

THIS IS A DRAFT DOCUMENT
DATED: 6-19-2024 NON DEPARTMENTAL BUDGET

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	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 Public Works budget as the responsibilities for managing this contract on City property better fit their role, and assigning to a Department increases accountability . ^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 other departments to better align responsibilities for the work with Department functions
Transfers Out	251,500	-	(251,500)	One Time	There will be no transfers out for FY24-25
Total Expense	540,500	1,358,320	817,820		
* 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	2023-24 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	2,158,277	-	(251,500)	-100.0%
Total Expense	508,520	540,500	540,500	2,397,731	1,358,320	817,820	151.3%

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	151,500	-	(251,500)	-100.0%
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	2,158,277	-	(251,500)	-100.0%
Total Operation	508,520	540,500	540,500	2,397,731	1,358,320	817,820	151.3%

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, and retiree medical contributions.