



SPECIAL BUDGET MEETING
BUDGET AND PERSONNEL COMMITTEE

WEDNESDAY, APRIL 15, 2026

9:00 AM

**AGENDA
BUDGET AND PERSONNEL COMMITTEE**

Special Budget Meeting - Wednesday, April 15, 2026
9:00 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/83699809087>

Meeting ID: 836 9980 9087

To participate telephonically by calling the number below:

(669) 900-6833

Meeting ID: 836 9980 9087#

If prompted to enter a participant ID, press #

TO PARTICIPATE IN PERSON:

City Hall Council Chambers

1 Pendergrass Way

Sand City, CA

Public Comments:

If any member of the public would like to provide written comments at the meeting, please do as set forth below.

Written: All comments received before 10:00 am the day of the meeting will be posted on the City’s website as “Correspondence” under the relevant agenda item and provided to the City Council at the meeting. Please email your comments to: cityclerk@sandcityca.org.

Members of the public may participate by calling and speaking live during the designated time(s), subject to time limits that may be imposed pursuant to the Brown Act at the number provided above. Please use the "raise your hand" option on Zoom, and the City Clerk will call on your name.

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 6, 2026

[Draft Minutes](#)

- 4B. Consideration and Review of the Proposed Fiscal Year 2025-2026 Budget Amendment and Recommendation for Approval to the City Council

[Staff Report](#)

[Budget Amendment No. 1 for Fiscal Year 2025-2026](#)

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 6, 2026**

**MINUTES
BUDGET AND PERSONNEL COMMITTEE**

Special Budget Meeting - Friday, February 6, 2026,
10:00 AM

1. CALL TO ORDER

Mayor Carbone called the meeting to order at 10:15 am.

2. ROLL CALL

Present: Mayor Mary Ann Carbone
Committee Member Marilee Diaz
Staff: City Manager Vibeke Norgaard
Finance Manager Jennifer Pope
Admin Services Manager Audrey Cray

3. COMMUNICATIONS

There was no public comment.

4. ORDER OF BUSINESS

- 4A. Approve the Sand City budget and Personnel Committee Meeting Minutes for June 5, 2025

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 June 5, 2025.

- 4B. Review of Audited Financial Reports for Fiscal Year Ending June 30, 2025, and Recommend Approval to the City Council

City Manager, Vibeke Norgaard introduced Rich Gonzales, Principal from CliftonLarsonAllen who gave a presentation of the audited financial statements for period ending June 30, 2025.

During the presentation Rich Gonzales informed the Committee that the City had a clean audit and did a great job with the conversion from the old finance software MOM to the new software ERP Pro.

Mayor Carbone asked Rich Gonzales to explain Deferred Outflows and Inflows of Resources, and she asked Rich to explain how the auditors do their sampling for the audit. Committee Member Diaz asked what was included in the Miscellaneous income line item in the Change of Net Position.

The Mayor thanked staff and the auditors for their work on the financial audit and Rich Gonzales for his presentation.

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 2024-2025 Audited Financial Statements and that they be taken to City Council for approval.

5. ADJOURNMENT

Mayor Carbone adjourned the meeting at 10:45 am.

**AGENDA ITEM
4B.**

**Consideration and Review of the Proposed
Fiscal Year 2025-2026 Budget Amendment
and Recommendation for Approval to the
City Council**



City of Sand City

STAFF REPORT

TO: Budget and Personnel Committee
FROM: Vibeke Norgaard, City Manager; Jennifer Pope, Finance Manager
SUBJECT: Proposed Budget Amendment No. 1 for Fiscal Year 2025-2026
DATE: April 15, 2026

BACKGROUND/DISCUSSION:

The Fiscal Year 2025–2026 Budget was adopted by the City Council on June 17, 2025. As part of the City's ongoing financial management practices, a budget amendment is presented to City Council to reflect Council's decisions throughout the fiscal year and to ensure that revenues and expenditures remain aligned with the City's operational needs.

This budget amendment reflects revised revenue and expenditure estimates and other necessary adjustments identified since the adoption of the original budget. The proposed changes are intended to maintain fiscal stability, ensure the accurate allocation of resources, and to support the City's priorities for the remainder of the fiscal year.

The proposed FY 2025-2026 budget amendment includes total revenues of \$14,759,929 and total proposed expenditures of \$14,753,842, resulting in a projected surplus of \$6,087. The proposed FY 2025-2026 budget amendment for Operating revenue is \$11,551,202 and the City's proposed budget amendment for operating expenditures is \$9,956,760 resulting in a surplus of \$1,594,442. The proposed FY 2025-2026 budget amendment for non-operating revenue is \$3,208,727 and the City's proposed budget amendment for non-operating expenditure is \$4,797,082, resulting in a deficit of \$1,588,355.

Revenue

The adopted revenue budget for FY 2025–2026 is \$13,748,528. Revenues are now projected to exceed this amount. The proposed amended revenue budget is \$14,759,929, representing an increase of \$1,011,401.

Operating Revenue

Operating revenues are projected to increase by approximately \$352,219 compared to the adopted budget. Key changes include:

- An estimated increase in Sales and Use Tax and Transaction Tax revenues, based on updated projections from HdL.

- An increase in Business License Tax, adjusted based on actual receipts through January 31, 2026.
- Additional interest income, primarily from the Local Agency Investment Fund (LAIF) and the City's money market account, reflecting higher-than-anticipated interest earnings.

Non-Operating Revenue

Non-operating revenues are projected to increase by approximately \$644,182, largely due to grants that staff and consultants have succeeded in obtaining. This includes:

- The 2022 and 2023 Permanent Local Housing Allocation (PLHA) grant.
- Grant funds from the Monterey Bay Air Resources District (MBARD) for the purchase of an electric vehicle (EV) street sweeper.
- The California Emerging Technology Fund (CETF) grant.

Additionally, \$334,013 in grant funding is being carried forward from FY 2024–2025, from the following sources:

- Rural Energy for America Program (REAP) Grant
- Coastal Conservancy Grant
- MBARD Grant
- Cannabis Retail Grant

Expenditures

The adopted expenditure budget for FY 2025–2026 is \$13,748,528. The proposed amended expenditure budget is \$14,753,842, representing an increase of \$1,005,314.

Operating Expenditures

Operating expenditures are projected to increase by \$106,381. Notable changes include:

- An increase for City Council contracted legal services.
- Production of the City newsletter and social media services.
- Increased employer-paid PERS contributions due to corrections for three PERS Classic positions.
- An increase in audit costs related to additional work required to ensure accurate data transfer to new financial software.
- A decrease in Planning department budget items
- For the Police Department:
 - An increase in overtime costs,
 - The increase in overtime is offset by reductions in paid time off and reserve officer expenses.

Non-Operating Expenditures

Non-operating expenditures are projected to increase by \$898,933. Items include:

- The purchase of a new EV street sweeper, partially funded by an MBARD grant.

- Carryforward funds from FY 2024–2025 and additional funds for the Sand City Monument Sign.
- Affordable housing project/Art Park improvements.
- Carryforward funding for the cannabis retail licensing program and the City website rebuild, which are both offset by grant funding.
- Purchase of safety barriers (k-rails) by Public Works for use during public events.

Additional increases are related to reimbursable projects, including South of Tioga and MST SURF!. These costs are fully offset by corresponding revenues through developer reimbursement agreements.

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 FY 2025-2026 budget includes total revenues of \$14,759,929 and total proposed expenditures of \$14,753,842, resulting in a projected surplus of \$6,087.

RECOMMENDATION:

Staff recommends that the Budget and Personnel Committee review the proposed Fiscal Year 2025-2026 Budget Amendment and recommend approval to the City Council.

ATTACHMENTS:

1. Budget Amendment No. 1 for Fiscal Year 2025-2026

CITY OPERATING BUDGET SUMMARY

Description	FY 24/25 Actuals	FY 25-26 Approved Budget	FY 25-26 Proposed Amended Budget	Budget Increase or Decrease
Operating Revenue	\$12,065,599	\$11,198,983	11,551,202	\$352,219
Operating Expenditures	\$8,310,912	\$9,850,379	9,956,760	\$106,381
Surplus/Deficit	\$3,754,687	\$1,348,604	1,594,442	\$245,838

CITY NON-OPERATING BUDGET SUMMARY

Description	FY 24/25 Actuals	FY 25-26 Approved Budget	FY 25-26 Proposed Amended Budget	Budget Increase or Decrease
Non-Operating Revenue				
Grants	\$587,082	\$2,039,150	2,683,332	\$644,182
General Fund Reserves for CIP	\$0	\$380,875	380,875	\$0
Special Projects	\$850,520	\$129,520	144,520	\$15,000
	<u>\$1,437,602</u>	<u>\$2,549,545</u>	<u>3,208,727</u>	<u>\$659,182</u>
Non-Operating Expenditures				
Capital Projects	\$1,525,420	\$3,348,149	4,207,918	\$859,769
Special Projects	\$530,366	\$550,000	589,164	\$39,164
Total Non-Operating Expenditures	<u>\$2,055,786</u>	<u>\$3,898,149</u>	<u>4,797,082</u>	<u>\$898,933</u>
Surplus/Deficit	-\$618,184	-\$1,348,604	-1,588,355	-\$239,751

Total Operating and Non-Operating	\$3,136,503	\$0	6,087	\$6,087
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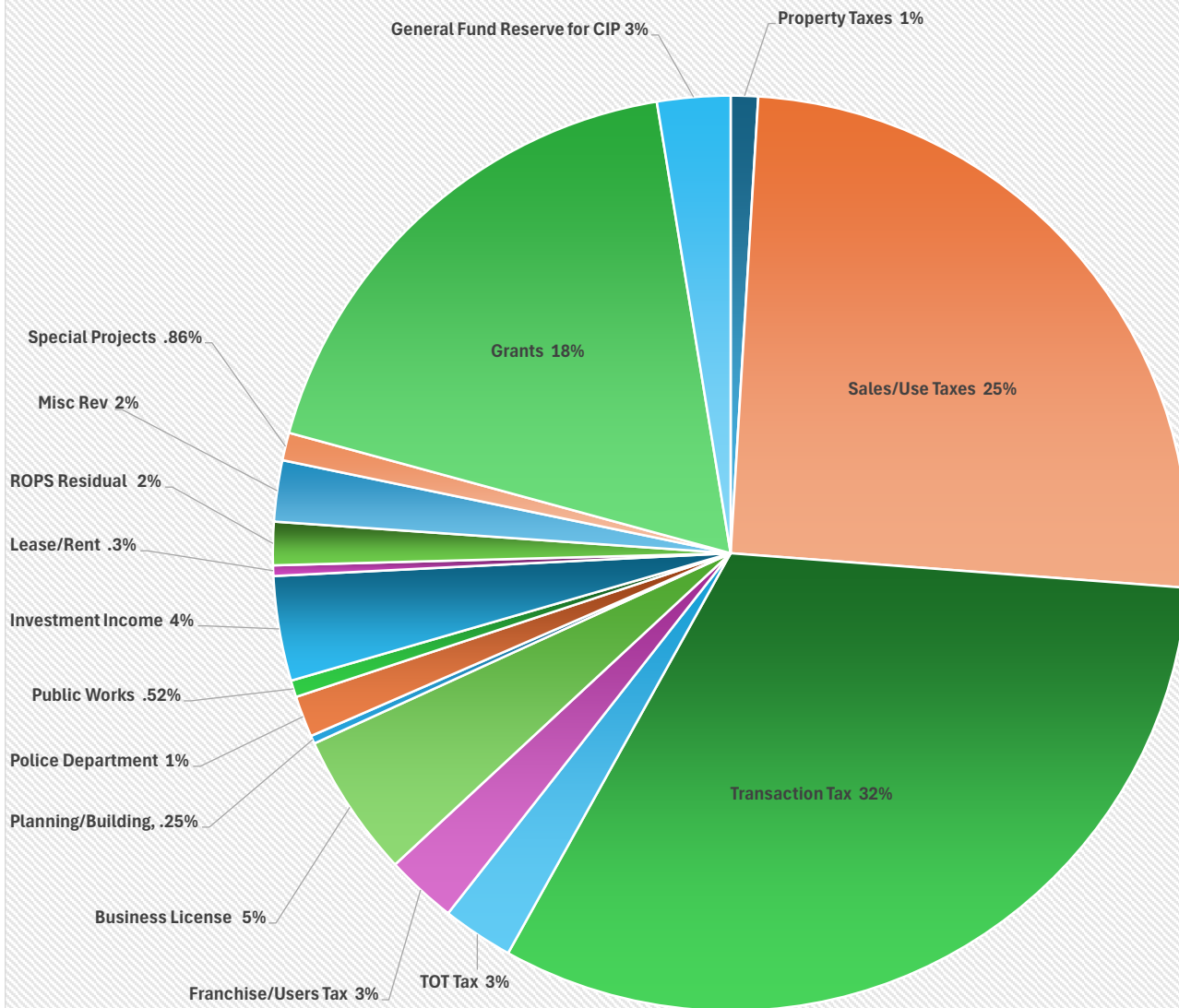
City Revenue Budget Summary

Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals through 1/31/2026	FY 25/26 Proposed Amended Budget	Budget Difference
OPERATING REVENUES					
Property Taxes	\$152,632	\$138,767	\$83,455	\$142,038	\$3,271
Sales/Use Taxes	\$3,702,087	\$3,679,759	\$1,550,728	\$3,726,034	\$46,275
Transaction Tax	\$4,656,785	\$4,676,905	\$1,927,614	\$4,704,441	\$27,536
TOT Tax	\$93,014	\$370,000	\$53,960	\$370,000	\$0
Franchise Fees/Users Tax	\$450,083	\$331,800	\$169,438	\$370,000	\$38,200
Business License	\$673,446	\$700,200	\$713,387	\$750,200	\$50,000
Planning Revenues	\$13,329	\$15,000	\$1,667	\$15,000	\$0
Building Revenues	\$27,488	\$27,150	\$9,180	\$27,150	\$0
Police Revenues	\$226,687	\$212,700	\$158,009	\$214,603	\$1,903
Public Works Revenues	\$222,936	\$85,182	\$40,517	\$87,182	\$2,000
Interest	\$808,574	\$456,000	\$257,034	\$546,000	\$90,000
Rental	\$44,236	\$43,000	\$3,389	\$48,000	\$5,000
ROPS Residual	\$239,227	\$225,000	\$0	\$225,000	\$0
Misc. Revenues	\$694,227	\$230,520	\$44,105	\$318,554	\$88,034
Cal-Am	\$60,848	\$7,000	\$0	\$7,000	\$0
SUBTOTAL OPERATING REVENUE	\$12,065,599	\$11,198,983	\$5,012,483	\$11,551,202	\$352,219
NON-OPERATING REVENUE					
Grants	\$587,082	\$2,039,150	\$63,041	\$2,683,332	\$644,182
Environmental Enhancement	\$439,956	\$0	\$0	\$0	\$0
General Fund Reserve (CIP)	\$0	\$380,875	\$0	\$380,875	\$0
Special Project Revenues	\$410,564	\$129,520	\$81,534	\$144,520	\$15,000
SUBTOTAL NON- OPERATING REVENUE	\$1,437,602	\$2,549,545	\$144,575	\$3,208,727	\$659,182
TOTAL REVENUE	\$13,503,201	\$13,748,528	\$5,157,058	\$14,759,929	\$1,011,401

City of Sand City							
Recommended Revenue Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals as of 1/31/2026	FY 25/26 Proposed Amended Budget	Increase (Decrease)
NON DEPARTMENTAL							
4005	000	Curr Prop Taxes	\$ 91,398.00	\$ 76,450.00	\$ 51,608.00	\$ 82,543.00	\$ 6,093.00
4006	000	RPTTF Residual	\$ 239,227.00	\$ 225,000.00	\$ -	\$ 225,000.00	\$ -
4008	000	SA Admin Fees Reimbursement	\$ 152,156.00	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
4010	000	Prior Year Prop	\$ 903.00	\$ 1,000.00	\$ 480.00	\$ 1,000.00	\$ -
4012	000	Vehicle License Fee	\$ 44,133.00	\$ 44,667.00	\$ 22,752.00	\$ 44,345.00	\$ (322.00)
4013	000	MBASIA Claims	\$ 2,321.00	\$ -	\$ 10,534.00	\$ 10,534.00	\$ 10,534.00
4015	000	SB 813	\$ 11,943.00	\$ 14,000.00	\$ 8,570.00	\$ 14,000.00	\$ -
4020	000	Prop Tax Transf	\$ 3,956.00	\$ 2,500.00	\$ -	\$ -	\$ (2,500.00)
4025	000	Utility Users Tax	\$ 275,856.00	\$ 180,000.00	\$ 125,626.00	\$ 220,000.00	\$ 40,000.00
4030	000	Sales/Use Tax	\$ 3,702,087.00	\$ 3,679,759.00	\$ 1,550,728.00	\$ 3,726,034.00	\$ 46,275.00
4032	000	Transaction Tax	\$ 4,656,785.00	\$ 4,676,905.00	\$ 1,927,614.00	\$ 4,704,441.00	\$ 27,536.00
4033	000	State CASP Fee	\$ -	\$ -	\$ -	\$ -	\$ -
4034	000	TOT Tax	\$ 93,014.00	\$ 370,000.00	\$ 53,960.00	\$ 370,000.00	\$ -
4035	000	Cable Franchise	\$ 4,003.00	\$ 5,000.00	\$ 2,422.00	\$ 5,000.00	\$ -
4040	000	Refuse Franchise	\$ 78,447.00	\$ 65,000.00	\$ 41,390.00	\$ 65,000.00	\$ -
4041	000	AB939/SB1383	\$ -	\$ 12,500.00	\$ -	\$ 12,500.00	\$ -
4042	000	CalAm Franchise Fee	\$ 8,235.00	\$ 10,000.00	\$ -	\$ 8,500.00	\$ (1,500.00)
4045	000	PG & E Gas	\$ 3,979.00	\$ 4,300.00	\$ -	\$ 4,000.00	\$ (300.00)
4050	000	PG & E Electric	\$ 48,663.00	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -
4055	000	Business License	\$ 673,446.00	\$ 700,000.00	\$ 713,387.00	\$ 750,000.00	\$ 50,000.00
4060	000	Business License Late Fee	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ -
4340	000	HOPTR Tax	\$ 299.00	\$ 150.00	\$ 45.00	\$ 150.00	\$ -
4350	000	Seaside Sanitation	\$ 30,900.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -
4410	000	Int. General	\$ 140,427.00	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -
4411	000	OPEB Interest	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
4412	000	Pro Equity MM Interest	\$ 59,485.00	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00
4413	000	Housing Interes	\$ 15,343.00	\$ 500.00	\$ -	\$ 500.00	\$ -
4414	000	Int GASB 87	\$ 2,289.00	\$ -	\$ -	\$ -	\$ -
4420	000	Int. LAIF	\$ 525,672.00	\$ 350,000.00	\$ 257,034.00	\$ 400,000.00	\$ 50,000.00
4425	000	LAIF Gain/Loss GASB 31 FMV	\$ 58,431.00	\$ -	\$ -	\$ -	\$ -
4450	000	TVI CD Interest	\$ 6,927.00	\$ 45,000.00	\$ -	\$ 40,000.00	\$ (5,000.00)
4500	000	West End Revenue	\$ 26,830.00	\$ 49,500.00	\$ 22,725.00	\$ 49,500.00	\$ -
4504	000	Art Park Events	\$ 200.00	\$ 500.00	\$ 300.00	\$ 500.00	\$ -
4529	000	MST SURF Proj	\$ 255,792.00	\$ 30,000.00	\$ 14,413.00	\$ 30,000.00	\$ -
4530	000	S of Tioga Reim	\$ 97,935.00	\$ 35,000.00	\$ 41,352.00	\$ 45,000.00	\$ 10,000.00
4533	000	CalAm Reimbursement - Wells	\$ -	\$ -	\$ 3,044.00	\$ 5,000.00	
4550	000	Copies Fee	\$ -	\$ 20.00	\$ -	\$ 20.00	\$ -
4703	000	Housing Account	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -
4705	000	City Property Sales	\$ 6,250.00	\$ -	\$ -	\$ -	\$ -
4710	000	Mitigation	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -
4729	000	MBASIA/Fitness/Safety/HR	\$ 9,460.00	\$ 8,500.00	\$ -	\$ 15,000.00	\$ 6,500.00
4730	000	MISC Rev	\$ 260,034.00	\$ 20,000.00	\$ 22,556.00	\$ 5,000.00	\$ (15,000.00)
4732	000	Reimbursements	\$ 42,372.00	\$ 2,500.00	\$ 10,036.00	\$ 20,000.00	\$ 17,500.00
4736	000	US Bank CalCard	\$ 1,109.00	\$ 1,000.00	\$ 679.00	\$ 1,000.00	\$ -
4740	000	Rental Income	\$ 44,236.00	\$ 43,000.00	\$ 3,389.00	\$ 48,000.00	\$ 5,000.00
4771	000	CERBT Disbursement	\$ 204,785.00	\$ 205,000.00	\$ -	\$ 205,000.00	\$ -
4833	000	CAL AM Lease	\$ 60,848.00	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -
DEPARTMENT TOTAL			\$ 11,965,176.00	\$ 10,981,951.00	\$ 4,884,644.00	\$ 11,351,767.00	\$ 364,816.00
COMMUNITY DEVELOPMENT/PLANNING							
4106	500	Tree Permits	\$ -	\$ -	\$ 50.00	\$ 100.00	
4116	500	STR Application	\$ 957.00	\$ 2,875.00	\$ -	\$ 2,875.00	\$ -
4120	500	Coastal Permit	\$ 1,575.00	\$ 1,575.00	\$ -	\$ 1,575.00	\$ -
4125	500	CUP	\$ 4,200.00	\$ 4,600.00	\$ -	\$ 4,600.00	\$ -
4126	500	Temporary CUP	\$ 1,300.00	\$ 1,300.00	\$ 1,078.00	\$ 1,300.00	\$ -
4145	500	Site Permits	\$ 3,319.00	\$ 1,050.00	\$ -	\$ 1,050.00	\$ -
4155	500	Design Review	\$ 50.00	\$ 700.00	\$ -	\$ 700.00	\$ -
4156	500	Sign Permit	\$ 528.00	\$ 550.00	\$ 360.00	\$ 550.00	\$ -
4159	500	CEQA Fees	\$ 350.00	\$ 350.00	\$ -	\$ 350.00	\$ -
4160	500	Special Events Permits/Other Fees	\$ 1,050.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
4219	500	Parking Permits	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
4730	500	Misc	\$ -	\$ -	\$ 179.00		
DEPARTMENT TOTAL			\$ 13,329.00	\$ 15,000.00	\$ 1,667.00	\$ 15,000.00	\$ -
BUILDING							
4115	501	Building Permits	\$ 12,782.00	\$ 13,500.00	\$ 3,427.00	\$ 13,500.00	\$ -
4164	501	STR Inspection	\$ 1,766.00	\$ 3,150.00	\$ 1,588.00	\$ 3,150.00	\$ -

City of Sand City							
Recommended Revenue Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals as of 1/31/2026	FY 25/26 Proposed Amended Budget	Increase (Decrease)
4165	501	Plan Check Fees	\$ 12,940.00	\$ 10,500.00	\$ 4,165.00	\$ 10,500.00	\$ -
DEPARTMENT TOTAL			\$ 27,488.00	\$ 27,150.00	\$ 9,180.00	\$ 27,150.00	\$ -
PUBLIC SAFETY							
4069	601	CLEEP Grant	\$ 194,664.00	\$ 180,000.00	\$ 143,203.00	\$ 180,000.00	\$ -
4210	601	City Fines	\$ 2,679.00	\$ 4,200.00	\$ 932.00	\$ 3,000.00	\$ (1,200.00)
4211	601	Vehicle release	\$ 105.00	\$ 1,000.00	\$ 95.00	\$ 500.00	\$ (500.00)
4221	601	Sand City Parking	\$ 8,430.00	\$ 7,500.00	\$ 3,450.00	\$ 7,500.00	\$ -
4325	601	Motor Vehicle	\$ 95.00	\$ 500.00	\$ -	\$ 500.00	\$ -
4330	601	Prop 172	\$ 417.00	\$ 500.00	\$ 7,786.00	\$ 500.00	\$ -
4335	601	Post Reimburse	\$ 8,077.00	\$ 4,100.00	\$ -	\$ 4,100.00	\$ -
4515	601	Dog Licensing	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -
4524	601	Asset Forfeitur	\$ -	\$ 1,500.00	\$ -	\$ 500.00	\$ (1,000.00)
4525	601	Unclaimed Property	\$ -	\$ -	\$ 3.00	\$ 3.00	\$ 3.00
4560	601	Special Police Reports	\$ 260.00	\$ 400.00	\$ 40.00	\$ 400.00	\$ -
4647	601	Bullet Proof Vest Grant	\$ -	\$ 1,900.00	\$ -	\$ -	\$ (1,900.00)
4836	601	CSA74-Grant EMS	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ -
DEPARTMENT TOTAL			\$ 217,227.00	\$ 204,200.00	\$ 158,009.00	\$ 199,603.00	\$ (4,597.00)
PUBLIC WORKS							
4150	700	Building Development Fees	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -
4160	700	Engineering Fees	\$ 21,697.00	\$ 18,000.00	\$ 14,351.00	\$ 20,000.00	\$ 2,000.00
4205	700	CA Code Fines	\$ 974.00	\$ 750.00	\$ 414.00	\$ 750.00	\$ -
4305	700	Gas Tax Funds (HUTA)	\$ 17,178.00	\$ 15,988.00	\$ 8,446.00	\$ 15,988.00	\$ -
4302	700	Measure X	\$ 172,009.00	\$ 40,000.00	\$ 12,923.00	\$ 40,000.00	\$ -
4306	700	Road Maintenance Rehab (RMRA)	\$ 11,078.00	\$ 9,944.00	\$ 4,383.00	\$ 9,944.00	\$ -
DEPARTMENT TOTAL			\$ 222,936.00	\$ 85,182.00	\$ 40,517.00	\$ 87,182.00	\$ 2,000.00
GRANTS							
4605	802	MBARD Grant - Street Sweeper	\$ -	\$ -		\$ 200,000.00	\$ 200,000.00
4606	802	CA Emerging Tech Fund (CETF)	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	
4608	802	REAP Grant	\$ 39,445.00	\$ -	\$ 8,260.00	\$ 13,732.00	\$ 13,732.00
4609	802	PLHA Grant	\$ 217,508.00	\$ -	\$ -	\$ 100,169.00	\$ 100,169.00
4611	802	Coastal Trail Coastal Conservancy/CDBG	\$ 209,544.00	\$ 70,000.00	\$ 43,652.00	\$ 333,456.00	\$ 263,456.00
4612	802	Multi Use Trail - MBARD/AMBAG Grant	\$ -	\$ 237,675.00	\$ -	\$ 274,500.00	\$ 36,825.00
4613	802	Cannabis Grant	\$ 76,535.00	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
4682	802	Prop 1 SW IRWM - Catalina	\$ 44,050.00	\$ 405,418.00	\$ 1,129.00	\$ 405,418.00	\$ -
4683	802	PROP 1 SW - Contra Costa	\$ -	\$ 1,326,057.00	\$ -	\$ 1,326,057.00	\$ -
DEPARTMENT TOTAL			\$ 587,082.00	\$ 2,039,150.00	\$ 63,041.00	\$ 2,683,332.00	\$ 434,182.00
GENERAL FUND RESERVE (CIP)							
		General Fund Reserve for CIP		\$ 380,875.00	\$ -	\$ 380,875.00	\$ -
GF RESERVE TOTAL			\$ -	\$ 380,875.00	\$ -	\$ 380,875.00	\$ -
ENVIRONMENTAL ENHANCEMENT							
4755	000	Environmental Enhancement Fees	\$ 439,956.00	\$ -	\$ -	\$ -	\$ -
ENVIRONMENTAL ENHANCEMENT TOTAL			\$ 439,956.00	\$ -	\$ -	\$ -	\$ -
EDGEWATER HABITAT							
4706	502	Habitat Revenue	\$ 30,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
4410	000	Edgewater Account Intertest	\$ 7.00	\$ 20.00	\$ -	\$ 20.00	\$ -
HABITAT TOTAL			\$ 30,007.00	\$ 15,020.00	\$ -	\$ 15,020.00	\$ -
GRAND TOTAL EXPENDITURES			\$ 13,503,201.00	\$ 13,748,528.00	\$ 5,157,058.00	\$ 14,759,929.00	\$ 1,011,401.00

2025-2026 Proposed Amended Revenue Budget



City Expenditure Budget Summary

Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals through 1/31/2026	FY 25/26 Proposed Amended Budget	Budget Difference
OPERATING EXPENSES					
City Council	\$133,696	\$162,113	\$112,761	\$205,042	\$42,929
Administration	\$818,629	\$914,591	\$709,458	\$968,433	\$53,842
Finance	\$524,497	\$538,685	\$441,656	\$590,858	\$52,173
Attorney	\$239,887	\$386,250	\$121,690	\$386,250	\$0
Planning	\$527,481	\$786,636	\$279,502	\$715,082	-\$71,554
Building	\$71,324	\$154,893	\$36,789	\$154,949	\$56
Police	\$3,474,183	\$4,019,039	\$2,704,908	\$4,057,561	\$38,522
Fire	\$354,578	\$364,150	\$364,150	\$364,150	\$0
Public Works/Engineering	\$957,106	\$1,133,550	\$565,683	\$1,131,324	-\$2,226
Parks	\$36,981	\$66,384	\$8,939	\$66,384	\$0
Government Buildings	\$76,219	\$77,765	\$60,733	\$88,315	\$10,550
Community Outreach/Economic Development	\$103,503	\$243,172	\$108,966	\$243,346	\$174
Non-Departmental	\$992,828	\$1,003,151	\$824,597	\$985,066	-\$18,085
SUBTOTAL FOR OPERATING EXPENSES	\$8,310,912	\$9,850,379	\$6,339,832	\$9,956,760	\$106,381
NON-OPERATING EXPENSES					
Capital Outlay	\$1,525,420	\$3,348,149	\$158,596	\$4,207,918	\$859,769
Special Projects	\$530,366	\$550,000	\$120,636	\$589,164	\$39,164
SUBTOTAL NON-OPERATING EXPENSES	\$2,055,786	\$3,898,149	\$279,232	\$4,797,082	\$898,933
TOTAL EXPENSES	\$10,366,698	\$13,748,528	\$6,619,064	\$14,753,842	\$1,005,314

City of Sand City							
Proposed Expenditure Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals as of 1/31/26	FY 25/26 Proposed Amended Budget	Budget Difference
NON DEPARTMENTAL							
5105	000	Health Benefits	\$ 1,321.00	\$ 742.00	\$ 487.00	\$ 639.00	\$ (103.00)
5107	000	Health Benefits - Retirees	\$ 197,668.00	\$ 186,430.00	\$ 119,689.00	\$ 181,011.00	\$ (5,419.00)
5109	000	CalPERS Annual Survivor	\$ -	\$ 670.00	\$ 1,708.00	\$ 1,708.00	\$ 1,038.00
5112	000	CA SUI/EDD	\$ (130.00)	\$ -	\$ -	\$ -	\$ -
5113	000	EAP Program	\$ 1,925.00	\$ 1,983.00	\$ 1,862.00	\$ 1,862.00	\$ (121.00)
5200	000	CalPERS Unfunded Accrued Liability	\$ 490,756.00	\$ 603,286.00	\$ 585,715.00	\$ 585,715.00	\$ (17,571.00)
5301	000	Maintenance/Service Contracts	\$ 6,337.00	\$ 15,450.00	\$ 3,062.00	\$ 15,450.00	\$ -
5307	000	Technical Support	\$ 17,662.00	\$ 20,600.00	\$ 9,311.00	\$ 20,600.00	\$ -
5313	000	Computer Maintenance Contracts	\$ -	\$ 7,500.00	\$ 5,914.00	\$ 7,500.00	\$ -
5401	000	Municipal Code Updates	\$ 1,245.00	\$ 3,193.00	\$ 5,173.00	\$ 8,500.00	\$ 5,307.00
5402	000	Memberships Public Agencies	\$ 89,616.00	\$ 11,845.00	\$ 7,766.00	\$ 11,845.00	\$ -
5403	000	Memberships Voluntary	\$ 8,957.00	\$ 10,300.00	\$ 7,489.00	\$ 10,300.00	\$ -
5404	000	Arts Committee	\$ -	\$ 10,300.00	\$ -	\$ 10,300.00	\$ -
5405	000	Advertising	\$ 24,420.00	\$ 20,600.00	\$ 14,066.00	\$ 20,600.00	\$ -
5406	000	Dues/Subscriptions/Publications	\$ 2,377.00	\$ 1,545.00	\$ 1,490.00	\$ 2,000.00	\$ 455.00
5409	000	GASB 68 Reports	\$ 2,100.00	\$ -	\$ 900.00	\$ 900.00	\$ 900.00
5410	000	Trainings/Meetings	\$ 1,123.00	\$ 1,000.00	\$ 788.00	\$ 1,200.00	\$ 200.00
5417	000	Donations	\$ 6,000.00	\$ 6,000.00	\$ 11,000.00	\$ 14,000.00	\$ 8,000.00
5421	000	Miscellaneous Expense	\$ 9,230.00	\$ 4,120.00	\$ 4,813.00	\$ 8,000.00	\$ 3,880.00
5422	000	AICP Crime Ins	\$ 1,381.00	\$ 1,545.00	\$ 1,453.00	\$ 1,453.00	\$ (92.00)
5424	000	Bank Charges	\$ 94.00	\$ 515.00	\$ 22.00	\$ 515.00	\$ -
5427	000	Claims Payments	\$ 29,785.00	\$ 10,300.00	\$ -	\$ 5,000.00	\$ (5,300.00)
5502	000	Equipment Maintenance	\$ 331.00	\$ 1,030.00	\$ 450.00	\$ 1,030.00	\$ -
5503	000	Auto Maintenance	\$ 1,400.00	\$ 3,605.00	\$ 3,500.00	\$ 3,605.00	\$ -
5600	000	Office Phones	\$ 1,397.00	\$ 1,591.00	\$ 289.00	\$ 1,000.00	\$ (591.00)
5601	000	Utilities	\$ 51,377.00	\$ 32,651.00	\$ 29,292.00	\$ 32,651.00	\$ -
5605	000	Internet Service/Web/TV	\$ 4,286.00	\$ 9,270.00	\$ 2,754.00	\$ 9,270.00	\$ -
5700	000	Office Supplies	\$ 13,180.00	\$ 28,840.00	\$ 5,269.00	\$ 20,000.00	\$ (8,840.00)
5705	000	Equipment Purchases	\$ 2,936.00	\$ 5,150.00	\$ -	\$ 5,150.00	\$ -
5707	000	Computer Equipment	\$ 26,054.00	\$ 3,090.00	\$ 163.00	\$ 3,090.00	\$ -
5908	000	Claims Cost	\$ -	\$ -	\$ 172.00	\$ 172.00	\$ 172.00
DEPARTMENT TOTAL			\$ 992,828.00	\$ 1,003,151.00	\$ 824,597.00	\$ 985,066.00	\$ (18,257.00)
CITY COUNCIL							
5000	100	Salaries	\$ 44,650.00	\$ 53,148.00	\$ 40,100.00	\$ 61,100.00	\$ 7,952.00
5004	100	Auto Allowance	\$ 2,400.00	\$ 2,472.00	\$ 1,600.00	\$ 2,400.00	\$ (72.00)
5006	100	Fitness Pay	\$ 7,050.00	\$ 6,180.00	\$ 4,100.00	\$ 6,100.00	\$ (80.00)
5102	100	Dental	\$ 4,766.00	\$ 3,646.00	\$ 3,408.00	\$ 4,940.00	\$ 1,294.00
5103	100	Vision	\$ 757.00	\$ 569.00	\$ 506.00	\$ 731.00	\$ 162.00
5106	100	Pers EE Portion Paid by Employer	\$ 1,244.00	\$ 5,262.00	\$ 1,659.00	\$ 2,488.00	\$ (2,774.00)
5108	100	CalPERS Employer	\$ 5,557.00	\$ 6,186.00	\$ 4,211.00	\$ 6,316.00	\$ 130.00
5110	100	Deferred Compensation	\$ 16,277.00	\$ 18,540.00	\$ 9,475.00	\$ 14,375.00	\$ (4,165.00)
5111	100	FICA/Medicare	\$ 1,892.00	\$ 1,957.00	\$ 1,545.00	\$ 2,401.00	\$ 444.00
5300	100	Contract Services	\$ -	\$ -	\$ -	\$ 38,000.00	\$ 38,000.00
5406	100	Dues/Subscriptions/Publications	\$ 1,622.00	\$ 2,060.00	\$ -	\$ 2,060.00	\$ -
5410	100	Trainings/Meetings	\$ 28,697.00	\$ 25,000.00	\$ 10,538.00	\$ 25,000.00	\$ -
5411	100	Elections	\$ 1,490.00	\$ -	\$ -	\$ -	\$ -
5419	100	Liability Insurance	\$ 3,215.00	\$ 5,241.00	\$ 5,088.00	\$ 5,088.00	\$ (153.00)
5421	100	Misc Expense	\$ -	\$ -	\$ 443.00	\$ 500.00	\$ 500.00
5423	100	Workers Compensation Insurance	\$ 7,031.00	\$ 10,474.00	\$ 10,169.00	\$ 10,469.00	\$ (5.00)
5600	100	Office Phones	\$ 4,041.00	\$ 2,838.00	\$ 1,647.00	\$ 3,000.00	\$ 162.00
5703	100	Council Meeting	\$ 295.00	\$ 1,030.00	\$ -	\$ 1,030.00	\$ -
5705	100	Equipment Purchases	\$ 1,284.00	\$ 15,450.00	\$ 16,984.00	\$ 16,984.00	\$ 1,534.00
5707	100	Computer Equipment	\$ 1,428.00	\$ 2,060.00	\$ 1,288.00	\$ 2,060.00	\$ -
DEPARTMENT TOTAL			\$ 133,696.00	\$ 162,113.00	\$ 112,761.00	\$ 205,042.00	\$ 42,929.00
ADMINISTRATION							
5000	200	Salaries	\$ 476,645.00	\$ 503,229.00	\$ 338,337.00	\$ 513,156.00	\$ 9,927.00
5004	200	Auto Allowance	\$ 3,300.00	\$ 3,708.00	\$ 2,400.00	\$ 3,600.00	\$ (108.00)
5006	200	Fitness Pay	\$ 2,925.00	\$ 4,017.00	\$ 2,400.00	\$ 3,600.00	\$ (417.00)
5009	200	Paid Time Off	\$ 29,067.00	\$ 15,450.00	\$ -	\$ 15,450.00	\$ -
5012	200	Over Time Pay	\$ 75.00	\$ -	\$ -	\$ -	\$ -
5100	200	L.T.D.	\$ 4,224.00	\$ 3,791.00	\$ 2,538.00	\$ 3,808.00	\$ 17.00
5102	200	Dental	\$ 6,857.00	\$ 7,519.00	\$ 4,725.00	\$ 7,089.00	\$ (430.00)
5103	200	Vision	\$ 1,029.00	\$ 1,074.00	\$ 659.00	\$ 989.00	\$ (85.00)
5104	200	Life Ins.	\$ 462.00	\$ 618.00	\$ 288.00	\$ 432.00	\$ (186.00)
5105	200	Health Benefits	\$ 68,069.00	\$ 71,699.00	\$ 46,963.00	\$ 71,279.00	\$ (420.00)
5106	200	PERS EE Portion Paid by ER	\$ -	\$ -	\$ 92,010.00	\$ 42,016.00	\$ 42,016.00

City of Sand City							
Proposed Expenditure Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25	FY 25/26	FY 25/26	FY 25/26	Budget
			Actuals	Adopted Budget	Actuals as of 1/31/26	Proposed Amended Budget	Difference
5108	200	CalPERS Employer	\$ 33,149.00	\$ 49,261.00	\$ 27,414.00	\$ 44,470.00	\$ (4,791.00)
5110	200	Deferred Compensation	\$ 8,400.00	\$ 11,124.00	\$ 7,195.00	\$ 10,795.00	\$ (329.00)
5111	200	FICA/Medicare	\$ 7,128.00	\$ 7,628.00	\$ 5,293.00	\$ 7,937.00	\$ 309.00
5300	200	Contract Services	\$ 54,215.00	\$ 62,830.00	\$ 36,850.00	\$ 72,830.00	\$ 10,000.00
5301	200	Maintenance/Service Contracts	\$ 11,757.00	\$ 14,420.00	\$ 5,846.00	\$ 5,846.00	\$ (8,574.00)
5305	200	ADP/SHREDDING	\$ 1,261.00	\$ 2,652.00	\$ 891.00	\$ 2,652.00	\$ -
5403	200	Membership Voluntary			\$ 390.00	\$ 390.00	\$ 390.00
5406	200	Dues/Subscriptions/Publications	\$ -	\$ 5,665.00	\$ 1,441.00	\$ 5,665.00	\$ -
5410	200	Trainings/Meetings	\$ 21,374.00	\$ 20,000.00	\$ 13,568.00	\$ 30,000.00	\$ 10,000.00
5419	200	Liability Insurance	\$ 26,420.00	\$ 39,794.00	\$ 38,634.00	\$ 38,634.00	\$ (1,160.00)
5423	200	Workers Compensation Insurance	\$ 57,773.00	\$ 79,537.00	\$ 77,220.00	\$ 77,220.00	\$ (2,317.00)
5600	200	Office Phones	\$ 2,288.00	\$ 1,545.00	\$ 315.00	\$ 1,545.00	\$ -
5705	200	Equipment Purchases	\$ 510.00	\$ 1,030.00	\$ 201.00	\$ 1,030.00	\$ -
5707	200	Computer Equipment	\$ 1,701.00	\$ 8,000.00	\$ 3,880.00	\$ 8,000.00	\$ -
DEPARTMENT TOTAL			\$ 818,629.00	\$ 914,591.00	\$ 709,458.00	\$ 968,433.00	\$ 53,842.00
FINANCE							
5000	300	Salaries	\$ 206,970.00	\$ 228,309.00	\$ 156,015.00	\$ 234,203.00	\$ 5,894.00
5006	300	Fitness Pay	\$ 3,825.00	\$ 4,635.00	\$ 2,400.00	\$ 3,600.00	\$ (1,035.00)
5012	300	Overtime Pay	\$ 75.00	\$ -	\$ -	\$ -	\$ -
5100	300	Long Term Disability	\$ 1,825.00	\$ 2,518.00	\$ 1,493.00	\$ 2,240.00	\$ (278.00)
5102	300	Dental	\$ 4,722.00	\$ 4,803.00	\$ 3,016.00	\$ 4,526.00	\$ (277.00)
5103	300	Vision	\$ 725.00	\$ 713.00	\$ 424.00	\$ 636.00	\$ (77.00)
5104	300	Life Ins.	\$ 430.00	\$ 494.00	\$ 287.00	\$ 431.00	\$ (63.00)
5105	300	Health Benefits	\$ 37,984.00	\$ 39,124.00	\$ 25,322.00	\$ 37,983.00	\$ (1,141.00)
5106	300	PERS EE Portion Paid by ER	\$ -	\$ -	\$ 89,768.00	\$ 41,260.00	\$ 41,260.00
5108	300	CalPERS Employer	\$ 36,998.00	\$ 26,832.00	\$ 19,534.00	\$ 29,330.00	\$ 2,498.00
5110	300	Deferred Compensation	\$ 6,800.00	\$ 7,416.00	\$ 4,794.00	\$ 7,194.00	\$ (222.00)
5111	300	FICA/Medicare	\$ 4,398.00	\$ 3,027.00	\$ 2,640.00	\$ 3,962.00	\$ 935.00
5300	300	Contract Services	\$ 21,600.00	\$ 23,500.00	\$ 4,850.00	\$ 23,500.00	\$ -
5304	300	Audit	\$ 65,355.00	\$ 59,500.00	\$ 51,520.00	\$ 67,000.00	\$ 7,500.00
5307	300	Technical Support	\$ 553.00	\$ 515.00	\$ -	\$ 515.00	\$ -
5308	300	HDL/BL/PROP/SAL	\$ 25,754.00	\$ 37,132.00	\$ 23,090.00	\$ 37,132.00	\$ -
5313	300	Computer Maintenance Contracts	\$ 62,834.00	\$ 26,780.00	\$ 746.00	\$ 26,780.00	\$ -
5406	300	Dues/Subscriptions/Publications	\$ 428.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
5410	300	Trainings/Meetings	\$ 3,996.00	\$ 15,000.00	\$ 4,990.00	\$ 15,000.00	\$ -
5419	300	Liability Insurance	\$ 12,219.00	\$ 17,368.00	\$ 16,862.00	\$ 16,862.00	\$ (506.00)
5423	300	Workers Compensation Insurance	\$ 26,720.00	\$ 34,715.00	\$ 33,704.00	\$ 33,704.00	\$ (1,011.00)
5705	300	Equipment Purchases	\$ -	\$ 2,652.00	\$ 201.00	\$ 2,000.00	\$ (652.00)
5707	300	Computer Equipment	\$ 286.00	\$ 2,652.00	\$ -	\$ 2,000.00	\$ (652.00)
DEPARTMENT TOTAL			\$ 524,497.00	\$ 538,685.00	\$ 441,656.00	\$ 590,858.00	\$ 52,173.00
ATTORNEY							
5300	400	Contract Services/Legal Services	\$ 239,887.00	\$ 386,250.00	\$ 121,690.00	\$ 386,250.00	\$ -
DEPARTMENT TOTAL			\$ 239,887.00	\$ 386,250.00	\$ 121,690.00	\$ 386,250.00	\$ -
COMMUNITY DEVELOPMENT/PLANNING							
5000	500	Salaries	\$ -	\$ 161,058.00	\$ 69,842.00	\$ 112,771.00	\$ (48,287.00)
5006	500	Fitness Pay	\$ -	\$ 1,854.00	\$ 300.00	\$ 700.00	\$ (1,154.00)
5100	500	L.T.D.	\$ -	\$ 1,452.00	\$ -	\$ 368.00	\$ (1,084.00)
5102	500	Dental	\$ -	\$ 2,716.00	\$ 458.00	\$ 915.00	\$ (1,801.00)
5103	500	Vision	\$ -	\$ 361.00	\$ 74.00	\$ 148.00	\$ (213.00)
5104	500	Life Ins.	\$ -	\$ 247.00	\$ 72.00	\$ 144.00	\$ (103.00)
5105	500	Health Benefits	\$ -	\$ 32,576.00	\$ 11,079.00	\$ 17,410.00	\$ (15,166.00)
5107	500	HEALTH-RETIRES	\$ 3,454.64	\$ -	\$ -	\$ -	\$ -
5108	500	CalPERS Employer	\$ -	\$ 20,600.00	\$ 5,559.00	\$ 8,976.00	\$ (11,624.00)
5110	500	Deferred Compensation	\$ -	\$ 3,708.00	\$ 2,011.00	\$ 3,211.00	\$ (497.00)
5111	500	FICA/Medicare	\$ -	\$ 2,646.00	\$ 1,178.00	\$ 1,898.00	\$ (748.00)
5300	500	Contract Services	\$ 504,628.00	\$ 510,383.00	\$ 136,204.00	\$ 510,383.00	\$ -
5313	601	Computer Software	\$ -	\$ -	\$ -	\$ 500.00	\$ 500.00
5306	500	IWORQ	\$ 1,701.00	\$ 1,751.00	\$ 1,701.00	\$ 1,701.00	\$ (50.00)
5355	500	Façade Program	\$ 20,000.00	\$ -	\$ 9,800.00	\$ 9,800.00	\$ 9,800.00
5405	500	Advertising	\$ 293.00	\$ -	\$ -	\$ -	\$ -
5410	500	Trainings/Meetings	\$ 177.00	\$ 5,000.00	\$ 932.00	\$ 5,000.00	\$ -
5419	500	Liability Insurance	\$ -	\$ 12,894.00	\$ 12,518.00	\$ 12,518.00	\$ (376.00)
5423	500	Workers Compensation Insurance	\$ -	\$ 25,772.00	\$ 25,021.00	\$ 25,021.00	\$ (751.00)
5600	500	Office Phones	\$ 682.00	\$ 618.00	\$ 298.00	\$ 618.00	\$ -
5707	500	Computer Equipment	\$ -	\$ 3,000.00	\$ 2,455.00	\$ 3,000.00	\$ -

City of Sand City							
Proposed Expenditure Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals as of 1/31/26	FY 25/26 Proposed Amended Budget	Budget Difference
DEPARTMENT TOTAL			\$ 527,481.00	\$ 786,636.00	\$ 279,502.00	\$ 715,082.00	\$ (71,554.00)
BUILDING/CODE COMPLIANCE							
5300	501	Contract Services	\$ 66,725.00	\$ 150,000.00	\$ 32,090.00	\$ 150,000.00	\$ -
5306	501	IWORQ	\$ 4,599.00	\$ 4,893.00	\$ 4,599.00	\$ 4,599.00	\$ (294.00)
5600	501	Office Phones	\$ -	\$ -	\$ 100.00	\$ 350.00	\$ 350.00
DEPARTMENT TOTAL			\$ 71,324.00	\$ 154,893.00	\$ 36,789.00	\$ 154,949.00	\$ 56.00
POLICE DEPARTMENT							
5000	601	Salaries	\$ 1,435,406.00	\$ 1,723,145.00	\$ 1,135,263.00	\$ 1,723,145.00	\$ -
5003	601	Reserves	\$ 27,457.00	\$ 56,906.00	\$ 22,067.00	\$ 33,099.00	\$ (23,807.00)
5005	601	Special Skills	\$ 188,247.00	\$ 1,236.00	\$ 78,883.00	\$ 5,314.00	\$ 4,078.00
5006	601	Fitness Pay	\$ 8,400.00	\$ 6,798.00	\$ 9,077.00	\$ 15,636.00	\$ 8,838.00
5007	601	Uniform Allow.	\$ 9,745.00	\$ 9,270.00	\$ 6,000.00	\$ 9,000.00	\$ (270.00)
5008	601	PD Education	\$ 71,769.00	\$ 82,340.00	\$ 49,593.00	\$ 72,320.00	\$ (10,020.00)
5009	601	Paid Time Off	\$ 143,116.00	\$ 206,000.00	\$ 27,923.00	\$ 150,000.00	\$ (56,000.00)
5010	601	Holiday	\$ 3,171.00	\$ 58,710.00	\$ 14,818.00	\$ 22,300.00	\$ (36,410.00)
5012	601	Overtime	\$ 132,015.00	\$ 80,000.00	\$ 152,192.00	\$ 215,000.00	\$ 135,000.00
5014	601	Advance Disability Payment	\$ 29,065.00	\$ -	\$ -	\$ -	\$ -
5017	601	Shift Differential	\$ 12,028.00	\$ 20,600.00	\$ 13,894.00	\$ 20,738.00	\$ 138.00
5018	601	Service Awards	\$ 3,000.00		\$ 500.00	\$ 500.00	\$ 500.00
5100	601	L.T.D.	\$ 6,032.00	\$ 6,047.00	\$ 3,915.00	\$ 5,872.00	\$ (175.00)
5102	601	Dental	\$ 19,569.00	\$ 25,618.00	\$ 15,786.00	\$ 23,685.00	\$ (1,933.00)
5103	601	Vision	\$ 3,226.00	\$ 3,352.00	\$ 2,164.00	\$ 3,247.00	\$ (105.00)
5104	601	Life Ins.	\$ 2,227.00	\$ 2,718.00	\$ 1,581.00	\$ 2,373.00	\$ (345.00)
5105	601	Health Benefits	\$ 252,537.00	\$ 290,339.00	\$ 207,558.00	\$ 310,858.00	\$ 20,519.00
5106	601	Pers EE Portion Paid by Employer	\$ 3,327.00	\$ 12,183.00	\$ 4,720.00	\$ 7,080.00	\$ (5,103.00)
5108	601	CalPERS Employer	\$ 366,539.00	\$ 351,190.00	\$ 244,113.00	\$ 367,540.00	\$ 16,350.00
5110	601	Deferred Compensation	\$ 34,500.00	\$ 44,496.00	\$ 28,761.00	\$ 43,161.00	\$ (1,335.00)
5111	601	FICA/Medicare	\$ 29,733.00	\$ 33,736.00	\$ 20,644.00	\$ 29,204.00	\$ (4,532.00)
5112	601	CA SUI/EDD	\$ 133.00	\$ 155.00	\$ -	\$ -	\$ (155.00)
5119	601	Longevity	\$ -	\$ 116,173.00	\$ -	\$ 116,173.00	\$ -
5300	601	Contract Services	\$ 32,500.00	\$ 42,500.00	\$ 43,827.00	\$ 45,000.00	\$ 2,500.00
5301	601	Maintenance/Service Contracts (NGEN for PD)	\$ 24,436.00	\$ 22,938.00	\$ 16,515.00	\$ 22,938.00	\$ -
5307	601	Technical Support	\$ 18,845.00	\$ 20,600.00	\$ 14,714.00	\$ 20,600.00	\$ -
5309	601	Animal Reg/Vet	\$ 2,695.00	\$ 5,150.00	\$ 750.00	\$ 5,150.00	\$ -
5310	601	Criminal Justice Information System	\$ 50,241.00	\$ 45,000.00	\$ 10,033.00	\$ 45,000.00	\$ -
5311	601	911 Center Operations	\$ 45,192.00	\$ 51,301.00	\$ 37,172.00	\$ 51,301.00	\$ -
5312	601	Arrests/Investigations	\$ 16,239.00	\$ 10,300.00	\$ 4,526.00	\$ 10,300.00	\$ -
5313	601	Computer Maintenance Contracts	\$ 16,297.00	\$ 22,145.00	\$ 20,780.00	\$ 22,145.00	\$ -
5406	601	Dues/Subscriptions/Publications	\$ 3,039.00	\$ 4,630.00	\$ 3,206.00	\$ 4,630.00	\$ -
5410	601	Trainings/Meetings	\$ 12,530.00	\$ 20,000.00	\$ 5,161.00	\$ 20,000.00	\$ -
5412	601	Employment Screen	\$ 2,451.00	\$ 3,605.00	\$ -	\$ 3,605.00	\$ -
5413	601	SRU Annual Fee	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
5419	601	Liability Insurance	\$ 118,890.00	\$ 153,610.00	\$ 153,610.00	\$ 153,610.00	\$ -
5420	601	Rental Payments	\$ 6,935.00	\$ 6,180.00	\$ 4,883.00	\$ 6,180.00	\$ -
5423	601	Workers Compensation Insurance	\$ 259,977.00	\$ 316,243.00	\$ 307,032.00	\$ 307,032.00	\$ (9,211.00)
5425	601	EOC Expenses	\$ 5,000.00	\$ 5,150.00	\$ -	\$ 5,150.00	\$ -
5502	601	Equipment Maintenance	\$ -	\$ 5,305.00	\$ -	\$ 5,305.00	\$ -
5503	601	Auto Maint.	\$ 12,463.00	\$ 23,340.00	\$ 1,319.00	\$ 23,340.00	\$ -
5505	601	Auto Detailing	\$ 732.00	\$ 3,193.00	\$ 330.00	\$ 3,193.00	\$ -
5600	601	Office Phones	\$ 10,517.00	\$ 12,731.00	\$ 3,247.00	\$ 12,731.00	\$ -
5604	601	Nighthawk WiFi	\$ 3,441.00	\$ 3,183.00	\$ 1,879.00	\$ 3,183.00	\$ -
5605	601	Internet/Web/TV	\$ 2,801.00	\$ 3,289.00	\$ 2,292.00	\$ 3,289.00	\$ -
5701	601	Police Supplies	\$ 4,263.00	\$ 6,684.00	\$ 8,488.00	\$ 6,684.00	\$ -
5702	601	Auto Fuel	\$ 18,810.00	\$ 25,462.00	\$ 10,188.00	\$ 25,462.00	\$ -
5704	601	DOJ- Vests	\$ -	\$ 4,738.00	\$ 2,053.00	\$ 4,738.00	\$ -
5705	601	Equipment Purchases	\$ 10,704.00	\$ 15,450.00	\$ 1,069.00	\$ 15,450.00	\$ -
5706	601	Range Fees/SUP	\$ 805.00	\$ 10,300.00	\$ 4,901.00	\$ 10,300.00	\$ -
5707	601	Computer Equipment	\$ 8,138.00	\$ 40,000.00	\$ 2,481.00	\$ 40,000.00	\$ -
DEPARTMENT TOTAL			\$ 3,474,183.00	\$ 4,019,039.00	\$ 2,704,908.00	\$ 4,057,561.00	\$ 38,522.00
FIRE DEPARTMENT							
5300	602	Fire Contract	\$ 354,578.00	\$ 364,150.00	\$ 364,150.00	\$ 364,150.00	\$ -
DEPARTMENT TOTAL			\$ 354,578.00	\$ 364,150.00	\$ 364,150.00	\$ 364,150.00	\$ -
PUBLIC WORKS							
5000	700	Salaries	\$ 252,636.00	\$ 292,381.00	\$ 219,159.00	\$ 294,886.00	\$ 2,505.00
5005	700	Special Skills	\$ 11,680.00	\$ -	\$ 9,770.00	\$ -	\$ -

City of Sand City							
Proposed Expenditure Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25	FY 25/26	FY 25/26	FY 25/26	Budget
			Actuals	Adopted Budget	Actuals as of 1/31/26	Proposed Amended Budget	Difference
5006	700	Fitness Pay	\$ 3,000.00	\$ 3,090.00	\$ 2,000.00	\$ 3,000.00	\$ (90.00)
5007	700	Uniform Allow.	\$ 2,229.00	\$ 3,183.00	\$ 1,232.00	\$ 1,537.00	\$ (1,646.00)
5009	700	Paid Time Off	\$ -	\$ 2,652.00	\$ -	\$ 19,441.00	\$ 16,789.00
5012	700	Overtime	\$ 2,034.00	\$ 3,090.00	\$ 350.00	\$ 3,090.00	\$ -
5100	700	L.T.D.	\$ 2,741.00	\$ 2,823.00	\$ 1,827.00	\$ 2,740.00	\$ (83.00)
5102	700	Dental	\$ 7,661.00	\$ 6,161.00	\$ 3,874.00	\$ 5,810.00	\$ (351.00)
5103	700	Vision	\$ 1,140.00	\$ 819.00	\$ 542.00	\$ 813.00	\$ (6.00)
5104	700	Life Ins.	\$ 587.00	\$ 742.00	\$ 288.00	\$ 432.00	\$ (310.00)
5105	700	Health Benefits	\$ 50,645.00	\$ 52,164.00	\$ 33,763.00	\$ 50,643.00	\$ (1,521.00)
5106	700	Pers EE Portion Paid by Employer	\$ 4,104.00	\$ 28,201.00	\$ 11,731.00	\$ 17,435.00	\$ (10,766.00)
5108	700	CalPERS Employer	\$ 51,989.00	\$ 34,134.00	\$ 27,200.00	\$ 40,474.00	\$ 6,340.00
5110	700	Deferred Compensation	\$ 8,300.00	\$ 11,124.00	\$ 5,600.00	\$ 8,400.00	\$ (2,724.00)
5111	700	FICA/Medicare	\$ 4,526.00	\$ 5,177.00	\$ 3,720.00	\$ 5,360.00	\$ 183.00
5119	700	Longevity	\$ -	\$ 15,037.00	\$ -	\$ 14,667.00	\$ (370.00)
5300	700	Contract Services	\$ 88,617.00	\$ 79,310.00	\$ 44,976.00	\$ 79,310.00	\$ -
5406	700	Dues/Subscriptions/Publications	\$ 691.00	\$ 1,030.00	\$ 614.00	\$ 1,030.00	\$ -
5408	700	Permits/Licenses	\$ 8,442.00	\$ 10,609.00	\$ 3,614.00	\$ 10,609.00	\$ -
5410	700	Trainings/Meetings	\$ 2,648.00	\$ 5,150.00	\$ -	\$ 5,150.00	\$ -
5414	700	Adopt A Highway	\$ 4,200.00	\$ 4,635.00	\$ 2,450.00	\$ 4,635.00	\$ -
5419	700	Liability Insurance	\$ 18,475.00	\$ 25,225.00	\$ 24,490.00	\$ 24,490.00	\$ (735.00)
5423	700	Workers Compensation Insurance	\$ 40,400.00	\$ 50,420.00	\$ 48,951.00	\$ 48,951.00	\$ (1,469.00)
5502	700	Equipment Maintenance	\$ 21,267.00	\$ 10,300.00	\$ 6,371.00	\$ 10,300.00	\$ -
5503	700	Auto Maintenance	\$ 15,461.00	\$ 15,450.00	\$ 9,237.00	\$ 15,450.00	\$ -
5504	700	Pest control	\$ 1,080.00	\$ 1,545.00	\$ 520.00	\$ 1,545.00	\$ -
5506	700	Stormwater Maintenance	\$ -	\$ 21,218.00	\$ -	\$ 21,218.00	\$ -
5507	700	Street Lighting	\$ 29,624.00	\$ 30,900.00	\$ 13,423.00	\$ 30,900.00	\$ -
5508	700	Street Maintenance	\$ 22,158.00	\$ 51,500.00	\$ 162.00	\$ 51,338.00	\$ (162.00)
5509	700	Urban Runoff	\$ 7,713.00	\$ 51,000.00	\$ -	\$ 51,000.00	\$ -
5600	700	Office Phones	\$ 2,105.00	\$ 1,751.00	\$ 810.00	\$ 1,751.00	\$ -
5602	700	Refuse/Trash	\$ 5,877.00	\$ 14,000.00	\$ 2,720.00	\$ 5,000.00	\$ (9,000.00)
5605	700	Internet/Web/TV	\$ 2,193.00	\$ 2,060.00	\$ 1,275.00	\$ 2,750.00	\$ 690.00
5701	700	Supplies	\$ 12,901.00	\$ 16,480.00	\$ 3,721.00	\$ 16,480.00	\$ -
5702	700	Auto Fuel	\$ 8,424.00	\$ 10,300.00	\$ 3,430.00	\$ 10,300.00	\$ -
5705	700	Equipment Purchase	\$ 300.00	\$ 5,150.00	\$ -	\$ 5,150.00	\$ -
5707	700	Computer Equipment	\$ -	\$ 2,575.00	\$ -	\$ 2,575.00	\$ -
5708	700	Equipment Rental	\$ 825.00	\$ 1,545.00	\$ 695.00	\$ 1,545.00	\$ -
5709	700	Street Signs	\$ 8,001.00	\$ 8,240.00	\$ 88.00	\$ 8,240.00	\$ -
5770	700	Computer Equipment	\$ 260.00	\$ -	\$ 459.00	\$ 500.00	\$ 500.00
DEPARTMENT TOTAL			\$ 704,934.00	\$ 881,171.00	\$ 489,062.00	\$ 878,945.00	\$ (2,226.00)
PARKS							
5300	701	Contract Services	\$ 25,446.00	\$ 28,840.00	\$ 7,062.00	\$ 28,840.00	\$ -
5511	701	Park/Landscape Improvements	\$ 7,839.00	\$ 15,914.00	\$ -	\$ 15,914.00	\$ -
5501	701	Parks Maintenance	\$ 877.00	\$ 2,575.00	\$ 118.00	\$ 2,575.00	\$ -
5502	701	Equipment Maintenance	\$ 610.00	\$ 2,575.00	\$ -	\$ 2,575.00	\$ -
5603	701	Irrigation/Landscape	\$ -	\$ 5,150.00	\$ -	\$ 5,150.00	\$ -
5701	701	Park Supplies	\$ 1,465.00	\$ 5,150.00	\$ 1,759.00	\$ 5,150.00	\$ -
5705	701	Equipment Purchases	\$ 744.00	\$ 6,180.00	\$ -	\$ 6,180.00	\$ -
DEPARTMENT TOTAL			\$ 36,981.00	\$ 66,384.00	\$ 8,939.00	\$ 66,384.00	\$ -
ENGINEERING							
5300	702	Contract Services	\$ 245,056.00	\$ 245,000.00	\$ 73,261.00	\$ 245,000.00	\$ -
5420	702	Storage Rental	\$ 7,116.00	\$ 7,379.00	\$ 3,360.00	\$ 7,379.00	\$ -
DEPARTMENT TOTAL			\$ 252,172.00	\$ 252,379.00	\$ 76,621.00	\$ 252,379.00	\$ -
GOVERNMENT BUILDINGS							
5415	703	Security/Alarms	\$ 5,512.00	\$ 10,300.00	\$ 4,068.00	\$ 10,300.00	\$ -
5418	703	Fire/Theft Insurance	\$ 48,425.00	\$ 51,500.00	\$ 33,516.00	\$ 51,500.00	\$ -
5500	703	Building Maintenance	\$ 21,452.00	\$ 15,450.00	\$ 22,983.00	\$ 26,000.00	\$ 10,550.00
5700	703	Office Supplies	\$ 830.00	\$ 515.00	\$ 166.00	\$ 515.00	\$ -
DEPARTMENT TOTAL			\$ 76,219.00	\$ 77,765.00	\$ 60,733.00	\$ 88,315.00	\$ 10,550.00
COMMUNITY OUTREACH							
5405	502	Advertising	\$ 3,110.00	\$ 10,300.00	\$ -	\$ 10,300.00	\$ -
5410	502	Trainings/Meetings	\$ 264.00	\$ 1,061.00	\$ -	\$ 1,000.00	\$ (61.00)
5416	502	City Events	\$ 29,506.00	\$ 42,436.00	\$ 28,828.00	\$ 42,436.00	\$ -
5500	502	Building Maintenance	\$ 3,758.00	\$ 6,684.00	\$ 2,186.00	\$ 6,684.00	\$ -
5510	502	Park Maintenance	\$ 6,410.00	\$ 4,326.00	\$ 3,747.00	\$ 4,326.00	\$ -

City of Sand City							
Proposed Expenditure Budget Amendment FY 2025 - 2026							
Account	Dept	Account Description	FY 24/25 Actuals	FY 25/26 Adopted Budget	FY 25/26 Actuals as of 1/31/26	FY 25/26 Proposed Amended Budget	Budget Difference
6002	502	Bike Trail Elec	\$ 455.00	\$ 515.00	\$ 368.00	\$ 750.00	\$ 235.00
6207	502	Mural Festival	\$ 60,000.00	\$ 80,000.00	\$ -	\$ 80,000.00	\$ -
5302	502	West End	\$ 73,627.30	\$ 97,850.00	\$ 73,837.00	\$ 97,850.00	\$ -
DEPARTMENT TOTAL			\$ 103,503.00	\$ 243,172.00	\$ 108,966.00	\$ 243,346.00	\$ 174.00
CAPITAL OUTLAY/PROJECTS							
6000	900	Storm Water Improvements - Catalina	\$ 40,558.00	\$ 405,418.00	\$ 845.00	\$ 405,418.00	\$ -
6000	900	Storm Water Improvements - Contra Costa	\$ 80,335.00	\$ 1,326,056.00	\$ 8,519.00	\$ 1,326,056.00	\$ -
6000	704	Capital Outlay - Streets	\$ -	\$ 762,000.00	\$ 23,557.00	\$ 1,464,500.00	\$ 702,500.00
6000	601	Capital Outlay - Police Department	\$ 91,617.00	\$ 152,000.00	\$ 1,798.00	\$ 152,000.00	\$ -
6000	700	Capital Outlay - Public Works	\$ -	\$ 120,000.00	\$ 58,366.00	\$ 177,100.00	\$ 57,100.00
6001	902	Capital Project - Coastal Trail	\$ 225,673.00	\$ 195,000.00	\$ 38,551.00	\$ 195,000.00	\$ -
6002	902	Capital Project - Bike Trail	\$ 226,165.00	\$ 237,675.00	\$ 26,502.00	\$ 237,675.00	\$ -
6003	902	Capital Project - Affordable Housing - Art Park	\$ 840,912.00	\$ 100,000.00	\$ 458.00	\$ 200,169.00	\$ 100,169.00
6000	902	Capital Outlay - City Hall Imp	\$ 20,160.00	\$ 50,000.00		\$ 50,000.00	\$ -
DEPARTMENT TOTAL			\$ 1,525,420.00	\$ 3,348,149.00	\$ 158,596.00	\$ 4,207,918.00	\$ 859,769.00
SPECIAL PROJECTS							
6100	000	S of Tioga Reimbursements	\$ 120,464.00	\$ 35,000.00	\$ 41,235.00	\$ 45,000.00	\$ 10,000.00
6101	000	MST SURF Reimbursements	\$ 222,384.00	\$ 30,000.00	\$ 9,554.00	\$ 30,000.00	\$ -
6102	000	R2 - Fairfield Reimbursements	\$ 525.00	\$ -	\$ 358.00	\$ 358.00	\$ 358.00
6201	800	Digital Records	\$ 734.00	\$ -	\$ -	\$ -	\$ -
6203	800	Housing Element	\$ 89,226.00	\$ 85,000.00	\$ 41,860.00	\$ 85,000.00	\$ -
6204	800	General Plan	\$ -	\$ 250,000.00		\$ 250,000.00	\$ -
6205	800	Retail Cannabis	\$ 51,741.00	\$ -	\$ 18,823.00	\$ 20,000.00	\$ 20,000.00
6206	800	Website - REAP 2.0 Grant	\$ 39,455.00	\$ -	\$ 8,806.00	\$ 8,806.00	\$ 8,806.00
6207	800	East Dunes City Wide ITP	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -
DEPARTMENT TOTAL			\$ 524,529.00	\$ 500,000.00	\$ 120,636.00	\$ 539,164.00	\$ 39,164.00
HOUSING ACCOUNT							
1006		Housing Account					\$ -
DEPARTMENT TOTAL			\$ -	\$ -			\$ -
EDGEWATER HABITAT							
6211	800	North of Playa Habitat Conservation	\$ 5,837.00	\$ 50,000.00		\$ 50,000.00	\$ -
DEPARTMENT TOTAL			\$ 5,837.00	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
TOTALS			\$ 10,366,698.00	\$ 13,748,528.00	\$ 6,619,064.00	\$ 14,753,842.00	\$ 1,005,142.00

2025-2026 Proposed Amended Expenditure Budget

