



BUDGET MEETING

BUDGET AND PERSONNEL COMMITTEE

WEDNESDAY, FEBRUARY 23, 2022

2:00 PM

**AGENDA
BUDGET AND PERSONNEL COMMITTEE**

Budget Meeting - Wednesday, February 23, 2022
2:00 PM

THIS MEETING WILL BE HELD VIRTUALLY AND IS COMPLIANT WITH ASSEMBLY BILL (“AB”) 361, SIGNED INTO LAW ON SEPTEMBER 16, 2021, WHICH AMENDS GOVERNMENT CODE SECTION 54953 TO PROVIDE AUTHORITY FOR PUBLIC AGENCIES TO HOLD VIRTUAL MEETINGS DURING A PROCLAIMED STATE OF EMERGENCY AND REMAIN IN COMPLIANCE WITH THE BROWN ACT (GOV. CODE §§ 54950 ET SEQ.).

TO PARTICIPATE IN THE ZOOM BUDGET/PERSONNEL COMMITTEE MEETING LIVE:

<https://us02web.zoom.us/j/4614728829>

Meeting ID: 461 472 8829

To participate telephonically by calling the number below:

(669) 900-6833

Meeting ID: 461 472 8829#

If prompted to enter a participant ID, press #

How to submit written 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 8:00 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 members at the meeting. Please email your comments to: connie@sandcityca.org.

Read Aloud During the Meeting: Email your comments to connie@sandcityca.org when the Mayor opens the public comment period for the relevant agenda item; please indicate the agenda item and title in your email subject line. If you want your comment read aloud, prominently write “Read Aloud at Meeting” at the top of the email and your comments will be read into the record (not to exceed three minutes at staff’s cadence).

DURING EACH MEETING, 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.

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. Approval of December 2, 2022 Budget/Personnel Committee Meeting Minutes
[12.2.21 Budget.Personnel Committee Minutes.pdf](#)
- 4b. Consideration and Discussion of Amendment #1 to the Fiscal Year 2021-2022 Budget
[Staff Memo Budget Amendment #1 for Fiscal Year 2021-2022.pdf](#)

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.

**Approval of December 2, 2022
Budget/Personnel Committee Meeting
Minutes**

**MINUTES
BUDGET AND PERSONNEL COMMITTEE**

Budget Meeting - Thursday, December 2, 2021
10:00 AM

As allowed per Assembly Bill (AB361), this meeting was conducted in person and by
teleconference

AGENDA ITEM 1, CALL TO ORDER

Chair Carbone called the meeting to order at 10:02 a.m.

AGENDA ITEM 2, ROLL CALL

Members Present: Committee Member Mary Ann Carbone
 Committee Member Kim Cruz

Staff Present: Acting City Manager Vibeke Norgaard
 City Clerk/Committee Secretary Connie Horca
 Police Chief Brian Ferrante
 Finance Specialist Devon Lazzarino

Guest: Mike Nolan, Hayashi & Wayland
 Maira Reid, Hayashi & Wayland
 Therese Courtney (virtual attendance)

AGENDA ITEM 3, COMMUNICATIONS

10:05 a.m. Chair Carbone opened the floor for public comment and seeing none, closed the floor to public comment.

AGENDA ITEM 4, ORDER OF BUSINESS

4a. Approval of Sand City Budget/Personnel Committee Meeting Minutes, November 9, 2021

Motion to approve the November 9, 2021 Budget/Personnel Committee meeting minutes was made by Committee Member Cruz, seconded by Committee Member Carbone. Roll call vote AYES: Committee Members Carbone, Cruz. NOES: None. ABSENT: None. ABSTAIN: None. Motion carried.

4b. Review of the Fiscal Year 2020/2021 Draft Audit

Mr. Mike Nolan from Hayashi and Wayland presented the draft audit and financial statements for fiscal year ending June 30, 2021. He noted that the audit went smoothly, that no significant issues or difficulties arising from the audit were discussed and that the audit provided a clean result. The financial statements referred to present fairly, in all material respects,

the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Sand City and the respective changes in financial position for the year then ended in accordance with accounting principles, as of June 30, 2021.

Mr. Nolan addressed Committee Member Cruz's concern regarding the follow-up of any small deficiencies that were noted in the previous years, and confirmed that they have been corrected.

Committee Member Carbone received clarification from Therese Courtney of Hayashi & Wayland regarding the recognition of the Successor Agency payment that was placed into revenues, and also received information regarding the reporting of pension liability as related to GASB 97 that would occur in 2022.

Maira Reid from Hayashi & Wayland, reported on the summary of net position with an increase of \$1.2 million from the previous fiscal year, the City's net investment assets, and noncurrent receivables. Long-term liabilities increased due to an increase in the pension liability of \$392,000 and compensated absences of \$149,000 for the police department. A decrease of \$576,00 in expenditures occurred due to COVID-19 and budgeted revenues increased by \$32,420.

There was Committee discussion regarding the TAMC Measure X reporting, IRWMP, funds spent for City Hall remodel, and actions taken.

10:40 a.m. Chair Carbone opened the floor for public comment, and seeing none, closed to public comment.

Ms. Reid concluded that it was a pleasure working with Ms. Lazzarino and staff.

On a motion by Committee Member Cruz, and seconded by Committee Member Carbone, the draft audit was unanimously approved with a final audit to be brought for Council consideration at the December 21, 2021 meeting.

4c. Consideration of Police Fleet Maintenance

Police Chief Ferrante reported on the current status of the department's vehicles, the CIP program that included a five-year plan for the replacement of the vehicles. The current fiscal year has a budget for one vehicle and is requesting that a second vehicle be purchased to remain in line with the CIP program. The purchase of the second vehicle if approved by the budget committee can be included in the amended budget for the fiscal year.

There was discussion regarding the Crown Victoria, resale of inventory, and replacement of the unmarked vehicle.

10:47 a.m. Chair Carbone opened the floor for public comment, and seeing none, closed to public comment.

Motion to approve the purchase of a second vehicle was made by Committee Member Cruz, seconded by Committee Member Carbone. Roll call vote AYES: Committee Members Carbone, Cruz. NOES: None. ABSENT: None. ABSTAIN: None. Motion carried.

4d. Consideration of Bicycle Patrol Funding

Chief Ferrante presented the staff report and summarized the costs for a bicycle patrol program. The cost would include an e-bike, uniform, training and per diem for 1 officer at approximately \$8,000.

There was Committee discussion regarding the value to Sand City by establishing a bicycle patrol program, staffing, purchase of a bike rack for the police vehicle, liability, and delaying this program to a future date.

10:58 a.m. Chair Carbone opened the floor for public comment, and seeing none, closed to public comment.

There was no action taken by the Budget/Personnel Committee at this time and the item will be brought back for Committee consideration at a future meeting.

Chair Carbone announced that the closed session item will be continued to December 3, 2021 at 10:30 am. due to time constraints.

AGENDA ITEM 5, CLOSED SESSION

5a. Budget/Personnel Committee to adjourn to Closed Session regarding:

1) Closed session pursuant to Cal. Gov Code § 54957.6 (Conference with Labor Negotiator):

**Agency designated representatives: City Attorney, Vibeke Norgaard
Unrepresented employee: City Clerk**

2) Closed session pursuant to Cal. Gov Code § 54957.6 (Conference with Labor Negotiator):

**Agency designated representatives: City Attorney Vibeke Norgaard
Unrepresented employee: Public Works Foreman**

3) Closed session pursuant to Cal. Gov Code § 54957.6 (Conference with Labor Negotiator):

**Agency designated representatives: City Attorney Vibeke Norgaard
Unrepresented employee: Finance Specialist**

**4) Closed Session pursuant to Cal. Gov. Code §
54957.6 Position: City Manager**

AGENDA ITEM 6, ADJOURNMENT

There was consensus of the Budget/Personnel Committee to adjourn the meeting at 10:59 a.m. to the continued Budget/Personnel Committee meeting on Friday, December 3, 2021 at 10:30 a.m.

Connie Horca, City Clerk

**AGENDA ITEM
4b.**

**Consideration and Discussion of
Amendment #1 to the Fiscal Year 2021-
2022 Budget**

MEMO



To: Budget and Personnel Committee Members

From: Devon Lazzarino, Finance/HR Specialist

Date: February 16, 2022

Re: Budget Amendment #1 Fiscal Year 2021-2022

Discussion:

The Proposed Budget Amendment #1 for fiscal year 2021-2022 is based on a larger increase of projected sales tax revenues than expected. The City continues to recover nicely from pandemic related revenue losses. The enclosed Sales Tax Update from HdL shows that Sand City's third quarter 2021 sales tax increased by 8.3% compared to third quarter 2020, and Measure J increased by 5.4% for the same time period.

Fiscal Impact:

The increase in revenues for Budget Amendment #1 is \$839,372, which reflects the HdL analysis for increased sales and transaction taxes, an increase in City business licenses (new businesses), the Cal-Am reimbursement of the Desal new wells, and the DBO Edgewater habitat endowment.

Because of the increase in revenues, staff has added capital outlay/projects for fiscal year 2021-2022 that have been on the Council approved CIP list. These include 2 new vehicles for the Police Department (up from one in the adopted budget), a storage container unit for Police records, improvements to the Police Department lobby area, rehabilitation for the street sweeper purchased in 2020, a new dump truck for Public Works (ordered, but not yet received), completing the City Hall improvements (windows and electrical), completing the Art Park improvements, and the Pendergrass Way project. It is our goal to have these items completed by June 30, 2022.

The increase in expenses for Budget Amendment #1 is \$838,958, which reflects increases in the City's liability premium (per MBASIA), employee cash outs, one new police hire to replace a retired officer, the reinstatement of City events (Xmas and BBQ), City projects (West Bay Observation Platform, Calabrese Park, Pendergrass Way, and the Art Park), an extra police vehicle, and street sweeper rehabilitation.

Recommendation:

Staff recommends that the Budget and Personnel Committee approve budget amendment #1, and authorize staff to forward to the City Council for consideration.

SAND CITY

SALES TAX UPDATE

3Q 2021 (JULY - SEPTEMBER)



SAND CITY

TOTAL: \$ 797,481

8.3%
3Q2021



17.7%
COUNTY

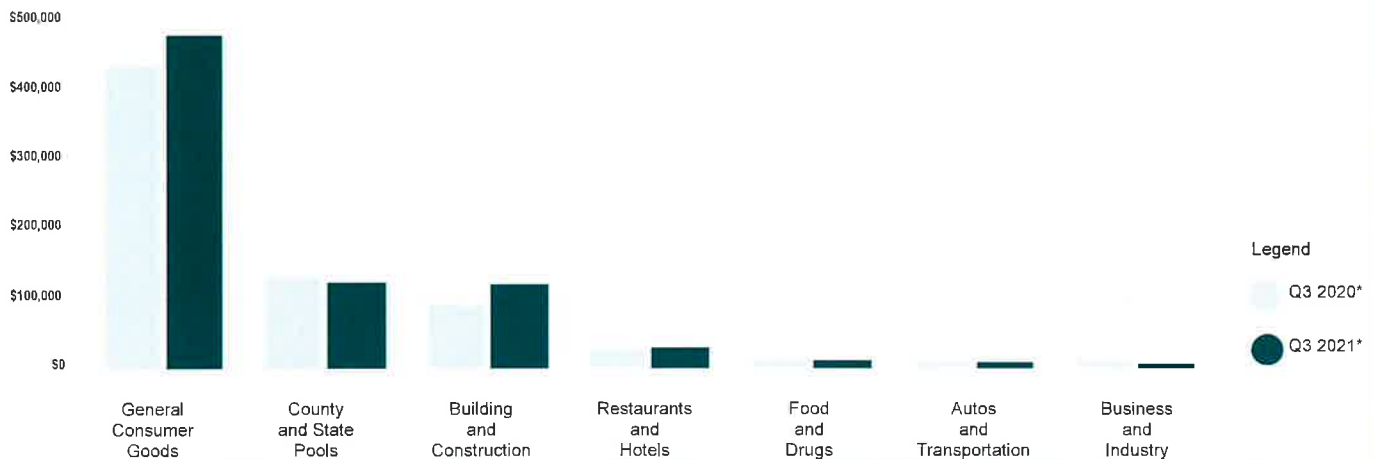


18.3%
STATE



*Allocation aberrations have been adjusted to reflect sales activity

SALES TAX BY MAJOR BUSINESS GROUP



Measure J

TOTAL: \$649,979

↑ 5.4%



SAND CITY HIGHLIGHTS

Sand City's receipts from July through September were 10.1% above the third sales period in 2020. After excluding late/missing payments and other reporting modifications, actual sales were up 8.3%. Overall place of sale collections soared 11.4% compared to the lows of a year ago.

Confidentiality rules limit the details that can be shared, however, information on major industry groups that do not fall under the restriction are provided.

The City felt the positive impacts of a resurgence of tourism and activity in the region. Once again, general consumer goods boomed, reflecting a return

to in-store shopping and continued consumer spending as people felt safer out in public. Specialty store sales helped drive these positive results. Home and construction projects boosted building-construction revenues. People once again enjoyed dining out – which may have contributed to reduced food-drug shopping.

Growth in voter-approved Measure J was attributed to merchandise sales and dining activity.

Net of adjustments, taxable sales for all of Monterey County grew 17.7% over the comparable time period; the Central Coast region was up 16.5%.



TOP 25 PRODUCERS

7 Eleven	Luckys
Alameda Electric Supply	Marshall's
Carmel Stone Imports	Mattress Firm
Chipotle	McDonald's
Coastal Fabrication Company	Out Of The Woods
Consolidated Electrical Distributors	Petsmart
Costco	Ross
Ferguson Enterprises	Slakey Brothers
Fisk Paints & Stains & Coatings	Target
Gene's Import Auto Body	Ultra Beauty
Granite Rock	Verizon Wireless
Habit Burger Grill	Visions Design Center
Home Goods	

HdL Companies

Published by HdL Companies in Winter 2022



STATEWIDE RESULTS

Local one cent sales and use tax receipts for sales occurring July through September were 18% higher than the same quarter one year ago after adjusting for accounting anomalies and back payments from previous quarters. These aberrations had been much greater than normal in the last two years as the Governor's Executive Orders allowed businesses to defer some sales tax payments as a supportive measure during the pandemic. This program has now expired, and merchant remittances are more consistent, making cash receipts more reflective of underlying economic activity.

The prior year comparison quarter was the start of the pandemic recovery, and the strong growth enjoyed since continued with the recent results.

Surprisingly, one of the stronger sectors has been restaurants and hotels. Originally forecasted to take an extended amount of time to recover, statewide sales tax generated during the summer months exceeded amounts from pre-pandemic 2019. Even with the availability of indoor and outdoor dining, pent up demand resulted in long wait times to enjoy local culinary experiences. When combined with increasing restaurant tabs as the cost of food and staff wages surge, sales tax remittances are expected to continue growing. Additionally, while the industry awaits the return of foreign tourism in metropolitan areas, strong domestic travel has helped varied regions around the state especially Southern California and the Central Coast.

Receipts from general consumer goods marked a steady recovery, led by apparel retailers, jewelry, electronic/appliance and specialty outlets. Discount department stores, especially those selling gas, helped exemplify the strength of brick-and-mortar

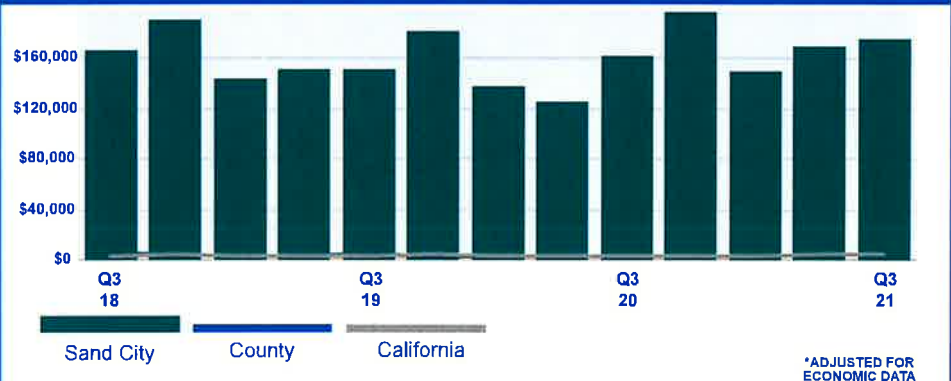
merchants. Gains from the countywide use tax pools however, slowed to 2% compared to the high-water mark last year, which had been boosted by new tax collecting requirements imposed under AB 147 for online retailers. All things considered, when combined with positive economic trends, these are a welcome sign leading up to the holiday shopping period.

Although car dealers had expressed concerns about inventory shortages due to supply chain disruptions and computer chip shortages earlier in the year, the sale of new and used vehicles posted solid gains regardless. Higher property values and good weather contributed to strong building

materials and contractor returns. As commuting workers and travelers returned to the road with increased gas prices, fuel and service stations also experienced a dramatic recovery.

Overall growth is expected to continue through the end of the 2021 calendar year. Possible headwinds into 2022 include: pent up demand for travel and experiences shifting spending away from taxable goods; higher prices for fuel, merchandise and services displacing more of consumer's disposable income; and expected interest rate hikes resulting in more costly financing for automobiles, homes, and consumer loans.

SALES PER CAPITA*



TOP NON-CONFIDENTIAL BUSINESS TYPES

Sand City Business Type	Q3 '21	Change	County Change	HdL State Change
Contractors	77,148	50.7%	19.3%	12.2%
Home Furnishings	43,727	23.3%	31.6%	11.0%
Plumbing/Electrical Supplies	36,057	1.0%	5.6%	13.7%
Specialty Stores	30,210	19.6%	24.4%	21.4%
Fast-Casual Restaurants	19,335	15.3%	18.8%	18.9%
Auto Repair Shops	8,570	11.4%	12.4%	15.3%
Business Services	1,258	291.1%	-8.4%	23.9%

*Allocation aberrations have been adjusted to reflect sales activity

SUMMARIES



CITY SUMMARY

Description	Actuals FY 20-21	FY 21-22 Actuals thru Jan 2022	FY 21-22 Adopted Budget	Proposed 21-22 Amend #1
Total City Revenues	8,525,460.91	3,681,650.76	9,015,117.00	9,854,489.00
Total City Expenditures	6,656,432.14	4,698,783.41	8,060,300.00	8,899,258.00
DIFFERENCE	1,869,028.77	-1,017,132.65	954,817.00	955,231.00
Revenues for Recurring Operation	8,295,145.89	3,584,624.05	8,116,517.00	8,564,379.00
Expenditures for Recurring Oper	6,232,347.33	4,397,363.19	6,748,800.00	6,835,558.00
SUB TOTAL	2,062,798.56	-812,739.14	1,367,717.00	1,728,821.00
Special Project Revenues	230,315.02	97,026.71	898,600.00	1,290,110.00
Special Expenditures	424,084.81	301,420.22	1,311,500.00	2,063,700.00
SUB TOTAL	-193,769.79	-204,393.51	-412,900.00	-773,590.00

Budget Summary

City Revenues

Description	Actuals FY 20-21	FY 21-22 Actuals thru Jan 2022	Adopted FY 21-22	Proposed Amend #1 FY 21-22
RECURRING REVENUES				
Property Taxes	159,896.02	82,730.40	154,100.00	145,000.00
Sales/Use Taxes	3,159,646.55	1,223,325.26	3,058,000.00	3,323,000.00
Transaction Tax	2,595,764.97	1,258,660.76	2,483,000.00	2,728,000.00
TOT Tax	0.00	10,918.61	0.00	11,000.00
Franchise/Users Tax	245,876.21	122,717.15	231,400.00	247,300.00
Business License	503,617.64	565,178.56	495,500.00	576,750.00
Planning Revenues	7,150.00	2,700.00	5,550.00	5,650.00
Building Revenues	34,021.98	28,597.47	103,750.00	60,000.00
Police Revenues	32,314.19	18,610.88	21,520.00	28,970.00
Public Works Revenues	75,423.16	20,650.56	80,997.00	45,159.00
Interest	54,384.55	13,688.71	65,000.00	30,150.00
Rental	17,109.36	9,980.46	17,200.00	17,200.00
ROPS Residual	184,710.77	0.00	150,000.00	150,000.00
SA Admin Fees Reimbursement	126,126.44	27,695.37	140,000.00	27,700.00
Misc. Revenues	76,888.57	77,884.99	88,500.00	141,200.00
Recurring Grants	172,215.48	121,284.87	172,000.00	177,300.00
Cal-Am	850,000.00	0.00	850,000.00	850,000.00
Subtotal Recurring Revenues	8,295,145.89	3,584,624.05	8,116,517.00	8,564,379.00
OTHER FINANCING SOURCES				
Special Project Revenues	76,850.00	46,423.46	332,500.00	562,500.00
Grants	153,465.02	50,603.25	566,100.00	727,610.00
Subtotal Other Revenue	230,315.02	97,026.71	898,600.00	1,290,110.00
Total Revenue	8,525,460.91	3,681,650.76	9,015,117.00	9,854,489.00

Budget Summary

City Expenditures

Description	Actuals FY 20-21	FY 21-22 Actuals thru Jan 2022	Adopted FY 21-22	Proposed Amend #1 FY 21-22
RECURRING EXPENSES				
City Council	121,232.27	69,468.53	119,670.00	121,660.00
Administration	591,992.82	394,511.90	601,845.00	610,483.00
Finance	345,764.62	263,885.87	374,600.00	373,830.00
Attorney	244,329.57	148,497.24	299,410.00	296,090.00
Planning	237,348.28	204,006.65	278,985.00	293,385.00
Building	90,020.26	42,857.62	102,800.00	107,800.00
Police	3,208,130.25	2,260,712.24	3,333,150.00	3,490,810.00
Fire	307,662.00	312,584.00	312,600.00	312,600.00
Public Works	847,814.26	493,561.43	1,030,860.00	884,170.00
Parks	4,422.88	1,771.53	6,500.00	16,500.00
Government Buildings	44,794.94	41,070.98	47,200.00	50,500.00
Community Outreach	40,137.29	67,259.02	103,300.00	118,000.00
Recurring Grants	11,481.81	889.18	9,500.00	9,500.00
Non-Departmental	137,216.08	96,287.00	128,380.00	150,230.00
SUBTOTAL FOR RECURRING EXPENSES	6,232,347.33	4,397,363.19	6,748,800.00	6,835,558.00
OTHER EXPENSES				
Capital Outlay	68,386.51	88,297.82	235,000.00	694,800.00
Economic Development	117,486.84	110,201.59	392,500.00	397,500.00
Grants/Special Projects	238,211.46	102,920.81	684,000.00	971,400.00
SUBTOTAL OTHER EXPENSES	424,084.81	301,420.22	1,311,500.00	2,063,700.00
TOTAL EXPENSES	6,656,432.14	4,698,783.41	8,060,300.00	8,899,258.00

REVENUES

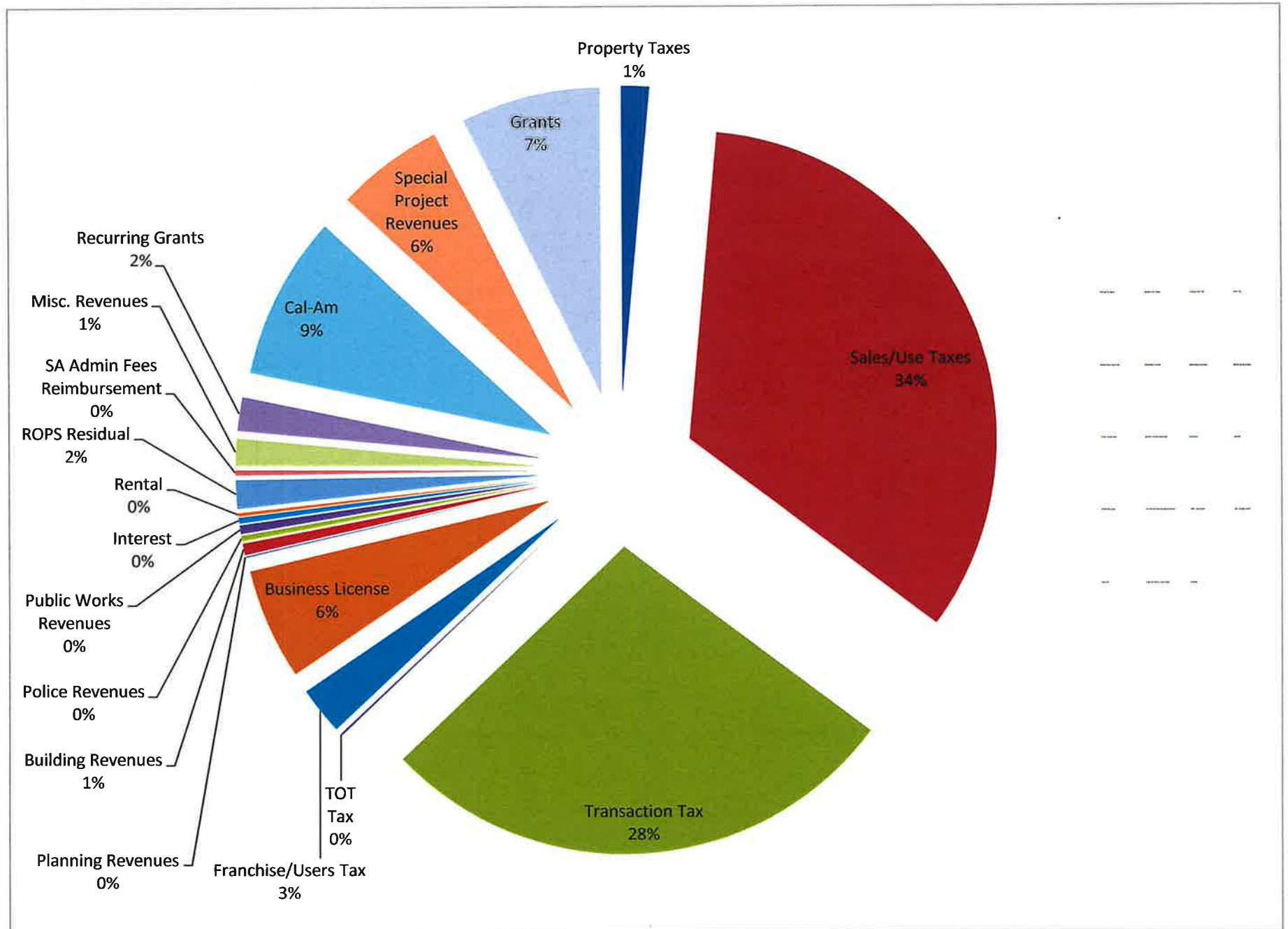


REVENUE ACCOUNT #	Description	Actual Revenues FY 20-21	Actual Revenues thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
Dept 00-General					
4005-00	Property Tax	91,674.27	53,626.38	90,000.00	76,500.00
4006-00	ROPS Residual	184,710.77		150,000.00	150,000.00
4008-00	SA Admin Fees Reimbursement	126,126.44	27,695.37	140,000.00	27,700.00
4010-00	Prior Year Tax	1,202.83	564.25	1,200.00	1,200.00
4012-00	Property Tax VLF	39,144.00	19,857.50	39,400.00	39,800.00
4013-00	MBASIA Claims Reimbursements	5,294.82		0.00	3,400.00
4014-00	Covid-19 Relief Fund - CARES Act	50,000.00		0.00	0.00
4015-00	Property Tax - SB 813	13,873.68	6,309.28	13,000.00	13,000.00
4017-00	Covid-19 Relief Fund - American Rescue	0.00	47,725.00	75,100.00	95,450.00
4020-00	Prop Tax Transfer	13,611.30	2,315.78	10,000.00	14,000.00
4025-00	Users Tax	148,887.22	83,418.38	140,000.00	150,000.00
4030-00	Sales/Use Tax	3,159,646.55	1,223,325.26	3,058,000.00	3,323,000.00
4032-00	Transaction/ Use Tax	2,595,764.97	1,258,660.76	2,483,000.00	2,728,000.00
4033-00	Business License CASP Fee 90%	1,097.00	1,396.80	1,500.00	1,500.00
4034-00	TOT - Transient Occupancy Tax		10,918.61	0.00	11,000.00
4035-00	Cable Franchise	7,153.34	1,811.31	7,000.00	7,200.00
4040-00	Refuse Franchise	57,136.54	37,487.46	53,000.00	57,200.00
4045-00	PG & E Gas Franchise	2,836.45		2,900.00	2,900.00
4050-00	PG & E Electric Franchise	29,862.66		28,500.00	30,000.00
4055-00	Business License	502,546.46	563,702.09	495,000.00	575,000.00
4060-00	Bus Lic Late Fee	1,071.18	1,476.47	500.00	1,750.00
4340-00	Property Tax - HOPTR	389.94	57.21	500.00	500.00
4350-00	Sanitation District Impact Fees	10,625.15		6,000.00	7,500.00
4410-00	Interest City Checking/CD/Property Tax	833.80	205.29	800.00	800.00
4411-00	Interest - OPEB	61.42	25.08	100.00	50.00
4413-00	Interest - City Housing	394.84	158.82	600.00	300.00
4420-00	Interest - LAIF	41,863.87	10,188.17	50,000.00	22,000.00
4450-00	Interest - TVI CDs	11,230.62	3,111.35	13,500.00	7,000.00
4500-00	West End Revenue	0.00	26,609.51	0.00	26,650.00
4502-00	WE Mural Festival Revenue	6,000.00		1,000.00	1,000.00
4503-00	Art Park Improvements Revenue	0.00	500.00	0.00	500.00
4504-00	Art Park Events Revenue		750.00	0.00	1,000.00
4550-00	Publications -Copies	26.10		50.00	50.00
4710-00	Mitigation	1,334.56		1,350.00	1,350.00
4730-00	Misc. Revenue	1,822.17	30.00	2,000.00	1,000.00
4732-00	Reimbursements	233.00	584.22	1,000.00	1,200.00
4736-00	US Bank Cal Card Rebate	455.77	289.46	500.00	600.00
4740-00	Rental/Lease	17,109.36	9,980.46	17,200.00	17,200.00
	SUB TOTAL	7,124,021.08	3,392,780.27	6,882,700.00	7,397,300.00

REVENUE ACCOUNT #	Description	Actual Revenues FY 20-21	Actual Revenues thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
Dept 05-Planning					
4120-05	Coastal Development Permit	2,000.00	500.00	1,000.00	1,000.00
4125-05	Conditional Use Permit	4,000.00	1,500.00	3,000.00	3,000.00
4126-05	Temporary Use Permit	100.00	100.00	100.00	100.00
4145-05	Site Plan Permit	0.00		500.00	500.00
4155-05	Design Permit - DRC	500.00	200.00	300.00	400.00
4156-05	Sign Permit & Master Sign Program	150.00		250.00	250.00
4219-05	Parking Permit	400.00	400.00	400.00	400.00
	SUB TOTAL	7,150.00	2,700.00	5,550.00	5,650.00
Dept 06-Building					
4115-06	Building Permit Fee	21,186.47	17,301.98	85,000.00	40,000.00
4165-06	Plan Check Fee	12,835.51	11,295.49	18,750.00	20,000.00
	SUB TOTAL	34,021.98	28,597.47	103,750.00	60,000.00
Dept 08-Police					
4210-08	Traffic Fines - County	4,355.73	1,385.10	4,000.00	4,000.00
4211-08	Vehicle Release	1,150.00	855.00	800.00	1,400.00
4221-08	Parking Violations	25,787.36	8,461.50	15,000.00	15,000.00
4325-08	Vehicle License Fees	282.40	445.28	200.00	500.00
4330-08	Prop 172 - County	393.70	147.36	400.00	450.00
4335-08	Post Training Reimbursement	0.00		500.00	0.00
4515-08	Dog Licensing	15.00		20.00	20.00
4524-08	Asset Forfeiture	0.00	2,656.64	100.00	2,700.00
4525-08	Unclaimed Property	0.00		100.00	0.00
4560-08	Police Reports	330.00	160.00	400.00	400.00
4744-08	Advanced Disability Reimbursement		4,500.00	0.00	4,500.00
	SUB TOTAL	32,314.19	18,610.88	21,520.00	28,970.00
Dept 11-Public Works					
10-4150-11	Building Development Fee	0.00	316.10	1,000.00	1,000.00
10-4160-11	Engineer Fees	30,668.30	8,860.00	25,000.00	20,000.00
38-4302-11	Measure X/TAMC Sales Tax - PMP	22,909.49		30,338.00	0.00
31-4305-11	Gas Tax-2105	1,961.54	1,118.39	2,300.00	2,300.00
31-4305-11	Gas Tax-2106	5,615.61	2,884.03	5,800.00	5,800.00
31-4305-11	Gas Tax-2107	2,654.16	1,198.15	2,800.00	2,800.00
31-4305-11	Gas Tax-2107.5	1,000.00	1,000.00	1,000.00	1,000.00
31-4305-11	Gas Tax-2103	2,568.52	1,759.83	3,500.00	3,500.00
37-4306-11	SB1 - RMRA - Road Maintenance & Rehab	7,137.34	3,264.15	7,759.00	7,759.00
31-4307-11	Traffic Congestion Relief - Prop 42	0.00		500.00	0.00
35-4205-11	Ca Code Fines - County	908.20	249.91	1,000.00	1,000.00
	SUB TOTAL	75,423.16	20,650.56	80,997.00	45,159.00

REVENUE ACCOUNT #	Description	Actual Revenues FY 20-21	Actual Revenues thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
	Lease Revenue				
4833-00	Cal-Am Lease	850,000.00		850,000.00	850,000.00
	SUB TOTAL	850,000.00	0.00	850,000.00	850,000.00
	Grants				
4069-08	COPS Grant - County	156,726.58	111,284.87	156,000.00	161,300.00
4647-08	Bulletproof Vest Grant	488.90		1,000.00	1,000.00
4733-00	Recycling Grant	5,000.00		5,000.00	5,000.00
4836-08	CSA 74 EMS Grant - County	2,500.00	2,500.00	2,500.00	2,500.00
4729-00	MBASIA Fitness/Safety Grant	7,500.00	7,500.00	7,500.00	7,500.00
	SUB TOTAL	172,215.48	121,284.87	172,000.00	177,300.00
	SUB TOTAL RECURRING REVENUES	8,295,145.89	3,584,624.05	8,116,517.00	8,564,379.00
	Special Project Revenues				
4522-11	Street Sweeper Sale	0.00		0.00	0.00
4530-00	South of Tioga Reimbursements	42,583.75	23,105.01	100,000.00	100,000.00
4531-00	South of Tioga Plan Check Fees	9,931.95	640.00	82,500.00	82,500.00
4532-00	South of Tioga Building Permit Fees	24,334.30	22,678.45	150,000.00	150,000.00
4533-00	Cal Am Desal Wells Reimbursement				180,000.00
39-4706-18	N of Playa Habitat Conservation Fund			0.00	50,000.00
	SUB TOTAL	76,850.00	46,423.46	332,500.00	562,500.00
	Grants				
4681-12	Calabrese Park CDBG Grant	90,000.00	50,603.25	0.00	50,610.00
4682-00	Prop 1 IRWM - Catalina	0.00		172,600.00	155,000.00
4683-00	Prop 1 SW - Contra Costa	0.00		220,500.00	279,000.00
4684-12	Per Capita Parks Grant	0.00		100,000.00	170,000.00
4757-00	CalTrans Sustainable Grant	63,465.02		73,000.00	73,000.00
	SUB TOTAL	153,465.02	50,603.25	566,100.00	727,610.00
	Sub Total Special Project/Grant Revenues	230,315.02	97,026.71	898,600.00	1,290,110.00
	Grand Total Revenues	8,525,460.91	3,681,650.76	9,015,117.00	9,854,489.00

FY 2021-2022 Proposed Amend #1 Revenues



EXPENDITURES



Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
NON DEPARTMENT					
5000-00	Municipal Code Updates	780.00	951.85	1,000.00	1,000.00
5001-00	Public Agency Memberships	12,888.76	9,016.23	13,500.00	13,500.00
5002-00	Voluntary Memberships	4,371.00	5,379.00	10,000.00	10,000.00
5005-00	Arts Committee	14,861.41	17,497.95	15,000.00	17,500.00
5006-00	Covid-19 CARES Act Expense	16,420.90		10,000.00	0.00
5008-00	Covid-19 American Response Act Exp	0.00		0.00	0.00
5009-00	Covid-19 General Expense	6,799.38	3,955.71	0.00	8,000.00
5025-00	Dues and Subscriptions	180.00	180.00	180.00	180.00
5070-00	Health Benefit Surcharges	774.04	499.37	850.00	900.00
5081-00	GASB68 Reports - CalPers	2,100.00	2,100.00	2,100.00	2,100.00
5202-00	Concern EAP Program Premium	1,338.12	1,338.12	1,350.00	1,350.00
5425-00	IT Support	1,806.00	5,544.00	2,500.00	10,000.00
5720-00	Auto Maintenance - City Vehicles	689.34		2,500.00	2,500.00
5909-00	Physical Damage Claims	5,386.72	4,355.93	0.00	4,400.00
5910-00	Donations/Contributions	7,407.62	2,221.52	6,500.00	6,500.00
5930-00	Miscellaneous Expense	5,163.53	7,132.93	3,000.00	8,500.00
5935-00	Office Equipment Maintenance	6,744.53	5,586.64	7,000.00	8,000.00
5940-00	Office Supplies	20,088.08	14,464.50	20,000.00	25,000.00
5945-00	Telephone	1,671.09	428.41	1,400.00	2,000.00
5950-00	Physical Exams (MP every 2 yrs)	120.00		0.00	0.00
5955-00	Public Official Bond Premium	1,103.00	1,158.00	1,100.00	1,200.00
5960-00	Utilities	22,847.31	12,616.80	23,500.00	23,500.00
5970-00	Equipment Purchase	434.99		3,000.00	0.00
5980-00	Bank Charges	2,068.84	1,098.61	2,500.00	2,500.00
5998-00	Internet	1,171.42	761.43	1,400.00	1,600.00
SUB TOTAL NON DEPARTMENT		137,216.08	96,287.00	128,380.00	150,230.00
CITY COUNCIL					
5025-01	Dues/Subscriptions	0.00		200.00	0.00
5030-01	Auto Allowance	2,400.00	1,400.00	2,400.00	2,400.00
5065-01	Dental	3,737.90	2,278.36	3,950.00	3,950.00
5066-01	Vision	698.88	407.68	700.00	700.00
5070-01	Health Benefits	63,306.00	36,928.50	63,300.00	63,300.00
5073-01	Pers Retirement EE	622.04	311.05	700.00	700.00
5075-01	Pers Retirement	1,200.88	592.92	1,200.00	1,200.00
5078-01	PERS Survivor Benefits	124.80		120.00	120.00
5079-01	Deferred Comp	4,800.00	2,800.00	4,800.00	4,800.00
5080-01	FICA/ Medicare	4,266.26	2,497.58	4,300.00	4,300.00
5085-01	SUI	357.00	65.52	400.00	400.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
5095-01	Training & Conferences	1,885.38	3,445.69	3,000.00	6,000.00
5110-01	Council Meetings	18,000.00	10,500.00	18,000.00	18,000.00
5120-01	Elections	5,048.20		0.00	0.00
5131-01	Website	4,000.00		4,400.00	4,400.00
5137-01	GASB 68 - Unfunded Liability	2,571.73	2,866.70	3,000.00	2,900.00
5925-01	Liability Premium	756.54	1,833.60	1,600.00	1,850.00
5945-01	Council Phones	4,078.45	1,831.09	4,300.00	4,300.00
5965-01	Workers Comp Premium	811.48	869.84	1,200.00	900.00
5970-01	Equipment Purchase	1,326.73		1,000.00	0.00
5985-01	Exercise Program	1,240.00	840.00	1,100.00	1,440.00
	SUB TOTAL CITY COUNCIL	121,232.27	69,468.53	119,670.00	121,660.00
	ADMINISTRATION				
5020-02	Contract Services	750.00	9,177.64	0.00	25,900.00
5025-02	Dues/Subscriptions	1,691.00	1,526.00	2,000.00	2,000.00
5030-02	Auto Allowance	3,600.00	3,600.00	3,600.00	2,700.00
5035-02	Granicus - Agenda Management Fee	3,630.00	8,393.00	4,000.00	8,393.00
5040-02	Salaries	327,576.92	170,414.45	344,400.00	304,500.00
5042-02	Cash Outs	0.00	33,389.58	0.00	33,400.00
5060-02	Long Term Disability	2,140.08	1,070.25	2,200.00	1,700.00
5065-02	Dental	3,485.06	1,703.40	3,250.00	2,400.00
5066-02	Vision	590.01	274.34	550.00	400.00
5067-02	Life Insurance	579.00	340.00	615.00	550.00
5070-02	Health Benefits	49,062.15	22,684.65	44,400.00	38,000.00
5072-02	Health Benefits - Admin Retirees	18,384.72	10,677.76	18,300.00	18,400.00
5073-02	Pers Retirement EE	8,543.47	4,385.46	8,600.00	10,100.00
5075-02	Pers Retirement	32,595.56	15,792.51	34,200.00	33,000.00
5078-02	PERS Survivor Benefits	187.20		180.00	180.00
5079-02	Deferred Comp	1,200.00	700.00	1,200.00	1,600.00
5080-02	FICA/Medicare	5,033.67	3,057.28	5,100.00	5,800.00
5085-02	CA SUI	357.00	198.45	400.00	400.00
5095-02	Training & Conferences	956.51	405.85	2,000.00	2,000.00
5137-02	GASB 68 - Unfunded Liability	73,479.44	64,322.90	66,600.00	64,350.00
5140-02	Records Retention - Gladwell	2,000.00	250.00	0.00	250.00
5210-02	Payroll Processing/Shred Services	5,527.36	2,358.98	6,300.00	5,500.00
5425-02	IT Support	2,163.00	1,470.00	2,500.00	3,500.00
5925-02	Liability Premium	13,617.45	12,835.30	10,900.00	12,900.00
5945-02	Admin Phones	3,254.63	1,348.77	3,200.00	3,200.00
5965-02	Workers Comp Premium	27,860.89	25,515.33	34,400.00	25,600.00
5970-02	Equipment Purchase	2,017.70		1,500.00	2,500.00
5985-02	Exercise Program	1,710.00	720.00	1,450.00	1,260.00
	SUB TOTAL ADMINISTRATION	591,992.82	394,511.90	601,845.00	610,483.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
FINANCE					
5020-03	Contract Services - Bartel	2,500.00	20,250.00	20,250.00	20,250.00
5023-03	Sales Tax/Trans Tax Admin Fees	32,234.68	8,683.64	40,000.00	35,000.00
5025-03	Dues/Subscriptions	95.00	95.00	100.00	100.00
5040-03	Salaries	103,867.80	62,104.35	106,500.00	109,800.00
5060-03	Long Term Disability	1,164.76	732.41	1,500.00	1,300.00
5065-03	Dental	534.02	325.50	560.00	560.00
5066-03	Vision	99.84	58.24	100.00	100.00
5067-03	Life Insurance	193.00	119.00	210.00	210.00
5070-03	Health Benefits	12,661.20	7,385.70	12,700.00	12,700.00
5073-03	Pers Retirement EE	8,974.20	4,599.30	9,000.00	9,600.00
5075-03	Pers Retirement	17,325.72	8,767.38	17,150.00	18,500.00
5078-03	PERS Survivor Benefits	62.40	62.40	60.00	60.00
5079-03	Deferred Comp	1,200.00	700.00	1,200.00	1,200.00
5080-03	FICA/Medicare	1,515.23	899.16	1,600.00	1,600.00
5085-03	SUI	119.00	112.00	150.00	150.00
5095-03	Training/Conferences	899.50		1,000.00	1,000.00
5137-03	GASB 68 - Unfunded Liability	77,151.90	65,934.10	68,200.00	66,000.00
5405-03	Property Tax Fees	1,048.00		1,000.00	1,000.00
5410-03	Audit	51,000.00	58,558.25	56,000.00	58,500.00
5415-03	Financial Management Support	2,433.75	1,484.00	4,000.00	4,000.00
5425-03	IT Support	4,985.52	2,385.39	4,500.00	5,000.00
5440-03	BL/ Prop/Sales Tax Agreements (HDL)	18,427.07	13,545.86	20,000.00	20,000.00
5925-03	Liability Premium	3,026.10	3,667.23	3,120.00	3,700.00
5965-03	Workers Comp Premium	3,245.93	3,479.36	4,700.00	3,500.00
5970-03	Equipment Purchase	1,000.00		1,000.00	0.00
	SUB TOTAL FINANCE	345,764.62	263,885.87	374,600.00	373,830.00
ATTORNEY					
5040-04	Salaries	120,370.16	112,230.23	192,400.00	192,400.00
5060-04	LTD	352.50	822.50	1,450.00	1,450.00
5065-04	Dental	678.38	1,227.80	2,150.00	2,150.00
5066-04	Vision	105.24	184.17	320.00	320.00
5067-04	Life	65.00	119.00	210.00	210.00
5070-04	Health Benefit	9,495.90	11,078.55	19,000.00	19,000.00
5072-04	Health Benefits - Retirees	4,208.16	2,481.76	4,200.00	4,400.00
5075-04	Pers Retirement	9,307.02	4,362.26	14,600.00	11,700.00
5078-04	Pers Survivor	41.60		60.00	60.00
5079-04	Deferred Comp	800.00	700.00	1,200.00	1,200.00
5080-04	FICA/Medicare	1,636.09	1,558.70	2,400.00	2,700.00
5085-04	SUI	238.00	112.00	150.00	150.00
5095-04	Conferences & Meetings	1,879.50	782.68	5,000.00	5,000.00
5137-04	GASB 68 - Unfunded Liability		139.50	150.00	150.00
5511-04	Attorney - Contract	82,117.50		0.00	0.00
5522-04	Attorneys Costs	5,210.17	2,796.60	5,000.00	5,000.00
5540-04	Legal Contingencies	0.00		2,500.00	2,500.00
5545-04	Outside Counsel/HR	7,526.00	2,505.00	40,000.00	40,000.00
5925-04	Liability Premium	0.00	3,667.23	3,120.00	3,700.00
5945-04	Cell Phone	188.98	249.90	800.00	500.00
5965-04	Workers Comp Premium	0.00	3,479.36	4,700.00	3,500.00
5970-04	Equipment - Phone	109.37		0.00	0.00
	SUB TOTAL ATTORNEY	244,329.57	148,497.24	299,410.00	296,090.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
PLANNING					
5020-05	Contract Services - EMC Planning	2,088.09	3,237.36	12,000.00	12,000.00
5020-05	TAMC Vehiles Miles Traveled Cost		16,879.29	0.00	16,900.00
5025-05	Dues/Subscriptions	507.00		500.00	500.00
5040-05	Salaries	109,126.20	65,248.40	111,900.00	111,900.00
5042-05	Cash Outs - PTO Accruals	7,646.85	7,455.13	7,900.00	7,500.00
5060-05	Long Term Disability	976.80	569.80	1,000.00	1,000.00
5065-05	Dental	534.02	325.50	560.00	560.00
5066-05	Vision	99.84	58.24	100.00	100.00
5067-05	Life Insurance	383.44	230.09	425.00	725.00
5070-05	Health Benefits	12,661.20	7,385.70	12,700.00	12,700.00
5072-05	Health Benefits - Planning Retirees	9,599.22	5,817.79	9,850.00	10,400.00
5073-05	Pers Retirement EE	9,428.52	4,832.10	9,500.00	9,700.00
5075-05	PERS Retirement	18,202.92	9,211.20	18,000.00	18,500.00
5079-05	Deferred Comp	1,200.00	700.00	1,200.00	1,200.00
5080-05	FICA/Medicare	1,711.61	1,058.27	1,850.00	1,850.00
5085-05	SUI	119.00	112.00	150.00	150.00
5095-05	Training/Conferences	34.50		100.00	0.00
5137-05	GASB 68 - Unfunded Liability	46,291.14	68,800.80	71,200.00	68,800.00
5370-05	Planning - Misc.	83.00	175.00	100.00	250.00
5425-05	IT Support	840.00	420.00	500.00	1,000.00
5920-05	Legal Advertising	6,331.44	2,381.96	8,000.00	7,000.00
5925-05	Liability Premium	3,782.64	4,584.04	3,900.00	4,600.00
5945-05	Planning Phones	643.44	174.77	650.00	650.00
5965-05	Workers Comp Premium	4,057.41	4,349.21	5,900.00	4,400.00
5970-05	Equipment Purchase	1,000.00		1,000.00	1,000.00
	SUB TOTAL PLANNING	237,348.28	204,006.65	278,985.00	293,385.00
BUILDING					
5020-06	Code Enforcement	2,870.00	560.00	10,000.00	5,000.00
5319-06	Building Inspection Fees	57,845.24	39,497.62	75,000.00	75,000.00
5320-06	Plan Check Fees	7,865.02		15,000.00	25,000.00
5423-06	lworg - Fees/Implementation	21,440.00	2,800.00	2,800.00	2,800.00
	SUB TOTAL BUILDING	90,020.26	42,857.62	102,800.00	107,800.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
PUBLIC SAFETY					
5025-08	Dues and Subscriptions	1,255.00	1,035.00	2,000.00	2,000.00
5040-08	Salaries	1,174,458.47	762,585.02	1,340,750.00	1,383,000.00
5041-08	Workers Comp Wages 4850	227,203.66	8,055.21	0.00	20,000.00
5042-08	Cash Outs - PTO Accruals	194,960.73	288,930.01	175,000.00	350,000.00
5043-08	Holiday Paid	465.68	2,331.92	7,500.00	7,500.00
5044-08	Workers Comp Wages TTD	12,549.53	29,451.32	103,650.00	29,500.00
5055-08	Overtime Paid	13,332.42	23,379.03	7,500.00	35,000.00
5060-08	Long Term Disability	3,272.52	1,868.75	3,100.00	3,300.00
5065-08	Dental	18,096.15	10,909.89	19,400.00	18,900.00
5066-08	Vision	2,815.56	1,625.77	3,000.00	2,800.00
5067-08	Life Insurance	2,471.84	1,495.49	2,700.00	3,200.00
5070-08	Health Benefits	221,571.00	116,588.55	221,600.00	199,500.00
5072-08	Health Benefits - Police Retirees	48,581.22	36,659.36	55,500.00	77,200.00
5073-08	Pers Retirement EE	45,763.32	2,828.52	5,700.00	5,700.00
5075-08	Pers Retirement	302,186.15	130,452.66	283,200.00	289,500.00
5077-08	Pers Replacement Benefit - Klein	10,582.35	2,306.28	10,000.00	11,000.00
5078-08	PERS Survivor Benefits	748.80		700.00	700.00
5079-08	Deferred Comp	14,000.00	8,200.00	13,800.00	13,800.00
5080-08	FICA/Medicare	23,657.66	17,564.54	22,700.00	25,000.00
5085-08	SUI	1,556.85	1,137.59	1,500.00	1,600.00
5095-08	Training/Conferences	3,530.11	3,198.06	5,000.00	7,500.00
5096-08	Post Training - Reimbursable	0.00		1,000.00	1,000.00
5137-08	GASB 68 - Unfunded Liability	148,840.72	178,990.52	185,200.00	179,000.00
5139-08	Advanced Disability(Pers Reimburses)		4,500.00	0.00	4,500.00
5425-08	IT Support	26,733.00	14,964.00	30,000.00	30,000.00
5710-08	Animal Regulation Services	3,586.00	498.00	2,000.00	2,000.00
5715-08	Auto Fuel	26,126.13	17,509.35	25,000.00	30,000.00
5720-08	Auto Maintenance - Police Vehicles	13,178.60	4,600.86	25,000.00	20,000.00
5721-08	Auto Detailing - Car Washes	2,092.95	944.00	1,500.00	2,000.00
5725-08	Criminal Justice & CLETS Systems	41,783.87	13,306.20	37,500.00	37,500.00
5727-08	911 Center - Dispatch Services	43,006.71	32,454.00	45,000.00	45,000.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
5745-08	Equipment Purchase	2,050.49	4,155.77	10,000.00	10,000.00
5746-08	Range Fees & Supplies	1,413.69	1,179.00	5,000.00	10,000.00
5747-08	SRU Annual Contribution	0.00	5,000.00	5,000.00	5,000.00
5760-08	Booking Fees	0.00		1,000.00	1,000.00
5765-08	Reserve Salaries	92,085.46	24,452.49	30,000.00	40,000.00
5770-08	Computer Equipment/Software	8,510.88	4,877.65	10,000.00	10,000.00
5785-08	Police Supplies	4,172.64	4,093.85	5,000.00	5,000.00
5793-08	Internal Investigations	6,950.00		0.00	0.00
5794-08	Special Skills	1,200.00	700.00	1,200.00	1,200.00
5795-08	Uniform Allowance/Purchase	11,448.53	4,821.48	13,000.00	10,400.00
5796-08	Education Benefit	69,161.77	39,299.36	75,700.00	68,400.00
5797-08	Arrest/Investigations/Live Scan Fees	3,180.95	2,595.77	5,000.00	5,000.00
5798-08	Tracnet/IBM Server Maintenance	12,555.41	13,407.03	13,000.00	13,000.00
5884-08	Security - Locker Room	482.04	311.02	500.00	600.00
5908-08	Liability Claims	4,201.13		0.00	0.00
5925-08	Liability Premium	122,557.02	146,689.19	124,520.00	146,800.00
5929-08	Locker Room Rental Payments	3,632.25	2,582.51	3,400.00	4,450.00
5934-08	NGEN Radio System Maintenance	11,585.72	9,756.00	11,600.00	13,000.00
5935-08	NGEN Radio System Infrastructure	6,164.40		7,000.00	7,000.00
5945-08	Police Phones	14,809.46	8,005.43	15,000.00	17,500.00
5965-08	Worker's Comp Premium	160,132.44	231,377.71	311,800.00	231,400.00
5985-08	Exercise Program	3,510.00	1,680.00	3,600.00	3,030.00
5997-08	Nighthawk In Car Wifi	2,897.28	1,448.64	2,900.00	2,900.00
5998-08	Police Internet	2,501.34	1,389.09	2,900.00	2,900.00
6123-08	EOC Expenses - CSUMB	0.00		5,000.00	10,000.00
6618-08	Motorola Radio Lease - Principal	28,027.94	29,526.51	29,530.00	29,530.00
6619-08	Motorola Radio Lease - Interest	6,492.41	4,993.84	5,000.00	5,000.00
SUB TOTAL PUBLIC SAFETY		3,208,130.25	2,260,712.24	3,333,150.00	3,490,810.00
FIRE DEPARTMENT					
5750-09	Fire Contract	307,662.00	312,584.00	312,600.00	312,600.00
SUB TOTAL FIRE DEPARTMENT		307,662.00	312,584.00	312,600.00	312,600.00
PUBLIC WORKS					
5020-11	Contract Services - Polaris	1,147.50	350.00	10,000.00	2,000.00
5020-11	Harris - Storm Water	46,487.50	28,802.50	50,000.00	50,000.00
5020-11	Harris - Engineering	142,033.75	71,555.00	150,000.00	150,000.00
38-5020-11	Pavement Management (Meas X)	44,781.75		30,000.00	0.00
5020-11	HF&H (MRWMD) Ordinance/Franchise	0.00		10,000.00	8,800.00
5025-11	Dues and Publications	590.00	449.51	600.00	600.00
5027-11	Permits & Licenses	5,072.00	3,535.00	5,100.00	5,100.00
5028-11	Pest Control	780.00	520.00	800.00	800.00
5040-11	Salaries	229,850.24	138,409.67	288,100.00	238,100.00
5055-11	Overtime Paid	1,034.69	2,121.12	0.00	3,000.00
5060-11	Long Term Disability	1,780.68	1,038.73	1,800.00	1,800.00
5065-11	Dental	4,573.34	2,781.10	4,800.00	4,800.00
5066-11	Vision	731.28	426.58	750.00	750.00
5067-11	Life Insurance	579.00	357.00	615.00	615.00
5070-11	Health Benefits	50,644.80	29,542.80	69,700.00	50,700.00
5073-11	Pers Retirement EE	18,960.63	9,785.93	16,400.00	19,500.00
5075-11	Pers Retirement	34,248.30	17,436.24	37,300.00	36,000.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
5078-11	PERS Survivor Benefits	187.20		175.00	175.00
5079-11	Deferred Comp	3,600.00	2,100.00	3,600.00	3,600.00
5080-11	FICA/Medicare	3,978.12	2,410.75	4,000.00	4,100.00
5085-11	CA SUI	357.00	327.85	400.00	400.00
5095-11	Training/Conferences	1,013.74		1,000.00	1,000.00
5137-11	GASB 68 - Unfunded Liability	59,605.07	86,509.48	89,500.00	86,510.00
5423-11	Iworq	6,800.00		6,800.00	6,800.00
5425-11	IT Support	0.00	1,260.00	500.00	2,500.00
5720-11	Auto Maintenance - P/W Vehicles	11,311.72	6,946.24	15,000.00	15,000.00
5795-11	PW Uniform Maintenance/Purchase	3,472.64	779.83	2,800.00	3,000.00
5820-11	Interceptor Vault Maintenance	0.00		9,000.00	4,500.00
5820-11	3-Year Sediment Removal	0.00		37,000.00	37,000.00
5845-11	Hope Program	34,628.37	16,382.10	79,300.00	35,000.00
5855-11	Street Lighting	11,379.96	5,129.08	10,000.00	10,000.00
5860-11	Street Work/Sidewalk Maintenance	1,900.66	3,367.08	5,000.00	15,000.00
5861-11	Adopt A Highway	3,245.00	2,065.00	3,600.00	3,600.00
5865-11	Flags/Banners	2,460.60	4,190.97	5,000.00	5,000.00
5884-11	PW Trailer Security	1,223.40	611.70	1,300.00	1,300.00
5885-11	PW Supplies	4,461.70	2,692.89	5,000.00	5,000.00
5888-11	Equipment Rental	1,197.99	470.00	1,500.00	1,500.00
5889-11	Mtry 1 Water Regional Stormwater	10,124.99		11,000.00	11,800.00
5898-11	Street Signs	3,210.69	124.44	3,500.00	3,500.00
5925-11	Liability Premium	7,565.25	10,084.89	8,600.00	10,100.00
5935-11	Equipment Maintenance	297.63	213.71	1,000.00	1,000.00
5936-11	Storage/Engineer Files	2,760.00	1,708.00	2,950.00	3,200.00
5945-11	P/W Phones	3,349.42	1,715.58	3,500.00	3,500.00
5961-11	Refuse Fees	6,756.91	2,416.38	6,300.00	6,300.00
5963-11	Irrigation/Landscaping	435.75	329.59	2,000.00	2,000.00
5965-11	Worker's Comp Premium	74,385.85	20,876.19	28,150.00	20,900.00
5970-11	Equipment Purchase	2,310.38	5,955.01	5,000.00	6,500.00
5985-11	Exercise	1,080.00	420.00	720.00	720.00
5998-11	Internet	1,418.76	563.49	1,700.00	1,100.00
SUB TOTAL PUBLIC WORKS		847,814.26	493,561.43	1,030,860.00	884,170.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
PARKS					
5020-12	Contract Services/Arborist				10,000.00
5881-12	Parks Supplies	2,408.89	1,470.40	3,000.00	3,000.00
5935-12	Parks Equip. Maintenance	501.25	301.13	1,000.00	1,000.00
5970-12	Parks Equip. Purchase	1,512.74		2,500.00	2,500.00
	SUB TOTAL PARKS	4,422.88	1,771.53	6,500.00	16,500.00
GOVERNMENT BUILDINGS & FACILITIES					
5884-15	Security	2,040.57	1,020.29	2,200.00	2,300.00
5915-15	Fire/Bldg/Auto Insurance	22,355.00	33,186.05	25,000.00	33,200.00
6020-15	Maintenance & Repair	20,399.37	6,864.64	20,000.00	15,000.00
	SUB TOTAL GOVERNMENT BUILDINGS	44,794.94	41,070.98	47,200.00	50,500.00
COMMUNITY OUTREACH					
5004-18	West End Celebration	18,653.85	45,362.20	75,000.00	75,000.00
5873-18	Bike Trail Electric	3,513.39	2,182.40	3,300.00	4,000.00
5905-18	City Events	0.00	9,054.23	7,500.00	20,000.00
5920-18	Advertising -" Coop "-Newspaper	13,988.00	7,532.00	14,000.00	14,000.00
6020-18	Maint - Bike Trails/Garden/Art Park	3,982.05	3,128.19	3,500.00	5,000.00
	SUB TOTAL COMM. OUTREACH	40,137.29	67,259.02	103,300.00	118,000.00
GRANTS					
5733-00	Recycling Grant	5,000.00		5,000.00	5,000.00
5736-08	Bulletproof Vest Grant	488.90		2,000.00	2,000.00
6362-00	CSA 74 EMS Grant	5,992.91	889.18	2,500.00	2,500.00
	SUB TOTAL	11,481.81	889.18	9,500.00	9,500.00
	SUB TOTAL FOR RECURRING	6,232,347.33	4,397,363.19	6,748,800.00	6,835,558.00

Proposed Amend #1
FY 21-22
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses FY 20-21	Actual Expenses thru 1-22 FY 21-22	Adopted FY 21-22	Proposed Amend #1 FY 21-22
ECONOMIC DEVELOPMENT					
6394-18	Mural Festival	51,015.79	60,000.00	60,000.00	60,000.00
6399-18	Art Park Events		3,778.13		5,000.00
6420-00	S of Tioga Reimbursable Expense	40,666.75	19,217.51	100,000.00	100,000.00
6421-00	S of Tioga Plan Check Fees	280.00	640.00	82,500.00	82,500.00
6422-00	S of Tioga Building Inspections	25,524.30	26,565.95	150,000.00	150,000.00
	SUB TOTAL ECONOMIC DEVELOPMENT	117,486.84	110,201.59	392,500.00	397,500.00
SPECIAL PROJECTS					
5020-05	EMC - Parking Study	20,959.95	4,887.73	30,000.00	30,000.00
	TAMC Row Landscaping Project			35,000.00	35,000.00
39-6281-18	N of Playa Habitat Conservation Fund				20,000.00
	SUB TOTAL SPECIAL PROJECTS	20,959.95	4,887.73	65,000.00	85,000.00
GRANTS					
5010-12	Calabrese Park CDBG Grant	72,354.28	4,962.50	0.00	50,000.00
5010-12	Per Capita Park Grant	0.00	23,316.49	100,000.00	170,000.00
5010-20	Prop 1 SW Contra Costa - Grant	7,013.25		220,500.00	279,000.00
5010-20	Prop 1 SW Contra Costa - Match	779.25		24,500.00	31,000.00
5010-20	West End/Catalina IRWM	13,077.50		172,600.00	155,000.00
5732-00	West Bay Ave/FEMA (held over 19-20)	52,330.35	3,558.75	0.00	100,000.00
6393-00	Sustainability Grant CEQA Review	0.00	20,000.00	20,000.00	20,000.00
6393-00	CalTrans Sustainable Grant/Matching	8,223.64	5,298.61	8,400.00	8,400.00
6393-00	CalTrans Sustainable Grant/Reimb	63,473.24	40,896.73	73,000.00	73,000.00
	SUBTOTAL GRANTS	217,251.51	98,033.08	619,000.00	886,400.00
	TOTAL SPECIAL PROJECTS/GRANTS	355,698.30	213,122.40	1,076,500.00	1,368,900.00
	GRAND TOTAL OPERATING EXPENSES	6,588,045.63	4,610,485.59	7,825,300.00	8,204,458.00
CAPITAL OUTLAY					
5010-00	Exchange Server - City Hall	0.00		20,000.00	20,000.00
5010-08	2 Police Vehicles	0.00		65,000.00	130,000.00
5010-08	Storage Container for Police			0.00	7,500.00
5010-08	City Hall Improvements/Police Lobby				15,000.00
5010-11	Street Sweeper Rehabilitation	38,680.50		0.00	40,000.00
5010-11	Dump Truck for P/W (from 20-21)	0.00		0.00	85,000.00
5010-15	City Hall Electrical (from 20-21)	23,782.45		0.00	11,000.00
5010-15	City Hall Improvements/Windows (20-21)	0.00		0.00	20,000.00
5010-18	Art Park Improvements (from 20-21)	3,703.56	51,295.32	0.00	61,300.00
5010-20	Pendergrass Way Improvements	0.00	36,080.00	150,000.00	300,000.00
5020-11	Desal Wells Expense	2,220.00	922.50	0.00	5,000.00
	SUBTOTAL CAPITAL OUTLAY	68,386.51	88,297.82	235,000.00	694,800.00
	GRAND TOTAL EXPENSES	6,656,432.14	4,698,783.41	8,060,300.00	8,899,258.00

FY 2021-2022 Proposed Amend #1 Expenses

