CITY OF SAND CITY
RESOLUTION SC 26-41, 2026

RESOLUTION OF THE CITY COUNCIL OF SAND CITY ADOPTING THE CITY OF SAND CITY'S BUDGET FOR THE FISCAL YEAR 2026-2027

WHEREAS, the Budget and Personnel Committee has recommended that the proposed FY 2026-2027 Budget (attached) be considered for adoption by the City Council; and

WHEREAS, the Budget and Personnel Committee and the City Council of Sand City have reviewed the proposed Fiscal Year (FY) 2026-2027 Budget; and

WHEREAS, the City Council recognizes that the FY 2026–2027 Budget may require amendments or adjustments during the fiscal year to address operational needs, revenue changes, or other fiscal considerations; and

WHEREAS, changing economic conditions and other unforeseen circumstances may affect City revenues and expenditures during the fiscal year; and

WHEREAS, the City Council finds that the proposed FY 2026–2027 Budget provides an appropriate financial framework for the continued operation of City services and implementation of the City's capital improvement program for the upcoming fiscal year.

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

1. The Fiscal Year 2026-2027 Budget, attached hereto, is hereby adopted.
2. City staff is authorized and directed to implement and administer City operations in accordance with the adopted FY 2026-2027 Budget and the financial policies and guidelines contained therein.

PASSED AND ADOPTED by the Sand City Council on this 2nd day of June 2026, by the following vote:

AYES:	Mayor Carbone, Councilmembers Adams, Diaz, and Scudder.
NOES:	None.
ABSENT:	Vice Mayor Blackwelder.
ABSTAIN:	None.

APPROVED:

Mary Ann Carbone

Mary Ann Carbone, Mayor

ATTEST:
DATED: June 4, 2026

Kerry Lindstrom, City Clerk

CITY OPERATING BUDGET SUMMARY				
Description	**FY 24/25 Actuals**	**FY 25/26 Amended Budget**	**FY 26/27 Proposed Budget**	**Budget Increase or Decrease**
Operating Revenue	$11,887,688	$11,701,302	$12,362,829	$661,527
Operating Expenditures	$8,330,237	$10,002,760	$10,299,854	$297,094
Surplus/Deficit	**$3,557,451**	**$1,698,542**	**2,062,975**	**$364,433**

CITY NON-OPERATING BUDGET SUMMARY				
Description	**FY 24/25 Actuals**	**FY 25/26 Amended Budget**	**FY 26/27 Proposed Budget**	**Budget Increase or Decrease**
Non-Operating Revenue				
Grants	$587,082	$2,683,332	$6,292,545	$3,609,213
General Fund Reserves for CIP	$0	$380,875	$0	-$380,875
Special Projects	$853,070	$144,520	$100,025	-$44,495
Total Non-Operating Revenue	$1,440,152	$3,208,727	$6,392,570	$3,183,843
Non-Operating Expenditures				
Capital Outlay	$111,617	$1,843,600	$1,089,000	-$754,600
Capital Projects	$1,413,643	$2,364,318	$6,617,545	$4,253,227
Special Projects	$530,368	$589,164	$749,000	$159,836
Total Non-Operating Expenditures	$2,055,628	$4,797,082	$8,455,545	$3,658,463
Surplus/Deficit	**-$615,476**	**-$1,588,355**	**-$2,062,975**	**-$474,620**

Total Surplus/Deficit Operating and Non-Operating	**$2,941,975**	**$110,187**	**$0**	**-$110,187**

City Revenue Budget Summary

Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Budget Difference
OPERATING REVENUES				
Property Taxes	$152,632	$142,038	$143,368	$1,330
Sales/Use Taxes	$3,702,087	$3,726,034	$3,787,369	$61,335
Transaction Tax	$4,656,785	$4,704,441	$4,748,729	$44,288
TOT Tax	$93,014	$500,000	$1,234,878	$734,878
Franchise Fees/Users Tax	$450,082	$370,000	$372,920	$2,920
Business License	$673,446	$750,200	$751,280	$1,080
Planning Revenues	$13,329	$15,100	$14,405	-$695
Building Revenues	$29,339	$27,150	$27,150	$0
Police Revenues	$226,687	$214,603	$217,345	$2,742
Public Works Revenues	$222,936	$87,182	$78,520	-$8,662
Interest	$679,540	$546,000	$586,250	$40,250
Leases	$47,395	$48,000	$80,395	$32,395
ROPS Residual	$239,227	$225,000	$225,000	$0
Misc. Revenues	$694,189	$338,554	$88,220	-$250,334
Cal-Am	$7,000	$7,000	$7,000	$0
SUBTOTAL OPERATING REVENUE	**$11,887,688**	**$11,701,302**	**$12,362,829**	**$661,527**
NON-OPERATING REVENUE				
Grants	$587,082	$2,683,332	$6,292,545	$3,609,213
Environmental Enhancement	$439,956	$0	$0	$0
General Fund Reserve (CIP)	$0	$380,875	$0	-$380,875
Special Project Revenues	$413,114	$144,520	$100,025	-$44,495
SUBTOTAL NON- OPERATING REVENUE	**$1,440,152**	**$3,208,727**	**$6,392,570**	**$3,183,843**
TOTAL REVENUE	**$13,327,840**	**$14,910,029**	**$18,755,399**	**$3,845,370**

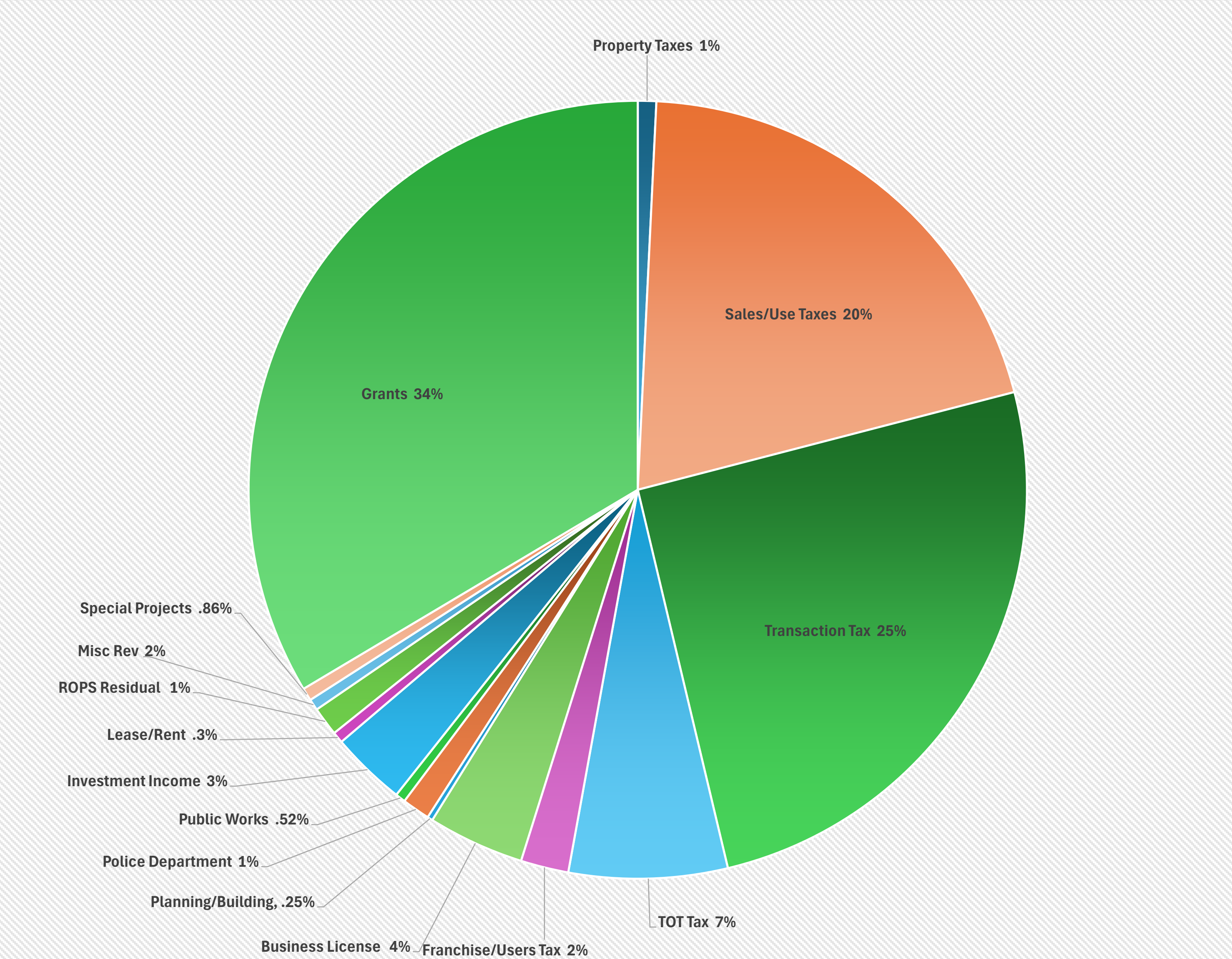
City of Sand City

Recommended Revenue Budget FY 2026 - 2027

Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Prior Year Difference
NON DEPARTMENTAL						
4005	000	Curr Prop Taxes	$ 91,398	$ 82,543	$ 82,543	$ -
4006	000	RPTTF Residual	$ 239,227	$ 225,000	$ 225,000	$ -
4008	000	SA Admin Fees Reimbursement	$ 152,156	$ 75,000	$ -	$ (75,000)
4010	000	Prior Year Prop	$ 903	$ 1,000	$ 1,000	$ -
4012	000	Vehicle License Fee	$ 44,133	$ 44,345	$ 45,675	$ 1,330
4013	000	MBASIA Claims	$ 2,321	$ 10,534	$ -	$ (10,534)
4015	000	SB 813	$ 11,943	$ 14,000	$ 14,000	$ -
4020	000	Prop Tax Transf	$ 3,956	$ -	$ -	$ -
4025	000	Utility Users Tax	$ 275,856	$ 220,000	$ 226,600	$ 6,600
4030	000	Sales/Use Tax	$ 3,702,087	$ 3,726,034	$ 3,787,369	$ 61,335
4032	000	Transaction Tax	$ 4,656,785	$ 4,704,441	$ 4,748,729	$ 44,288
4033	000	State CASP Fee	$ -	$ -	$ 1,080	$ 1,080
4034	000	TOT Tax	$ 93,014	$ 500,000	$ 1,234,878	$ 734,878
4035	000	Cable Franchise	$ 4,003	$ 5,000	$ 5,000	$ -
4040	000	Refuse Franchise	$ 86,681	$ 65,000	$ 70,000	$ 5,000
4041	000	AB939/SB1383	$ -	$ 12,500		$ (12,500)
4042	000	CalAm Franchise Fee	$ -	$ 8,500	$ 11,000	$ 2,500
4045	000	PG & E Gas	$ 3,979	$ 4,000	$ 4,120	$ 120
4050	000	PG & E Electric	$ 48,663	$ 40,000	$ 41,200	$ 1,200
4055	000	Business License	$ 673,446	$ 750,000	$ 750,000	$ -
4060	000	Business License Late Fee	$ -	$ 200	$ 200	$ -
4340	000	HOPTR Tax	$ 299	$ 150	$ 150	$ -
4350	000	Seaside Sanitation	$ 30,900	$ 15,000	$ 15,000	$ -
4410	000	Int. General	$ 140,427	$ 60,000	$ 250	$ (59,750)
4411	000	OPEB Interest	$ -	$ 500	$ 500	$ -
4412	000	Pro Equity MM Interest	$ 160	$ 45,000	$ 100,000	$ 55,000
4413	000	Housing Interes	$ 15,343	$ 500	$ 500	$ -
4420	000	Int. LAIF	$ 523,610	$ 400,000	$ 475,000	$ 75,000
4450	000	TVI CD Interest	$ -	$ 40,000	$ 10,000	$ (30,000)
4500	000	West End Revenue	$ 29,380	$ 49,500	$ 30,000	$ (19,500)
4504	000	Art Park Events	$ 200	$ 500	$ 500	$ -
4505	000	Developer Reimbursement	$ -	$ -	$ 20,000	$ 20,000
4529	000	MST SURF Proj	$ 255,792	$ 30,000	$ 15,000	$ (15,000)
4530	000	S of Tioga Reim	$ 97,935	$ 45,000	$ 30,000	$ (15,000)
4533	000	CalAm Reimbursement - Wells	$ -	$ 5,000	$ 5,000	$ -
4550	000	Copies Fee	$ -	$ 20	$ 20	$ -
4703	000	Housing Account	$ 25,000	$ -	$ -	$ -
4705	000	City Property Sales	$ 6,250	$ -	$ -	$ -
4710	000	Mitigation	$ -	$ 1,500	$ 1,500	$ -
4729	000	MBASIA/Fitness/Safety/HR	$ 9,460	$ 15,000	$ 15,000	$ -
4730	000	MISC Rev	$ 259,996	$ 25,000	$ 5,000	$ (20,000)
4732	000	Reimbursements	$ 42,372	$ 20,000	$ 5,000	$ (15,000)
4736	000	US Bank CalCard	$ 1,109	$ 1,000	$ 1,200	$ 200
4740	000	Rental Income	$ 47,395	$ 48,000	$ 80,395	$ 32,395
4771	000	CERBT Disbursement	$ 204,785	$ 205,000	$ 75,000	$ (130,000)
4833	000	CAL AM Lease	$ 7,000	$ 7,000	$ 7,000	$ -
DEPARTMENT TOTAL			**$ 11,787,964**	**$ 11,501,767**	**$ 12,140,409**	**$ 638,642**
COMMUNITY DEVELOPMENT/PLANNING						
4106	500	Tree Permits	$ -	$ 100	$ 200	$ 100
4116	500	STR Application	$ 957	$ 2,875	$ 2,875	$ -
4120	500	Coastal Permit	$ 1,575	$ 1,575	$ 1,700	$ 125
4125	500	CUP	$ 4,200	$ 4,600	$ 4,600	$ -
4126	500	Temporary CUP	$ 1,300	$ 1,300	$ 1,300	$ -
4145	500	Site Permits	$ 3,319	$ 1,050	$ 1,100	$ 50
4155	500	Design Review	$ 50	$ 700	$ 720	$ 20
4156	500	Sign Permit	$ 528	$ 550	$ 550	$ -
4159	500	CEQA Fees	$ 350	$ 350	$ 360	$ 10
4160	500	Special Events Permits/Other Fees	$ 1,050	$ 1,000	$ 1,000	$ -
4219	500	Parking Permits	$ -	$ 1,000	$ -	$ (1,000)
DEPARTMENT TOTAL			**$ 13,329**	**$ 15,100**	**$ 14,405**	**$ (695)**
BUILDING						
4115	501	Building Permits	$ 14,633	$ 13,500	$ 13,500	$ -
4164	501	STR Inspection	$ 1,766	$ 3,150	$ 3,150	$ -
4165	501	Plan Check Fees	$ 12,940	$ 10,500	$ 10,500	$ -
DEPARTMENT TOTAL			**$ 29,339**	**$ 27,150**	**$ 27,150**	**$ -**

City of Sand City						
Recommended Revenue Budget FY 2026 - 2027						
Account	**Dept**	**Account Description**	**FY 24/25 Actuals**	**FY 25/26 Amended Budget**	**FY 26/27 Proposed Budget**	**Prior Year Difference**
PUBLIC SAFETY						
4069	601	CLEP Grant	$ 194,664	$ 180,000	$ 185,400	$ 5,400
4210	601	City Fines	$ 2,679	$ 3,000	$ 3,000	$ -
4211	601	Vehicle release	$ 105	$ 500	$ 500	$ -
4221	601	Sand City Parking	$ 8,430	$ 7,500	$ 5,000	$ (2,500)
4325	601	Motor Vehicle	$ 95	$ 500	$ 500	$ -
4330	601	Prop 172	$ 417	$ 500	$ 495	$ (5)
4335	601	Post Reimburse	$ 8,077	$ 4,100	$ 4,100	$ -
4515	601	Dog Licensing	$ -	$ 100	$ 100	$ -
4524	601	Asset Forfeitur	$ -	$ 500	$ 500	$ -
4525	601	Unclaimed Property	$ -	$ 3	$ -	$ (3)
4560	601	Special Police Reports	$ 260	$ 400	$ 250	$ (150)
4836	601	CSA74-Grant EMS	$ 2,500	$ 2,500	$ 2,500	$ -
DEPARTMENT TOTAL			**$ 217,227**	**$ 199,603**	**$ 202,345**	**$ 2,742**
PUBLIC WORKS						
4150	700	Building Development Fees	$ -	$ 500	$ 515	$ 15
4160	700	Engineering Fees	$ 21,697	$ 20,000	$ 20,600	$ 600
4205	700	CA Code Fines	$ 974	$ 750	$ 773	$ 23
4305	700	Gas Tax Funds (HUTA)	$ 17,178	$ 15,988	$ 16,207	$ 219
4302	700	Measure X	$ 172,009	$ 40,000	$ 40,425	$ 425
4306	700	Road Maintenance Rehab (RMRA)	$ 11,078	$ 9,944	$ -	$ (9,944)
DEPARTMENT TOTAL			**$ 222,936**	**$ 87,182**	**$ 78,520**	**$ (8,662)**
GRANTS						
4605	802	Grant - Street Sweeper	$ -	$ 200,000	$ -	$ (200,000)
4606	802	CA Emerging Tech Fund (CETF)	$ -	$ 10,000	$ -	$ (10,000)
4608	802	REAP Grant	$ 39,445	$ 13,732	$ -	$ (13,732)
4609	802	PLHA Grant	$ 217,508	$ 100,169	$ -	$ (100,169)
4611	802	Coastal Trail Coastal Conservancy/CDBG	$ 209,544	$ 333,456	$ 219,805	$ (113,651)
4612	802	Multi Use Trail - MBARD/AMBAG Grant	$ -	$ 274,500	$ 674,000	$ 399,500
4613	802	Cannabis Grant	$ 76,535	$ 20,000	$ -	$ (20,000)
4682	802	Prop 1 SW IRWM - Catalina	$ 44,050	$ 405,418	$ 1,011,970	$ 606,552
4683	802	PROP 1 SW - Contra Costa	$ -	$ 1,326,057	$ 4,386,770	$ 3,060,713
DEPARTMENT TOTAL			**$ 587,082**	**$ 2,683,332**	**$ 6,292,545**	**$ 3,609,213**
GENERAL FUND RESERVE (CIP)						
		General Fund Reserve for CIP	$ -	$ 380,875	$ -	$ (380,875)
GF RESERVE TOTAL			**$ -**	**$ 380,875**	**$ -**	**$ (380,875)**
ENVIRONMENTAL ENHANCEMENT						
4755	000	Environmental Enhancement Fees	$ 439,956	$ -	$ -	$ -
ENVIRONMENTAL ENHANCEMENT TOTAL			**$ 439,956**	**$ -**	**$ -**	**$ -**
EDGEWATER HABITAT						
4706	502	Habitat Revenue	$ 30,000	$ 15,000	$ -	$ (15,000)
4410	000	Edgewater Account Intertest	$ 7	$ 20	$ 25	$ 5
HABITAT TOTAL			**$ 30,007**	**$ 15,020**	**$ 25**	**$ (14,995)**
GRAND TOTAL EXPENDITURES			**$ 13,327,840**	**$ 14,910,029**	**$ 18,755,399**	**$ 1,161,501**

Proposed FY 2026-2027 Revenue Budget



City Expenditure Budget Summary

Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Budget Difference
OPERATING EXPENSES				
City Council	$135,031	$205,042	$157,234	-$47,808
Administration	$825,758	$968,433	$993,567	$25,134
Finance	$525,829	$590,858	$539,634	-$51,224
Attorney	$239,887	$386,250	$386,250	$0
Planning	$530,936	$715,082	$779,912	$64,830
Building	$71,324	$154,949	$154,950	$1
Police	$3,483,094	$4,057,561	$4,160,481	$102,920
Fire	$354,578	$364,150	$373,255	$9,105
Public Works/Engineering	$961,642	$1,177,324	$1,291,370	$114,046
Parks	$36,981	$66,384	$36,480	-$29,904
Government Buildings	$76,219	$88,315	$87,280	-$1,035
Community Outreach/Economic Development	$177,130	$243,346	$236,036	-$7,310
Non-Departmental	$911,828	$985,066	$1,103,405	$118,339
SUBTOTAL FOR OPERATING EXPENSES	**$8,330,237**	**$10,002,760**	**$10,299,854**	**$297,094**
NON-OPERATING EXPENSES				
Capital Outlay	$111,617	$1,843,600	$1,089,000	-$754,600
Capital Projects	$1,413,643	$2,364,318	$6,617,545	$4,253,227
Special Projects	$530,368	$589,164	$749,000	$159,836
SUBTOTAL NON-OPERATING EXPENSES	**$2,055,628**	**$4,797,082**	**$8,455,545**	**$3,658,463**
TOTAL EXPENSES	**$10,385,865**	**$14,799,842**	**$18,755,399**	**$3,955,557**

City of Sand City						
Proposed Expenditure Budget FY 2026 - 2027						
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Prior Year Difference
NON DEPARTMENTAL						
5105	000	Health Benefits	$ 1,321	$ 639	$ 658	$ 19
5107	000	Health Benefits - Retirees	$ 197,668	$ 181,011	$ 186,441	$ 5,430
5109	000	CalPERs Annual Survivor	$ -	$ 1,708	$ 1,759	$ 51
5112	000	CA SUI/EDD	$ (130)	$ -	$ -	$ -
5113	000	EAP Program	$ 1,925	$ 1,862	$ 1,918	$ 56
5200	000	CalPERS Unfunded Accrued Liability	$ 490,756	$ 585,715	$ 660,011	$ 74,296
5301	000	Maintenance/Service Contracts	$ 6,337	$ 15,450	$ 15,450	$ -
5307	000	Technical Support	$ 17,662	$ 20,600	$ 20,600	$ -
5313	000	Computer Software & Maintenance Contracts	$ -	$ 7,500	$ 7,500	$ -
5401	000	Municipal Code Updates	$ 1,245	$ 8,500	$ 8,500	$ -
5402	000	Memberships Public Agencies	$ 8,616	$ 11,845	$ 11,845	$ -
5403	000	Memberships Voluntary	$ 8,957	$ 10,300	$ 42,000	$ 31,700
5404	000	Arts Committee	$ -	$ 10,300	$ 10,000	$ (300)
5405	000	Advertising	$ 24,420	$ 20,600	$ 20,600	$ -
5406	000	Dues/Subscrptions/Publications	$ 2,377	$ 2,000	$ 2,000	$ -
5409	000	GASB/CalPERs Admin Fees	$ 2,100	$ 900	$ 900	$ -
5410	000	Trainings/Meetings	$ 1,123	$ 1,200	$ 1,200	$ -
5417	000	Donations	$ 6,000	$ 14,000	$ 6,000	$ (8,000)
5421	000	Miscellaneous Expense	$ 9,230	$ 8,000	$ 10,000	$ 2,000
5422	000	AICP Crime Ins	$ 1,381	$ 1,453	$ 1,453	$ -
5424	000	Bank Charges	$ 94	$ 515	$ 515	$ -
5427	000	Claims Payments	$ 29,785	$ 5,000	$ -	$ (5,000)
5502	000	Equipment Maintenance	$ 331	$ 1,030	$ 1,030	$ -
5503	000	Auto Maintenance	$ 1,400	$ 3,605	$ 3,605	$ -
5600	000	Office Phones	$ 1,397	$ 1,000	$ 1,000	$ -
5601	000	Utilities	$ 51,377	$ 32,651	$ 45,000	$ 12,349
5605	000	Internet Service/Web/TV	$ 4,286	$ 9,270	$ 9,270	$ -
5700	000	Office Supplies	$ 13,180	$ 20,000	$ 20,000	$ -
5705	000	Equipment Purchases	$ 2,936	$ 5,150	$ 5,150	$ -
5707	000	Computer Equipment	$ 26,054	$ 3,090	$ 9,000	$ 5,910
5908	000	Claims Cost	$ -	$ 172	$ -	$ (172)
DEPARTMENT TOTAL			**$ 911,828**	**$ 985,066**	**$ 1,103,405**	**$ 118,511**
CITY COUNCIL						
5000	100	Salaries	$ 44,650	$ 61,100	$ 63,000	$ 1,900
5004	100	Auto Allowance	$ 2,400	$ 2,400	$ 2,400	$ -
5006	100	Fitness Pay	$ 7,050	$ 6,100	$ 6,600	$ 500
5102	100	Dental	$ 4,766	$ 4,940	$ 4,403	$ (537)
5103	100	Vision	$ 792	$ 731	$ 670	$ (61)
5106	100	Pers EE Portion Paid by Employer	$ 1,244	$ 2,488	$ 2,350	$ (138)
5108	100	CalPERS Employer	$ 5,557	$ 6,316	$ 5,991	$ (325)
5110	100	Deferred Compensation	$ 17,577	$ 14,375	$ 18,000	$ 3,625
5111	100	FICA/Medicare	$ 1,892	$ 2,401	$ 2,652	$ 251
5300	100	Contract Services	$ -	$ 38,000	$ -	$ (38,000)
5406	100	Dues/Subscrptions/Publications	$ 1,622	$ 2,060	$ 2,060	$ -
5410	100	Trainings/Meetings	$ 28,697	$ 25,000	$ 25,000	$ -
5411	100	Elections	$ 1,490	$ -	$ 3,500	$ 3,500
5419	100	Liability Insurance	$ 3,215	$ 5,088	$ 2,703	$ (2,385)
5421	100	Misc Expense	$ -	$ 500	$ 500	$ -
5423	100	Workers Compensation Insurance	$ 7,031	$ 10,469	$ 9,315	$ (1,154)
5600	100	Office Phones	$ 4,041	$ 3,000	$ 3,000	$ -
5703	100	Council Meeting	$ 295	$ 1,030	$ 1,030	$ -
5705	100	Equipment Purchases	$ 1,284	$ 16,984	$ 2,000	$ (14,984)
5707	100	Computer Equipment	$ 1,428	$ 2,060	$ 2,060	$ -
DEPARTMENT TOTAL			**$ 135,031**	**$ 205,042**	**$ 157,234**	**$ (47,808)**
ADMINISTRATION						
5000	200	Salaries	$ 476,645	$ 513,156	$ 559,098	$ 45,942
5004	200	Auto Allowance	$ 3,300	$ 3,600	$ 3,600	$ -
5006	200	Fitness Pay	$ 2,925	$ 3,600	$ 4,200	$ 600
5009	200	Paid Time Off	$ 29,067	$ 15,450	$ 20,000	$ 4,550
5012	200	Over Time Pay	$ 75	$ -	$ -	$ -
5100	200	L.T.D.	$ 4,224	$ 3,808	$ 3,700	$ (108)
5102	200	Dental	$ 6,857	$ 7,089	$ 7,557	$ 468
5103	200	Vision	$ 1,029	$ 989	$ 1,053	$ 64
5104	200	Life Ins.	$ 486	$ 432	$ 600	$ 168
5105	200	Health Benefits	$ 68,069	$ 71,279	$ 80,000	$ 8,721
5106	200	PERS EE Portion Paid by ER	$ -	$ 42,016	$ 14,057	$ (27,959)

City of Sand City

Proposed Expenditure Budget FY 2026 - 2027

Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Prior Year Difference
5108	200	CalPERS Employer	$ 32,574	$ 44,470	$ 51,878	$ 7,408
5110	200	Deferred Compensation	$ 9,000	$ 10,795	$ 10,800	$ 5
5111	200	FICA/Medicare	$ 7,128	$ 7,937	$ 7,945	$ 8
5300	200	Contract Services	$ 54,215	$ 72,830	$ 72,830	$ -
5301	200	Maintenance/Service Contracts	$ 11,757	$ 5,846	$ -	$ (5,846)
5305	200	ADP/SHREDDING	$ 1,261	$ 2,652	$ 2,652	$ -
5313	200	Computer Software & Maintenance Contracts	$ -	$ -	$ 7,900	$ 7,900
5403	200	Membership Voluntary	$ -	$ 390	$ 750	$ 360
5406	200	Dues/Subscrptions/Publications	$ 7,080	$ 5,665	$ 5,665	$ -
5410	200	Trainings/Meetings	$ 21,374	$ 30,000	$ 30,000	$ -
5419	200	Liability Insurance	$ 26,420	$ 38,634	$ 22,877	$ (15,757)
5423	200	Workers Compensation Insurance	$ 57,773	$ 77,220	$ 78,830	$ 1,610
5600	200	Office Phones	$ 2,288	$ 1,545	$ 1,545	$ -
5705	200	Equipment Purchases	$ 510	$ 1,030	$ 1,030	$ -
5707	200	Computer Equipment	$ 1,701	$ 8,000	$ 5,000	$ (3,000)
DEPARTMENT TOTAL			**$ 825,758**	**$ 968,433**	**$ 993,567**	**$ 25,134**
FINANCE						
5000	300	Salaries	$ 206,970	$ 234,203	$ 241,605	$ 7,402
5006	300	Fitness Pay	$ 3,825	$ 3,600	$ 3,600	$ -
5012	300	Overtime Pay	$ 75	$ -	$ -	$ -
5100	300	Long Term Disability	$ 1,825	$ 2,240	$ 2,446	$ 206
5102	300	Dental	$ 4,916	$ 4,526	$ 4,827	$ 301
5103	300	Vision	$ 725	$ 636	$ 702	$ 66
5104	300	Life Ins.	$ 468	$ 431	$ 480	$ 49
5105	300	Health Benefits	$ 37,984	$ 37,983	$ 39,122	$ 1,139
5106	300	PERS EE Portion Paid by ER	$ -	$ 41,260	$ 14,045	$ (27,215)
5108	300	CalPERS Employer	$ 36,998	$ 29,330	$ 28,489	$ (841)
5110	300	Deferred Compensation	$ 7,900	$ 7,194	$ 7,200	$ 6
5111	300	FICA/Medicare	$ 4,398	$ 3,962	$ 3,136	$ (826)
5300	300	Contract Services	$ 21,600	$ 23,500	$ 5,000	$ (18,500)
5304	300	Audit	$ 65,355	$ 67,000	$ 59,500	$ (7,500)
5307	300	Technical Support	$ 553	$ 515	$ 750	$ 235
5308	300	HDL/BL/PROP/SAL	$ 25,754	$ 37,132	$ 35,000	$ (2,132)
5313	300	Computer Software & Maintenance Contracts	$ 62,834	$ 26,780	$ 27,000	$ 220
5406	300	Dues/Subscrptions/Publications	$ 428	$ 1,000	$ 1,000	$ -
5410	300	Trainings/Meetings	$ 3,996	$ 15,000	$ 15,000	$ -
5419	300	Liability Insurance	$ 12,219	$ 16,862	$ 10,511	$ (6,351)
5423	300	Workers Compensation Insurance	$ 26,720	$ 33,704	$ 36,221	$ 2,517
5705	300	Equipment Purchases	$ -	$ 2,000	$ 2,000	$ -
5707	300	Computer Equipment	$ 286	$ 2,000	$ 2,000	$ -
DEPARTMENT TOTAL			**$ 525,829**	**$ 590,858**	**$ 539,634**	**$ (51,224)**
ATTORNEY						
5300	400	Contract Services/Legal Services	$ 239,887	$ 386,250	$ 386,250	$ -
DEPARTMENT TOTAL			**$ 239,887**	**$ 386,250**	**$ 386,250**	**$ -**
COMMUNITY DEVELOPMENT/PLANNING						
5000	500	Salaries	$ -	$ 112,771	$ 157,827	$ 45,056
5006	500	Fitness Pay	$ -	$ 700	$ 1,800	$ 1,100
5100	500	L.T.D.	$ -	$ 368	$ 1,410	$ 1,042
5102	500	Dental	$ -	$ 915	$ 1,468	$ 553
5103	500	Vision	$ -	$ 148	$ 351	$ 203
5104	500	Life Ins.	$ -	$ 144	$ 240	$ 96
5105	500	Health Benefits	$ -	$ 17,410	$ 19,000	$ 1,590
5107	500	HEALTH-RETIREES	$ 3,455	$ -		$ -
5108	500	CalPERS Employer	$ -	$ 8,976	$ 19,823	$ 10,847
5110	500	Deferred Compensation	$ -	$ 3,211	$ 3,600	$ 389
5111	500	FICA/Medicare	$ -	$ 1,898	$ 2,590	$ 692
5300	500	Contract Services	$ 504,628	$ 510,383	$ 510,383	$ -
5313	500	Computer Software & Maintenance Contracts	$ -	$ 500	$ 4,500	$ 4,000
5306	500	IWORQ	$ 1,701	$ 1,701	$ 3,700	$ 1,999
5355	500	Façade Program	$ 20,000	$ 9,800	$ -	$ (9,800)
5405	500	Advertising/Noticing	$ 293	$ -	$ 10,000	$ 10,000
5410	500	Trainings/Meetings	$ 177	$ 5,000	$ 10,000	$ 5,000
5419	500	Liability Insurance	$ -	$ 12,518	$ 6,651	$ (5,867)
5423	500	Workers Compensation Insurance	$ -	$ 25,021	$ 22,919	$ (2,102)
5600	500	Office Phones	$ 682	$ 618	$ 650	$ 32
5707	500	Computer Equipment	$ -	$ 3,000	$ 3,000	$ -

City of Sand City

Proposed Expenditure Budget FY 2026 - 2027

Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Prior Year Difference
DEPARTMENT TOTAL			**$ 530,936**	**$ 715,082**	**$ 779,912**	**$ 64,830**
BUILDING/CODE COMPLIANCE						
5300	501	Contract Services	$ 66,725	$ 150,000	$ 150,000	$ -
5306	501	IWORQ	$ 4,599	$ 4,599	$ 4,600	$ 1
5600	501	Office Phones	$ -	$ 350	$ 350	$ -
DEPARTMENT TOTAL			**$ 71,324**	**$ 154,949**	**$ 154,950**	**$ 1**
POLICE DEPARTMENT						
5000	601	Salaries	$ 1,435,406	$ 1,723,145	$ 1,850,752	$ 127,607
5003	601	Reserves	$ 27,457	$ 33,099	$ 29,605	$ (3,494)
5005	601	Special Skills	$ 188,247	$ 5,314	$ 1,200	$ (4,114)
5006	601	Fitness Pay	$ 8,400	$ 15,636	$ 13,200	$ (2,436)
5007	601	Uniform Allow.	$ 9,745	$ 9,000	$ 10,000	$ 1,000
5008	601	PD Education	$ 71,769	$ 72,320	$ 87,840	$ 15,520
5009	601	Paid Time Off	$ 143,116	$ 150,000	$ 187,044	$ 37,044
5010	601	Holiday	$ 3,171	$ 22,300	$ 23,490	$ 1,190
5012	601	Overtime	$ 132,015	$ 215,000	$ 150,000	$ (65,000)
5014	601	Advance Disability Payment	$ 29,065	$ -	$ -	$ -
5017	601	Shift Differential	$ 12,028	$ 20,738	$ 23,607	$ 2,869
5018	601	Service Awards	$ 3,000	$ 500	$ 2,500	$ 2,000
5100	601	L.T.D.	$ 6,320	$ 5,872	$ 6,256	$ 384
5102	601	Dental	$ 22,429	$ 23,685	$ 28,471	$ 4,786
5103	601	Vision	$ 3,226	$ 3,247	$ 3,608	$ 361
5104	601	Life Ins.	$ 2,394	$ 2,373	$ 2,880	$ 507
5105	601	Health Benefits	$ 248,233	$ 310,858	$ 346,783	$ 35,925
5106	601	Pers EE Portion Paid by Employer	$ 3,327	$ 7,080	$ 12,815	$ 5,735
5108	601	CalPERS Employer	$ 366,539	$ 367,540	$ 379,306	$ 11,766
5110	601	Deferred Compensation	$ 44,400	$ 43,161	$ 46,800	$ 3,639
5111	601	FICA/Medicare	$ 29,733	$ 29,204	$ 37,253	$ 8,049
5112	601	CA SUI/EDD	$ 133	$ -	$ -	$ -
5119	601	Longevity	$ -	$ 116,173	$ 122,752	$ 6,579
5300	601	Contract Services	$ 32,500	$ 45,000	$ 50,000	$ 5,000
5301	601	Maintenance/Service Contracts (NGEN for PD)	$ 24,436	$ 22,938	$ 24,017	$ 1,079
5307	601	Technical Support	$ 18,845	$ 20,600	$ 22,400	$ 1,800
5309	601	Animal Reg/Vet	$ 2,695	$ 5,150	$ 5,305	$ 155
5310	601	Criminal Justice Information System	$ 50,241	$ 45,000	$ 46,350	$ 1,350
5311	601	911 Center Operations	$ 45,192	$ 51,301	$ 52,840	$ 1,539
5312	601	Arrests/Investigations	$ 16,239	$ 10,300	$ 12,500	$ 2,200
5313	601	Computer Software & Maintenance Contracts	$ 16,297	$ 22,145	$ 26,500	$ 4,355
5406	601	Dues/Subscrptions/Publications	$ 3,039	$ 4,630	$ 5,300	$ 670
5410	601	Trainings/Meetings	$ 12,530	$ 20,000	$ 20,600	$ 600
5412	601	Employment Screen	$ 2,451	$ 3,605	$ 2,500	$ (1,105)
5413	601	SRU Annual Fee	$ 5,000	$ 5,000	$ 5,000	$ -
5419	601	Liability Insurance	$ 118,890	$ 153,610	$ 86,802	$ (66,808)
5420	601	Rental Payments	$ 6,935	$ 6,180	$ 7,325	$ 1,145
5423	601	Workers Compensation Insurance	$ 259,977	$ 307,032	$ 299,110	$ (7,922)
5425	601	EOC Expenses	$ 5,000	$ 5,150	$ 5,000	$ (150)
5502	601	Equipment Maintenance	$ -	$ 5,305	$ 5,305	$ -
5503	601	Auto Maint.	$ 12,463	$ 23,340	$ 24,000	$ 660
5505	601	Auto Detailing	$ 732	$ 3,193	$ 3,193	$ -
5600	601	Office Phones	$ 10,517	$ 12,731	$ 10,000	$ (2,731)
5604	601	WiFi	$ 3,441	$ 3,183	$ 3,183	$ -
5605	601	Internet/Web/TV	$ 2,801	$ 3,289	$ 3,289	$ -
5701	601	Police Supplies	$ 4,263	$ 6,684	$ 7,000	$ 316
5702	601	Auto Fuel	$ 18,810	$ 25,462	$ 25,462	$ -
5704	601	Bullet Proof Vests	$ -	$ 4,738	$ 4,738	$ -
5705	601	Equipment Purchases	$ 10,704	$ 15,450	$ 16,000	$ 550
5706	601	Range Fees/SUP	$ 805	$ 10,300	$ 10,600	$ 300
5707	601	Computer Equipment	$ 8,138	$ 40,000	$ 10,000	$ (30,000)
DEPARTMENT TOTAL			**$ 3,483,094**	**$ 4,057,561**	**$ 4,160,481**	**$ 102,920**
FIRE DEPARTMENT						
5300	602	Fire Contract	$ 354,578	$ 364,150	$ 373,255	$ -
DEPARTMENT TOTAL			**$ 354,578**	**$ 364,150**	**$ 373,255**	**$ -**
PUBLIC WORKS						
5000	700	Salaries	$ 256,347	$ 294,886	$ 376,469	$ 81,583
5005	700	Special Skills	$ 11,680	$ -	$ -	$ -
5006	700	Fitness Pay	$ 3,000	$ 3,000	$ 3,000	$ -

City of Sand City						
Proposed Expenditure Budget FY 2026 - 2027						
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Prior Year Difference
5007	700	Uniform Allow.	$ 2,229	$ 1,537	$ 1,583	$ 46
5009	700	Paid Time Off	$ -	$ 19,441	$ 20,000	$ 559
5012	700	Overtime	$ 2,034	$ 3,090	$ 3,000	$ (90)
5100	700	L.T.D.	$ 2,741	$ 2,740	$ 3,673	$ 933
5102	700	Dental	$ 7,661	$ 5,810	$ 6,192	$ 382
5103	700	Vision	$ 1,140	$ 813	$ 813	$ -
5104	700	Life Ins.	$ 612	$ 432	$ 720	$ 288
5105	700	Health Benefits	$ 50,645	$ 50,643	$ 56,510	$ 5,867
5106	700	Pers EE Portion Paid by Employer	$ 4,104	$ 17,435	$ 32,058	$ 14,623
5108	700	CalPERS Employer	$ 51,989	$ 40,474	$ 44,617	$ 4,143
5110	700	Deferred Compensation	$ 9,100	$ 8,400	$ 14,400	$ 6,000
5111	700	FICA/Medicare	$ 4,526	$ 5,360	$ 6,894	$ 1,534
5119	700	Longevity	$ -	$ 14,667	$ 15,331	$ 664
5300	700	Contract Services	$ 88,617	$ 79,310	$ 82,500	$ 3,190
5406	700	Dues/Subscrptions/Publications	$ 691	$ 1,030	$ 1,030	$ -
5408	700	Permits/Licenses	$ 8,442	$ 10,609	$ 10,609	$ -
5410	700	Trainings/Meetings	$ 2,648	$ 5,150	$ 5,150	$ -
5414	700	Adopt A Highway	$ 4,200	$ 4,635	$ 4,635	$ -
5419	700	Liability Insurance	$ 18,475	$ 24,490	$ 14,518	$ (9,972)
5423	700	Workers Compensation Insurance	$ 40,400	$ 48,951	$ 50,026	$ 1,075
5502	700	Equipment Maintenance	$ 21,267	$ 10,300	$ 10,300	$ -
5503	700	Auto Maintenance	$ 15,461	$ 15,450	$ 15,450	$ -
5504	700	Pest control	$ 1,080	$ 1,545	$ 1,545	$ -
5506	700	Stormwater Maintenance	$ -	$ 21,218	$ 21,218	$ -
5507	700	Street Lighting	$ 29,624	$ 30,900	$ 30,900	$ -
5508	700	Street Maintenance	$ 22,158	$ 51,338	$ 51,338	$ -
5509	700	Urban Runoff	$ 7,713	$ 51,000	$ 51,000	$ -
5600	700	Office Phones	$ 2,105	$ 1,751	$ 1,751	$ -
5602	700	Refuse/Trash	$ 5,877	$ 5,000	$ 2,500	$ (2,500)
5605	700	Internet/Web/TV	$ 2,193	$ 2,750	$ 2,750	$ -
5701	700	Supplies	$ 12,901	$ 16,480	$ 16,480	$ -
5702	700	Auto Fuel	$ 8,424	$ 10,300	$ 11,000	$ 700
5705	700	Equipment Purchase	$ 300	$ 5,150	$ 5,150	$ -
5707	700	Computer Equipment	$ -	$ 2,575	$ 2,575	$ -
5708	700	Equipment Rental	$ 825	$ 1,545	$ 1,545	$ -
5709	700	Street Signs	$ 8,001	$ 8,240	$ 8,240	$ -
5770	700	Computer Equipment	$ 260	$ 500	$ 5,400	$ 4,900
DEPARTMENT TOTAL			**$ 709,470**	**$ 878,945**	**$ 992,870**	**$ 113,925**
PARKS						
5300	701	Contract Services	$ 25,446	$ 28,840	$ 20,000	$ (8,840)
5511	701	Park/Landscape Improvements	$ 7,839	$ 15,914	$ -	$ (15,914)
5501	701	Parks Maintenance	$ 877	$ 2,575	$ 2,575	$ -
5502	701	Equipment Maintenance	$ 610	$ 2,575	$ 2,575	$ -
5603	701	Irrigation/Landscape	$ -	$ 5,150	$ -	$ (5,150)
5701	701	Park Supplies	$ 1,465	$ 5,150	$ 5,150	$ -
5705	701	Equipment Purchases	$ 744	$ 6,180	$ 6,180	$ -
DEPARTMENT TOTAL			**$ 36,981**	**$ 66,384**	**$ 36,480**	**$ (29,904)**
ENGINEERING						
5300	702	Contract Services	$ 245,056	$ 291,000	$ 291,000	$ -
5420	702	Storage Rental	$ 7,116	$ 7,379	$ 7,500	$ 121
DEPARTMENT TOTAL			**$ 252,172**	**$ 298,379**	**$ 298,500**	**$ 121**
GOVERNMENT BUILDINGS						
5415	703	Security/Alarms	$ 5,512	$ 10,300	$ 10,000	$ (300)
5418	703	Fire/Theft Insurance	$ 48,425	$ 51,500	$ 50,000	$ (1,500)
5500	703	Building Maintenance	$ 21,452	$ 26,000	$ 26,780	$ 780
5700	703	Office Supplies	$ 830	$ 515	$ 500	$ (15)
DEPARTMENT TOTAL			**$ 76,219**	**$ 88,315**	**$ 87,280**	**$ (1,035)**
COMMUNITY OUTREACH						
5302	502	West End	$ 73,627	$ 97,850	$ 100,000	$ 2,150
5405	502	Advertising	$ 3,110	$ 10,300	$ 5,000	$ (5,300)
5410	502	Trainings/Meetings	$ 264	$ 1,000	$ 1,100	$ 100
5416	502	City Events	$ 29,506	$ 42,436	$ 42,436	$ -
5500	502	Building Maintenance	$ 3,758	$ 6,684	$ 6,750	$ 66
5510	502	Park Maintenance	$ 6,410	$ 4,326	$ -	$ (4,326)

City of Sand City						
Proposed Expenditure Budget FY 2026 - 2027						
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Prior Year Difference
6002	502	Bike Trail Elec	$ 455	$ 750	$ 750	$ -
6207	502	Mural Program	$ 60,000	$ 80,000	$ 80,000	$ -
DEPARTMENT TOTAL			**$ 177,130**	**$ 243,346**	**$ 236,036**	**$ (7,310)**
CAPITAL OUTLAY/PROJECTS						
6000	900	Storm Water Improvements - Catalina	$ 40,558	$ 405,418	$ 1,011,970	$ 606,552
6000	900	Storm Water Improvements - Contra Costa	$ 80,335	$ 1,326,056	$ 4,386,770	$ 3,060,714
6000	704	Capital Outlay - Streets	$ -	$ 1,464,500	$ 483,000	$ (981,500)
6000	601	Capital Outlay - Police Department	$ 91,617	$ 152,000	$ 90,000	$ (62,000)
6000	700	Capital Outlay - Public Works	$ -	$ 177,100	$ 500,000	$ 322,900
6001	902	Capital Project - Coastal Trail	$ 225,673	$ 195,000	$ 344,805	$ 149,805
6002	902	Capital Project - Bike Trail	$ 226,165	$ 237,675	$ 674,000	$ 436,325
6003	902	Capital Project - Affordable Housing - Art Park	$ 840,912	$ 200,169	$ 200,000	$ (169)
6000	902	Capital Outlay - City Hall Imp	$ 20,000	$ 50,000	$ 16,000	$ (34,000)
DEPARTMENT TOTAL			**$ 1,525,260**	**$ 4,207,918**	**$ 7,706,545**	**$ 3,498,627**
SPECIAL PROJECTS						
6100	000	S of Tioga Reimbursements	$ 120,465	$ 45,000	$ 30,000	$ (15,000)
6101	000	MST SURF Reimbursements	$ 222,385	$ 30,000	$ 15,000	$ (15,000)
6102	000	R2 - Developer Reimbursements	$ 525	$ 358	$ -	$ (358)
6201	800	Digital Records	$ 734	$ -	$ 20,000	$ 20,000
6203	800	Housing Element	$ 89,226	$ 85,000	$ 34,000	$ (51,000)
6204	800	General Plan	$ -	$ 250,000	$ 500,000	$ 250,000
6205	800	Retail Cannabis	$ 51,741	$ 20,000	$ -	$ (20,000)
6206	800	Website - REAP 2.0 Grant	$ 39,455	$ 8,806	$ -	$ (8,806)
6207	800	East Dunes City Wide ITP	$ -	$ 100,000	$ 100,000	$ -
DEPARTMENT TOTAL			**$ 524,531**	**$ 539,164**	**$ 699,000**	**$ 159,836**
EDGEWATER HABITAT						
6211	800	North of Playa Habitat Conservation	$ 5,837	$ 50,000	$ 50,000	$ -
DEPARTMENT TOTAL			**$ 5,837**	**$ 50,000**	**$ 50,000**	**$ -**
		TOTALS	**$ 10,385,865**	**$ 14,799,842**	**$ 18,755,399**	**$ 3,955,557**

Proposed FY 2026-2027 Expenditure Budget