

SUMMARY - NON DEPARTMENTAL DESCRIPTION OF CHANGES					
EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Reasons
Benefits	121,800	1,358,320	1,236,520	On-Going	Net increased was due to the following: ^Unfunded Accrued Liability (UAL) cost has been removed from all departments and transferred to non departmental ^Annual retiree medical contribution cost has been removed from all departments and transferred to non departmental ^Reduction in accrual payout based on actual estimates
Contracted Services	154,100	-	(154,100)	One Time	^Park Village Management Contract has been transferred to City Council budget ^Website Maintenance cost has been transferred to Administrative Services (Finance) department ^Property tax administrative cost has been transferred to Administrative Services (Finance) department
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
Total Expense	540,500	1,658,320	1,117,820		
* This Column Reflects the Difference (Increase/Decrease) from the FY 23-24 Adjusted Budget to the 24-25 Proposed Budget					

SUMMARY - NON DEPARTMENTAL							
EXPENSE	2022-23 Actual	2023-24 Adopted Budget	2023-24 Adjusted Budget	2024-25 Estimated Actual	2024-25 Proposed Budget	\$ Inc/(Dec)	% Change
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%
Total Expense	508,520	540,500	540,500	2,497,731	1,658,320	1,117,820	206.8%

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
Benefits							
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%
Total Benefits	132,315	121,800	121,800	74,375	1,358,320	1,236,520	1015.2%
Contracted Services							
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%
Total Contracted Services	140,134	154,100	154,100	151,979	-	(154,100)	-100.0%
Services & Supplies							
4330 - Misc Supplies & Services	7,908	13,100	13,100	13,100	-	(13,100)	-100.0%
Total Services & Supplies	7,908	13,100	13,100	13,100	-	(13,100)	-100.0%
Transfers Out							
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%
Total Transfers Out	228,163	251,500	251,500	2,258,277	300,000	48,500	19.3%
Total Operation	508,520	540,500	540,500	2,497,731	1,658,320	1,117,820	206.8%

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.

Non Departmental				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		18	\$ -	\$ -
4210 - Professional Contract Services				
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	\$ -	\$ -
Total 4210 - Professional Contract Services		14	\$ -	\$ -
4330 - Misc Supplies & Services				
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	\$ -	\$ -
Total 4330 - Misc Supplies & Services		4	\$ -	\$ -