

MATRIX SUMMARIZING BUDGET CHANGES - SUMMARY - NON DEPARTMENTAL DESCRIPTION OF CHANGES					
EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Explanation and Impacts
Benefits	121,800	1,358,320	1,236,520	On-Going	<p><u>Net increased was due to the following:</u></p> <ul style="list-style-type: none"> <li>^Unfunded Accrued Liability (UAL) cost has been removed from all departments and transferred to non departmental</li> <li>^Annual retiree medical contribution cost has been removed from all departments and transferred to non departmental</li> <li>^Reduction in accrual payout based on actual estimates</li> </ul>
Contracted Services	154,100	-	(154,100)	One Time	<ul style="list-style-type: none"> <li>^Park Village Management Contract has been transferred to City Council budget</li> <li>^Website Maintenance cost has been transferred to Administrative Services (Finance) department</li> <li>^Property tax administrative cost has been transferred to Administrative Services (Finance) department</li> </ul>
Services & Supplies	13,100	-	(13,100)	One Time	^Shifted newsletter design and cost, city hall security monitoring, shredding services from non departmental budget to another department
Transfers Out	251,500	300,000	48,500	One Time	Increased in transfer to pay for one time items such as technology equipment and fire building assessment study
<b>Total Expense</b>	<b>540,500</b>	<b>1,658,320</b>	<b>1,117,820</b>		
* This Column Reflects the Difference (Increase/Decrease) from the FY 23-24 Adjusted Budget to the 24-25 Proposed Budget					

<b>SUMMARY - NON DEPARTMENTAL</b>							
<b>EXPENSE</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Adjusted Budget</b>	<b>2023-24 Estimated Actual</b>	<b>2024-25 Proposed Budget</b>	<b>\$ Inc/(Dec)</b>	<b>% Change</b>
Benefits	132,315	121,800	121,800	74,375	1,358,320	1,236,520	1015.2%
Contracted Services	140,134	154,100	154,100	151,979	-	(154,100)	-100.0%
Services & Supplies	7,908	13,100	13,100	13,100	-	(13,100)	-100.0%
Transfers Out	228,163	251,500	251,500	2,258,277	300,000	48,500	19.3%
<b>Total Expense</b>	<b>508,520</b>	<b>540,500</b>	<b>540,500</b>	<b>2,497,731</b>	<b>1,658,320</b>	<b>1,117,820</b>	<b>206.8%</b>

Non Departmental Budget Expenditures							
Account Number	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2023-24 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
<b>Benefits</b>							
4104 - Accrual in Lieu	127,258	120,000	120,000	70,000	68,220	(51,780)	-43.2%
4105 - Medicare & Fica	1,888	1,800	1,800	4,375	6,300	4,500	250.0%
4110 - CalPERS Employer Rate	0	-	-	-	1,183,600	1,183,600	0.0%
4140 - Retiree Health Insurance OPEB	-	-	-	-	100,200	100,200	0.0%
4170 - Fire Service CSFA Award	3,170	-	-	-	-	-	0.0%
<b>Total Benefits</b>	<b>132,315</b>	<b>121,800</b>	<b>121,800</b>	<b>74,375</b>	<b>1,358,320</b>	<b>1,236,520</b>	<b>1015.2%</b>
<b>Contracted Services</b>							
4210 - Professional Contract Services	115,895	127,100	127,100	124,979	-	(127,100)	-100.0%
4221 - Property Tax Services	24,240	27,000	27,000	27,000	-	(27,000)	-100.0%
<b>Total Contracted Services</b>	<b>140,134</b>	<b>154,100</b>	<b>154,100</b>	<b>151,979</b>	<b>-</b>	<b>(154,100)</b>	<b>-100.0%</b>
<b>Services &amp; Supplies</b>							
4330 - Misc Supplies & Services	7,908	13,100	13,100	13,100	-	(13,100)	-100.0%
<b>Total Services &amp; Supplies</b>	<b>7,908</b>	<b>13,100</b>	<b>13,100</b>	<b>13,100</b>	<b>-</b>	<b>(13,100)</b>	<b>-100.0%</b>
<b>Transfers Out</b>							
4999 -Transfers Out	167,572	251,500	251,500	251,500	300,000	48,500	19.3%
4999a -Transfers Out - Enterprise Fund Loan	-	-	-	1,100,000	-	-	0.0%
4999b -Transfers Out - Library Project - Phase 1	60,591	-	-	294,902	-	-	0.0%
4999c -Transfers Out - Library Project - Phase 2	-	-	-	351,663	-	-	0.0%
4999d -Transfer Out - Police Donation	-	-	-	260,212	-	-	0.0%
<b>Total Transfers Out</b>	<b>228,163</b>	<b>251,500</b>	<b>251,500</b>	<b>2,258,277</b>	<b>300,000</b>	<b>48,500</b>	<b>19.3%</b>
<b>Total Operation</b>	<b>508,520</b>	<b>540,500</b>	<b>540,500</b>	<b>2,497,731</b>	<b>1,658,320</b>	<b>1,117,820</b>	<b>206.8%</b>

**NON DEPARTMENTAL GUIDELINE**

^The purpose of the Non-Departmental account/program is to record expenditures for those items that are not directly associated with any one department or operating budget, but to the City as a whole.

^Non-Departmental operating expenses include, personnel payout cost (per MOUs provisions), unfunded accrual liability, retiree medical contributions, and transfer out to assigned reserve.

<b>Non Departmental</b>				
<b>Object Details</b>				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
<b>Grand Total</b>		<b>18</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4210 - Professional Contract Services</b>				
4210 - Professional Contract Services	Park Village Management Contract	1	\$ -	\$ -
4210 - Professional Contract Services	Website Maintenance	12	\$ -	\$ -
4210 - Professional Contract Services	Website Notification Features (Text/Email Messages)	1	\$ -	\$ -
<b>Total 4210 - Professional Contract Services</b>		<b>14</b>	<b>\$ -</b>	<b>\$ -</b>
<b>4330 - Misc Supplies &amp; Services</b>				
4330 - Misc Supplies & Services	Bi-Monthly Newsletter Service	1	\$ -	\$ -
4330 - Misc Supplies & Services	City Hall Security Monitoring (Camera/Keyless Entry)	1	\$ -	\$ -
4330 - Misc Supplies & Services	Newsletter Distribution Service	1	\$ -	\$ -
4330 - Misc Supplies & Services	Shredding Services	1	\$ -	\$ -
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>4</b>	<b>\$ -</b>	<b>\$ -</b>