,300	\$840		900
5065-03	Dental	\$558	\$560	\$420		2,400
5066-03	Vision	\$100	\$110	\$80		400
5067-03	Life Insurance	\$206	\$250	\$170		300
5070-03	Health Benefits	\$12,661	\$12,700	\$8,500		20,900
5072-03	Health Benefits - Finance Retirees		\$0	\$4,300		19,200
5073-03	Pers Retirement EE	\$9,486	\$9,900	\$6,900		0
5075-03	Pers Retirement	\$18,083	\$18,900	\$13,100		11,200
5078-03	PERS Survivor Benefits	\$56	\$60	\$60		100
5079-03	Deferred Comp	\$1,200	\$1,200	\$700		1,200
5080-03	FICA/Medicare	\$1,583	\$1,600	\$1,100		1,700
5085-03	SUI	\$112	\$150	\$115		200
5095-03	Training/Conferences	\$38	\$500	\$0		5,000
5137-03	GASB 68 - Unfunded Liability	\$65,934	\$72,700	\$72,700		300
5405-03	Property Tax Fees	\$995	\$1,000	\$1,000		0
5410-03	Audit	\$58,558	\$65,500	\$65,500		40,000
5415-03	Financial Management Support	\$1,824	\$3,000	\$6,000		6,300
5425-03	IT Support	\$3,906	\$5,000	\$5,000		6,000
5440-03	BL/ Prop/Sales Tax Agreements (HDL)	\$41,249	\$20,000	\$20,000		21,000
5925-03	Liability Premium	\$3,667	\$3,300	\$3,600		6,500
5965-03	Workers Comp Premium	\$3,479	\$6,400	\$6,400		5,600
	Budget Software		\$0	\$0		23,400

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
	Financial Management Software			\$0	\$0	20,000
5970-03	Equipment Purchase	\$0	\$0		\$2,100	5,000
SUB TOTAL FINANCE		\$392,225	\$378,580	\$457,935		387,800
ATTORNEY						
5040-04	Salaries	\$144,296	\$0		\$0	0
5060-04	LTD	\$1,058	\$0		\$0	0
5065-04	Dental	\$1,579	\$0		\$0	0
5066-04	Vision	\$237	\$0		\$0	0
5067-04	Life	\$153	\$0		\$0	0
5070-04	Health Benefit	\$14,244	\$0		\$0	0
5072-04	Health Benefits - Retirees	\$4,391	\$4,600		\$4,850	5,100
5075-04	Pers Retirement	\$8,013	\$0		\$0	0
5079-04	Deferred Comp	\$900	\$0		\$0	0
5080-04	FICA/Medicare	\$2,017	\$0		\$0	0
5085-04	SUI	\$112	\$0		\$0	0
5095-04	Conferences & Meetings	\$783	\$0		\$0	0
5137-04	GASB 68 - Unfunded Liability	\$140	\$0		\$0	0
5522-04	Attorneys Costs	\$4,114	\$0		\$0	0
5545-04	Outside Counsel/HR	\$101,956	\$240,000		\$240,000	252,000
5925-04	Liability Premium	\$3,667	\$0		\$0	0
5945-04	Cell Phone	\$375	\$0		\$0	0
5965-04	Workers Comp Premium	\$3,479	\$0		\$0	0
SUB TOTAL ATTORNEY		\$291,512	\$244,600	\$244,850		257,100

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
PLANNING						
5020-05	Contract Services - EMC Planning	\$10,065	\$20,000	\$55,000		216,700
5020-05	TAMC Vehiles Miles Traveled Cost	\$16,879	\$0	\$0		0
5025-05	Dues/Subscriptions	\$507	\$500	\$0		0
5040-05	Salaries	\$111,854	\$111,900	\$77,600		0
5042-05	Cash Outs - PTO Accruals	\$7,455	\$8,000	\$21,500		0
5060-05	Long Term Disability	\$977	\$1,000	\$700		0
5065-05	Dental	\$558	\$560	\$500		0
5066-05	Vision	\$100	\$110	\$100		0
5067-05	Life Insurance	\$348	\$250	\$200		0
5070-05	Health Benefits	\$12,661	\$12,700	\$8,500		0
5072-05	Health Benefits - Planning Retirees	\$10,370	\$11,500	\$15,900		12,700
5073-05	Pers Retirement EE	\$9,664	\$9,700	\$6,700		0
5075-05	PERS Retirement	\$18,422	\$18,500	\$12,800		0
5079-05	Deferred Comp	\$1,200	\$1,200	\$700		0
5080-05	FICA/Medicare	\$1,731	\$1,850	\$1,200		0
5085-05	SUI	\$112	\$150	\$100		0
5095-05	Training/Conferences	\$35	\$100	\$0		0
5137-05	GASB 68 - Unfunded Liability	\$68,801	\$75,800	\$75,800		
5370-05	Planning - Misc.	\$239	\$300	\$300		300
5425-05	IT Support	\$483	\$1,000	\$1,000		1,000
5920-05	Legal Advertising	\$5,870	\$7,500	\$9,000		9,000
5925-05	Liability Premium	\$4,584	\$3,300	\$3,600		3,600
5945-05	Planning Phones	\$650	\$650	\$1,000		500
5965-05	Workers Comp Premium	\$4,349	\$6,400	\$6,400		0
5423-06	Iworq	\$2,800	\$2,800	\$2,800		3,000
5970-05	Equipment Purchase	\$0	\$1,000	\$0		0
SUB TOTAL PLANNING		\$290,715	\$296,770	\$301,400		246,800

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
BUILDING						
5020-06	Code Enforcement	\$1,670	\$10,000		\$5,000	5,300
5318-06	Short Term Rental Inspection Fees	\$0	\$0		\$4,200	4,500
5319-06	Building Inspection Fees	\$80,123	\$75,000		\$30,000	31,500
5320-06	Plan Check Fees	\$19,752	\$25,000		\$10,000	10,500
5423-06	Iworq	\$2,800	\$2,800		\$2,800	3,000
	SUB TOTAL BUILDING	\$104,345	\$112,800		\$52,000	54,800

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
PUBLIC SAFETY						
5025-08	Dues and Subscriptions	\$1,275	\$2,000	\$2,000		2,000
5040-08	Salaries	\$1,341,076	\$1,472,000	\$1,398,000		1,538,100
5041-08	Workers Comp Wages 4850	\$8,412	\$0	\$40,000		0
5042-08	Cash Outs - PTO Accruals	\$348,573	\$200,000	\$280,000		280,000
5043-08	Holiday Paid	\$4,090	\$15,000	\$15,000		15,000
5044-08	Workers Comp Wages TTD	\$29,451	\$0	\$0		0
5055-08	Overtime Paid	\$43,875	\$50,000	\$37,000		50,000
5060-08	Long Term Disability	\$3,155	\$3,700	\$3,100		3,200
5065-08	Dental	\$18,304	\$19,300	\$18,600		21,900
5066-08	Vision	\$2,727	\$3,100	\$3,000		3,400
5067-08	Life Insurance	\$2,419	\$2,500	\$2,400		2,700
5070-08	Health Benefits	\$193,083	\$202,600	\$197,900		222,900
5072-08	Health Benefits - Police Retirees	\$73,190	\$87,400	\$90,900		95,500
5073-08	Pers Retirement EE	\$5,657	\$6,000	\$6,200		6,200
5075-08	Pers Retirement	\$266,027	\$296,400	\$272,700		267,500
5077-08	Pers Replacement Benefit - Klein	\$7,401	\$7,500	\$7,500		7,500
5078-08	PERS Survivor Benefits	\$602	\$700	\$700		700
5079-08	Deferred Comp	\$13,800	\$14,400	\$14,400		13,200
5080-08	FICA/Medicare	\$27,869	\$30,000	\$30,000		23,400
5085-08	SUI	\$1,344	\$1,600	\$1,600		1,700
5095-08	Training/Conferences	\$5,433	\$7,500	\$10,000		10,500
5096-08	Post Training - Reimbursable	\$0	\$1,000	\$1,000		1,000
5137-08	GASB 68 - Unfunded Liability	\$178,991	\$209,500	\$209,500		201,500
5139-08	Advanced Disability(Pers Reimburses)	\$4,500	\$0	\$0		0
5425-08	IT Support	\$22,104	\$30,000	\$30,000		30,000
5710-08	Animal Regulation Services	\$1,328	\$2,500	\$4,000		4,000
5715-08	Auto Fuel	\$35,942	\$30,000	\$35,000		37,000
5720-08	Auto Maintenance - Police Vehicles	\$12,565	\$20,000	\$20,000		22,000

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5721-08	Auto Detailing - Car Washes	\$2,818	\$2,000	\$3,000		3,100
5723-08	Mobile License Fee	\$2,980	\$3,200	\$3,200		3,300
5725-08	Criminal Justice & CLETS Systems	\$25,675	\$37,500	\$37,500		39,400
5727-08	911 Center - Dispatch Services	\$43,348	\$37,450	\$37,450		39,300
5740-08	Employee Screening	\$2,902	\$0	\$3,500		0

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5745-08	Equipment Purchase	\$5,080	\$10,000	\$10,000		10,000
5746-08	Range Fees & Supplies	\$5,741	\$10,000	\$10,000		10,000
5747-08	SRU Annual Contribution	\$5,000	\$5,000	\$5,000		5,000
5760-08	Booking Fees	\$0	\$1,000	\$0		0
5765-08	Reserve Salaries	\$32,461	\$30,000	\$30,000		32,000
5770-08	Computer Equipment/Software	\$5,507	\$5,000	\$7,500		8,000
5785-08	Police Supplies	\$5,706	\$5,000	\$6,000		6,300
5794-08	Special Skills	\$1,200	\$1,200	\$1,200		1,300
5795-08	Uniform Allowance/Purchase	\$10,136	\$10,500	\$10,500		7,000
5796-08	Education Benefit	\$65,267	\$64,100	\$64,400		67,600
5797-08	Arrest/Investigations/Live Scan Fees	\$2,681	\$5,000	\$5,000		5,000
5798-08	Tracnet/IBM Server Maintenance	\$13,793	\$13,500	\$15,000		16,000
5884-08	Security - Locker Room	\$552	\$600	\$700		700
5925-08	Liability Premium	\$146,689	\$103,500	\$114,800		92,300
5929-08	Locker Room Rental Payments	\$4,427	\$4,450	\$5,400		5,600
5934-08	NGEN Radio System Maintenance	\$13,008	\$17,100	\$17,100		18,000
5935-08	NGEN Radio System Infrastructure	\$0	\$9,700	\$9,900		10,200
5945-08	Police Phones	\$13,406	\$17,500	\$13,000		15,000
5965-08	Worker's Comp Premium	\$231,378	\$289,900	\$287,900		453,300
5985-08	Exercise Program	\$2,730	\$3,240	\$3,240		2,900
5997-08	Nighthawk In Car Wifi	\$2,897	\$2,900	\$2,900		3,000
5998-08	Police Internet	\$2,379	\$2,900	\$2,900		3,100
6123-08	EOC Expenses - CSUMB	\$10,000	\$5,000	\$5,000		5,000
6618-08	Motorola Radio Lease - Principal	\$29,527	\$31,110	\$31,200		32,000
6619-08	Motorola Radio Lease - Interest	\$4,994	\$3,420	\$3,350		3,500
SUB TOTAL PUBLIC SAFETY		\$3,345,474	\$3,446,470	\$3,477,140		3,758,800
FIRE DEPARTMENT						
5750-09	Fire Contract	\$312,584	\$328,900	\$328,900		345,000

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
SUB TOTAL FIRE DEPARTMENT		\$312,584	\$328,900	\$328,900		345,000
PUBLIC WORKS						
5019-11	Temp Services - P/W				\$1,550	1,500
5020-11	Contract Services - Polaris	\$350	\$2,000	\$2,000		2,100
5020-11	Harris - Storm Water	\$51,574	\$50,000	\$90,000		90,000
5020-11	Harris - Engineering	\$170,461	\$150,000	\$270,000		270,000
5020-11	HF&H (MRWMD) Ordinance/Franchise	\$6,218	\$7,500	\$7,500		7,900
5025-11	Dues and Publications	\$1,005	\$1,100	\$1,100		1,100
5027-11	Permits & Licenses	\$4,813	\$5,100	\$5,100		5,100
5028-11	Pest Control	\$780	\$800	\$800		800
5040-11	Salaries	\$238,003	\$239,100	\$192,700		245,200
5042-11	Cash Outs			\$1,150		1,200
5055-11	Overtime Paid	\$2,121	\$0	\$1,700		2,000
5060-11	Long Term Disability	\$1,845	\$2,000	\$2,000		2,100
5065-11	Dental	\$4,768	\$4,800	\$4,800		5,300
5066-11	Vision	\$735	\$800	\$800		900
5067-11	Life Insurance	\$617	\$700	\$700		800
5070-11	Health Benefits	\$50,645	\$50,700	\$41,200		55,800
5073-11	Pers Retirement EE	\$19,645	\$19,600	\$15,600		15,600
5075-11	Pers Retirement	\$34,990	\$34,900	\$27,100		39,100

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5078-11	PERS Survivor Benefits	\$169	\$180	\$180		200
5079-11	Deferred Comp	\$3,600	\$3,600	\$2,700		3,600
5080-11	FICA/Medicare	\$4,115	\$4,100	\$3,500		3,600
5085-11	CA SUI	\$336	\$400	\$300		400
5095-11	Training/Conferences	\$276	\$1,000	\$1,000		1,000
5137-11	GASB 68 - Unfunded Liability	\$86,509	\$95,600	\$95,600		177,800
5423-11	Iworq	\$6,800	\$0	\$0		0
5425-11	IT Support	\$1,260	\$2,000	\$2,000		2,100
5720-11	Auto Maintenance - P/W Vehicles	\$8,943	\$15,000	\$15,000		15,000
5795-11	PW Uniform Maintenance/Purchase	\$2,270	\$3,000	\$3,000		3,000
5820-11	Interceptor Vault Maintenance	\$0	\$9,000	\$9,000		9,400
5820-11	3-Year Sediment Removal	\$0	\$37,000	\$37,000		37,000
5845-11	Hope Program	\$30,053	\$35,000	\$50,000		72,000
5855-11	Street Lighting	\$10,544	\$10,000	\$10,000		11,000
5860-11	Street Work/Sidewalk Maintenance	\$3,571	\$15,000	\$15,000		15,000
5861-11	Adopt A Highway	\$3,705	\$4,200	\$4,200		4,200
5865-11	Flags/Banners	\$4,191	\$5,000	\$5,000		5,200
5884-11	PW Trailer Security	\$1,253	\$1,300	\$1,500		1,500
5885-11	PW Supplies	\$4,041	\$5,000	\$5,000		5,000
5888-11	Equipment Rental	\$750	\$1,500	\$1,500		1,500
5889-11	Mtry 1 Water Regional Stormwater	\$11,769	\$13,000	\$13,000		12,500
5898-11	Street Signs	\$954	\$3,500	\$3,500		3,500
5925-11	Liability Premium	\$10,085	\$6,500	\$7,200		14,100
5935-11	Equipment Maintenance	\$256	\$1,000	\$1,000		1,000
5936-11	Storage/Engineer Files	\$3,196	\$3,800	\$3,800		3,800
5945-11	P/W Phones	\$3,424	\$3,500	\$3,500		3,500
5961-11	Refuse Fees	\$5,165	\$6,300	\$6,300		6,300
5963-11	Irrigation/Landscaping	\$416	\$2,000	\$2,000		10,000
5965-11	Worker's Comp Premium	\$20,876	\$86,900	\$86,300		12,100

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
5970-11	Equipment Purchase	\$6,547	\$6,500		\$6,500	6,500
5985-11	Exercise	\$780	\$720		\$540	400
5998-11	Internet	\$1,032	\$1,200		\$1,200	1,200
<i>SUB TOTAL PUBLIC WORKS</i>		\$825,456	\$951,900		\$1,062,120	1,189,900

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
PARKS						
5020-12	Contract Services/Arborist	\$4,050	\$5,000	\$5,000		5,000
5881-12	Parks Supplies	\$1,999	\$3,000	\$3,500		4,000
5935-12	Parks Equip. Maintenance	\$301	\$1,000	\$1,000		1,500
5970-12	Parks Equip. Purchase	\$0	\$2,500	\$1,500		2,000
SUB TOTAL PARKS		\$6,351	\$11,500	\$11,000		12,500
GOVERNMENT BUILDINGS & FACILITIES						
5884-15	Security	\$2,119	\$2,300	\$3,500		3,700
5915-15	Fire/Bldg/Auto/Cyber Premiums	\$33,186	\$40,000	\$37,500		39,000
6020-15	Maintenance & Repair	\$13,857	\$17,500	\$17,500		18,000
SUB TOTAL GOVERNMENT BUILDINGS		\$49,162	\$59,800	\$58,500		60,700
COMMUNITY OUTREACH						
5004-18	West End Celebration	\$75,586	\$75,000	\$75,000		75,000
5873-18	Bike Trail Electricity	\$4,403	\$4,000	\$4,000		4,200
5905-18	City Events	\$23,129	\$25,000	\$35,000		35,000
5920-18	Advertising -" Coop "-Newspaper	\$14,526	\$14,000	\$15,100		15,100
5967-18	Public Surveys	\$0	\$0	\$3,900		0
	Community Garden Fencing & Improvements					15,000
6020-18	Maint - Bike Trails/Garden/Art Park	\$4,677	\$6,000	\$6,000		6,300
SUB TOTAL COMM. OUTREACH		\$122,321	\$124,000	\$139,000		150,600
GRANTS						
5736-08	Bulletproof Vest Grant	\$601	\$2,800	\$1,800		0
6362-00	CSA 74 EMS Grant	\$1,956	\$2,500	\$2,500		2,500
SUB TOTAL		\$2,558	\$5,300	\$4,300		2,500

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY Proposed FY 23-24
SUB TOTAL FOR RECURRING		\$6,602,030	\$6,874,680	\$7,066,240	7,424,800

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget FY 22-23	Proposed FY 23-24
ECONOMIC DEVELOPMENT					
6394-18	Mural Festival	\$60,000	\$55,000	\$66,250	80,000
6399-18	Art Park Events	\$6,639	\$6,000	\$4,000	4,200
6420-00	S of Tioga Reimbursable Expense	\$46,518	\$50,000	\$50,000	50,000
6421-00	S of Tioga Plan Check Fees	\$10,336	\$50,000	\$20,000	20,000
6422-00	S of Tioga Building Inspections	\$40,257	\$75,000	\$30,000	30,000
SUB TOTAL ECONOMIC DEVELOPMENT		\$163,749	\$236,000	\$170,250	184,200
SPECIAL PROJECTS					
5020-05	EMC - Parking Study	\$5,266	\$30,000	\$30,000	
5020-05	EMC - Parking Study CEQA			\$30,000	
5020-05	Parking Study Implementation				
5913-00	Digital Records Management	\$0	\$10,000	\$10,000	10,000
39-6281-18	N of Playa Habitat Conservation Fund	\$0	\$30,000	\$30,000	30,000
6311-05	Housing Element Update (grant)	\$0	\$65,000	\$290,000	
6312-05	General Plan Update (grant)	\$0	\$65,000	\$0	250,000
6308-00	TAMC Row Landscaping Project	\$0	\$35,000	\$0	0
SUB TOTAL SPECIAL PROJECTS		\$5,266	\$235,000	\$390,000	290,000
GRANTS					
5010-12	Calabrese Park CDBG Grant	\$20,250	\$0	\$0	0
5010-12	Per Capita Park Grant	\$28,453	\$0	\$944,143	0
5010-20	Prop 1 SW Contra Costa - Grant	\$6,663	\$180,000	\$366,059	0
5010-20	Prop 1 SW Contra Costa - Match	\$0	\$20,000	\$0	0
5010-20	West End/Catalina IRWM	\$5,949	\$200,000	\$131,902	100,000
5732-00	West Bay Ave	\$13,690	\$0	\$340,462	0
6393-00	Sustainability Grant CEQA Review	\$20,000	\$0	\$0	0
6393-00	CalTrans Sustainable Grant/Matching	\$5,586	\$0	\$0	0

ACCOUNT NUMBER	Description	Actual Expenses FY 21-22	Adopted FY 22-23	Amended Budget 22-23	FY	Proposed FY 23-24
6393-00	CalTrans Sustainable Grant/Reimb	\$43,117	\$0	\$0		0
	SUBTOTAL GRANTS	\$143,708	\$400,000	\$1,782,566		100,000
	TOTAL SPECIAL PROJECTS/GRANTS	\$312,723	\$871,000	\$2,342,816		574,200
	GRAND TOTAL OPERATING EXPENSES	\$6,914,753	\$7,745,680	\$9,409,056		7,999,000
	CAPITAL OUTLAY					
5010-08	3 Police Vehicles	\$0	\$195,000	\$195,000		115,000
5010-08	Storage Container for Police	\$5,000	\$0	\$0		
5010-08	City Hall Improvements/Police Lobby	\$0	\$15,000	\$15,000		20,000
5010-08	Lenslock Body Worn Cameras	\$0	\$0	\$0		25,000
5010-08	Flock Camera System	\$0	\$0	\$0		35,000
5010-11	Street Sweeper Rehabilitation	\$12,228	\$27,800	\$27,800		27,800
5010-11	Dump Truck for P/W	\$0	\$85,000	\$85,000		5,000
5010-15	City Hall Electrical	\$10,855	\$0	\$0		0
5010-15	City Hall Imp/Windows/Server Room	\$22,896	\$0	\$1,000		0
5010-18	Art Park Improvements	\$61,986	\$5,500	\$5,500		25,000
5010-20	Land Purchase		\$0	\$3,800		0
5010-20	Pendergrass Way Improvements	\$54,589	\$0	\$4,500		0
5020-11	Desal Wells Expense	\$6,326	\$7,000	\$7,000		0
	SUBTOTAL CAPITAL OUTLAY	\$173,881	\$335,300	\$344,600		252,800
	GRAND TOTAL EXPENSES	\$7,088,633	\$8,080,980	\$9,753,656		8,251,800