



SPECIAL BUDGET MEETING

BUDGET AND PERSONNEL COMMITTEE

TUESDAY, MAY 13, 2025

9:30 AM

**AGENDA
BUDGET AND PERSONNEL COMMITTEE**

Special Budget Meeting - Tuesday, May 13, 2025
9:30 AM

THIS MEETING WILL BE HELD VIRTUALLY AND IN PERSON, IS COMPLIANT WITH ASSEMBLY BILL (“AB”) 2449, SIGNED INTO LAW ON SEPTEMBER 13, 2022, WHICH AMENDS GOVERNMENT CODE SECTION 54953 TO PROVIDE AUTHORITY FOR PUBLIC AGENCIES TO CONTINUE TO HOLD VIRTUAL MEETINGS AND REMAIN IN COMPLIANCE WITH THE BROWN ACT (GOV. CODE §§ 54950 ET SEQ.).

TO PARTICIPATE IN THE ZOOM COUNCIL MEETING LIVE:

<https://us02web.zoom.us/j/89039335615>

Meeting ID: 890 3933 5615

To participate telephonically by calling the number below:

(669) 900-6833

Meeting ID: 890 3933 5615#

If prompted to enter a participant ID, press #

TO PARTICIPATE IN PERSON:

City Hall Council Chambers

1 Pendergrass Way

Sand City, CA

1. CALL TO ORDER

2. ROLL CALL

3. COMMUNICATIONS

Members of the Public may address the Budget/Personnel Committee on matters not appearing on the Budget/Personnel Committee Agenda at this time for up to three minutes. In order that the Budget/Personnel Committee Secretary may later identify the speaker in the minutes of the meeting, it is helpful if the speakers state their names. Public comments regarding items on the scheduled agenda will be heard at the time the item is being considered by the Budget/Personnel Committee.

4. ORDER OF BUSINESS

4A. Approve the Sand City budget and Personnel Committee Meeting Minutes for

February 12, 2025

[Draft Minutes](#)

- 4B. Consideration and Approval of Proposed Budget Amendment #1 for Fiscal Year 2024-2025

[Staff Report](#)

[Budget Amendment #1 for Fiscal year 2024-2025](#)

5. ADJOURNMENT

The current agenda is available in PDF format on our website at:
www.sandcity.org

If you have a request for a disability-related modification or accommodation, including auxiliary aids or services, which will allow you to participate in a Sand City public meeting, please call the City Clerk at (831) 394-3054 extension 220, or give your written request to the City Clerk at 1 Pendergrass Way, Sand City, CA 93955 at least 48 hours prior to the scheduled meeting to allow the City Clerk time to arrange for the requested modification or accommodation.

**AGENDA ITEM
4A.**

**Approve the Sand City budget and
Personnel Committee Meeting Minutes
for February 12, 2025**

**MINUTES
BUDGET AND PERSONNEL COMMITTEE**

Special Budget Meeting - Wednesday, February 12, 2025 9:30 AM

As allowed by Assembly Bill AB 2449, this meeting was conducted in person and by
teleconference.

1. CALL TO ORDER

Mayor Carbone called the meeting to order at 9:35 am.

2. ROLL CALL

Present: Mayor Mary Ann Carbone
Committee Member Marilee Diaz

Staff: City Manager Vibeke Norgaard
Finance Manager Jennifer Pope
HR/Risk Manager Audrey Cray

3. COMMUNICATIONS

Public comment received from Brian Clark.

4. ORDER OF BUSINESS

- 4A. Approve the Sand City Budget and Personnel Committee Meeting Minutes for
May 29, 2024

No public Comment received.

Upon motion by Committee Member Diaz and seconded by Mayor Carbone, the
Budget and Personnel Committee voted 2-0 to approve the Budget and Personnel
Committee Special Meeting Minutes for May 29, 2024.

- 4B. Review of Audited Financial Reports for Fiscal Year Ending June 30, 2024, and
recommend approval to the City Council.

Joseph Judson from CliftonLarsonAllen gave a presentation of the audit for
fiscal year ending June 30, 2024.

Mayor Carbone asked about the findings and confirmed with the auditor that
they were corrected. Committee Member Diaz asked about the Successor
Agency and staff directed her to NOTE 14 of the audit report for more
information. The Mayor thanked staff for their work on the audit and Joseph
and Clifton Larson Allen for their presentation.

Public Comment: Brian Clark recommended that the City reduce spending on
Planning and Police Department expenditures.

Upon motion by Committee Member Diaz and seconded by Mayor Carbone,

the Budget and Personnel Committee voted 2-0 to recommend approval of the Fiscal Year 2023-2024 Audited Financial Statements and that they be taken to City Council for approval.

5. ADJOURNMENT

The committee adjourned the meeting at approximately 10:00 AM.

Kerry Lindstrom, City Clerk

**AGENDA ITEM
4B.**

**Consideration and Approval of Proposed
Budget Amendment #1 for Fiscal Year
2024-2025**



City of Sand City

STAFF REPORT

TO: Budget and Personnel Committee
FROM: Vibeke Norgaard, City Manager; Jennifer Pope, Finance Manager
SUBJECT: Proposed Budget Amendment #1 for Fiscal Year 2024-2025
DATE: May 13, 2025

BACKGROUND/DISCUSSION:

The City Council approved the Fiscal Year 2024-2025 Budget on June 4, 2024. It is customary, at this time of the year, to amend the current year's budget to reflect any updates to revenues and expenditures. The City Council's approval is needed to amend the budget. This report recommends budget adjustments to the City's General Fund Budget based on an amended projection of revenue and expenditures. The budget amendment results in an overall projected City budget surplus of \$1,892,330, including a projected excess in operating revenue of \$1,986,111. A resolution reflecting the changes as well as an overview of significant changes are included in this staff report.

Revenue

The adopted revenue budget for FY 24-25 is \$13,436,676. The City's revenues are now expected to exceed that projection: The proposed amendment to the revenue budget for FY 24-25 reflects this increase in revenues by projecting \$15,847,068, an estimated increase of \$2,410,392.

Operating Revenue:

Staff projections included an estimated increase in operating revenues of approximately \$592,796 when compared to the adopted budget. Some of the larger changes include \$285,500 in greater than anticipated interest income primarily from Local Agency Investment Fund (LAIF) and the City Money Market account due to an increase in interest rates, \$242,850 from an one-time Owner Participation Agreement payment negotiated by the City, \$147,723 in Measure X funding, an increase in Business License Tax of \$42,000 due to partnering with a consultant for business license administration and an online payment portal, and \$24,000 in rental income from new leases of the 501 Ortiz property which the City took possession of in December 2024. There is also a decrease in budgeted revenue of \$189,909 from Sales, Use, and Transaction Tax estimates due to ongoing economic challenges and unsurety.

Other Revenue:

Staff projections also include an estimated increase in grant revenue of approximately \$1,817,596. This includes \$100,000 in grant funding obtained from the Monterey Bay Air Resources District (MBARD). It also includes an increase of \$393,038 in carry forward grant funding from FY 23-24 from the Rural Energy for America Program (REAP) grant (\$53,177), Coastal Conservancy grant (\$50,000), Permanent Local Housing Allocation (PLHA) grant (\$84,861), and prior Monterey Bay Air Resources District (MBARD) grant (\$205,000). The increase in revenue also includes \$439,956 in environmental enhancement fees.

On December 12, 2024, the City took ownership of the property located at 501 Ortiz Avenue. Staff included a carry forward of \$586,781 in revenue from the Housing Account and \$84,861 in PLHA grant funding for the purchase of the property.

There is also an increase in revenue due to reimbursement agreements made with developers for the South of Tioga project and the MST SURF! Project. These revenues are reimbursements for services provided for the projects and are therefore offset by expenditures.

Expenditure

In addition to the projected increase in revenue, the amendment reflects an increase in expenditures for FY 24-25. The adopted expenditure budget for FY 24-25 is \$12,161,861. The proposed amendment to the expenditure budget for FY 24-25 is \$13,954,738, an estimated increase of \$1,792,877, of which \$258,512 is an increase in operating expenditures.

Operating Expenditures:

The proposed budget amendment contains several changes to the operating expenditures. Staff projections included an estimated increase in operating expenditures of \$258,512 when compared to the adopted budget. Including a \$60,000 increase to planning services and \$20,000 for recruitment of a planning manager, \$30,000 in insurance costs for claims from the Sand City flood, \$23,100 for maintenance of City parks, \$15,000 for street sweeper repairs, and \$15,000 for new Council Chamber chairs. There was also a reduction of \$30,000 for contracted services in finance as financial consulting services were not needed. For the Police Department there was an increase of \$32,000 for annual Flock Safety maintenance and support fees, \$15,000 for overtime, \$10,500 for safety equipment, and \$10,000 for ongoing investigations.

Other Expenditures:

Non-operating expenditures has an estimated increase of \$1,534,365 compared to the adopted budget. The increase includes approximately \$91,000 for body worn cameras and records management software for the Police Department. It includes new project costs for the Sand City monument sign (\$42,000), new workspace furniture for the City

Clerk and Finance Manager (\$20,000), and a pavement management study (\$12,000). This increase is also due to the fact that approximately \$384,820 from the FY 23-24 is proposed to be carried forward to FY 24-25.

As stated in the revenue section, the City acquired property at 501 Ortiz Avenue. Staff has included additional expenditures of \$586,781 from the Housing Account and \$109,000 from the PLHA grant to the budget amendment for the purchase of this property.

There is also an increase in expenditures due to two large projects that required reimbursement agreements, South of Tioga and MST SURF!. These expenditures are reimbursed by the developer of the project and are therefore offset entirely by revenue.

CEQA:

This action does not constitute a "project" as defined by the California Environmental Quality Act (CEQA) guidelines section 15378.

FISCAL IMPACT:

The proposed amended budget for FY 24-25 has a total revenue of \$15,847,068 and total proposed expenditures of \$13,954,738 resulting in an estimated surplus of \$1,892,330.

RECOMMENDATION:

Staff recommend that the Budget and Personnel Committee approve the Fiscal Year 2024-2025 Proposed Budget Amendment #1 and recommend approval to City Council.

ATTACHMENTS:

1. Budget Amendment #1 for Fiscal Year 2024-2025

CITY BUDGET SUMMARY					
Description	FY 23/24 Actuals	FY 24/25 Actuals through 3/14/25	FY 24/25 Adopted Budget	FY 24-25 Proposed Amended Budget	Difference
Operating Revenue	\$11,286,689	\$6,289,047	\$10,352,829	\$10,945,625	\$592,796
Non Operating Revenue	\$852,467	\$1,012,620	\$3,083,847	\$4,901,443	\$1,817,596
SUB TOTAL	\$12,139,156	\$7,301,667	\$13,436,676	\$15,847,068	\$2,410,392
Operating Expenditures	\$7,924,626	\$5,921,544	\$8,701,002	\$8,959,514	\$258,512
Non Operating Expenditures	\$1,232,438	\$843,510	\$3,460,859	\$4,995,224	\$1,534,365
SUB TOTAL	\$9,157,064	\$6,765,054	\$12,161,861	\$13,954,738	\$1,792,877
DIFFERENCE	\$2,982,092	\$536,613	\$1,274,815	\$1,892,330	\$617,515

City Revenue Budget Summary

Description	FY 23/24 Actuals	FY 24-25 Actuals through 3/14/2025	FY 24-25 Adopted Budget	FY 24/25 Proposed Amended Budget	Budget Difference
OPERATING REVENUES					
Property Taxes	152,734.60	83,867.02	137,962.00	137,985.00	23.00
Sales/Use Taxes	3,702,058.95	1,897,899.81	3,643,909.00	3,545,000.00	(98,909.00)
Transaction Tax	4,708,704.84	2,418,746.71	4,631,000.00	4,540,000.00	(91,000.00)
TOT Tax	119,356.03	57,405.75	120,000.00	120,000.00	-
Franchise Fees/Users Tax	400,182.53	213,577.72	320,500.00	323,800.00	3,300.00
Business License	844,415.43	582,395.73	710,100.00	750,500.00	40,400.00
Planning Revenues	4,544.00	9,260.00	11,925.00	14,000.00	2,075.00
Building Revenues	36,618.95	14,056.08	27,150.00	27,150.00	-
Police Revenues	18,915.11	12,571.24	17,700.00	19,800.00	2,100.00
Public Works Revenues	76,122.07	182,386.02	44,533.00	192,685.40	148,152.40
Interest	519,329.16	350,496.19	235,600.00	521,100.00	285,500.00
Rental	17,236.90	27,296.31	19,000.00	43,000.00	24,000.00
ROPS Residual	256,040.61	726.72	230,000.00	221,055.00	(8,945.00)
SA Admin Fees Reimbursement	155,727.58	0.00	0.00	0.00	-
Misc. Revenues	7,687.59	275,019.82	4,550.00	289,650.00	285,100.00
Recurring Grants	213,166.61	156,341.81	191,900.00	192,900.00	1,000.00
Cal-Am	53,848.00	7,000.00	7,000.00	7,000.00	-
SUBTOTAL OPERATING REVENUE	11,286,688.96	6,289,046.93	10,352,829.00	10,945,625.40	592,796.40
OTHER REVENUE SOURCES					
Special Project Revenues	474,202.42	270,358.89	122,700.00	420,520.00	297,820.00
Housing Account	0.00	0.00	0.00	586,781.28	586,781.28
Environmental Enhancement	0.00	439,956.00	0.00	439,956.00	439,956.00
Grants	378,264.13	302,305.42	2,961,147.00	3,454,185.39	493,038.39
SUBTOTAL OTHER REVENUE	852,466.55	1,012,620.31	3,083,847.00	4,901,442.67	1,817,595.67
TOTAL REVENUE	12,139,155.51	7,301,667.24	13,436,676.00	15,847,068.07	2,410,392.07

City of Sand City									
Recommended Revenue Budget Amendment FY 2024 - 2025									
Account		Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/25	Budget to Actuals Variance	FY 24/25 Proposed Amended Budget	Budget Difference
NON DEPARTMENTAL									
4005	000		Curr Prop Taxes	91,713.00	76,450.00	\$ 51,793.68	24,656.32	76,450.00	-
4006	000		RPTTF Residual	256,040.61	230,000.00	\$ 726.72	229,273.28	221,055.00	(8,945.00)
4008	000		SA Admin Fees Reimbursement	155,727.58	-	\$ -	-	-	-
4010	000		Prior Year Prop	1,482.08	1,000.00	\$ 547.39	452.61	1,000.00	-
4012	000		Vehicle License Fee	41,038.76	43,512.00	\$ 22,365.18	21,146.82	43,535.00	23.00
4013	000		MBASIA Claims	1,763.61	-	\$ 2,320.70	(2,320.70)	3,000.00	3,000.00
4015	000		SB 813	17,005.86	14,000.00	\$ 7,202.48	6,797.52	14,000.00	-
4020	000		Prop Tax Transf	1,166.28	2,500.00	\$ 1,913.45	586.55	2,500.00	-
4025	000		Utility Users Tax	238,217.52	180,000.00	\$ 173,437.21	6,562.79	180,000.00	-
4030	000		Sales/Use Tax	3,702,058.95	3,643,909.00	\$ 1,897,899.81	1,746,009.19	3,545,000.00	(98,909.00)
4032	000		Transaction Tax	4,708,704.84	4,631,000.00	\$ 2,418,746.71	2,212,253.29	4,540,000.00	(91,000.00)
4033	000		State CASP Fee	1,552.00	1,600.00	\$ -	1,600.00	-	(1,600.00)
4034	000		TOT Tax	119,356.03	120,000.00	\$ 57,405.75	62,594.25	120,000.00	-
4035	000		Cable Franchise	7,817.05	5,000.00	\$ 2,694.98	2,305.02	5,000.00	-
4040	000		Refuse Franchise	79,473.47	60,000.00	\$ 37,445.53	22,554.47	60,000.00	-
4041	000		AB939/SB1383	9,915.57	12,500.00	\$ -	12,500.00	12,500.00	-
4042	000		CalAm Franchise Fee	5,000.00	10,000.00	\$ -	10,000.00	10,000.00	-
4045	000		PG & E Gas	4,322.69	4,500.00	\$ -	4,500.00	4,300.00	(200.00)
4050	000		PG & E Electric	42,756.99	36,500.00	\$ -	36,500.00	40,000.00	3,500.00
4055	000		Bus. License	842,749.93	708,000.00	\$ 582,395.73	125,604.27	750,000.00	42,000.00
4060	000		B. L. Late Fee	113.50	500.00	\$ -	500.00	500.00	-
4340	000		HOPTR Tax	328.62	500.00	\$ 44.84	455.16	500.00	-
4350	000		Seaside Sanitation	12,679.24	12,000.00	\$ -	12,000.00	12,000.00	-
4410	000		Int. General	21,144.69	1,000.00	\$ 58,967.18	(57,967.18)	65,000.00	64,000.00
4411	000		OPEB Interest	2,416.05	600.00	\$ -	600.00	600.00	-
4413	000		Housing Interes	28,814.98	14,000.00	\$ 15,343.97	(1,343.97)	15,500.00	1,500.00
4414	000		Int GASB 87	3,023.60	-	\$ -	-	-	-
4420	000		Int. LAIF	454,665.75	200,000.00	\$ 268,567.15	(68,567.15)	400,000.00	200,000.00
4425	000		LAIF Gain/Loss GASB 31 FMV	(55,159.96)	-	\$ -	-	-	-
4450	000		TVI CD Interest	64,424.05	20,000.00	\$ 7,617.89	12,382.11	40,000.00	20,000.00
4500	000		West End Revenue	60,642.00	49,500.00	\$ 12,210.00	37,290.00	49,500.00	-
4502	000		Mural Festival	-	2,200.00	\$ -	2,200.00	-	(2,200.00)
4504	000		Art Park Events	850.00	1,000.00	\$ 200.00	800.00	1,000.00	-
4529	000		MST SURF Proj	39,489.17	5,000.00	\$ 179,015.94	(174,015.94)	180,000.00	175,000.00
4530	000		S of Tioga Reim	373,221.25	50,000.00	\$ 48,929.09	1,070.91	160,000.00	110,000.00

City of Sand City								
Recommended Revenue Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/25	Budget to Actuals Variance	FY 24/25 Proposed Amended Budget	Budget Difference
4531	000	S of Tioga R2 - Fairfield	-	-	\$ -	-	-	-
4532	000	S of Tioga	-	-	\$ -	-	-	-
4533	000	CAL AM Reimb	-	-	\$ -	-	-	-
4550	000	Copies Fee	-	50.00	\$ -	50.00	50.00	-
4705	000	City Property Sales	-	-	\$ 6,250.00	(6,250.00)	6,250.00	6,250.00
4710	000	Mitigation	-	1,500.00	\$ -	1,500.00	1,500.00	-
4729	000	MBASIA/Fitness/Safety/HR	7,500.00	7,500.00	\$ 845.00	6,655.00	8,500.00	1,000.00
4730	000	MISC Rev	1,507.74	2,000.00	\$ 252,992.25	(250,992.25)	262,850.00	260,850.00
4732	000	Reimbursements	2,541.08	-	\$ 12,615.50	(12,615.50)	15,000.00	15,000.00
4736	000	US Bank CalCard	1,875.16	1,000.00	\$ 841.37	158.63	1,000.00	-
4740	000	Rental Income	17,236.90	19,000.00	\$ 27,296.31	(8,296.31)	43,000.00	24,000.00
4833	000	CAL AM Lease	53,848.00	7,000.00	\$ 7,000.00	-	7,000.00	-
DEPARTMENT TOTAL			11,419,024.64	10,174,821.00	\$ 6,155,631.81	4,019,189.19	10,898,090.00	723,269.00
COMMUNITY DEVELOPMENT/PLANNING								
4116	500	STR Application	394.00	2,875.00	\$ 957.00	1,918.00	2,875.00	-
4120	500	Coastal Permit	-	1,575.00	\$ 1,575.00	-	1,575.00	-
4125	500	CUP	2,000.00	2,800.00	\$ 3,500.00	(700.00)	4,600.00	1,800.00
4126	500	Temporary CUP	350.00	525.00	\$ 1,300.00	(775.00)	1,300.00	775.00
4145	500	Site Permits	100.00	350.00	\$ 1,050.00	(700.00)	1,050.00	700.00
4155	500	Design Review	-	700.00	\$ 50.00	650.00	700.00	-
4156	500	Sign Permit	-	100.00	\$ 478.00	(378.00)	550.00	450.00
4159	500	CEQA Fees	-	-	\$ 350.00	(350.00)	350.00	350.00
4219	500	Parking Permits	1,700.00	3,000.00	\$ -	3,000.00	1,000.00	(2,000.00)
DEPARTMENT TOTAL			4,544.00	11,925.00	\$ 9,260.00	2,665.00	14,000.00	2,075.00
BUILDING								
4115	501	Bldg. Permit	22,069.71	13,500.00	\$ 3,741.54	9,758.46	13,500.00	-
4164	501	STR Inspection	1,182.00	3,150.00	\$ 1,175.00	1,975.00	3,150.00	-
4165	501	Plan Check Fees	13,367.24	10,500.00	\$ 9,139.54	1,360.46	10,500.00	-
DEPARTMENT TOTAL			36,618.95	27,150.00	\$ 14,056.08	13,093.92	27,150.00	-
PUBLIC SAFETY								
4069	601	CLEEP Grant	202,825.62	180,000.00	\$ 152,996.81	27,003.19	180,000.00	-
4210	601	City Fines	4,202.00	4,200.00	\$ 1,668.31	2,531.69	4,200.00	-
4211	601	Vehicle release	760.00	1,000.00	\$ -	1,000.00	1,000.00	-

City of Sand City								
Recommended Revenue Budget Amendment FY 2024 - 2025								
			FY 23/24	FY 24/25	FY 24/25 Actuals	Budget to Actuals	FY 24/25	Budget
Account	Dept	Account Description	Actuals	Adopted Budget	as of 3/14/25	Variance	Proposed Amended Budget	Difference
4221	601	Sand City Parking	8,949.34	7,500.00	\$ 6,345.00	1,155.00	7,500.00	-
4325	601	Motor Vehicle	-	500.00	\$ 95.00	405.00	500.00	-
4330	601	Prop 172	2,725.49	500.00	\$ 222.39	277.61	500.00	-
4335	601	Post Reimburse	1,900.43	2,000.00	\$ 4,020.54	(2,020.54)	4,100.00	2,100.00
4515	601	Dog Licensing	-	100.00	\$ -	100.00	100.00	-
4524	601	Asset Forfeitur	-	1,500.00	\$ -	1,500.00	1,500.00	-
4560	601	Special Police	335.00	400.00	\$ 220.00	180.00	400.00	-
4639	601	Officer Wellness Grant	-	-	\$ -	-	-	-
4647	601	Bullet Proof Vest Grant	340.99	1,900.00	\$ -	1,900.00	1,900.00	-
4730	601	Other	25.00	-	\$ -	-	-	-
4732	601	Reimbursements	17.85	-	\$ -	-	-	-
4836	601	CSA74-GRANT EMS	2,500.00	2,500.00	\$ 2,500.00	-	2,500.00	-
DEPARTMENT TOTAL			224,581.72	202,100.00	\$ 168,068.05	34,031.95	204,200.00	2,100.00
PUBLIC WORKS								
4150	700	Bldg Dev. Fees	-	500.00	\$ -	500.00	500.00	-
4160	700	Engineering Fees	17,600.00	18,000.00	\$ 14,785.00	3,215.00	18,000.00	-
4205	700	CA Code Fines	1,580.71	750.00	\$ 408.89	341.11	750.00	-
4305	700	Gas Tax Funds	15,513.57	15,660.00	\$ 12,489.52	3,170.48	15,974.00	314.00
4302	700	Measure X	-	-	\$ 147,723.40	(147,723.40)	147,723.40	147,723.40
4306	700	RMRA-Road Maint	41,427.79	9,623.00	\$ 6,979.21	2,643.79	9,738.00	115.00
DEPARTMENT TOTAL			76,122.07	44,533.00	\$ 182,386.02	(137,853.02)	192,685.40	148,152.40
GRANTS								
4684	802	CA Dept of Parks & Rec Grant	140,279.00	-	\$ -	-	-	-
4607	802	LEAP Grant	65,000.00	-	\$ -	-	-	-
4608	802	REAP Grant	26,722.61	-	\$ 17,638.08	(17,638.08)	53,177.39	53,177.39
4609	802	PLHA Grant	67,139.00	131,647.00	\$ 1,000.00	130,647.00	216,508.00	84,861.00
4611	802	Coastal Conservancy Grant	-	423,000.00	\$ 163,512.64	259,487.36	473,000.00	50,000.00
4612	802	Multi Use Trail - MBARD Grant	-	-	\$ -	-	305,000.00	305,000.00
4613	802	Cannabis Grant	-	115,000.00	\$ 76,535.00	38,465.00	115,000.00	-
4682	802	Prop 1 SW IRWM - Catalina	-	652,000.00	\$ 43,619.70	608,380.30	652,000.00	-
4683	802	PROP 1 SW	79,123.52	1,639,500.00	\$ -	1,639,500.00	1,639,500.00	-
DEPARTMENT TOTAL			378,264.13	2,961,147.00	\$ 302,305.42	2,658,841.58	3,454,185.39	493,038.39
HOUSING ACCOUNT								

City of Sand City									
Recommended Revenue Budget Amendment FY 2024 - 2025									
			FY 23/24	FY 24/25	FY 24/25 Actuals	Budget to Actuals	FY 24/25	Budget	
Account	Dept	Account Description	Actuals	Adopted Budget	as of 3/14/25	Variance	Proposed Amended Budget	Difference	
1006		Housing Account	-	-	\$ -	-	586,781.28	586,781.28	
DEPARTMENT TOTAL			-	-	\$ -	-	586,781.28	586,781.28	
ENVIRONMENTAL ENHANCEMENT									
4755	000	Environmental Enhancement Fees	-	-	\$ 439,956.00	(439,956.00)		439,956.00	439,956.00
DEPARTMENT TOTAL			-	-	\$ 439,956.00	(439,956.00)		439,956.00	439,956.00
COMMUNITY OUTREACH									
4706	502	Habitat Revenue	-	15,000.00	\$ 30,000.00	(15,000.00)		30,000.00	15,000.00
4410	000	Edgewater Account Intertest	-	-	\$ 3.86	(3.86)		20.00	20.00
DEPARTMENT TOTAL			-	15,000.00	\$ 30,003.86	(15,003.86)	30,020.00	15,020.00	
GRAND TOTAL EXPENDITURES			12,139,155.51	13,436,676.00	7,301,667.24	6,135,008.76		15,847,068.07	2,410,392.07

City Expenditure Budget Summary

Description	FY 23/24 Actuals	FY 24-25 Actuals through 3/14/25	FY 24-25 Adopted Budget	Proposed Amended Budget FY 24/25	Budget Difference
OPERATING EXPENSES					
City Council	\$101,175	\$81,222	\$127,880	\$151,562	\$23,683
Administration	\$760,804	\$570,542	\$816,410	\$833,334	\$16,924
Finance	\$573,858	\$402,852	\$546,795	\$530,054	-\$16,740
Attorney	\$277,610	\$119,758	\$375,000	\$375,000	\$0
Planning	\$485,764	\$358,722	\$499,873	\$580,090	\$80,217
Building	\$40,690	\$39,150	\$104,790	\$119,790	\$15,000
Police	\$3,879,905	\$2,423,422	\$3,597,205	\$3,659,779	\$62,575
Fire	\$346,268	\$354,578	\$358,387	\$358,387	\$0
Public Works/Engineering	\$966,798	\$555,864	\$1,047,366	\$1,078,428	\$31,062
Parks	\$19,528	\$32,715	\$47,230	\$70,330	\$23,100
Government Buildings	\$66,559	\$65,574	\$87,853	\$77,615	-\$10,237
Community Outreach/Economic Development	\$262,500	\$158,710	\$243,369	\$238,419	-\$4,950
Non-Departmental	\$143,167	\$758,438	\$848,847	\$886,725	\$37,879
SUBTOTAL FOR OPERATING EXPENSES	\$7,924,626	\$5,921,544	\$8,701,002	\$8,959,514	\$258,512
OTHER EXPENSES					
Capital Outlay	\$564,117	\$509,735	\$2,906,147	\$3,452,258	\$546,111
Housing Account	\$0	\$0	\$0	\$586,781	\$586,781
Special Projects	\$668,321	\$333,775	\$554,712	\$956,185	\$401,473
SUBTOTAL OTHER EXPENSES	\$1,232,438	\$843,510	\$3,460,859	\$4,995,224	\$1,534,365
TOTAL EXPENSES	\$9,157,064	\$6,765,054	\$12,161,861	\$13,954,738	\$1,792,877

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
NON DEPARTMENTAL								
5105	000	Health Benefits Admin Fee	\$ 1,535.52	\$ 824.00	\$ 879.85	\$ (55.85)	\$ 1,080.00	\$ 256.00
5107	000	Health Benefits Admin Fee & Health Retirees	\$ -	\$ 182,948.60	\$ 131,230.19	\$ 51,718.41	\$ 182,948.60	\$ -
5102	000	CalPERS Annual Survivor	\$ -	\$ 649.00	\$ 374.99	\$ 274.01	\$ 649.00	\$ -
5112	000	CA SUI/EDD	\$ -	\$ -	\$ (130.16)	\$ 130.16	\$ 130.16	\$ 130.16
5113	000	EAP Program	\$ 1,615.20	\$ 1,700.00	\$ 1,924.80	\$ (224.80)	\$ 1,924.80	\$ 224.80
5200	000	CalPERS Unfunded Accrued Liability	\$ -	\$ 489,410.00	\$ 490,756.80	\$ (1,346.80)	\$ 490,756.80	\$ 1,346.80
5301	000	Service Cont.	\$ -	\$ 14,420.00	\$ 2,922.20	\$ 11,497.80	\$ 10,000.00	\$ (4,420.00)
5307	000	Technical Spprt	\$ 15,786.42	\$ 20,000.00	\$ 11,678.06	\$ 8,321.94	\$ 20,000.00	\$ -
5401	000	MUNI CODE	\$ 2,351.00	\$ 3,100.00	\$ 1,245.00	\$ 1,855.00	\$ 3,100.00	\$ -
5402	000	MEMBERSHIPS PA	\$ 6,258.82	\$ 10,000.00	\$ 8,616.25	\$ 1,383.75	\$ 10,000.00	\$ -
5403	000	MEMBERSHIPS VOL	\$ 7,979.00	\$ 10,000.00	\$ 8,957.60	\$ 1,042.40	\$ 10,000.00	\$ -
5404	000	Arts Council	\$ 1,390.71	\$ 10,000.00	\$ -	\$ 10,000.00	\$ 1,000.00	\$ (9,000.00)
5405	000	Advertising	\$ -	\$ 20,600.00	\$ 16,831.28	\$ 3,768.72	\$ 20,600.00	\$ -
5406	000	Dues/Subscrptn	\$ 474.66	\$ 750.00	\$ 1,229.98	\$ (479.98)	\$ 1,500.00	\$ 750.00
5409	000	GASB 68	\$ 2,100.00	\$ 2,266.00	\$ 2,100.00	\$ 166.00	\$ 2,100.00	\$ (166.00)
5410	000	Trainings/Meetings	\$ -	\$ 1,030.00	\$ 101.74	\$ 928.26	\$ 1,030.00	\$ -
5417	000	Donations	\$ 7,768.68	\$ 6,695.00	\$ 2,500.00	\$ 4,195.00	\$ 6,000.00	\$ (695.00)
5421	000	Misc. Expense	\$ 10,046.12	\$ 2,060.00	\$ 6,736.27	\$ (4,676.27)	\$ 8,000.00	\$ 5,940.00
5422	000	Official Bonds	\$ 1,276.00	\$ 1,339.00	\$ 1,381.00	\$ (42.00)	\$ 1,381.00	\$ 42.00
5424	000	Bank Charges	\$ 29.72	\$ 500.00	\$ 78.95	\$ 421.05	\$ 500.00	\$ -
5427	000	Claims Payments	\$ -	\$ -	\$ 27,498.11	\$ (27,498.11)	\$ 30,000.00	\$ 30,000.00
5502	000	Equip. Maint.	\$ 8,458.03	\$ 1,030.00	\$ 330.73	\$ 699.27	\$ 1,030.00	\$ -
5503	000	Auto Maint.	\$ -	\$ 6,180.00	\$ 828.43	\$ 5,351.57	\$ 6,180.00	\$ -
5600	000	Office Phones	\$ 2,559.97	\$ 1,545.00	\$ 841.65	\$ 703.35	\$ 1,545.00	\$ -
5601	000	Utilities	\$ 31,703.92	\$ 25,750.00	\$ 25,120.86	\$ 629.14	\$ 25,750.00	\$ -
5605	000	Internet/Web	\$ 3,305.53	\$ 3,090.00	\$ 2,119.24	\$ 970.76	\$ 3,090.00	\$ -
5700	000	Office Supplies	\$ 28,399.25	\$ 25,750.00	\$ 8,650.49	\$ 17,099.51	\$ 25,750.00	\$ -
5705	000	Equip. Purchase	\$ 10,128.81	\$ 6,180.00	\$ 2,936.85	\$ 3,243.15	\$ 6,180.00	\$ -
5707	000	Computer Equip/Software/Online Applications	\$ -	\$ 1,030.00	\$ 696.78	\$ 333.22	\$ 14,500.00	\$ 13,470.00
DEPARTMENT TOTAL			\$ 143,167.36	\$ 848,846.60	\$ 758,437.94	\$ 90,408.66	\$ 886,725.36	\$ 37,878.76
CITY COUNCIL								
5000	100	Salaries	\$ -	\$ 50,000.00	\$ 23,650.00	\$ 26,350.00	\$ 50,000.00	\$ -
5004	100	Auto Allowance	\$ 22,500.00	\$ 2,400.00	\$ 1,600.00	\$ 800.00	\$ 2,400.00	\$ -
5006	100	Exercise Prgm	\$ 7,170.00	\$ 7,800.00	\$ 4,900.00	\$ 2,900.00	\$ 7,800.00	\$ -
5102	100	Dental	\$ 4,317.68	\$ 4,689.00	\$ 2,568.76	\$ 2,120.24	\$ 4,689.00	\$ -
5103	100	VISION COVERAGE	\$ 744.96	\$ 775.00	\$ 510.83	\$ 264.17	\$ 775.00	\$ -
5106	100	Pers Retire EE	\$ -	\$ 4,315.70	\$ 414.72	\$ 3,900.98	\$ 4,315.70	\$ -
5108	100	PERS	\$ 3,218.98	\$ 4,882.00	\$ 3,460.89	\$ 1,421.11	\$ 4,882.00	\$ -
5109	100	PERS SURVIVOR	\$ 47.52	\$ 86.00	\$ -	\$ 86.00	\$ -	\$ (86.00)
5110	100	DEFERRED COMP	\$ 13,500.00	\$ 14,400.00	\$ 10,300.00	\$ 4,100.00	\$ 14,800.00	\$ 400.00
5111	100	FICA/Medicare	\$ 1,109.80	\$ 873.00	\$ 1,037.04	\$ (164.04)	\$ 1,911.00	\$ 1,038.00
5112	100	CA SUI/ETT	\$ 666.12	\$ 888.00	\$ -	\$ 888.00	\$ -	\$ (888.00)
5406	100	Dues/Subscriptions	\$ 2,400.00	\$ -	\$ 1,621.53	\$ (1,621.53)	\$ 1,621.53	\$ 1,621.53
5410	100	Train/Meetings	\$ 15,416.69	\$ 15,450.00	\$ 15,805.87	\$ (355.87)	\$ 20,000.00	\$ 4,550.00
5411	100	Elections	\$ -	\$ 3,450.00	\$ -	\$ 3,450.00	\$ 3,450.00	\$ -
5419	100	Liability Ins.	\$ 1,183.04	\$ 3,446.00	\$ 3,215.34	\$ 230.66	\$ 3,446.00	\$ -

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
5423	100	Work. Comp. Ins	\$ 4,078.83	\$ 7,627.00	7,031.01	\$ 595.99	\$ 7,627.00	\$ -
5600	100	Office Phones	\$ 3,511.17	\$ 2,472.00	2,097.85	\$ 374.15	\$ 2,755.00	\$ 283.00
5703	100	Council Meeting	\$ 121.10	\$ 1,236.00	295.00	\$ 941.00	\$ 1,000.00	\$ (236.00)
5705	100	Equip. Purchase	\$ 4,887.50	\$ 3,090.00	1,283.80	\$ 1,806.20	\$ 18,090.00	\$ 15,000.00
5707	100	Computer Equipment	\$ -	\$ -	1,428.94	\$ (1,428.94)	\$ 2,000.00	\$ 2,000.00
DEPARTMENT TOTAL			\$ 101,174.65	\$ 127,879.70	\$ 81,221.58	\$ 46,658.12	\$ 151,562.23	\$ 23,682.53
ADMINISTRATION								
5000	200	Salaries	\$ 371,190.89	\$ 446,775.89	303,265.00	\$ 143,510.89	\$ 455,076.00	\$ 8,300.11
5004	200	Auto Allowance	\$ 3,600.00	\$ 3,600.00	2,100.00	\$ 1,500.00	\$ 3,600.00	\$ -
5006	200	Exercise Prgm	\$ 1,180.00	\$ 3,000.00	1,725.00	\$ 1,275.00	\$ 3,000.00	\$ -
5009	200	PAID TIME OFF	\$ 11,859.88	\$ 10,300.00	29,066.82	\$ (18,766.82)	\$ 29,066.82	\$ 18,766.82
5012	200	Over Time Pay	\$ -	\$ -	75.00	\$ (75.00)	\$ -	\$ -
5100	200	L.T.D.	\$ 4,077.88	\$ 3,791.43	2,954.83	\$ 836.60	\$ 4,191.43	\$ 400.00
5102	200	Dental	\$ 6,474.55	\$ 6,924.00	4,601.49	\$ 2,322.51	\$ 6,924.00	\$ -
5103	200	VISION COVERAGE	\$ 589.09	\$ 1,043.00	699.64	\$ 343.36	\$ 1,043.00	\$ -
5104	200	Life Ins.	\$ 306.00	\$ 540.00	342.08	\$ 197.92	\$ 590.00	\$ 50.00
5105	200	Health Benefits	\$ 57,785.01	\$ 68,521.78	44,864.84	\$ 23,656.94	\$ 68,521.78	\$ -
5108	200	PERS	\$ 47.52	\$ 43,139.00	17,320.19	\$ 25,818.81	\$ 43,139.00	\$ -
5109	200	PERS SURVIVOR	\$ 9,500.00	\$ 88.99	\$ -	\$ 88.99	\$ -	\$ (88.99)
5110	200	DEFERRED COMP	\$ 5,166.22	\$ 10,800.00	5,200.09	\$ 5,599.91	\$ 10,800.00	\$ -
5111	200	FICA/Medicare	\$ -	\$ 6,733.11	4,419.10	\$ 2,314.01	\$ 6,733.11	\$ -
5112	200	CA SUI/ETT	\$ 340.34	\$ 467.62	-	\$ 467.62	\$ 467.62	\$ -
5300	200	Contract Svcs.	\$ 51,000.00	\$ 51,000.00	40,410.15	\$ 10,589.85	\$ 51,000.00	\$ -
5301	200	Service Cont.	\$ 13,368.73	\$ 13,390.00	5,314.68	\$ 8,075.32	\$ 13,390.00	\$ -
5305	200	ADP/SHREDDING	\$ 5,761.41	\$ 2,575.00	1,260.52	\$ 1,314.48	\$ 2,575.00	\$ -
5406	200	Dues/Subscrip	\$ 8,774.37	\$ 7,004.00	5,415.29	\$ 1,588.71	\$ 5,500.00	\$ (1,504.00)
5410	200	Train/Meetings	\$ 24,226.97	\$ 17,510.00	15,258.37	\$ 2,251.63	\$ 17,510.00	\$ -
5419	200	Liability Ins.	\$ 23,351.94	\$ 29,892.00	26,420.06	\$ 3,471.94	\$ 27,892.00	\$ (2,000.00)
5423	200	Work. Comp. Ins	\$ 80,512.31	\$ 66,169.00	57,772.86	\$ 8,396.14	\$ 59,169.00	\$ (7,000.00)
5600	200	Office Phones	\$ 2,988.47	\$ 1,545.00	657.06	\$ 887.94	\$ 1,545.00	\$ -
5705	200	Equip. Purchase	\$ 3,268.21	\$ 1,000.00	510.07	\$ 489.93	\$ 1,000.00	\$ -
5707	200	Computer Equip	\$ -	\$ 20,600.00	888.89	\$ 19,711.11	\$ 20,600.00	\$ -
DEPARTMENT TOTAL			\$ 760,804.24	\$ 816,409.82	\$ 570,542.03	\$ 245,867.79	\$ 833,333.76	\$ 16,923.94
FINANCE								
5000	300	Salaries	\$ 195,105.15	\$ 210,872.93	137,583.62	\$ 73,289.31	\$ 206,072.93	\$ (4,800.00)
5006	300	Exercise Prgm	\$ 3,310.00	\$ 3,600.00	2,625.00	\$ 975.00	\$ 3,900.00	\$ 300.00
5012	300	Overtime Pay	\$ -	\$ -	75.00	\$ (75.00)	\$ -	\$ -
5100	300	L.T.D.	\$ 1,052.16	\$ 2,446.00	1,078.61	\$ 1,367.39	\$ 2,446.00	\$ -
5102	300	Dental	\$ 2,381.50	\$ 4,422.00	3,475.48	\$ 946.52	\$ 4,722.00	\$ 300.00
5103	300	VISION COVERAGE	\$ 338.40	\$ 692.00	512.45	\$ 179.55	\$ 742.00	\$ 50.00
5104	300	Life Ins.	\$ 461.07	\$ 432.00	323.92	\$ 108.08	\$ 472.00	\$ 40.00
5105	300	Health Benefits	\$ 39,566.25	\$ 39,123.52	25,322.38	\$ 13,801.14	\$ 39,124.00	\$ 0.48
5108	300	PERS	\$ 21,637.48	\$ 24,739.57	28,875.47	\$ (4,135.90)	\$ 24,739.57	\$ -
5109	300	PERS SURVIVOR	\$ 47.52	\$ 59.33	\$ -	\$ 59.33	\$ -	\$ (59.33)
5110	300	DEFERRED COMP	\$ 5,200.00	\$ 7,200.00	5,199.91	\$ 2,000.09	\$ 7,200.00	\$ -
5111	300	FICA/Medicare	\$ 4,306.22	\$ 2,840.74	3,203.17	\$ (362.43)	\$ 4,840.74	\$ 2,000.00

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
5112	300	CA SUI/ETT	\$ 312.63	\$ 429.33	-	\$ 429.33	\$ -	\$ (429.33)
5300	300	Contract Svcs.	\$ 128,839.73	\$ 53,000.00	21,600.00	\$ 31,400.00	\$ 23,000.00	\$ (30,000.00)
5304	300	Audit	\$ 61,000.00	\$ 53,500.00	57,000.00	\$ (3,500.00)	\$ 57,000.00	\$ 3,500.00
5307	300	Technical Spprt	\$ 6,666.23	\$ -	276.53	\$ (276.53)	\$ 500.00	\$ 500.00
5308	300	HDL/BL/PROP/SAL	\$ 32,914.03	\$ 36,050.00	10,994.75	\$ 25,055.25	\$ 36,050.00	\$ -
5313	300	Software App	\$ 25,278.00	\$ 48,142.20	62,564.82	\$ (14,422.62)	\$ 65,000.00	\$ 16,857.80
5406	300	Dues/Subscrptn	\$ 42.23	\$ 515.00	427.72	\$ 87.28	\$ 515.00	\$ -
5410	300	Train/Meetings	\$ 5,944.53	\$ 8,240.00	2,660.97	\$ 5,579.03	\$ 8,240.00	\$ -
5419	300	Liability Ins.	\$ 7,095.64	\$ 14,109.00	12,219.42	\$ 1,889.58	\$ 13,109.00	\$ (1,000.00)
5423	300	Work. Comp. Ins	\$ 24,464.17	\$ 31,231.00	26,720.25	\$ 4,510.75	\$ 27,231.00	\$ (4,000.00)
5705	300	Equip. Purchase	\$ 10.00	\$ 2,575.00	-	\$ 2,575.00	\$ 2,575.00	\$ -
5707	300	Computer Equipment	\$ -	\$ 2,575.00	\$ 112.43	\$ 2,462.57	\$ 2,575.00	\$ -
DEPARTMENT TOTAL			\$ 573,857.94	\$ 546,794.62	\$ 402,851.90	\$ 143,942.72	\$ 530,054.24	\$ (16,740.38)
ATTORNEY								
5300	400	OUTSIDE ATTORNY	\$ 272,401.29	\$ 375,000.00	119,758.10	\$ 255,241.90	\$ 375,000.00	\$ -
DEPARTMENT TOTAL			\$ 277,610.31	\$ 375,000.00	\$ 119,758.10	\$ 255,241.90	\$ 375,000.00	\$ -
COMMUNITY DEVELOPMENT/PLANNING								
5107	500	Health Retirees	\$ 20,864.75	\$ -	3,454.64	\$ (3,454.64)	\$ -	\$ -
5300	500	Contract Svcs.	\$ 440,018.14	\$ 450,000.00	337,898.85	\$ 112,101.15	\$ 530,000.00	\$ 80,000.00
5306	500	IWORQ	\$ 2,041.67	\$ 1,699.50	1,701.00	\$ (1.50)	\$ 1,701.00	\$ 1.50
5405	500	Advertising	\$ -	\$ -	292.50	\$ (292.50)	\$ 292.50	\$ 292.50
5410	500	Training/Meeting	\$ -	\$ -	177.10	\$ (177.10)	\$ 250.00	\$ 250.00
5600	500	Office Phones	\$ 1,270.15	\$ 927.00	197.65	\$ 729.35	\$ 600.00	\$ (327.00)
5355	500	Façade Program	\$ -	\$ 47,246.00	15,000.00	\$ 32,246.00	\$ 47,246.00	\$ -
DEPARTMENT TOTAL			\$ 485,763.74	\$ 499,872.50	\$ 358,721.74	\$ 141,150.76	\$ 580,089.50	\$ 80,217.00
BUILDING								
5300	501	Contract Svcs.	\$ -	\$ 100,000.00	34,551.00	\$ 65,449.00	\$ 115,000.00	\$ 15,000.00
5306	501	IWORQ	\$ 2,800.00	\$ 4,789.50	4,599.00	\$ 190.50	\$ 4,789.50	\$ -
DEPARTMENT TOTAL			\$ 40,689.94	\$ 104,789.50	\$ 39,150.00	\$ 65,639.50	\$ 119,789.50	\$ 15,000.00
PUBLIC SAFETY								
5000	601	Salaries	\$ 1,463,825.07	\$ 1,683,226.39	899,056.04	\$ 784,170.35	\$ 1,503,226.39	\$ (180,000.00)
5003	601	Reserves	\$ 25,257.72	\$ 25,750.00	19,419.43	\$ 6,330.57	\$ 25,750.00	\$ -
5005	601	SPECIAL SKILLS	\$ 16,822.96	\$ 1,236.00	146,984.93	\$ (145,748.93)	\$ 181,236.00	\$ 180,000.00
5006	601	Exercise Prgm	\$ 6,450.00	\$ 6,600.00	5,600.00	\$ 1,000.00	\$ 8,400.00	\$ 1,800.00
5007	601	Uniform Allow.	\$ 10,351.03	\$ 9,270.00	6,745.54	\$ 2,524.46	\$ 9,270.00	\$ -
5008	601	PD Education	\$ 70,398.18	\$ 82,392.79	45,300.50	\$ 37,092.29	\$ 82,392.79	\$ -
5009	601	PAID TIME OFF	\$ 268,017.09	\$ 288,400.00	137,435.15	\$ 150,964.85	\$ 288,400.00	\$ -
5010	601	HOLIDAY	\$ 12,668.23	\$ 15,450.00	938.12	\$ 14,511.88	\$ 15,450.00	\$ -
5012	601	Overtime	\$ 57,247.37	\$ 70,000.00	66,630.67	\$ 3,369.33	\$ 85,000.00	\$ 15,000.00
5014	601	Advance Disability Payment	\$ -	\$ -	29,065.00	\$ (29,065.00)	\$ -	\$ -
5017	601	Shift Differential	\$ -	\$ -	3,809.36	\$ (3,809.36)	\$ 8,724.60	\$ 8,724.60
5100	601	L.T.D.	\$ 5,469.08	\$ 5,872.00	4,362.72	\$ 1,509.28	\$ 5,872.00	\$ -
5102	601	Dental	\$ 21,248.04	\$ 23,597.00	15,307.51	\$ 8,289.49	\$ 23,597.00	\$ -

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
5103	601	VISION COVERAGE	\$ 3,094.09	\$ 3,254.00	2,202.03	\$ 1,051.97	\$ 3,254.00	\$ -
5104	601	Life Ins.	\$ 2,322.00	\$ 2,376.00	1,674.00	\$ 702.00	\$ 2,376.00	\$ -
5105	601	Health Benefits	\$ 272,271.76	\$ 264,418.51	158,229.03	\$ 106,189.48	\$ 264,418.51	\$ -
5106	601	Pers Retire EE	\$ -	\$ 12,125.16	1,101.64	\$ 11,023.52	\$ 12,125.16	\$ -
5108	601	PERS	\$ 363,766.13	\$ 356,083.36	247,226.84	\$ 108,856.52	\$ 356,083.36	\$ -
5109	601	PERS SURVIVOR	\$ 306.96	\$ 326.30	\$ -	\$ 326.30	\$ -	\$ (326.30)
5110	601	DEFERRED COMP	\$ 48,450.00	\$ 43,200.00	27,100.00	\$ 16,100.00	\$ 43,200.00	\$ -
5111	601	FICA/Medicare	\$ 28,075.44	\$ 32,107.16	19,515.57	\$ 12,591.59	\$ 32,107.16	\$ -
5112	601	CA SUI/ETT	\$ 1,398.69	\$ 1,758.21	132.80	\$ 1,625.41	\$ 132.80	\$ (1,625.41)
5300	601	Contract Services	\$ -	\$ -	\$ -	\$ -	\$ 32,500.00	\$ 32,500.00
5301	601	NGEN MAINTENANC	\$ 21,047.52	\$ 22,622.70	24,436.00	\$ (1,813.30)	\$ 24,436.00	\$ 1,813.30
5307	601	Technical Spprt	\$ 19,519.85	\$ 21,630.00	14,345.00	\$ 7,285.00	\$ 21,630.00	\$ -
5309	601	Animal Reg/Vet	\$ 3,864.00	\$ 6,000.00	1,225.00	\$ 4,775.00	\$ 6,000.00	\$ -
5310	601	Comm & CJIS	\$ 44,580.16	\$ 42,266.05	28,980.96	\$ 13,285.09	\$ 42,266.05	\$ -
5311	601	911 CENTER	\$ 41,150.53	\$ 46,095.00	45,192.00	\$ 903.00	\$ 45,192.00	\$ (903.00)
5312	601	ARRESTS/INVEST	\$ 4,479.61	\$ 5,150.00	11,506.32	\$ (6,356.32)	\$ 15,150.00	\$ 10,000.00
5313	601	COMPUTER/MAINT/SOFTWARE	\$ 15,442.82	\$ 16,480.00	16,297.30	\$ 182.70	\$ 21,480.00	\$ 5,000.00
5406	601	Dues/Subscrptn	\$ 1,992.00	\$ 2,369.00	2,314.00	\$ 55.00	\$ 2,369.00	\$ -
5410	601	Train/Meetings	\$ 10,446.23	\$ 11,330.00	4,819.99	\$ 6,510.01	\$ 11,330.00	\$ -
5412	601	Emplmnt Screen	\$ 343.00	\$ 3,500.00	2,451.00	\$ 1,049.00	\$ 3,500.00	\$ -
5413	601	SRU Annual Fee	\$ 5,000.00	\$ 5,000.00	5,000.00	\$ -	\$ 5,000.00	\$ -
5419	601	Liability Ins.	\$ 93,953.34	\$ 111,405.00	118,889.69	\$ (7,484.69)	\$ 118,889.69	\$ 7,484.69
5420	601	Rental Payments	\$ 3,349.85	\$ 5,768.00	5,174.91	\$ 593.09	\$ 5,768.00	\$ -
5423	601	Work. Comp. Ins	\$ 323,930.27	\$ 246,609.00	259,976.50	\$ (13,367.50)	\$ 259,976.50	\$ 13,367.50
5425	601	EOC Expenses	\$ 5,000.00	\$ 5,000.00	-	\$ 5,000.00	\$ 5,000.00	\$ -
5502	601	Equip. Maint.	\$ -	\$ 5,150.00	-	\$ 5,150.00	\$ 5,150.00	\$ -
5503	601	Auto Maint.	\$ 36,075.65	\$ 22,660.00	6,800.57	\$ 15,859.43	\$ 17,660.00	\$ (5,000.00)
5505	601	AUTO DETAILING	\$ 522.00	\$ 3,100.00	23.95	\$ 3,076.05	\$ -	\$ (3,100.00)
5600	601	Office Phones	\$ 11,321.27	\$ 12,360.00	4,793.23	\$ 7,566.77	\$ 8,500.00	\$ (3,860.00)
5604	601	Nighthawk WiFi	\$ 2,897.28	\$ 3,090.00	2,314.22	\$ 775.78	\$ 3,090.00	\$ -
5605	601	Internet/Web	\$ 2,921.67	\$ 3,193.00	2,028.66	\$ 1,164.34	\$ 3,193.00	\$ -
5701	601	Police Supplies	\$ 3,919.04	\$ 6,489.00	3,078.74	\$ 3,410.26	\$ 5,989.00	\$ (500.00)
5702	601	Auto Fuel	\$ 29,031.75	\$ 24,720.00	11,707.73	\$ 13,012.27	\$ 20,220.00	\$ (4,500.00)
5704	601	DOJ- VESTS POL	\$ 601.41	\$ 4,600.00	-	\$ 4,600.00	\$ -	\$ (4,600.00)
5705	601	Equipment	\$ 1,539.10	\$ 10,300.00	10,704.11	\$ (404.11)	\$ 12,599.30	\$ 2,299.30
5706	601	RANGE FEES/SUP	\$ 1,575.00	\$ 10,000.00	525.00	\$ 9,475.00	\$ 4,000.00	\$ (6,000.00)
5707	601	Equip/Computer	\$ 34,862.41	\$ 12,875.00	2,999.93	\$ 9,875.07	\$ 7,875.00	\$ (5,000.00)
DEPARTMENT TOTAL			\$ 3,879,904.71	\$ 3,597,204.63	\$ 2,423,421.69	\$ 1,173,782.94	\$ 3,659,779.31	\$ 62,574.68
FIRE DEPARTMENT								
5300	602	Fire Contract	\$ 346,268.00	\$ 358,387.00	354,578.00	\$ 3,809.00	\$ 358,387.00	\$ -
DEPARTMENT TOTAL			\$ 346,268.00	\$ 358,387.00	\$ 354,578.00	\$ 3,809.00	\$ 358,387.00	\$ -
PUBLIC WORKS								
5000	700	Salaries	\$ 251,647.42	\$ 271,869.53	170,237.61	\$ 101,631.92	\$ 283,869.53	\$ 12,000.00
5005	700	Special Skills	\$ -	\$ -	7,315.59	\$ (7,315.59)	\$ 12,000.00	\$ 12,000.00
5006	700	Exercise Prgm	\$ 2,880.00	\$ 3,000.00	2,000.00	\$ 1,000.00	\$ 3,000.00	\$ -
5007	700	Uniform Allow.	\$ 4,157.63	\$ 3,090.00	1,165.83	\$ 1,924.17	\$ 3,090.00	\$ -

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
5009	700	PAID TIME OFF	\$ 2,049.17	\$ 2,575.00	-	\$ 2,575.00	\$ 2,575.00	\$ -
5012	700	Overtime	\$ 5,375.55	\$ 6,180.00	1,459.70	\$ 4,720.30	\$ 3,000.00	\$ (3,180.00)
5100	700	L.T.D.	\$ 2,541.98	\$ 2,741.00	1,827.20	\$ 913.80	\$ 2,741.00	\$ -
5102	700	Dental	\$ 5,244.08	\$ 5,673.00	5,843.08	\$ (170.08)	\$ 7,661.44	\$ 1,988.44
5103	700	VISION COVERAGE	\$ 712.92	\$ 795.00	869.06	\$ (74.06)	\$ 1,145.00	\$ 350.00
5104	700	Life Ins.	\$ 648.00	\$ 648.00	468.00	\$ 180.00	\$ 648.00	\$ -
5105	700	Health Benefits	\$ 48,305.11	\$ 52,164.35	33,763.20	\$ 18,401.15	\$ 52,164.35	\$ -
5106	700	Pers Retire EE	\$ 4,116.69	\$ 11,772.00	(1,225.18)	\$ 12,997.18	\$ 11,772.00	\$ -
5108	700	PERS	\$ 47,837.59	\$ 35,002.49	39,735.89	\$ (4,733.40)	\$ 35,002.49	\$ -
5109	700	PERS SURVIVOR	\$ 71.28	\$ 88.99	-	\$ 88.99	\$ 88.99	\$ -
5110	700	DEFERRED COMP	\$ 8,000.00	\$ 10,800.00	5,600.00	\$ 5,200.00	\$ 10,800.00	\$ -
5111	700	FICA/Medicare	\$ 4,353.40	\$ 5,063.48	3,005.24	\$ 2,058.24	\$ 5,063.48	\$ -
5112	700	CA SUI/ETT	\$ 281.76	\$ 38,694.01	-	\$ 38,694.01	\$ -	\$ (38,694.01)
5300	700	Contract Svcs.	\$ 164,162.25	\$ 5,000.00	53,805.00	\$ (48,805.00)	\$ 77,000.00	\$ 72,000.00
5321	700	HOPE SERVICES	\$ 72,855.65	\$ 72,000.00	-	\$ 72,000.00	\$ -	\$ (72,000.00)
5406	700	Dues/Subscrip	\$ -	\$ 1,133.00	691.00	\$ 442.00	\$ 1,133.00	\$ -
5408	700	PERMITS/LICENSE	\$ 13,644.00	\$ 10,300.00	6,552.00	\$ 3,748.00	\$ 10,300.00	\$ -
5410	700	Train/Meetings	\$ 1,557.27	\$ 5,150.00	2,497.55	\$ 2,652.45	\$ 5,150.00	\$ -
5414	700	ADOPT A HWY	\$ 4,200.00	\$ 4,542.30	2,800.00	\$ 1,742.30	\$ 4,542.30	\$ -
5419	700	Liability Ins.	\$ 15,917.04	\$ 18,190.00	18,475.48	\$ (285.48)	\$ 18,475.48	\$ 285.48
5423	700	Work. Comp. Ins	\$ 54,878.43	\$ 40,265.00	40,400.39	\$ (135.39)	\$ 40,400.39	\$ 135.39
5502	700	Equip. Maint.	\$ -	\$ 5,150.00	3,199.54	\$ 1,950.46	\$ 20,150.00	\$ 15,000.00
5503	700	Auto Maint.	\$ 11,525.68	\$ 15,450.00	9,523.06	\$ 5,926.94	\$ 15,450.00	\$ -
5504	700	Pest control	\$ 650.00	\$ 824.00	820.00	\$ 4.00	\$ 1,560.00	\$ 736.00
5506	700	STORM WATER MAT	\$ -	\$ 20,600.00	-	\$ 20,600.00	\$ 20,600.00	\$ -
5507	700	St. Lighting	\$ 15,812.54	\$ 14,420.00	21,386.08	\$ (6,966.08)	\$ 30,000.00	\$ 15,580.00
5508	700	St. Maintenance	\$ 6,816.03	\$ 66,950.00	-	\$ 66,950.00	\$ 66,950.00	\$ -
5509	700	URBAN RUNOFF	\$ 7,120.00	\$ -	\$ -	\$ -	\$ -	\$ -
5600	700	Office Phones	\$ 1,738.00	\$ 1,545.00	1,081.89	\$ 463.11	\$ 1,545.00	\$ -
5602	700	REFUSE/TRASH	\$ 5,389.29	\$ 9,270.00	3,529.14	\$ 5,740.86	\$ 9,270.00	\$ -
5605	700	Internet/Web	\$ 1,548.16	\$ 1,236.00	1,648.99	\$ (412.99)	\$ 1,750.00	\$ 514.00
5701	700	Flags/Banners	\$ 2,366.86	\$ 5,623.80	-	\$ 5,623.80	\$ 5,623.80	\$ -
5701	700	SUPPLIES	\$ 3,045.84	\$ 5,150.00	8,146.90	\$ (2,996.90)	\$ 9,150.00	\$ 4,000.00
5702	700	Auto Fuel	\$ -	\$ 13,390.00	5,342.10	\$ 8,047.90	\$ 13,390.00	\$ -
5705	700	Equip. Purchase	\$ 15,023.41	\$ 7,210.00	299.93	\$ 6,910.07	\$ 7,210.00	\$ -
5707	700	Computer Equipment	\$ -	\$ 1,030.00	-	\$ 1,030.00	\$ 1,030.00	\$ -
5708	700	EQUIPMENT RENTAL	\$ 590.00	\$ 1,545.00	490.00	\$ 1,055.00	\$ 1,545.00	\$ -
5709	700	STREET SIGNS	\$ 2,146.88	\$ 4,635.00	2,417.64	\$ 2,217.36	\$ 11,635.00	\$ 7,000.00
DEPARTMENT TOTAL			\$ 966,797.75	\$ 780,765.95	\$ 455,171.91	\$ 325,594.04	\$ 808,481.25	\$ 27,715.30
PARKS								
5300	701	Contract Svcs.	\$ 5,700.00	\$ 5,000.00	21,689.37	\$ (16,689.37)	\$ 28,100.00	\$ 23,100.00
5511	701	Park&Rec F. Imp	\$ 6,772.63	\$ 15,450.00	8,082.81	\$ 7,367.19	\$ 15,450.00	\$ -
5501	701	Parks Maintenance		\$ 2,575.00	447.87	\$ 2,127.13	\$ 2,575.00	\$ -
5502	701	Equip. Maint.	\$ 169.65	\$ 2,575.00	610.31	\$ 1,964.69	\$ 2,575.00	\$ -
5603	701	IRRIGATION/LAND		\$ 10,300.00	-	\$ 10,300.00	\$ 10,300.00	\$ -
5701	701	Parks Supplies	\$ 3,221.57	\$ 5,150.00	1,446.27	\$ 3,703.73	\$ 5,150.00	\$ -
5705	701	Equip. Purchase	\$ 3,664.39	\$ 6,180.00	437.91	\$ 5,742.09	\$ 6,180.00	\$ -

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
DEPARTMENT TOTAL			\$ 19,528.24	\$ 47,230.00	\$ 32,714.54	\$ 14,515.46	\$ 70,330.00	\$ 23,100.00
ENGINEERING								
5300	702	Contract Services	\$ -	\$ 260,000.00	95,366.25	\$ 164,633.75	\$ 263,347.00	\$ 3,347.00
5420	702	STORAGE	\$ -	\$ 6,600.24	5,325.45	\$ 1,274.79	\$ 6,600.00	\$ (0.24)
DEPARTMENT TOTAL			\$ -	\$ 266,600.24	\$ 100,691.70	\$ 165,908.54	\$ 269,947.00	\$ 3,346.76
GOVERNMENT BUILDINGS								
5415	703	SECURITY	\$ 1,957.29	\$ 19,055.00	4,205.84	\$ 14,849.16	\$ 10,000.00	\$ (9,055.00)
5418	703	Fire/Theft	\$ 46,670.15	\$ 50,000.00	48,425.46	\$ 1,574.54	\$ 48,425.46	\$ (1,574.54)
5500	703	Maint/Repairs	\$ 17,682.73	\$ 18,540.00	12,352.51	\$ 6,187.49	\$ 18,540.00	\$ -
5700	703	Office Supplies	\$ 249.17	\$ 257.50	589.83	\$ (332.33)	\$ 650.00	\$ 392.50
DEPARTMENT TOTAL			\$ 66,559.34	\$ 87,852.50	\$ 65,573.64	\$ 22,278.86	\$ 77,615.46	\$ (10,237.04)
COMMUNITY OUTREACH								
5302	502	West End	\$ 95,233.54	\$ 95,000.00	65,221.56	\$ 29,778.44	\$ 95,000.00	\$ -
5405	502	Advertising	\$ 15,754.75	\$ 15,450.00	3,110.00	\$ 12,340.00	\$ 10,000.00	\$ (5,450.00)
5410	502	Train/Meetings	\$ 828.56	\$ 1,030.00	134.15	\$ 895.85	\$ 1,030.00	\$ -
5416	502	City Events	\$ 35,320.02	\$ 41,200.00	23,892.94	\$ 17,307.06	\$ 41,200.00	\$ -
5500	502	Maint/Repairs	\$ 4,925.35	\$ 6,489.00	2,209.35	\$ 4,279.65	\$ 6,489.00	\$ -
5510	502	Art Park	\$ 5,934.95	\$ 4,200.00	3,843.15	\$ 356.85	\$ 4,200.00	\$ -
6002	502	Bike Trail Elec	\$ 4,219.42	\$ -	298.40	\$ (298.40)	\$ 500.00	\$ 500.00
6207	502	Mural Festival	\$ 100,000.00	\$ 80,000.00	60,000.00	\$ 20,000.00	\$ 80,000.00	\$ -
DEPARTMENT TOTAL			\$ 262,499.94	\$ 243,369.00	\$ 158,709.55	\$ 84,659.45	\$ 238,419.00	\$ (4,950.00)
CAPITAL OUTLAY								
6000	900	Capital Outlay - Catalina	\$ -	\$ 652,000.00	\$ 10,805.25	\$ 641,194.75	\$ 652,000.00	\$ -
6000	900	Capital Outlay - Contra Costa	\$ -	\$ 1,639,500.00	10,753.75	\$ 1,628,746.25	\$ 1,639,500.00	\$ -
6000	601	Capital Outlay - Police Department	\$ 139,202.24	\$ 35,000.00	\$ 115,916.60	\$ (80,916.60)	\$ 133,998.46	\$ 98,998.46
6000	701	Capital Outlay - Art Park Imp		\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -
6001	902	Capital Outlay - Public Works	\$ (287.00)	\$ -	\$ -	\$ -	\$ 42,292.71	\$ 42,292.71
6001	902	Capital Outlay - Coastal Trail	\$ 22,801.61	\$ 423,000.00	193,058.95	\$ 229,941.05	\$ 423,000.00	\$ -
6002	902	Capital Outlay - Bike Trail	\$ 29,182.44	\$ -	98,162.14	\$ (98,162.14)	\$ 275,817.56	\$ 275,817.56
6003	902	Affordable Housing - PLHA	\$ 42,997.50	\$ 131,647.00	81,037.82	\$ 50,609.18	\$ 240,649.50	\$ 109,002.50
6000	902	Capital Outlay - City Hall Imp	\$ 17,666.56	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
DEPARTMENT TOTAL			\$ 564,116.84	\$ 2,906,147.00	\$ 509,734.51	\$ 2,396,412.49	\$ 3,452,258.23	\$ 546,111.23
SPECIAL PROJECTS								
6100	000	S of Tioga Reimbursements	\$ 337,153.45	\$ -	\$ 51,964.53	\$ (51,964.53)	\$ 160,000.00	\$ 160,000.00
6101	000	MST SURF Proj	\$ 51,633.42	\$ -	138,971.72	\$ (138,971.72)	\$ 180,000.00	\$ 180,000.00
6201	800	Digital Records	\$ 10,914.27	\$ 40,000.00	488.00	\$ 39,512.00	\$ 20,000.00	\$ (20,000.00)
6203	800	Housing Element	\$ 216,024.38	\$ 50,000.00	76,824.09	\$ (26,824.09)	\$ 85,000.00	\$ 35,000.00
6204	800	General Plan	\$ -	\$ 300,000.00	-	\$ 300,000.00	\$ 300,000.00	\$ -
6205	800	Cannabis Grant	\$ 2,829.15	\$ 114,712.00	38,178.05	\$ 76,533.95	\$ 114,712.00	\$ -
6206	800	REAP 2.0 Grant - Website	\$ 38,527.34	\$ -	21,590.64	\$ (21,590.64)	\$ 46,472.66	\$ 46,472.66
DEPARTMENT TOTAL			\$ 668,320.81	\$ 504,712.00	\$ 328,017.03	\$ 176,694.97	\$ 906,184.66	\$ 401,472.66
HOUSING ACCOUNT								

City of Sand City								
Recommended Expenditure Budget Amendment FY 2024 - 2025								
Account	Dept	Account Description	FY 23/24 Actuals	FY 24/25 Adopted Budget	FY 24/25 Actuals as of 3/14/2025	budget to Actuals variance	FY 24/25 Proposed Budget Amendment	Budget Difference
1006		Housing Account	\$ -	\$ -	\$ -	\$ -	\$ 586,781.28	\$ 586,781.28
DEPARTMENT TOTAL			\$ -	\$ -	\$ -	\$ -	\$ 586,781.28	\$ 586,781.28
EDGEWATER HABITAT								
6202	800	Habitat Expense	\$ -	\$ 50,000.00	5,758.30	\$ 44,241.70	\$ 50,000.00	\$ -
DEPARTMENT TOTAL			\$ -	\$ 50,000.00	\$ 5,758.30	\$ 44,241.70	\$ 50,000.00	\$ -
			\$ 9,157,063.81	\$ 12,161,861.06	\$ 6,765,054.16	\$ 5,396,806.90	\$ 13,954,737.78	\$ 1,792,876.72