


Agenda Report Reviewed by:
City Manager: 

CITY OF SEBASTOPOL
CITY COUNCIL
AGENDA ITEM

Meeting Date: June 21, 2022
To: Honorable Mayor and City Councilmembers
From: Budget Committee
Subject: Fiscal Year 2022-23 Proposed Preliminary Operating Budget
Recommendation: Review and Consider the Proposed Preliminary Budget for Fiscal Year 2022-23, conduct a public hearing, and provide comments and directions to staff on budget allocations for the upcoming fiscal year.
Funding: Currently Budgeted: _____ Yes No _____ N/A
Net General Fund Cost:
If Cost to Other Fund(s),

Account Code/Costs authorized in City Approved Budget AK (verified by Administrative Services Department)

INTRODUCTION/PURPOSE:

This item is to request that the City Council Review and Consider the Preliminary Operating Budget for Fiscal Year 2022-23, conduct a public hearing, and provide comments and/or direction to staff on budget allocations for the upcoming fiscal year. It is anticipated that this might be a lengthy discussion item, and additional public meetings might be needed after tonight meeting. If needed, the Council has the authority per State Legislation to adopt a resolution prior to June 30, 2022 extending the current Fiscal Year Budget until the next regular City Council Meeting of July 5, 2022 at which time the Council would discuss final approval and adoption of the upcoming Fiscal Year 2022-23 budget. In anticipation of this possibility, a draft resolution is attached that would authorize this extension.

BACKGROUND:

The City is required by law to balance its budget each year. As the Legislative Branch of City government, the City Council is responsible for setting policy direction; enacting, reviewing, and modifying legislation as appropriate; and adopting the annual budget.

The budget is the primary policy document adopted by the City Council each year. It is developed in accordance with the City's financial management policies and guidelines and reflects the City Council's goals and objectives and how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operational guide and a communication tool. Although adjustments are expected as needs arise, the budget ultimately maps out the City's activities over the course of the next fiscal year. The budget is monitored throughout the year to determine whether the city is spending more or less than its revenues. The City then makes adjustments to its spending in order to ensure that at the end of the year there are sufficient resources to cover the expenditures and the budget is in balance. This budget utilizes guiding principles to ensure the City operates within its means while allowing for the continuation of existing services, enhances service delivery, and fosters transparency.

Budget Process:

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. The process is as follows:

1. Department Heads submit their requested budgets for the upcoming year to the Administrative Services Department;
2. Budget Committee reviews and discusses Department Heads requests with input and recommendations from the City Manager and city staff in publicly held meetings;
3. Budget Committee reviews and discusses the Community Benefit Grant Applications for Non-Profit organizations in publicly held meetings; The Budget Committee incorporated their recommendations into the departmental budgets resulting in the comprehensive draft budget that has been provided for full Council deliberations;
4. Budget Committee finalizes and forwards a draft budget to the full City Council for discussion, deliberation, final allocations and adoption.

DISCUSSION:

The Fiscal Year for the City of Sebastopol begins July 1st and ends June 30th. Each year, the City must forecast the revenues it will receive and the expenditures it will incur for the upcoming fiscal year. The resulting official document is known as the Municipal Budget and is a policy document that guides the operations of the City and is also a reflection of the community's priorities. The annual operating budget is the most significant expression of how City Council policies are translated into daily operations. The City Council sets the overall policy direction for Sebastopol and helps staff prioritize programs, projects and services to support that direction. Because the City is limited by the amount of resources available, the budget aids City officials in determining which objectives have the highest priority, will meet the greatest needs, and produce the greatest positive impact in the community. The annual budget document serves as a plan for how the monies that come into the City of Sebastopol will be spent to operate and maintain the City.

This year, the Budget Committee conducted ten separate public meetings and dedicated a significant amount of hours reviewing the budget details of each department's proposed budget and conferred with the City Manager and other senior City staff to arrive at a preliminary proposed budget based on departmental information, upcoming plans and past departmental performance.

The presentation of the preliminary draft fiscal year 2022-23 Operating Budget is an opportunity for the City Council and the community to review the proposed budget. The Proposed Operating Budget for the City of Sebastopol represents the City's proposed financial plan for the upcoming year. The proposed budget responds to the departmental requests, Community Benefit Grant applications, and maintains all core services at their current level. The City's General Fund reserve, which helps protect against emergencies and economic downturns, remains above the City Council target of minimal 15% to a maximum of 20% of the annual operating budget.

General Fund Overview

Departments within the General Fund provide core community services such as Administrative Services (Finance); Building, Engineering, Fire, Planning, Police, and Public Works, as well as City Administration, to include legal and personnel. These core services are primarily supported by major revenue sources that include property tax, sales tax, transient occupancy tax, and franchise fees.

The FY 2022-23 proposed budget anticipates a fund balance decrease of \$156,000 based upon estimated revenues and "transfers in" of \$11.45 million less expenditures and "transfers out" of \$11.60 million. When this change is applied to the beginning fund balance, the unassigned general fund balance at the end of FY 2022-23 is expected to be \$3.50 million which represents 30.6% of related expenditures. For a more in depth of the general fund analysis, please refer to the budget transmittal letter starting on page 1 through 11.

Water and Wastewater Funds:

The Water and Wastewater Funds are enterprise funds that account for the water and wastewater services provided to City residents and customers. All activities to maintain these services are accounted for in these funds, including operations, maintenance, billing and collections, administration, financing, and related debt service. The Water & Wastewater Funds' principal sources of revenue are charges to customers for water consumption, and wastewater collection, and fees related to providing consumers with new water and wastewater services.

The City's desire to maintain appropriate infrastructure investments and meet sustainability goals is an integral element of the strategic plan. The City continues to evaluate the future operating revenues and expenses and the effect on the utility's operation.

The utility funds did not experience a significant impact from the Covid-19 pandemic compared to the general fund. However, the City is expected to continue the implementation of water savings programs during FY 2022-23, in response to drought conditions which could potentially reduce revenues in the water revenue fund.

Enterprise fund revenues for Fiscal Year 2022-23 are estimated at \$2,456,000 for the water fund, and \$3,414,000 for wastewater. Compared to FY 2021-22 revenue estimates, revenue for the water fund is projected to decrease by \$148,000 (5.7%); and revenue for the wastewater fund is projected to decrease by \$12,000 (0.4%).

The cause of the overall decrease in revenue estimates for the water and wastewater funds is a decrease in budgeted loss recoveries received in FY 2022-23, partially offset by expected increases in charges for service revenue projections that are consistent with recently implemented rate studies.

Request of City Council Discussion:

As presented to the Council and public, the draft budget assumes a deficit of \$156,000. The Budget Committee is recommending that the full Council discuss the City-Wide items listed below as each item would have an impact on the overall budget. The items on this list are not included in the DRAFT Budget. The Budget Committee created the list based on input from the Department Directors and requests the City Council as a whole discuss the Citywide Items List and provide direction to staff. In some instances, the Budget Committee has agreement on recommended amounts for these items. In others, no consensus was reached by the Budget Committee. The Budget Committee's position, as well as any resulting dollar amounts, are indicated in the Citywide Discussion Item list. The DRAFT budget does not include the financial impact of any of the Citywide Discussion Items. Any expenses on the Citywide Discussion Item list that are approved by the City Council will be additions to the FY 2022-23 budget.

City of Sebastopol Citywide Discussion Items

Seq. No	Department	Account Number	Description	FY 2022-23 Requested	Budget Committee Recommends
1	City Council	100-10-01-4820	Outreach Worker-Unhoused Committee	75,000	75,000
2	City Council	100-10-01-4820	Relaunch Continuation	50,000	No recommendation
3	City Council	124-11-01-4210	Safe Parking	6,000	6,000
4	City Council	100-10-01-4890	M&C Association Clerk Contribution	6,200	6,200
5	Non-Departmental	124-00-00-4999	Pension Transfer	30,000	100,000
6	Planning Department	100-10-01-4820	Grant Writing (Citywide)	60,000	No recommendation
7	Police Department	100-10-01-4820	PD Staffing Request - 4 positions *Police Officer (1) - \$95,000+\$139,000 = \$234,000 *Police Technician (1) - \$60,500+\$54,000 = \$114,500 *Police Dispatcher (1) - \$72,500+\$74,000 = \$146,500 *Administrative Assistant (1) - \$82,000+\$69,000 = \$151,000	646,000	No recommendation
8	Fire Department	100-31-02-4330	Cooling Center - 4 events	8,000	8,000
9	Public Works	124-41-06-4213	City Hall Front Counter Extension	25,000	Review Mid-Year
Grand Total				906,200	195,200

Set Aside in Vehicle Replacement Fund - Already included in proposed budget

1	Police Department	124-11-01-4210	Police 2 Vehicle Replacement - Set Aside from Vehicle Replacement Reserve	200,000	40,000
2	Fire Department	100-31-02-5100	Fire Engine Future Replacement - Moved to Vehicle Replacement Reserve	40,000	40,000

1. Outreach Worker-Unhoused Committee

The Ad Hoc Committee for the Unhoused has proposed renewal of the WCCS Contract for Services for the Unhoused (Outreach Worker), including funding for current services and possible expansion of services as needed. The core elements of the contract for the Outreach Worker are as indicated below. The benefits of the contract in the present fiscal year are reflected in the monthly reports from WCCS, and are confirmed by the Ad Hoc Committee for the Unhoused as beneficial for unhoused and the community at large.

- Represent WCCS at relevant meetings:
- Leadership coordination of services:
- Develop relationships with clients and connect them to services:
- Increase citywide understanding of rules and laws:
- Develop a citywide services matrix, including relevant county services, to inform housed and unhoused communities about the type and availability of services.
- Partner with City staff and first responders in homeless response:
- Develop volunteer/civic engagement opportunities around homelessness:
- Support Safe Parking efforts

Budget Request: \$75,000

Budget Committee Recommendation: Support Request

2. Relaunch Sebastopol Continuation

The Relaunch Committee has proposed that the Relaunch Sebastopol contract be extended through the end of June 2023. The current Relaunch Sebastopol contract end date is March 10, 2022. Extension would allow

Relaunch Sebastopol an additional four months to continue events/marketing/strategies to enhance community and economic vitality for Sebastopol and coordinate a variety of organizations and interests towards a common goal of increased community vitality. The purpose of Relaunch Sebastopol, as well as the results to date, are summarized below:

- Enhance Sebastopol as the welcoming and safe destination with a rich history, abundance of culture and attractions, and a beautiful City to see by foot or bike.
- Work collaboratively with the Relaunch Committee, City Staff and volunteers to create a persuasive brand identity and marketing package to key audiences:
 - Tourists and visitors looking for a place to visit
 - Residents looking for more ways to engage with their town
 - Businesses looking for a place to relocate
 - Existing businesses in Sebastopol

Budget Request: \$50,000

Budget Committee Recommendation: No recommendation

3. Safe Parking

The Ad Hoc Committee for the Unhoused has proposed funding for support of oversight of safe overnight parking. Safe overnight parking is a night-time location for those living in cars and similarly sized vehicles to park. The church or other private owner of the parking lot operates the program, selects “parkers” and assigns parking places to each. The vehicular unhoused have their sanitation and safety needs met, and because they are in one spot each night it allows a point of contact for an outreach worker to connect the parkers with mental health, medical, and social services. It is expected that there will be funding needs, to reimburse owners of parking lots for costs associated with implementing the safe overnight parking program (increases in insurance premiums, costs of security cameras and exterior lighting, modifications to door locks (for access to interior bathrooms), and/or assistance with porta-pottie rentals). This funding request from the Ad Hoc Committee for the Unhoused would provide reimbursement for those expenses.

Budget Request: \$6,000

Budget Committee Recommendation: Support Request

4. M&C Association Clerk Contribution

At the May 17, 2022 City Council Meeting, the City Council supported creation of a part-time contract Association Clerk for the Sonoma County Mayors and Councilmembers (M&C) Association and directed the City Manager to budget in the City Council budget a proposed budget for review by the City Council Budget Committee for recommendation of the City’s contribution to the costs, which will be shared amongst all Sonoma County Cities. The part time Association Clerk is intended to provide basic administrative structure to the MCA, including record keeping, hosting of an MCA website, and general coordination and continuity of all functions currently performed by various cities. The part-time Association Clerk is intended to be an independent contractor, who would contract with one of the MCA cities that volunteers to serve as the Fiscal Agent. The Fiscal Agent would be responsible for contracting with the part-time Association Clerk, as well as managing funds for MCA functions. At the June 9th M&C Meeting, the Mayor proposed the City of Sebastopol to serve as the Fiscal Agent to provide for a reduction in costs for the City.

Budget Request: \$6,200

Budget Committee Recommendation: Support Request

5. Pension Transfer

Pension liabilities are concerns for governmental entities and it is proposed that the City set aside funding for anticipated increases in funding requirements for retirement. The set-aside amounts are intended to mitigate future CalPERS rate spikes.

Budget Request: \$30,000

Budget Committee Recommendation: \$100,000

6. Grant Writer City Wide

The Planning Department, Climate Action Committee, Ad Hoc Committee for the Unhoused, and members of the City Council have requested that funding be allocated for a grant writer. The purpose is to ensure that grant opportunities for the City of Sebastopol are consistently identified and pursued. Grants are a great way for any City department to receive funding beyond the limits of their operational budget. Grants can help bridge the gap between a department's resources and its needs. Grants are meant to be a solution to evolving community problems when budgets are not able to adjust quickly enough. Grants can help pay for communication equipment, software, or even provide funding for training. Grants can be a boon for cash-strapped local governments agencies looking to expand or maintain their capabilities. City Department Heads have in many instances been very successful in obtaining grant funds to benefit the City. The concern expressed by those advocating for grant writer funding is that without dedicated grant write funding, additional opportunities that will bring fiscal benefits to the City will be lost.

Budget Request: \$60,000

Budget Committee Recommendation: No Recommendation

7. Police Department Staffing Increase – Enhancing Service Capacity

The Police Department has proposed an expenditure increase of \$646,000 for additional staffing. The Police Department is proposing that these additional positions will significantly enhance the baseline service level for core public safety functions. The new positions include one each in the following job classifications:

- One (1) Police Officer (\$234,000), and
- One (1) Police Technician (\$114,500), and
- One (1) Police Dispatcher (\$146,500), and
- One (1) Administrative Assistant (\$151,000).

Salaries and benefits costs for the new positions are estimated at \$646,000 based on current salary pay rates and ranges. These positions have not been reviewed as part of the City Wide Staffing Assessment. The Police Department has requested that the City Council consider funding these positions regardless of the recommendations of the Staffing Assessment. The Police Department reports that it is experiencing staffing shortages due to vacancies, injuries, leaves for trainings, and vacations that cause shortfalls in minimum staffing and reduce the Department's ability to deliver police services to the community.

Budget Request: \$646,000

Budget Committee Recommendation: No Recommendation

8. Warming/Cooling Centers

9. The Ad Hoc Committee is requesting funding for Warming/Cooling Centers. The rationale for this funding is as follows: Extreme heat is a major public health concern in the United States. The trend of increasing frequency and duration of heat events ("heat waves") is expected to continue in the future. Exposure to extreme heat can cause a variety of health problems, including heat stroke and even death. The use of cooling centers, a cool site, or airconditioned building designated as a safe location during extreme heat, protects our community from the extreme heat that the City has experienced and will continue to experience. A warming center is a short-term emergency shelter that operates when temperatures or a combination of precipitation, wind chill, wind and temperature become dangerously inclement. Similar to extreme heat experienced in Sebastopol, the City has also experienced cold weather as well. A cooling center helps prevent death or injury from exposure to the elements. A warming center also helps to prevent hypothermia which can be aggravated by factors such as age and homelessness. The funding requested by the Ad Hoc Committee for the Unhoused would be made available for the purchase of needed supplies and reimbursement of direct expenses for up to 4 events during FY 2022-23.

Budget Request: \$8,000

Budget Committee Recommendation: Support Request

10. City Hall Front Counter Expansion:

Staff has been considering what the future holds for the City Hall building where the office has an arguably even more important role and greater motivation in providing learning opportunities, training, and team interactions for new employees. Staff explored for how much space the departments might need in future to accommodate our growing organization. Therefore, it makes sense to expand the front counter to gain more work space.

Budget Request: \$25,000

Budget Committee Recommendation: Review During Mid Year Budget Review Process

Negotiations and Contract Amendments:

As of the writing of this transmittal letter, the City of Sebastopol City Management has been in negotiations with the following employee organizations. The results of these negotiations are unknown at this time. The DRAFT budget does not include the financial impact of these negotiations. It includes no salary or benefit increases. Any increases resulting from the negotiations will need to be additions to added to the FY 2022-23 budget.

- a) Service Employees International Union (SEIU) - Public Works and Administrative
- b) Sebastopol Police Officers Association (SPOA)
- c) Management/Mid Management
- d) Amendment to Contract of Employee (Employee: City Manager/City Attorney)
- e) Amendment to Contract of Employee (Employee: City Clerk)

Next Steps:

After tonight's public hearing, staff will take direction from the City Council and return at a future meeting set for July 5th for review and consideration of approval of the FY 2022-23 City Budget.

California law sets out several specific steps that must be followed during the budgeting process. The process must begin far enough in advance that it can be followed and the budget adopted before June 30 of the current fiscal year. Without a budget for the new fiscal period in place, the local government's authority to spend money or incur obligations expires on June 30. Compliance with Local Budget Law is critical for local governments and a City the City Budget should be approved and adopted by June 30th. However, if the budget is not adopted, the City must adopt a resolution prior to June 30th continuing the previous year's budget into the new fiscal year for a period of less than 60 days. It is anticipated due to the length and discussion of the agenda item, the City Council will not finalize discussion of the Preliminary budget and will not be able to adopt the 2022-23 budget by June 30th. Therefore, accompanying this staff report is a resolution which will continue the current fiscal year budget of 2021-22 into the next fiscal year. If this occurs, the next regularly scheduled City Council meeting to adopt the 2022-23 budget will be held on July 5, 2022.

There is no anticipated fiscal impact related to continuing the fiscal year 2021-22 adjusted budget for 14 days. If Council takes action to adopt the proposed fiscal year budget on July 5th, the budget effective date will be that same day.

GOALS:

This action supports the following City Council Goals and General Plan Actions:

- Operate City government in a fiscally responsible and responsive manner.
- Develop and Implement Sound Financial Management Policies and Procedures
- Review the City Council Financial Polices to ensure they meet the needs of the City
- Create easy to read documents that educate the public and community on City Finances.
- Encourage and increase public awareness of City Policies, decisions, programs and all public processes and meetings

PUBLIC COMMENT:

As of the writing of this staff report, the City has not received any public comment. However, staff anticipates receiving public comment from interested parties following the publication and distribution of this staff report. Such comments will be provided to the City Council as supplemental materials before or at the meeting. In addition, public comments may be offered during the public hearing.

PUBLIC NOTICE:

This item was noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to schedule meeting date. In addition, a Legal Notice was published on the week of June 13, 2022 as required regarding the public hearing date, time and a brief description.

FISCAL IMPACT:

Funds have been appropriated in the General Governmental Funds, Assessment District, Enterprise Fund and Special Revenue Funds for the proposed FY2022-23 budget.

RECOMMENDATION:

That the City Council Review and Consider the DRAFT Proposed Budget for Fiscal Year 2022-23, conduct a public hearing, and provide comments and/or direction to staff on budget allocations for the upcoming Fiscal Year. Staff would then return with the proposed budget at the next regular City Council Meeting scheduled for July 5th, 2022.

ATTACHMENT(s):

Preliminary FY 2022-23 Full Budget Document
Continuation of FY2021-22 Budget Resolution

RESOLUTION NO _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEBASTOPOL
APPROVING INTERIM EXPENDITURES PRIOR TO ADOPTION OF THE BUDGET FOR FISCAL YEAR 2022-23

WHEREAS, the City currently does not have an annual budget for Fiscal Year 2022-23; and

WHEREAS, the City is required to make routine and monthly payment for goods, services and miscellaneous maintenance as necessary to continue day to day operations of the City government; and

WHEREAS, it is anticipated that the Fiscal Year 2022-23 Budget will be adopted on July 5, 2022.

NOW, THEREFORE, the City Council of the City of Sebastopol does hereby resolve as follows:

Section 1. City Council of the City of Sebastopol hereby approves interim expenditures of the City of Sebastopol for a period of 60 days prior to the approval of the adoption of the Annual Budget for Fiscal Year 2022-23.

Section 2. The City Manager is authorized to continue City operations, including payroll and purchases of necessity in order to keep the City in operation, in the amount of \$2,004,120.

Section 3. That any capital project expenditures be brought before the City Council for approval, excluding annual maintenance projects.

The above and foregoing Resolution was duly passed, approved, and adopted at a meeting by the City Council on the 21st day of June, 2022.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by City of Sebastopol City Council following a roll call vote:

VOTE:

Ayes:

Noes:

Absent:

Abstain:

APPROVED:

Mayor Patrick Slayter

ATTEST:

Mary Gourley, Assistant City Manager/City Clerk, MMC

APPROVED AS TO FORM:

Larry McLaughlin, City Attorney

CITY OF SEBASTOPOL

Fiscal Year 2022-2023 Budget



HERITAGE



AGRICULTURE



LANDMARKS



LOCAL COLOR



COMMUNITY



WILDLIFE

"SEBASTOPOL: A WORLD OF GOOD" MURAL

COURTESY OF 

LEARN MORE ABOUT THE MURAL AT [ARTSTART.US](https://www.artstart.us)



Patrick Slayter, Mayor
Term Expires - November 2022



Neysa Hinton, Vice Mayor
Term Expires - November 2024

Meet the City Council

Sebastopol



Sarah Glade Gurney
Term Expires - November 2022



Una Glass
Term Expires - November 2022



Diana Rich
Term Expires - November 2024

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CITY OFFICIALS

City Council:

Patrick Slayter, Mayor
Neysa Hinton, Vice Mayor
Sarah Glade Gurney
Una Glass
Diana Gardner Rich

City Staff:

City Manager | City Attorney.....Lawrence McLaughlin
Assistant City Manager | City Clerk Mary Gourley
Administrative Services Director Ana Kwong
Building Official Steve Brown
City EngineerMario Landeros
Fire Chief William Braga
Planning Director Kari Svanstrom
Police Chief Kevin Kilgore
Public Works Superintendent Dante Del Prete

Advisory Commissions or Committees:

Planning Commission
Design Review Board
Public Arts Committee
Climate Action Committee

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DRAFT

City Council

Mayor Patrick Slayter
Vice Mayor Neysa Hinton
Una Glass
Sarah Glade Gurney
Diana Rich



City Manager

Larry McLaughlin
lmclaughlin@Cityofsebastopol.org
Assistant City Manager/City Clerk, MMC
Mary Gourley
mgourley@Cityofsebastopol.org

City of Sebastopol

June xx, 2022

Mayor, Councilmembers, Residents, Community Organizations and Business Owners,

On behalf of the City staff, we are pleased to present to you the **DRAFT** Fiscal Year 2022/23 Operating and Capital Budget for the City of Sebastopol. The City's Operating and Capital Budget is a policy document which sets the financial course for the City of Sebastopol and defines the service priorities provided to the community. The draft budget document provides a comprehensive overview of City proposed services and projects for the fiscal year that begins July 1st. The budget identifies the City's organizational structure and staffing, includes program descriptions and recent accomplishments, provides an overview of the City's financial condition, and summarizes budget priorities and issues. In accordance with the direction of the City Council, the budget represents an annual spending plan that balances services provided to the community within the limits of available resources.

This budget transmittal letter introduces the Fiscal Year 2022-2023 (FY 2022-23) proposed budget still very much in **DRAFT** form; describes the financial environment in which it was prepared; and provides a summary description of significant issues that are expected to have a direct financial impact on the FY 2022-23 budget.

Negotiations and Contract Amendments:

As of the writing of this transmittal letter, the City of Sebastopol City Management has been in negotiations with the following employee organizations. The results of these negotiations are unknown at this time. The **DRAFT** budget does not include the financial impact of these negotiations. It includes no salary or benefit increases. Any increases resulting from the negotiations will need to be additions added to the FY 2022-23 budget.

- a) Service Employees International Union (SEIU) - Public Works and Administrative
- b) Sebastopol Police Officers Association (SPOA)
- c) Management/Mid Management
- d) Amendment to Contract of Employee (Employee: City Manager/City Attorney)
- e) Amendment to Contract of Employee (Employee: City Clerk)

City Wide Staffing Assessment Study

In returning from the 2020 and 2021 COVID-19 shelter-in-place period, and after working through a series of disasters over the previous three years, the City of Sebastopol experienced staffing turnover in key positions, a change in the working style and desire of many of its employees, changes in the kinds and timing of services and information requested by the community, a stronger vocal participation by the community in City affairs and programs, and changing employee demographics. In a desire to fill positions, provide transparency, and serve the community well, the City Council requested a City-wide staffing study to determine optimal levels and types of staffing options for the programs and services provided by the City. The **DRAFT** study is currently being reviewed and will be presented to the City Council and public at a future City Council meeting. The **DRAFT** budget does not include the financial impact of any direction the City Council might take based on the Staffing Assessment Study. Any such increases will need to be additions to the FY 2022-23 budget. The staffing assessment's purpose included the City's desire to:

- 1) Review and analyze the City's current overall staffing structures.
- 2) Consider options to align organizational and classification structures with relevant, effective municipal models found in other municipalities with similar demographics and functions

- 3) Respond creatively and agilely to changing demographics and new developments in technology and service delivery methods
- 4) Receive personnel allocation options to achieve more effective ongoing and future City services is to review the organizational structure and staff levels to provide the community

City-Wide Discussion Items:

Submitted with this **DRAFT** Budget is a list of Citywide Discussion Items. The items on this list are not included in the **DRAFT** Budget. Instead, for a variety of reasons, the Budget Committee brings them before the City Council for discussion and direction. In some instances, the Budget Committee has agreement on recommended amounts for these items. In others, no consensus was reached by the Budget Committee. The Budget Committee's position, as well as any resulting dollar amounts, are indicated in the Citywide Discussion Item list. The **DRAFT** budget does not include the financial impact of any of the Citywide Discussion Items. Any expenses on the Citywide Discussion Item list that are approved by the City Council will be additions to the FY 2022-23 budget.

The budget is the primary policy document adopted by the City Council each year. It is developed in accordance with the City's financial management policies and guidelines and reflects the City Council's goals and objectives and how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operational guide and a communication tool. Although adjustments are expected as needs arise, the budget ultimately maps out the City's activities over the course of the next fiscal year. Overall guiding principles were utilized to develop this budget including ensuring the City operates within its means while allowing for the continuation of existing services, enhances service delivery, and fosters transparency.

A discussion of significant changes in anticipated revenues, expenditures and changes in general fund balance follows the summary of significant items. A more detailed depiction of specific revenue and expenditures is included in other sections of the budget document follow this budget letter.

Fiscal Year 2022-2023 Budget Environment:

The arrival of the COVID -19 pandemic and the resulting Shelter-in-Place orders in March 2020 caused an immediate and dramatic disruption to the community and the local economy, as well as to City of Sebastopol services, processes, initiatives, and programs, but most importantly in terms of the budget, to the City's fiscal condition. In March 2020, the intense and rapid economic impacts of the COVID-19 pandemic and related emergency response efforts required staff to make a rapid shift into emergency management mode, focusing on resident and employee safety, continuation of essential operations, and community relief support as the local economy went into a near shutdown. The City moved to have some staff working from home and adjusted new communication and business operations for the public. With the uncertainty of the current economy and its continual impacts on our local revenues, the proposed FY 2022-23 budget will be an active "plan" with proactive monitoring and review based on this level of ambiguity and constantly changing information.

This pandemic as well as the most recent natural disaster, such as the wildfires of 2019, upended our personal lives, as well as impacted the City's budget, services, and programs. We have persevered, services have continued, and we are slowly returning to some semblance of normalcy. Life may not look like it did before the pandemic began; and that will be reflected in everything we do, including this budget. Due to surging inflation, a dramatic jump in the global price of crude oil and monetary tightening by the Federal Reserve, we are cautiously forecasting the budget as presented for the coming fiscal year. To be clear, this budget is based on the best information available at the time; however today's health and economic emergencies create unprecedented levels of uncertainty and there are still many unknowns at this time.

City Response to COVID Impacts:

The City is proud of the tremendous efforts made by staff, residents and local businesses to mitigate the impacts of the COVID-19 pandemic. Although the City remains fiscally conservative, there is much financial uncertainty as we move further into recovery. As we prepare the budget for fiscal year 2022-23, Sebastopol is experiencing an economic recovery compared to the prior two fiscal years that were impeded by shelter in place orders intended to slow the spread of Covid-19 infections within the County of Sonoma. With the reopening of more “normal” business activities, that includes loosened restrictions on gatherings, we look forward to welcoming back visitors to our community and restoring recreational and cultural activities for our residents.

These are unprecedented times in many ways, including for City budgeting. The size, scope, and duration of economic and financial impacts of the pandemic/response are difficult to predict. Although there is no consensus on what the future will bring, our goal as a City government is to provide an informed assessment for use in making financial decisions, to communicate transparently with our community, and to adapt as needed to continue to serve our residents and business within available resources. While it is important to set a course of action, it is equally important to be able to adjust along the way. More than ever before, budgeting is an ongoing process, with an increased frequency and emphasis on monitoring and modification. Although we do not see a full mid-year budget review, it should be noted that the Budget Committee and City staff will be reviewing the impacts to the budget on a continual basis and will provide any future budget impacts as they occur to the City Council for information, review, and direction.

While we move forward with optimism, it will take some time before we can predict revenues with the same degree of certainty that we did prior to the pandemic. The City’s top three revenue sources have historically been property, sales, and transient occupancy taxes. While this will continue to be true for property and sales tax, transient occupancy taxes have been significantly impacted by the lack of travel and the effects of the new norm of the teleworking environment.

The Sebastopol Budget Committee presents a balanced budget in conformance with California State legislation that requires anticipated revenues plus an approved use of fund balance does not exceed appropriations for expenditures. As an integral part of the annual budget development process, the Budget Committee and City Staff performed an annual assessment of long-term financing issues. The longer-term vision assists in providing year-to-year financial stability for the City’s core programs. In short, we are optimistic about a recovery but are aware that it will take time. Patience will be essential.

Summary of Significant Issues Impacting FY 2022-23 Financial Resources:

Intergovernmental Revenue – Covid Relief:

During prior years’ budgets, Sebastopol received substantial intergovernmental revenues in relief of damage caused by prior years’ flooding and for economic relief from COVID-19. For FY 22-23, the budget includes \$938,000 in intergovernmental revenues, primarily related to COVID-19 relief distributions. This one time funding was used to repay the City for expenses related to the COVID-19 pandemic. This one time intergovernmental revenue is not expected to be recurring beyond FY22-23; so substantial adjustments to program expenditures may be necessary in the near future.

Recovery of Damages – Unauthorized Wire Transfer:

The County of Sonoma’s Investment Pool fund acts as the City’s primary depository. During FY 2021-22, the City of Sebastopol was notified by the County of Sonoma of a fraudulent wire transferred in the amount of \$1,200,000 initiated by the County’s Treasurer’s office. The City has been working with the County of Sonoma to address repayment of the fraudulent incident. The County of Sonoma paid the City \$825,000 as partial reimbursement for

damages caused by this fraudulent wire transfer. These funds have been posted back to the City's account. The city continues to seek, and expects residual balance recovery of the loss in FY22-23. However, due to the nature of loss recoveries, and uncertainty with respect to timing of recoveries, the City does not budget loss recoveries until it is received.

Police Department Staffing Increase – Enhancing Service Capacity

The Police Department's has proposed an expenditure increase of \$646,000 for additional staffing. The Police Department is proposing these additional positions will significantly enhance the baseline service level for core public safety functions. The new positions include one each in the job classification of 1 Police Officer, 1 Police Technician, 1 Police Dispatcher, and 1 Administrative Assistant. Salaries and benefits costs for the new positions are estimated at \$646,000 based on current salary pay rates and ranges.

Long Term Financial Planning Projects:

City Capital Assets:

The City issued a request for proposals for consulting services to develop a capital asset replacement and management program to include an evaluation of current service capacity of assets and a financial plan for the acquisition and replacement of assets. Due to lack of responsive proposals, it is likely that the study will occur in FY 22-23. There have been relatively modest investments in governmental activities' capital assets over the last four budget years, and an analysis of capital asset need in relation to service responsibilities is necessary.

Fire Consultant:

The Ad Hoc Fire Committee will be soliciting proposals for Fire Services. This funding was approved in the FY 21-22 City Budget and will be transferred into the FY 22-23 Budget for services for this proposal. The proposal is to evaluate the following opportunities:

- 1) regional cooperation, to include consideration of consolidation/JPA/ or contract for Fire Services;
- 2) cost estimate for update/remodel of Fire Building for 24/7 services;
- 3) applicable cost to residents through a parcel tax

And designed to determine the potential to achieve the following benefits to the City of Sebastopol community:

- o Increased efficiency
- o Improved effectiveness
- o Enhanced or expanded service(s)
- o Cost avoidance(s)
- o Coordination of regional planning/consolidation/JPA
- o Enhance supervision/training
- o Standardization of services and programs
- o Potential reduced ISO rating
- o Enhancements to future state and federal grant funding.

CalPERS Fund Balance Assignment and Consideration of Section 115 Pension Trust:

One long term issue of particular concern for FY 2022-23 and beyond is the anticipated increases in funding requirements for retirement. During FY 2019-20, the City Council increased the assigned fund balance for retirement by \$1,000,000, bringing the total balance assigned for retirement to \$2,818,000. The set-aside amounts are intended to mitigate future CalPERS rate spikes. Minimal set aside amounts were due to economic uncertainties and a minimal transfer of \$28,000 in FY21-22 was assigned toward the pension reserve fund.

The City should consider creating a Section 115 pension trust to earn higher return on investments than what is earning on City funds, and to gain flexibility for pension funding. State laws impose strict limitations on available

investments for cities and counties, while giving pension systems, including section 115 trusts, a much broader scope of available investments. Section 115 trusts are expected to earn approximately 4% higher investment returns than what is expected to be earned by cities and counties funds. Initial funding for the pension trust would be financed by use of the assigned balance that is currently held in the City's investment pool, with expected earnings of 1 – 2%. Section 115 trusts are structured to earn between 5% and 6%.

There is some concern that use of assigned balances reduces the financial resources available to weather financial crises because section 115 trust assets cannot be returned to the City. However, the pension trust can be used to fund CalPERS payments that would otherwise be funded by the general fund to create a short-term budgetary surplus in the general fund.

Fiscal Goals and Priorities:

The goals and priorities of the City of Sebastopol are an important part of this budget document. The goals, objectives, long-term planning and departmental needs have guided the Budget Committee and City staff in their recommendations for the Fiscal Year 2022-23 budget. A summary of the most financially-significant policy items that impacted budget development follows.

- I. Maintain core services to the public as a top priority:
 - a. This budget provides for “baseline” funding in core areas, including police, fire, roadways, recreation and development services; and funds administrative efforts to make public communications and decision-making transparent and responsive.
 - b. By policy, funding requests that are above a baseline budget (prior years’ minimum operating requirements, contractual obligation plus an inflation factor), will be incorporated in departmental operating budgets based on a cost-to-service benefit analysis.
 - i. For FY 2022-23 the Police Department’s budget includes new personnel, above the prior years’ “baseline” amount. The cost increase is anticipated to generate service benefits for essential public safety programs.
 - c. Create and charge fair prices for services that are provided on an “as requested” basis, such as planning and development services which are regulated through the user fee schedule.
 - i. For FY 2022-23 the City will conduct a cost of service analysis for the enterprise utilities to ensure an equitable distribution of utility costs across customer types.
 - ii. The City’s cost allocation plan has not been updated since 2000. Therefore, the City will conduct a Cost Allocation Plan study in the FY22-23 to identify the full cost of providing services to the public, whether the City currently charges a fee for those services or could be charging a fee, the City needs to accurate and defensible full-cost Cost Allocation Plan (CAP). The CAP would fairly distribute overhead cost to end-user services, including those services provided to the public. In addition, the CAP will provide detail on the amounts that the General Fund could recover from other funds that receive services from the General Fund. The CAP would foster inclusion within the budget fair and defensible overhead cost recovery transfers from these funds to the General Fund.
- II. Create and maintain appropriate operating budgetary surpluses:
 - a. Anticipated revenues plus beginning fund balances (financing sources) should be higher than appropriations for expenditures plus the policy target for fund balances (financing uses).
 - b. The City’s goal of creating and maintaining fund balances while providing for core services is intended to provide a cushion against uncontrollable spikes in costs or unanticipated short-term drops in revenue.

- c. Planned fund balance uses, besides providing stability when expenses spike or revenues drop, should be limited to taking care of deferred City infrastructure and equipment needs, funding one-time costs to create efficiencies in City programs, and providing pre-funding of longer-term liabilities that will save money in future years.
- d. This proposed budget meets the City Council’s fund balance policy and does not fund items above the policy level.

III. Meet the fund balance reserve policies:

This budget proposes to use \$156,000 of general fund unassigned balance; and increases ongoing departmental funding for public safety programs to increase service capacity. The June 30, 2023 projected unassigned fund balance represents 28.8% of annual expenditures, and exceeds the policy target of 15%. If the growth rate of general purpose revenues does not return to pre-pandemic levels, the City may have to consider reductions in ongoing costs in future budgets.

IV. Debt financing is limited to achieving operating efficiencies:

- a. Consistent with the City Council’s goal to provide stability for ongoing core service programs, this budget limits debt financing to fund operating and/or program budgets.
- b. This budget provides additional debt financing to lease equipment for operations.
- c. Core programs that require significant infrastructure, like Water and Wastewater may use debt financing for significant capital costs due to the long-term nature of the assets and financing plans.

General Fund:

The FY 2022-23 proposed budget anticipates a fund balance decrease of \$156,000 based upon estimated revenues and “transfers in” of \$11.45 million less expenditures and “transfers out” of \$11.60 million. When this change is applied to the beginning fund balance, the unassigned general fund balance at the end of FY 2022-23 is expected to be \$3.50 million which represents 30.6% of related expenditures. (See chart).

	General Fund					(1)	(2)	(3)	Column 1+2+3 Grand Total
	City Unassigned Reserves @ 6/30/21 (Audited)					City Assigned Reserves @ 6/30/21 (Audited)			
	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Buildings, Facilities & Infrastructure Reserve 103-00-00-2900	Equipment, Technology & Vehicle Replacement Reserve 104-00-00-2900	CalPERS Retirement & OPEB Reserves 105-00-00-2900	
Beginning Balance @ 7/1/22	2,938,339	2,938,339	2,938,339	2,938,339	3,500,394	1,009,788	1,221,288	2,818,458	5,049,534
FY21-22 Adopted/Adjusted Budget Addition/(Uses)		(1,052,433)	(387,645)			-	-	-	-
FY21-22 Estimated Actual Addition/(Uses)				562,055		(10,500)	(248,067)	28,000	(230,567)
FY22-23 Proposed Budget Addition/(Uses)					(155,524)	(236,200)	(78,000)	-	(314,200)
Total Anticipated Reserve @ 6/30/23	2,938,339	1,885,906	2,550,694	3,500,394	3,344,869	763,088	895,221	2,846,458	4,504,767
Actual Reserve Level in relation to expenditures	25.6%	16.9%	21.2%	30.6%	28.8%	6.3%	7.4%	23.7%	37.5%

The discussion of significant revenues and expenditure accounts, and methods used to estimate them follows:

General Fund Revenues:

The recent pandemic has caused uncertainties in revenue estimates, and required the City to be conservative with resource planning. The table below displays the actual general fund revenue for FY 2019-20 and 2020-21 for historical purposes, the latest revised revenue estimates for FY 2021-22, and the recommended revenue budget for FY 2022-23.

On a budget to budget basis, FY 2022-23 revenues are decreased by \$188,000 (-1.6%), compared to FY 2021-22 revenue, as reflected in the chart provided below. Most of the decrease is related to reduced loss recoveries. The other significant decrease is in "transfers in" from other funds that represent general fund reimbursements that are not expected to be repeated to the same extent as they were in the prior fiscal year.

The budget to budget comparison presented in the chart measures the difference between the current budget year's "final" amounts (FY 21-22) with the revenues included in next year's budget (FY 22-23). Because revenue estimates are generally increased during the budget year, it is also useful to consider the prior year's adjusted budget with next year's proposed budget. The FY 2022-23 proposed budget's total revenue estimate of \$11,449,000 is \$188,000, or (1.6%), lower than the FY 2021-22 adjusted budget's revenue estimate of \$11,637,000.

The City expects to receive a second and final Covid relief payment of \$900,000 In FY 2022-23 that will not be repeated in subsequent budget years. The first \$900,000 payment was received and recorded in FY 2021-22.

The City's top four revenue categories are property tax, sales tax, hotel occupancy and utility user taxes. Combined property and sales tax collections represent approximately 70% of total general fund revenue.

Property tax is expected to increase by \$33,000 on a budget to budget basis, from \$3,121,000 to \$3,154,000 which represents a "flat" growth rate of 1.1%. It is worth noting that the prior year's property tax was increased by \$290,000 during mid-year budget reports. This account requires a mid-year analysis due to many factors in California law that affects the assessment, collection and distribution of property taxes. Property tax estimates are based on information received from the County of Sonoma Auditor-Controller Treasurer-Tax Collector's Office, property tax division.

Sales tax is estimated to be \$4,958,000; an increase of \$411,000 (9.0%) over the FY 2021-22 final budget estimate of \$4,547,000. Sales tax estimates are prepared with advice received from an outside sales tax consultant with expertise in sales tax collections and distribution.

Hotel occupancy tax is estimated at \$400,000 for FY 2022-23, the same amount as estimated for FY 2021-22. Occupancy tax collections were heavily impacted by the Covid-19 pandemic. Prior to the Covid-19 pandemic, hotel occupancy tax estimates were \$500,000.

Utility user's tax is estimated at \$696,000 for FY 2022-23; and increase of \$44,000 (6.9%) over the prior year's final budget estimate. This tax category has experienced recent growth that may be related to sheltering in place for streaming services, and will be monitored during the budget year.

Revenue Summary	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Increase (Decrease)	% Change
Property Tax	\$ 2,820,051	\$ 2,850,499	2,821,700	3,120,534	3,120,534	3,153,610	\$ 33,076	1.1%
Sales Tax	\$ 3,697,725	\$ 4,362,811	3,977,500	4,547,000	4,547,000	4,957,800	\$ 410,800	9.0%
Use Tax	\$ 763,643	\$ 795,113	742,600	755,700	755,700	817,200	\$ 61,500	8.1%
Transient Occupancy Tax	\$ 518,175	\$ 402,255	400,000	400,000	400,000	400,000	\$ -	0.0%
Franchise Fee	\$ 336,738	\$ 363,167	335,500	355,000	370,000	370,000	\$ 15,000	4.2%
Licenses & Permits	\$ 449,875	\$ 498,475	292,900	347,900	347,900	345,600	\$ (2,300)	-0.7%
Fines & Forfeitures	\$ 48,171	\$ 30,439	35,000	30,000	30,000	13,000	\$ (17,000)	-56.7%
Interest and Rents	\$ 237,347	\$ 8,173	170,500	68,500	68,500	68,500	\$ -	0.0%
Intergovernmental	\$ 1,729,540	\$ 503,343	938,950	1,018,350	1,018,350	938,950	\$ (79,400)	-7.8%
Charges for Current Services	\$ 179,196	\$ 176,848	128,600	122,600	172,361	124,900	\$ 2,300	1.9%
Other Revenue	\$ 555,280	\$ 299,831	60,000	60,000	60,000	77,000	\$ 17,000	28.3%
Other Sources - Ins Reimb	\$ -	\$ 819,000	-	251,250	586,250	-	\$ (251,250)	-100.0%
Transfer In	\$ 4,493	\$ 107,373	211,000	560,242	520,242	182,500	\$ (377,742)	-67.4%
TOTAL REVENUES	\$ 11,340,234	\$ 11,217,327	10,114,250	11,637,076	11,996,837	11,449,060	\$ (188,016)	-1.6%

General Fund Expenditures:

Overall general fund proposed expenditures reflect a budget to budget decrease of \$420,000 (3.5%). The table displayed below provides requested expenditures by department, and "transfers out" for the FY 2022-23 proposed budget.

Expenditures by Department	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Increase (Decrease)	% Change
City Council	\$ 226,256	\$ 213,157	\$ 448,990	\$ 513,070	\$ 294,232	\$ 348,527	\$ (164,543)	-32.1%
City Manager/Attorney	\$ 411,604	\$ 484,555	\$ 354,944	\$ 451,744	\$ 530,568	\$ 439,402	\$ (12,342)	-2.7%
ACM/City Clerk	\$ 285,483	\$ 285,487	\$ 313,791	\$ 346,142	\$ 351,907	\$ 376,543	\$ 30,401	8.8%
Administrative Services	\$ 180,045	\$ 219,679	\$ 306,073	\$ 342,073	\$ 339,898	\$ 325,139	\$ (16,934)	-5.0%
Planning	\$ 467,783	\$ 494,465	\$ 588,574	\$ 588,574	\$ 570,266	\$ 577,718	\$ (10,856)	-1.8%
Building	\$ 239,296	\$ 206,486	\$ 197,510	\$ 197,510	\$ 197,260	\$ 178,908	\$ (18,602)	-9.4%
Police	\$ 4,831,685	\$ 5,308,821	\$ 5,112,900	\$ 5,167,900	\$ 4,821,520	\$ 5,340,935	\$ 173,035	3.3%
Fire	\$ 965,223	\$ 1,087,235	\$ 1,265,369	\$ 1,614,611	\$ 1,601,405	\$ 1,299,000	\$ (315,611)	-19.5%
Public Works	\$ 1,336,565	\$ 1,159,490	\$ 1,284,027	\$ 1,335,477	\$ 1,275,347	\$ 1,345,985	\$ 10,508	0.8%
Engineering / Storm Water	\$ 193,153	\$ 255,086	\$ 279,846	\$ 302,646	\$ 292,105	\$ 314,315	\$ 11,669	3.9%
Sr. Ctr/SCCC/lves Pool	\$ 568,624	\$ 399,882	\$ 487,850	\$ 633,245	\$ 628,475	\$ 503,350	\$ (129,895)	-20.5%
Other General Government	\$ 241,064	\$ 247,537	\$ 230,699	\$ 235,619	\$ 235,619	\$ 232,962	\$ (2,657)	-1.1%
Debt Service	\$ 204,670	\$ 193,399	\$ 175,112	\$ 175,112	\$ 175,181	\$ 261,802	\$ 86,690	49.5%
Transfer Out	\$ 2,154,774	\$ 113,152	\$ 121,000	\$ 121,000	\$ 121,000	\$ 60,000	\$ (61,000)	-50.4%
TOTAL EXPENDITURES	\$ 12,306,225	\$ 10,668,431	\$ 11,166,683	\$ 12,024,721	\$ 11,434,782	\$ 11,604,584	\$ (420,136)	-3.5%
Chargeback Services *								
Insurance	\$ 995,150	\$ 1,081,028	\$ 1,039,100	\$ 1,039,100	\$ 1,039,100	\$ 1,238,010	\$ 198,910	19.1%
* Allocated across departments								

The Police Department's expenditure increase of \$173,000 (3.3%) is primarily caused by overtime and insurance expenses, plus general inflation increases.

The City Clerk's budget increased with the costs for the upcoming November 8, 2022 Election. Per Sonoma County Registrar of Voters, the 2022 estimated cost for election of Council Seats only ranging from \$12,940 to \$38,819. City staff estimated on an average of the last two elections for the cost of \$15,000. This amount has been built into the proposed budget for FY22-23.

The Fire Department experienced a significant decrease of \$316,000, (19.5%), that is partially attributed to equipment purchase planned for last budget year that will not be repeated in the proposed budget.

It should be noted that the City and the bargaining units and employee contracts have been in meet and confer meetings and agreements for all units, and that these negotiations have not been finalized. This budget does not include the financial impacts of the results of those negotiations. Other increases which also are built into the budget that the City has no control over are health insurance costs and CalPERS contributions.

Other expected changes in departmental costs and "transfers out" are caused by program changes and grant funded activity. Changes in debt service costs are attributed to the amortization of long-term debt commitments.

The decrease in the cost of recreation program activity is caused by prior year improvement projects that are not expected to be repeated for FY 2022-23.

WATER AND WASTEWATER FUNDS:

The Water and Wastewater Funds are enterprise funds that account for the water and wastewater services provided to City residents and customers. All activities to maintain these services are accounted for in these funds, including operations, maintenance, billing and collections, administration, financing, and related debt service. The Water & Wastewater Funds' principal sources of revenue are charges to customers for water consumption, and wastewater collection, and fees related to providing consumers with new water and wastewater services.

The City's desire to maintain appropriate infrastructure investments and meet sustainability goals is an integral element of the strategic plan. The City continues to evaluate the future operating revenues and expenses and the effect on the utility's operation.

The utility funds did not experience a significant impact from the Covid-19 pandemic, compared to the general fund. However, the City is expected to continue the implementation of water savings programs during FY 2022-23, in response to drought conditions.

Enterprise fund revenues for Fiscal Year 2022-23 are estimated at \$2,456,000 for the water fund, and \$3,414,000 for wastewater. Compared to FY 2021-22 revenue estimates, revenue for the water fund is projected to decrease by \$148,000 (5.7%); and revenue for the wastewater fund is projected to decrease by \$12,000 (0.4%).

The cause of the overall decrease in revenue estimates for the water and wastewater funds is a decrease in budgeted loss recoveries received in FY 2022-23, partially offset by expected increases in charges for service revenue projections that are consistent with recently implemented rate studies.

Charges for services revenue estimates reflect a \$47,000 (2%) increase for the water fund; and a \$147,000 (4.5%) increase for the wastewater fund.

The FY 2022-23 requested enterprise fund operating expenses and transfers out total \$3,818,000 for the water fund, and \$4,922,000 for the wastewater fund. The FY 2022-23 estimated change in net position is a deficit of \$1,362,000 for the water fund and deficit of \$1,508,000 for the wastewater fund.

The “deficits” for the budget year reflect an increase in “transfers out” of the enterprise funds. To the extent the “transfers out” are for capital projects that increase the value of enterprise assets, the deficits only reflect the use of cash, as intended in the rate structures, and are a cause for concerns. Therefore, the proposed budget is built in the cost of re-engagement of Willdan Financial Services (Willdan) to complete a water and sewer cost of service study. The primary goal of this study is to develop financial plans to evaluate the adequacy of the current revenue streams to meet ongoing costs and to maintain industry standard financially prudent cash reserves. It is recommended and best practice that the City conduct this study every 5-years to ensure projected revenue is sufficient to fund projected expenses going forward. Assumptions made during the 2018 analysis may change and have a material impact on the assessment of needed revenues. Examples of variables that may change and have an impact on these assessments include customer usage and discharge patterns, the composition of the City’s customer base, and most recently water conservation initiatives due to drought.

CONCLUSION

These past few years have been unprecedented times that have made it very difficult for City budgeting. The size, scope, and duration of the economic and financial impacts of the pandemic/response were difficult to predict. Although there is no consensus on what the future will bring, our goal as the Fiscal Agent for the City and community of Sebastopol is to provide an informed assessment to you for use in making financial decisions, to communicate transparently with our community, and to adapt as needed to continue to serve our residents and businesses with available resources.

The Fiscal Year 2022-23 budget is a responsible financial plan that will enable the City to continue to provide the community with a full scope of high-quality municipal services and programs. Due to the economic recovery that appears to be occurring subsequent to the Covid-19 pandemic shelter in place orders, the budget will be monitored closely throughout the year to ensure revenue estimates appropriately reflect economic activity.

We are committed to finding creative and impactful solutions to improve services to our residents and businesses and encourage economic growth in the City. This budget reflects the City of Sebastopol’s commitment to continue to meet our fiscal challenges, while maintaining appropriately responsive service levels.

The Budget Committee would like to recognize all of the City’s employees, both full-time and part-time, and our volunteers, for their continued support and contributions to our City. Their efforts are visible and make our City a better place to work and live.

The City of Sebastopol has received the Government Finance Officers Association (GFOA) Award for Distinguished Budget Presentation for five consecutive years, including the most recent year for which a budget was rated, FY 2021-22. In order to receive the award, local government entities had to satisfy nationally recognized guidelines. Our City is committed to providing good customer service, develop policies of fiscal responsibility, offer transparency, and continue to improve on our budget.

Without exception, the City’s senior management team continues to recognize the fiscal challenges the City faces, displays incredible leadership and a true sense of teamwork when navigating through challenging issues, and develops budgets which allow them to continue to deliver high quality services.

City of Sebastopol Department Directors/Manager

- City Hall Administration - City Attorney | City Manager – Larry McLaughlin
- City Hall Administration - Assistant City Manager | City Clerk – Mary Gourley
- Administrative Services Department – Administrative Services Director Ana Kwong
- Building Department - Building Official - Steve Brown
- Engineering Department – City Engineer – Mario Landeros | GHD Toni Bertolero
- Fire Department - Fire Chief Bill Braga
- Planning Department - Planning Director Kari Svanstrom
- Police Department – Police Chief Kevin Kilgore
- Public Works - Public Works Superintendent Dante Del Prete

While we continue on the road to recovery and return to some type of normal, the City will monitor the situation and adjust operating budgets when necessary. The City intends on keeping the City Council and our residents fully informed. We understand that having the latest information and up-to-date data will allow for informed decision making.

Respectfully submitted,

Neysa Hinton – Vice Mayor

Diana Rich – Councilmember

Larry McLaughlin
City Manager | Attorney

Mary Gourley, MMC
Assistant City Manager | City Clerk

Ana Kwong
Administrative Services Director

City of Sebastopol Budget Committee Members:
Neysa Hinton, Vice Mayor
Diana Rich, Councilmember
Larry McLaughlin, City Manager | Attorney
Mary Gourley, Assistant City Manager | City Clerk
Ana Kwong, Administrative Services Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sebastopol
California**

For the Fiscal Year Beginning

July 01, 2021

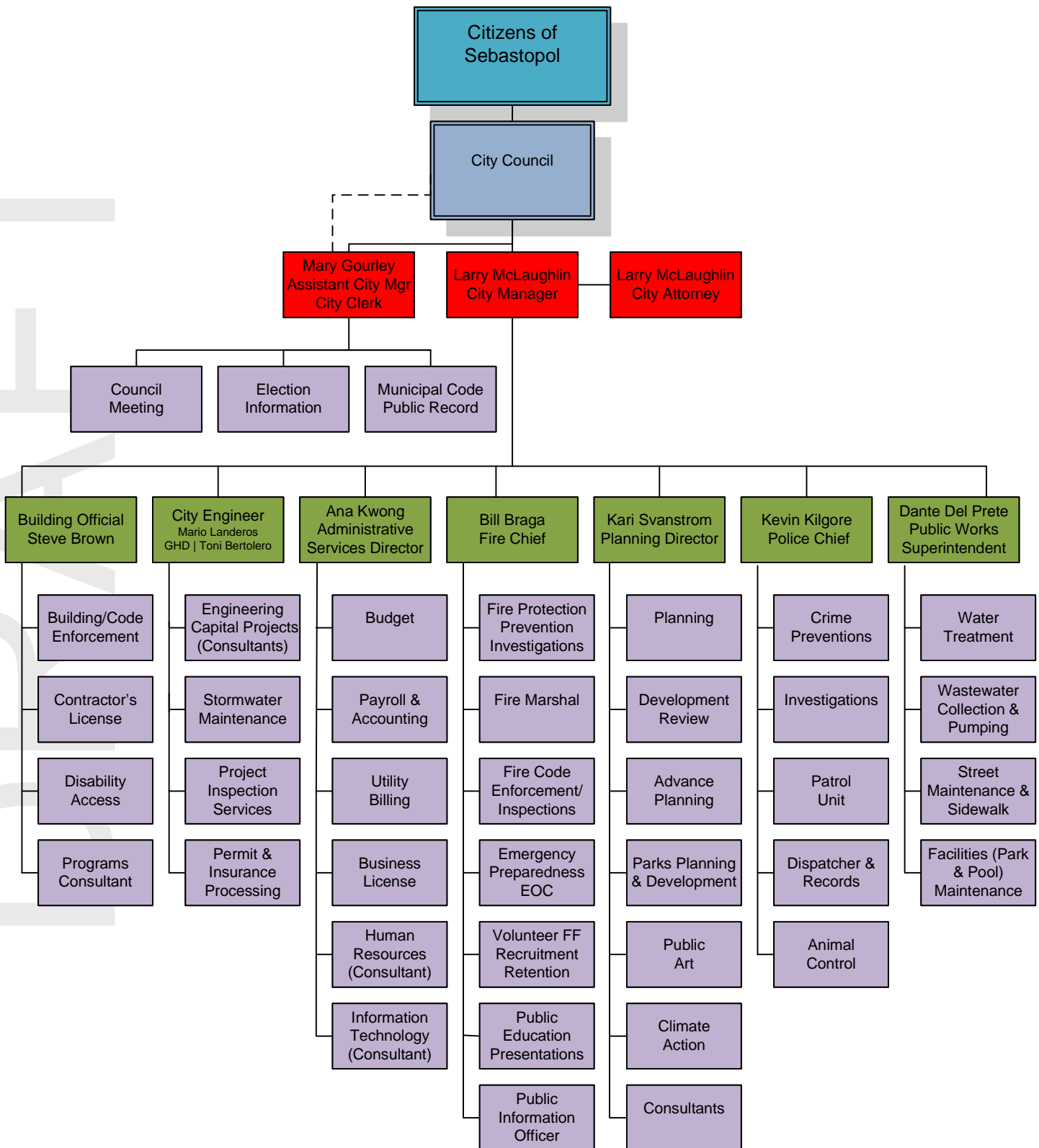
Christopher P. Morrill

Executive Director

DRAFT

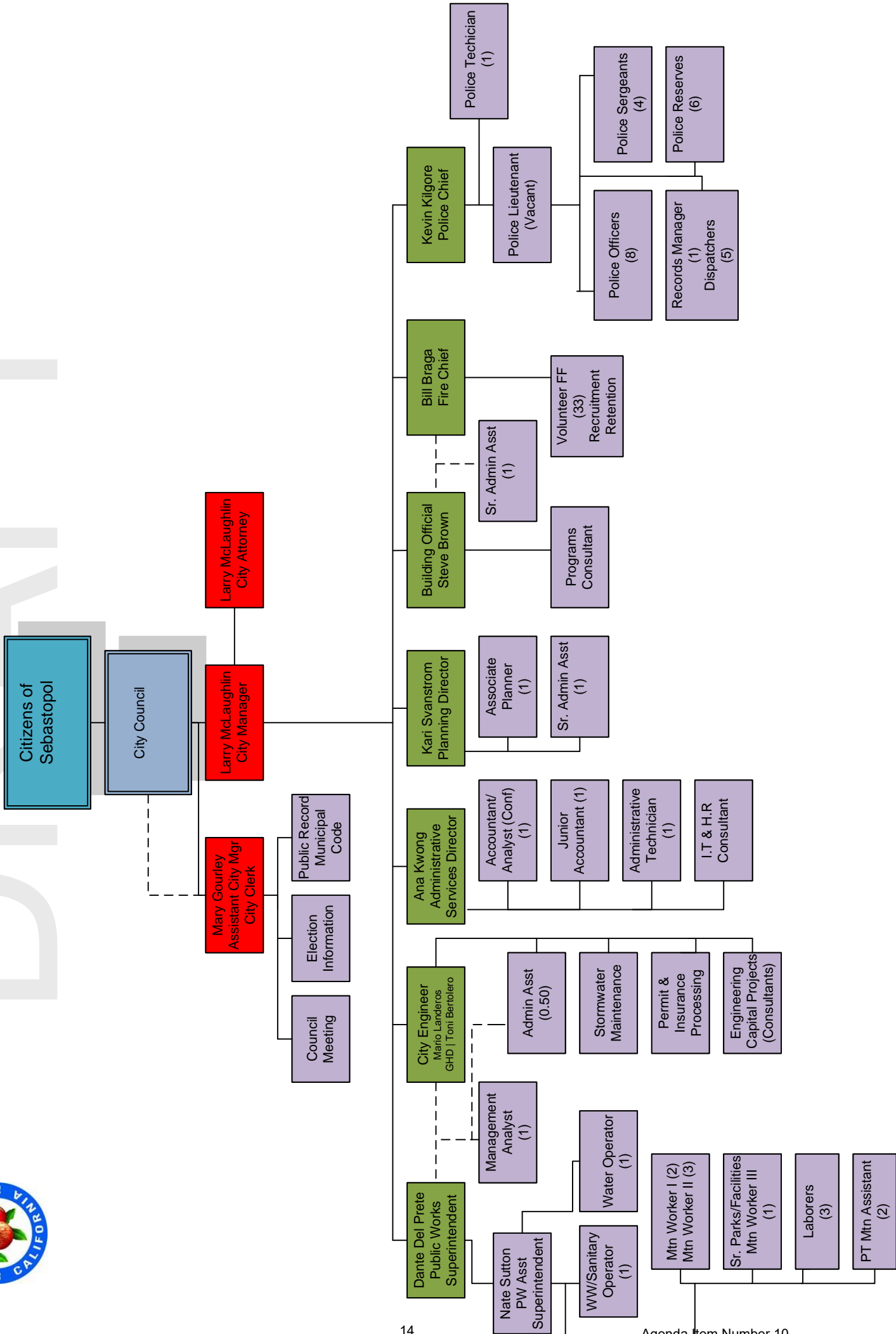


City Wide Organization Chart by Function





City Wide Organization Chart by FTE

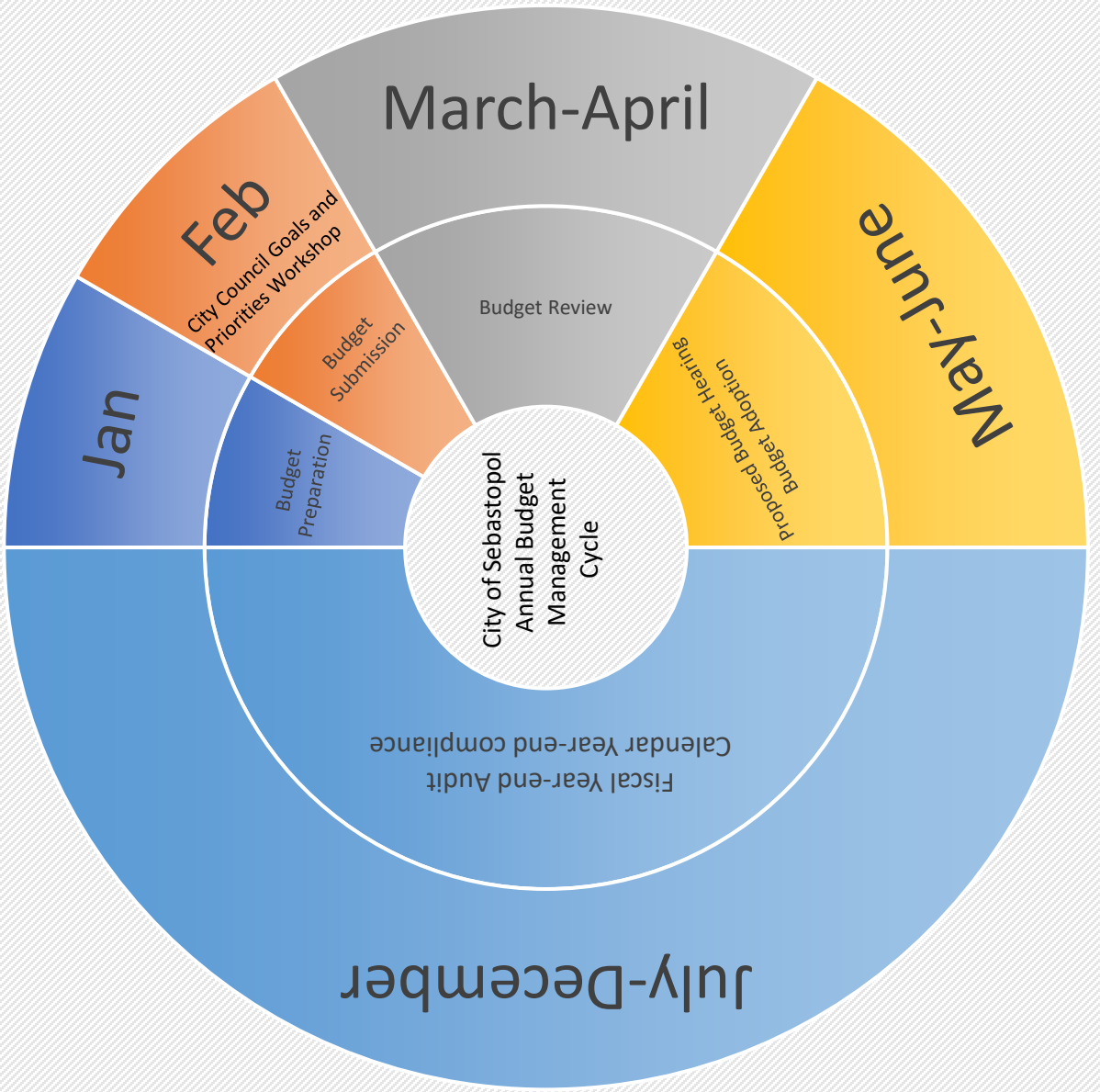




STATISTICS

Date of Incorporation	1902
Form of Government	Council/City Manager
Estimated Population as of January 1, 2020	7,745
Area in Square Miles	1.853
Fire Protection	
Number of Full Time Equivalents	2.50
Number of Volunteers	30
Calls for Service (2021 Calendar Year)	1,269
Fire Inspections (2021 Calendar Year)	325
Police Protection	
Sworn Police Officers	14
Civilian Employees	6.75
Calls for Service (2021 Calendar Year)	11,137
Adult Arrests (2021 Calendar Year)	340
Water and Sewer Utility	
Active Residential Accounts	2,621
Active Commerical Accounts	411
Average Daily Water Consumption (2021)	775,069
Ground Storage Capacity (gallons)	7.5 million
Elevated Storage Capacity (gallons)	0 - no elevated tanks
Ground Water Production Capacity (gallons per day)	3,230,000
Pump Capacity (gallons per minute)	2,300
Waste Water Treatment Capacity (gallons per day)	840,000
Building Permits	
Residential Building Permits (2021 Calendar Year)	351
Residential Assessed Valuation	5,765,203
Commerical Building Permits	57
Commercial Assessed Valuation	2,077,303

City of Sebastopol Budget Schedule



- Prep Revenue Estimates
- Prep Dept Budget Worksheet
- Prep CBG Application

- Budget Packet Distribution
- Solicit Request CBG
- Dept submits budgets

- Discuss with Dept Heads and CIP Budgets

- Present proposed budget to City Council
- Public Hearing
- Budget Adoption

- End of Year Audit
- City Publishes CAFR

City of Sebastopol

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 1 - Maintain the long term financial stability and sustainability of the City of Sebastopol and Operate City government in a fiscally responsible and responsive manner			
Economic Vitality (EV)			
Goal EV 7: Maintain a Stable and Self-Sustaining Fiscal Base in Order to Generate the Resources Necessary to Provide Desired City Services and Support New Growth that is Consistent with the City's Values and Goals [Pg.9-8]			
1.1	Develop and Implement Sound Financial Management Policies and Procedures	Finance Department	Ongoing
1.1.1	Review the City Council Financial Policies to ensure they meet the needs of the City	Finance Department	Ongoing
1.1.2	Create City Policy to Maintain Operating Reserves and Create Emergency Reserves which complies with the City's Strategic Plan, provides for optimal staffing levels, minimizes service level reductions, and develops a plan for the General Fund to obtain long-term financial stability	Finance Department	Review methods during City Budget Process-- Look at revenue such as TOT, single coffee cup use, recreational marijuana revenues
1.1.3	Evaluate methods to increase City revenues	City Budget Subcommittee	Budget Review Process-- Look at adding new schedule to the budget
1.1.4	Create a multi-year City liability and revenue chart showing when tax expire and when debt service items are paid in full showing total and installment payment amounts.	Finance Department	
1.2			
Develop Private / Public Partnerships			
1.2.1	Work with CHTASlow to encourage community services to enhance the economic vitality of the City.	City Manager / Assistant City Manager / City Clerk *Council Liaison	To be reviewed during budget review process for upcoming year
1.2.2	Work with local government, agencies and private entities on funding revenue sources for expanded operations and improved facilities for the Sebastopol Library.	Council Liaison / Engineering and Public Works Departments	
1.2.3	Continue & Conduct efforts to pre-plan opportunity sites and maintain awareness of sites as identified in the General Plan	Planning Department	
1.3			
Develop Appropriate Expenditures of Water and Sewer Funds			
1.3.1	Develop programs (such as CARE) and incentives for conservation and coordinate with/promote ongoing community efforts.	Finance Department / Council Budget Subcommittee	
1.3.2	Continue to inform and educate the community on water conservation efforts and programs.	Council Subcommittee / Public Works	Ongoing
1.4			
Develop potential uses for Village Mobile Home Park			
1.4.1	Develop plan in partnership with outside resources for transition of Village Mobile Home Park to supply affordable housing, low income housing, and community programs and services such as homelessness.	City Subcommittee / Engineering and Public Works Departments	Work in progress. Comprehensive inspection completed. Cost estimate presented to Council Subcommittee.
1.4.2	Annexation of Property	Planning Department	Annexation and pre-zoning of Railroad Forest Property approved by Council. Planning Department processing application with LAFCO.

City of Sebastopol

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 2 - Maintain, Improve and Invest in the City's Infrastructure (Water, Sewer, Streets, Circulation, Parks, Storm Drains and Public Facilities).			
<p>Community Services and Facilities (CSF) ~Goal CSF 1: Provide High Quality Community Services, Facilities, and Infrastructure to All Residents, Businesses, and Visitors in Sebastopol [Pg.4-2] ~Goal CSF 3: Provide an Adequate, Clean, Safe, and Environmentally Sound Water Supply to All Existing and Future Water Users in Sebastopol [Pg.4-8] ~Goal CSF 4: Provide Adequate Sewer Service Capacity to Serve Existing and Future Demands [Pg.4-9] Conservation and Open Space (COS) ~Goal COS 5: Protect, Manage, and Enhance Groundwater as a Valuable and Limited Shared Resource [Pg.5-8]</p>			
2.1	Develop Priorities for Improvement or Construction of Infrastructure		
2.1.1	Maintain and update the five-year rolling capital improvement program list with prioritized projects.		
2.1.2	Pursue other financial participation from Federal, State and Local agencies such as grants or matching programs.	All Departments	
2.1.3	Review the City's Pavement Management Plan and develop long term rehabilitation plans based on expected funded levels.	Engineering Department	
2.1.4	Develop building maintenance plans for each City Building.	Public Works Department	
2.1.5	Explore the possibility of installing solar on public facilities.	Public Works Department	
2.1.6	Continue to beautify and enhance the Library and City Hall buildings with the completion of the Library/City Hall Landscape Project.	City Council Subcommittee/Public Works Department	
2.1.7	Explore the concept for a new City Hall and/or new Civic Center Building.		
2.1.8	Analyze as appropriate, review and remove street signage within the City—sign litter.		
2.2	Work to improve traffic circulation and enhance trail, bicycle and pedestrian facilities.		
2.2.1	Revise sidewalk repair program—optimize current maintenance techniques and reduce administrative/legal costs		
2.2.2	Evaluate and create list of potential sidewalks to be established to provide connectivity to the entire community and maintain efforts to eliminate gaps in sidewalks to improve pedestrian amenities	Engineering Department/Public Works Department	
2.2.3	Continue to explore opportunities for dedicated bicycle and pedestrian thoroughfares within the City	Engineering Department	
2.2.4	Identify initial funding sources to enable a phase implementation of the bike/pedestrian plan.	Engineering Department	
2.2.5	Continue the City of Sebastopol's commitment to the reduction of Greenhouse Gas Emissions	Planning Department/City Council Subcommittee	
2.3	Work to improve traffic circulation and enhance trail, bicycle, bus and pedestrian facilities.		
2.3.1	Work with Caltrans to improve traffic synchronization within the City of Sebastopol.	Engineering Department	
2.3.2	Work with interested Groups and Citizens in efforts dedicated to Class I Bicycle Routes in the City.	Engineering Department	
2.3.3	Work with the citizens and Sonoma County Transit to increase the number of bus stops in town and encourage usage by the entire community and address services for the elderly and improvements to bus service and number of bus stops.	Engineering Department	

City of Sebastopol

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 3 - Maintain, Enhance and Increase Park-land in the City of Sebastopol			
<p style="font-size: 8px;">Community Services and Facilities (CSF)</p> <p>~Goal CSF 2: Provide a Diversified and High Quality Public Park and Trail System that Provides Active and Passive Recreational Opportunities for All Segments of the Community and Provides Enhanced Connectivity between Key Residential, Commercial, and Recreational Areas of the City [Pg.4-4]</p> <p>Conservation and Open Space (COS)</p> <p>~Goal COS 12: Ensure the Provision and Preservation of Diverse and Accessible Open Spaces throughout the Sebastopol Planning Area [Pg.5-18]</p>			
3.1	Investigate the Potential for Purchase of Land for Park Amenities Priority:		
3.1.1	Research and identify possibilities for access and/or purchase of the former concrete plant on Morris Street for connection to the Laguna de Santa Rosa	Planning Department	
3.1.2	Research establishment of permanent parklets and pocket parks and grabbing the opportunity when it arises	Planning Department	
3.2	Work to Enhance the Laguna Preserve		
3.2.1	Implement Laguna Preserve Master Plan	Public Works Department/Planning Department	
3.3	Increase Accessibility to the Laguna and Open Space Areas		
3.3.1	Provide, develop and preserve clean, well-maintained and accessible streets and sidewalks, facilities, amenities, parks/recreational facilities that are accessible to all		
3.3.2	Establish permanent parklets and pocket parks and seize opportunity when it arises.	Public Works Department/Planning Department	

City of Sebastopol

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 4 - Maintain and Enhance the City of Sebastopol as a Walkable/Bike-able Community and Enhance the City's Commitment to Promotion of our public's health by Creating and Participating in City and Community Programs, Services and Policies.			
Circulation (CIR)			
~Goal CIR 2: Maintain and Expand a Safe and Efficient Pedestrian, Bicycle, and Transit Network that Connects Neighborhoods with Key Destinations to Encourage Travel by Non-Automobile Modes while also Improving Public Health [Pg.3-9]			
Community Health and Wellness (CHW)			
Chapter 10: Goals CHW 1 thru CHW 6 [Pg.10-1 thru 10-8]			
4.1	Create a Safe, Healthy and Attractive Environment for Residents and Visitors		
4.1.1	Improve and beautify the downtown plaza to create a people centric space for community events and gatherings	Public Works/Engineering and Planning Departments	
4.1.2	Park	Public Works/Engineering and Planning Departments	
4.1.3	Implementation of the Ives Park Master Plan	Public Works/Engineering and Planning Departments	
4.1.4	Evaluate public commons and land and identify opportunities to enhance benefits to the community	Public Works/Engineering and Planning Departments	
4.1.5	Establishment of a Parks and Public Space Foundation	Planning Department	
4.1.6	Explore funding sources for implementation of the Way-Finding Sign-Program		
4.1.7	Completion of the Freedom of Speech area in the downtown plaza		
4.2	Create Economic, Cultural and Recreational Opportunities to Maintain the Small Town Character of Sebastopol		
4.2.1	Incorporate the priorities of Citruslow Sebastopol wherever appropriate, and build a cohesive and collaborative community, identified as Peace-town USA	All Departments	
4.2.2	Foster a Sense of Community by Providing and Encouraging Participation in Community Events, Volunteering, and working with Non Profits to Support Local Events	All Departments	
4.2.3	Create a walkable downtown that improves connectivity, with emphasis on Main Street to Morris Street for unification	Engineering and Public Works Departments	

City of Sebastopol

Objective of Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 5 - Provide Open and Responsive Municipal Government Leadership			
Expand and Encourage Community Involvement in the Government Process by Increasing the Public's Understanding of Local Government Operations and Increasing Interaction with Elected Officials ~Community Services and Facilities (CSF) ~Goal CSF 6, Policy CSF 6-1: Continue to maximize public participation in local government actions and maintain excellent levels of City government service. [Pg.4-12]			
5.1 Enhance the City Website that encourages communication with the City in a user-friendly format, easy calendar event scheduling and include potential additional on-line 5-1.1 services			
5.1.1 Create easy to read documents that educate the public and community on City Finances.		All Departments	
5.1.2 Conduct Town Hall Meetings on Matters of Interest to the Community as needed.		City Council	
5.1.3 Enhance the use of the City of Sebastopol Committees, Commission and Board.		City Council and Relevant Departments	
5.1.4 Engage in outreach to underserved communities to include in community processes. 5.2 Develop and Encourage a Volunteer Service Program Priority			
5.2.1 Promote and enhance utilization of community energy and skills by creating opportunities for volunteer service.		Public Works and Planning Departments	
5.3 Develop and Implement a Program to evaluate delivery of City Services to Community			
5.3.1 Develop community service delivery process and analyze results to evaluate community satisfaction Maintain Community Outreach Coordinator position to provide professional educational and publicity material promoting the values of Sebastopol, why Sebastopol is the unique and special place that it is, what it is about Sebastopol and who we are that attracts residents, visitors and businesses who enjoy Sebastopol's small town character and charm and what the City is doing and why. Review community outreach policies, methodology and messaging.			
5.3.2 Encourage and increase public awareness of City Policies, decisions, programs and all public processes and meetings by investigating effective methods of communication and obtaining feedback from the community.		All Departments	

City of Sebastopol

Objective of Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Defined Action Task Under Goal			
Goal 6 - Maintain a highly qualified Staff that works to provide services to serve and protect the residents, visitors and business of this community.			
Enhance the Mayor, City Council, and manager-employee communication by the continuation of clear communications and direction and enhance positive relations between the City Council, Staff and Public so that all groups. Work together to provide stability and consistency.			
6.1	Safety (SA) Chapter 8, Goals SA.1 thru SA.6 [Pg.8-1 thru 8-12]		
		Fire Department	
6.1.1	To analyze the adequacy of fire services and to budget for analysis in order to determine best long term plan for the fire department		
6.1.2	Implement a City-wide Standard Performance Evaluation System for Employees		

City of Sebastopol

Objective of Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Defined Action Task Under Goal			
Goal 7 - Provide and Develop a Plan for the Future for the City of Sebastopol with the Implementation of the new General Plan			
-Entire Sebastopol General Plan (Adopted November 15, 2016) -Relates to the Future of Sebastopol			
7.1	Complete the General Plan Update by December 2016.		
7.1.1	Work with the community to update the City's General Plan		
7.1.2	Establish a sub-committee for the General Plan, incorporating local experts		
7.2	Review and establish updated downtown plan, including updating the downtown plan and developing a street scape scheme in conjunction with implementation of the new General Plan		
7.2.1	Incorporate the Small Town Character values into the City's land use policies	All Departments	
7.2.2	Review, evaluate and update the Design Review Guidelines	Planning Department	
7.2.3	Review of enforcement of City policies and ordinances such as the Telecommunications Ordinance	Planning Department	

City of Sebastopol

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 8 - Enhance and Maintain the Economic Vitality of the City			
<p style="font-size: 8pt;">-Economic vitality (E-V) -Goal EV 1: Encourage Economic Development that Broadens the City's Employment Base, Attracts High-Quality Jobs, Provides Services and Goods that Reflect the City's Values, and Increases the City's Tax Base [Pg.9-2] -Goal EV 3: Protect and Increase the Economic Vitality of the City's Main Economic Sectors: Downtown and the Northern and Southern Gateways [Pg.9-5]</p>			
8.1	Promote the City of Sebastopol as the destination for slow travel, eco-tourism and supporting of bike activities:		
8.1.1	Develop Programs & Policies to Promote, Attract and Retain Local Businesses.	Planning Department	
8.1.2	Support a Vibrant, Attractive and Accessible Downtown That Attracts Residents and Visitors thereby creating a Viable Sales Tax Base	Planning Department	
8.1.3	Promotion of Experience Sebastopol.com to increase visitors to the City	All Departments	
8.1.4	Identify Businesses wanted in Sebastopol - (Use of City Committees to conduct survey of the community)	Planning Department	
8.1.5	Encourage new and existing businesses to offer living wage to employees	City Council	
8.1.6	Review of the Downtown Association District	City Council Subcommittee	
8.1.7	Research—consulting services for inventory, assessment, and management practices of City parking		
8.1.8	Provide adequate parking facilities at key locations in the City and ensure ADA-compliant parking is distributed in these key locations		
8.1.9	Review the City's policies on parking		
8.1.10	Review existing parking lots for potential alternate re-use of those properties	Planning Department	
8.1.11	Create a list of potential uses that will optimize the use of City Parking Lots	Planning Department	
8.1.12	Encourage beautification of all parking areas	Public Works Department	
8.2	Encourage Participation in Regional Events and other County-wide Programs to Capture the Economic Vitality beyond the City Limits		
8.2.1	Research possibility of partnerships with various organizations to promote participation in regional events to increase economic vitality	Planning Department	

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Responsible Department	Milestones Progress Comments
Goal 9 - Enhance housing opportunities in Sebastopol and, when possible, provide assistance to housing projects.			
Housing Chapter 11: All Goals established under sections A thru I. [Pg.11-1 thru 11-18]			
9.1 Encouragement of Jobs and Housing in Sebastopol			
9.1.1 Encourage Employment Opportunities as well as Housing Opportunities (Need for Assisted living facilities or graduated living facilities)		Planning Department	
9.1.2 Encourage housing in the downtown core and commercial district to include all stages of life cycles		Planning Department	
9.1.3 Engage with community on housing issues and suggested review of City policies to facilitate a positive jobs/housing balance		Planning Department	
9.1.4 Review potential policies to increase requirements for housing in the downtown core		Planning Department	

ALL FUND REVENUE | EXPENDITURE

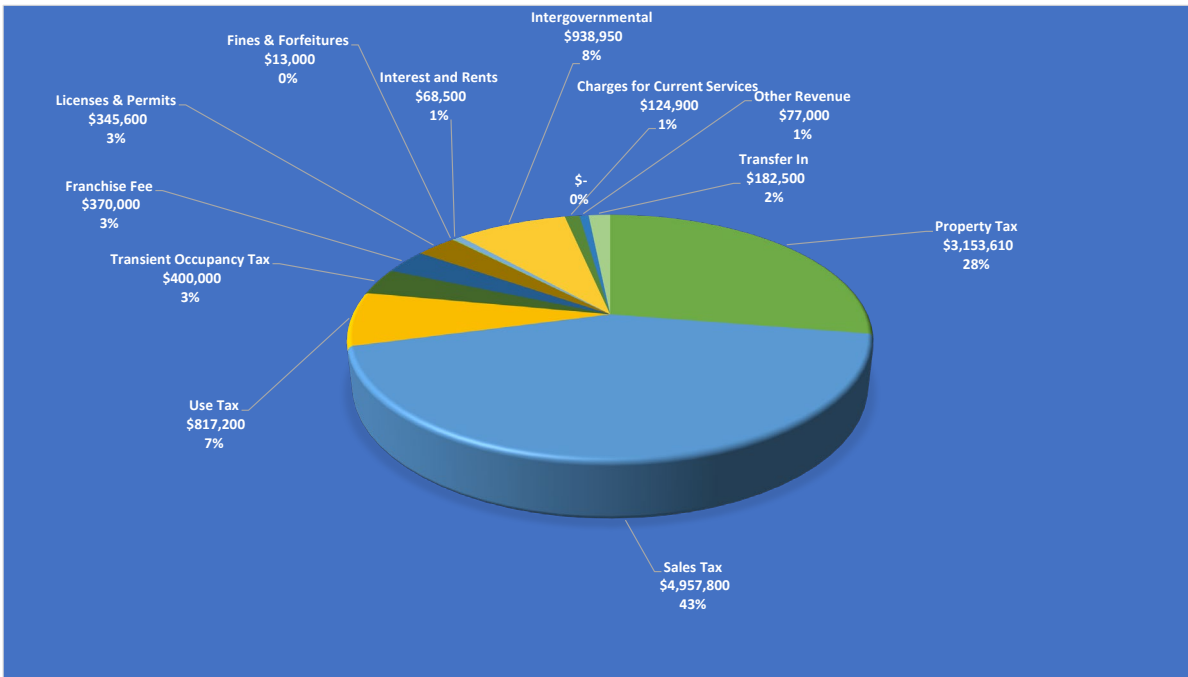
Department	General Fund	Water Fund	Sewer Fund	Special Revenue Fund	Assessment District	ISF + Other Funds	Total
Projected Revenue	11,449,060	2,455,954	3,414,455	1,007,250	128,156	1,238,010	19,692,885
City Council	348,527	33,134	38,656				420,317
City Manager	221,086	54,762	54,762				330,610
City Attorney	218,316	11,865	7,119				237,300
Assistant City Manager/City Clerk	376,543	32,164	28,144				436,850
Administrative Services (Finance)	325,139	486,915	474,101				1,286,155
Planning Department	577,718	31,208	18,725				627,650
Building Inspection	178,908	30,771	30,771				240,450
Engineering Department	236,115	148,254	122,091				506,460
Storm Water Management	78,200						78,200
Fire Services	1,281,000	92,901					1,373,900
Emergency Preparedness	18,000						18,000
Police Services	5,318,835						5,318,835
Animal Control	22,100						22,100
Police SLESF Funding				100,000			100,000
Public Works - Corporation Yard	129,797	265,968	193,935				589,700
Public Works - General Fund Streets	478,500						478,500
Public Works - Parking Lots	451,025						451,025
Public Works - Parks & Landscaping	131,350						131,350
Public Works - Government Buildings	155,313	44,006	44,006				243,325
Public Works - Gas Tax Streets				200,100			200,100
Senior Center	76,825						76,825
Community & Cultural Center	281,300						281,300
Ives Pool	145,225						145,225
Non-Departmental	232,962	25,569	25,569			1,238,010	1,522,110
Debt Service - General Government	261,802						261,802
Transfer Out	60,000						60,000
Water Operations		1,343,950					1,343,950
Water - Debt Service		321,582					321,582
Wastewater Operations			932,900				932,900
Wastewater - Subregional Treatment			1,737,400				1,737,400
Wastewater - Debt Service			199,262				199,262
Transfer to Capital Projects		894,700	1,014,850	2,007,047			3,916,597
Debt Service - Park In Lieu				29,385			29,385
Woodstone Assessment					39,380		39,380
Street Lighting Assessment District					125,500		125,500
Total Expenditures	11,604,584	3,817,748	4,922,292	2,336,532	164,880	1,238,010	24,084,045
Net Budget Result	(155,524)	(1,361,794)	(1,507,837)	(1,329,282)	(36,724)	-	(4,391,161)
Addition/(Uses) of Reserves	(155,524)	(1,361,794)	(1,507,837)	(1,329,282)	(36,724)	-	(4,391,161)
Ending Balances	-	-	-	-	-	-	-

City of Sebastopol Citywide Discussion List

Seq. No	Department	Account Number	Description	FY 2022-23 Requested	Budget Committee Recommends
1	City Council	100-10-01-4820	Outreach Worker-Unhoused Committee	75,000	75,000
2	City Council	100-10-01-4820	Relaunch Continuation	50,000	No recommendation
3	City Council	124-11-01-4210	Safe Parking	6,000	6,000
4	City Council	100-10-01-4890	M&C Association Clerk Contribution	6,200	6,200
5	Non-Departmental	124-00-00-4999	Pension Transfer	30,000	100,000
6	Planning Department	100-10-01-4820	Grant Writing (Citywide)	60,000	No recommendation
7	Police Department	100-10-01-4820	PD Staffing Request - 4 positions *Police Officer (1) - \$95,000+\$139,000 = \$234,000 *Police Technician (1) - \$60,500+\$54,000 = \$114,500 *Police Dispatcher (1) - \$72,500+\$74,000 = \$146,500 *Administrative Assistant (1) - \$82,000+\$69,000 = \$151,000	646,000	No recommendation
8	Fire Department	100-31-02-4330	Cooling Center - 4 events	8,000	8,000
9	Public Works	124-41-06-4213	City Hall Front Counter Extension	25,000	Review Mid-Year
Grand Total				906,200	195,200
Set Aside in Vehicle Replacement Fund - Already included in proposed budget					
1	Police Department	124-11-01-4210	Police 2 Vehicle Replacement - Set Aside from Vehicle Replacement Reserve	200,000	40,000
2	Fire Department	100-31-02-5100	Fire Engine Future Replacement - Moved to Vehicle Replacement Reserve	40,000	40,000

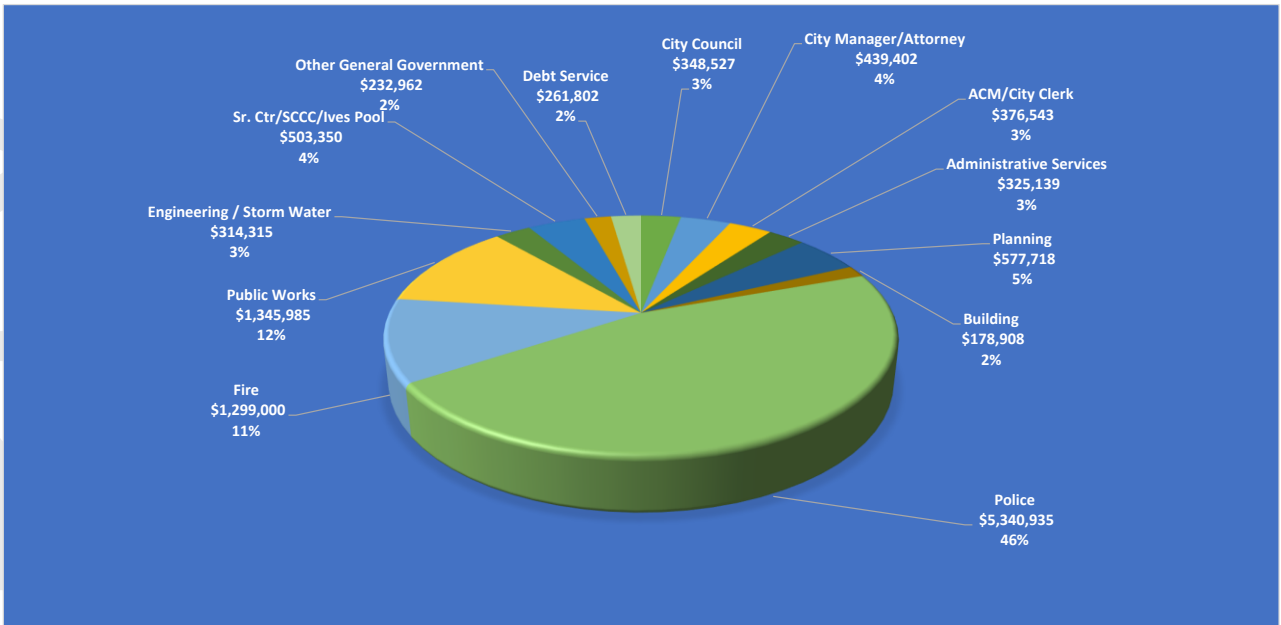
2022-23 Proposed General Fund Revenue Budget at a Glance Where does the City's Money Come From?

Revenue Summary	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Increase (Decrease)	% Change
Property Tax	\$ 2,820,051	\$ 2,850,499	2,821,700	3,120,534	3,120,534	3,153,610	\$ 33,076	1.1%
Sales Tax	\$ 3,697,725	\$ 4,362,811	3,977,500	4,547,000	4,547,000	4,957,800	\$ 410,800	9.0%
Use Tax	\$ 763,643	\$ 795,113	742,600	755,700	755,700	817,200	\$ 61,500	8.1%
Transient Occupancy Tax	\$ 518,175	\$ 402,255	400,000	400,000	400,000	400,000	\$ -	0.0%
Franchise Fee	\$ 336,738	\$ 363,167	335,500	355,000	370,000	370,000	\$ 15,000	4.2%
Licenses & Permits	\$ 449,875	\$ 498,475	292,900	347,900	347,900	345,600	\$ (2,300)	-0.7%
Fines & Forfeitures	\$ 48,171	\$ 30,439	35,000	30,000	30,000	13,000	\$ (17,000)	-56.7%
Interest and Rents	\$ 237,347	\$ 8,173	170,500	68,500	68,500	68,500	\$ -	0.0%
Intergovernmental	\$ 1,729,540	\$ 503,343	938,950	1,018,350	1,018,350	938,950	\$ (79,400)	-7.8%
Charges for Current Services	\$ 179,196	\$ 176,848	128,600	122,600	172,361	124,900	\$ 2,300	1.9%
Other Revenue	\$ 555,280	\$ 299,831	60,000	60,000	60,000	77,000	\$ 17,000	28.3%
Other Sources - Ins Reimb	\$ -	\$ 819,000	-	251,250	586,250	-	\$ (251,250)	-100.0%
Transfer In	\$ 4,493	\$ 107,373	211,000	560,242	520,242	182,500	\$ (377,742)	-67.4%
TOTAL REVENUES	\$ 11,340,234	\$ 11,217,327	10,114,250	11,637,076	11,996,837	11,449,060	\$ (188,016)	-1.6%



2022-23 Proposed General Fund Expenditures Budget at a Glance How does the City Spend the Money It Receives?

Expenditures by Department	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Increase (Decrease)	% Change
City Council	\$ 226,256	\$ 213,157	\$ 448,990	\$ 513,070	\$ 294,232	\$ 348,527	\$ (164,543)	-32.1%
City Manager/Attorney	\$ 411,604	\$ 484,555	\$ 354,944	\$ 451,744	\$ 530,568	\$ 439,402	\$ (12,342)	-2.7%
ACM/City Clerk	\$ 285,483	\$ 285,487	\$ 313,791	\$ 346,142	\$ 351,907	\$ 376,543	\$ 30,401	8.8%
Administrative Services	\$ 180,045	\$ 219,679	\$ 306,073	\$ 342,073	\$ 339,898	\$ 325,139	\$ (16,934)	-5.0%
Planning	\$ 467,783	\$ 494,465	\$ 588,574	\$ 588,574	\$ 570,266	\$ 577,718	\$ (10,856)	-1.8%
Building	\$ 239,296	\$ 206,486	\$ 197,510	\$ 197,510	\$ 197,260	\$ 178,908	\$ (18,602)	-9.4%
Police	\$ 4,831,685	\$ 5,308,821	\$ 5,112,900	\$ 5,167,900	\$ 4,821,520	\$ 5,340,935	\$ 173,035	3.3%
Fire	\$ 965,223	\$ 1,087,235	\$ 1,265,369	\$ 1,614,611	\$ 1,601,405	\$ 1,299,000	\$ (315,611)	-19.5%
Public Works	\$ 1,336,565	\$ 1,159,490	\$ 1,284,027	\$ 1,335,477	\$ 1,275,347	\$ 1,345,985	\$ 10,508	0.8%
Engineering / Storm Water	\$ 193,153	\$ 255,086	\$ 279,846	\$ 302,646	\$ 292,105	\$ 314,315	\$ 11,669	3.9%
Sr. Ctr./SCCC/Ives Pool	\$ 568,624	\$ 399,882	\$ 487,850	\$ 633,245	\$ 628,475	\$ 503,350	\$ (129,895)	-20.5%
Other General Government	\$ 241,064	\$ 247,537	\$ 230,699	\$ 235,619	\$ 235,619	\$ 232,962	\$ (2,657)	-1.1%
Debt Service	\$ 204,670	\$ 193,399	\$ 175,112	\$ 175,112	\$ 175,181	\$ 261,802	\$ 86,690	49.5%
Transfer Out	\$ 2,154,774	\$ 113,152	\$ 121,000	\$ 121,000	\$ 121,000	\$ 60,000	\$ (61,000)	-50.4%
TOTAL EXPENDITURES	\$ 12,306,225	\$ 10,668,431	\$ 11,166,683	\$ 12,024,721	\$ 11,434,782	\$ 11,604,584	\$ (420,136)	-3.5%
Chargeback Services *								
Insurance	\$ 995,150	\$ 1,081,028	\$ 1,039,100	\$ 1,039,100	\$ 1,039,100	\$ 1,238,010	\$ 198,910	19.1%
* Allocated across departments								





CONSOLIDATED GENERAL FUND FINANCIAL SCHEDULE

Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE								
Property Taxes	\$2,781,985	\$2,770,952	\$2,780,700	\$3,070,534	\$3,070,534	\$3,093,610	\$ 23,076	0.8%
Real Property Transfer	38,066	79,547	41,000	50,000	50,000	60,000	10,000	20.0%
Sales Tax	3,697,725	4,362,811	3,977,500	4,547,000	4,547,000	4,957,800	410,800	9.0%
Use Tax	763,643	795,113	742,600	755,700	755,700	817,200	61,500	8.1%
Transient Occupancy Tax	518,175	402,255	400,000	400,000	400,000	400,000	-	0.0%
Franchise Fees	336,738	363,167	335,500	355,000	370,000	370,000	15,000	4.2%
Licenses and Permits	449,875	498,475	292,900	347,900	347,900	345,600	(2,300)	-0.7%
Fines & Forfeitures	48,171	30,439	35,000	30,000	30,000	13,000	(17,000)	-56.7%
Intergovernmental	1,729,540	503,343	938,950	1,018,350	1,018,350	938,950	(79,400)	-7.8%
Interest and Rents	237,347	8,173	170,500	68,500	68,500	68,500	-	0.0%
Charges for Current Services	179,196	176,848	128,600	122,600	172,361	124,900	2,300	1.9%
Miscellaneous/Other Income	555,280	299,831	60,000	60,000	60,000	77,000	17,000	28.3%
TOTAL	11,335,741	10,290,954	9,903,250	10,825,584	10,890,345	11,266,560	440,976	4.1%
OPERATING EXPENDITURE								
City Council	\$226,256	\$213,157	\$448,990	\$513,070	\$294,232	\$348,527	\$ (164,543)	-32.1%
City Manager	258,082	331,630	208,894	213,694	220,294	221,086	7,392	3.5%
City Attorney	153,522	152,925	146,050	238,050	310,274	218,316	(19,734)	-8.3%
Assistant City Manager City Clerk	285,483	285,487	313,791	346,142	351,907	376,543	30,401	8.8%
Administrative Services (Finance)	180,045	219,679	306,073	342,073	339,898	325,139	(16,934)	-5.0%
Planning	467,783	494,465	588,574	588,574	570,266	577,718	(10,856)	-1.8%
Building	239,296	206,486	197,510	197,510	197,260	178,908	(18,602)	-9.4%
Police	4,831,685	5,308,821	5,112,900	5,167,900	4,821,520	5,340,935	173,035	3.3%
Fire	965,223	1,087,235	1,265,369	1,614,611	1,601,405	1,299,000	(315,611)	-19.5%
Public Works	1,336,565	1,159,490	1,284,027	1,335,477	1,275,347	1,345,985	10,508	0.8%
Engineering / Storm Water	193,153	255,086	279,846	302,646	292,105	314,315	11,669	3.9%
Sr. Cntr/SCCC / Ives Pool	568,624	399,882	487,850	633,245	628,475	503,350	(129,895)	-20.5%
Non Departmental	241,064	247,537	230,699	235,619	235,619	232,962	(2,657)	-1.1%
TOTAL	9,946,781	10,361,880	10,870,571	11,728,609	11,138,600	11,282,782	(445,827)	-3.8%
OTHER SOURCES/(USES)								
Debt Service	204,670	193,399	175,112	175,112	175,181	261,802	86,690	49.5%
Other Sources - Insurance Reimbursement	-	819,000 ^{ab}	-	251,250	586,250 ^c	-	(251,250)	-100.0%
TOTAL	204,670	1,012,399	175,112	76,138	411,069	(261,802)	(337,940)	-443.9%
TRANSFERS IN/(OUT)								
Transfers In	4,493	107,373	211,000	560,242	520,242	182,500	349,242	62.3%
Transfers Out	(2,154,774)	(113,152)	(121,000)	(121,000)	(121,000)	(60,000)	-	0.0%
TOTAL	(2,150,281)	(5,779)	90,000	439,242	399,242	122,500	349,242	79.5%
TOTAL OPERATING EXPENDITURES	12,306,225	11,487,431	11,166,683	12,024,721	11,434,782	11,604,584	(420,136)	-3.5%
Net General Fund Surplus/(Deficit)	(965,991)	(1,089,104)	(1,052,433)	(387,645)	562,055	(155,524)		
Beginning Unassigned Fund Balance	4,993,434	4,027,443	2,938,339	2,938,339	2,938,339	3,500,394		
Ending Unassigned Fund Balance	4,027,443	2,938,339	1,885,906	2,550,694	3,500,394	3,344,869		
RESERVE								
Policy Reserve Level (Minimum-15%)	1,845,934	1,723,115	1,675,002	1,803,708	1,715,217	1,740,688		
Actual Reserve Level	32.7%	25.6%	16.9%	21.2%	30.6%	28.8%		

^{ab}. The total loss of City's fund was \$1.2M due to cyber theft. The actual calculation allocates the loss across the general fund (\$819K), water (\$223K), and wastewater (\$158K) funds based on their respective share of cash balances. Recoveries during FY 21-22 will be allocated back to the funds based on their respective percentages shared

^c \$875,000 year to date recovery funds through insurance reimbursement. As mentioned previously, recovery is allocated back to funds based on their respective percentages shared



GENERAL FUND REVENUES DETAILED

Revenue Categories	Account No.	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc/(Dec)	% Change
Taxes									
Property Taxes	100-3000	1,506,239	1,548,230	1,581,000	2,183,934	2,183,934	2,227,610	43,676	2.0%
Property Taxes (RPTTF) ^a	100-3001	467,287	384,411	345,000	21,000	21,000	-	(21,000)	-100.0%
Transfer Tax	100-3002	38,066	79,547	41,000	50,000	50,000	60,000	10,000	20.0%
Property Tax In-Lieu of VLF	100-3004	808,459	838,311	854,700	865,600	865,600	866,000	400	0.0%
Sales Tax - Bradley Burn	100-3010	1,819,956	2,134,401	1,977,500	2,187,000	2,187,000	2,443,200	256,200	11.7%
Sales Tax - 1/4 cent	124-3011	622,348	740,161	663,000	787,000	787,000	835,000	48,000	6.1%
Sales Tax - 1/2 cent	124-3012	1,255,421	1,488,249	1,337,000	1,573,000	1,573,000	1,679,600	106,600	6.8%
Sales Tax - Prop 172 pass thru ^b	100-3014	87,755	91,860	99,600	100,500	100,500	115,500	15,000	14.9%
Utility Users Tax	100-3015	666,765	695,399	637,800	650,000	650,000	694,000	44,000	6.8%
Utility Users Tax - AB1717 (Wireless)	100-3016	2,882	2,173	1,700	1,700	1,700	2,000	300	17.6%
Vehicle In-Lieu Tax	100-3017	6,241	5,681	3,500	3,500	3,500	5,700	2,200	62.9%
Transient Occupancy Tax	100-3020	518,175	402,255	400,000	400,000	400,000	400,000	-	0.0%
Garbage Franchise	100-3050	177,953	207,633	177,000	200,000	215,000	215,000	15,000	7.5%
PG&E Franchise	100-3051	82,256	84,700	82,000	84,000	84,000	84,000	-	0.0%
Cable/Video TV Franchise	100-3052	76,529	70,834	76,500	71,000	71,000	71,000	-	0.0%
Total Taxes		8,136,332	8,773,845	8,277,300	9,178,234	9,193,234	9,698,610	520,376	5.7%
Licenses and Permits									
Business Licenses	100-3101	151,321	136,949	130,000	135,000	135,000	135,000	-	0.0%
Building Permits	100-3103	283,714	347,681	150,000	200,000	200,000	200,000	-	0.0%
Dog License Fees	100-3104	1,440	2,045	1,500	1,500	1,500	-	(1,500)	-100.0%
RBS Training Fees	100-3107	13,400	11,800	11,400	11,400	11,400	10,600	(800)	-7.0%
Total Licenses & Permits		449,875	498,475	292,900	347,900	347,900	345,600	(2,300)	-0.7%
Fines, Forfeits & Penalties									
Vehicle / Criminal Code Fines	100-3105	28,822	16,415	20,000	15,000	15,000	8,500	(6,500)	-43.3%
Parking Violations	100-3106	19,349	14,024	15,000	15,000	15,000	4,500	(10,500)	-70.0%
Total Fines, Forfeits & Penalties		48,171	30,439	35,000	30,000	30,000	13,000	(17,000)	-56.7%
Intergovernmental & Grants									
State Mandated Cost Reimb.	100-3202	10,996	3,793	3,700	3,700	3,700	4,300	600	16.2%
P.O.S.T Reimbursements	100-3203	2,238	1,830	2,400	1,800	1,800	1,800	-	0.0%
Casino Mitigation Reimbursements	100-3204	13,189	17,781	15,000	15,000	15,000	15,000	-	0.0%
County Grant	100-3206	-	370,000	-	80,000	80,000	-	(80,000)	-100.0%
State Grant	100-3207	1,595,176	109,939	-	-	-	-	-	0.0%
Federal Grant	100-3209	107,941	-	917,850	917,850	917,850	917,850	-	0.0%
Total Intergovernmental & Grants		1,729,540	503,343	938,950	1,018,350	1,018,350	938,950	(79,400)	-7.8%
Interest & Rents									
Interest Income	100-3300	144,253	(40,245)	110,000	20,000	20,000	20,000	-	0.0%
Interest Income	124-3300	46,080	3,015	15,000	3,000	3,000	3,000	-	0.0%
Cell Tower Lease Rental	100-3301	40,298	39,962	40,000	40,000	40,000	40,000	-	0.0%
City Property Rental - Little League	100-3302	2,611	1,901	2,000	2,000	2,000	2,000	-	0.0%
City Property Rental - Parking Space	100-3304	1,105	540	500	500	500	500	-	0.0%
City Property Rental - Palm Ave	100-3305	3,000	3,000	3,000	3,000	3,000	3,000	-	0.0%
Total Interest & Rents		237,347	8,173	170,500	68,500	68,500	68,500	-	0.0%
Charges for Current Services									
Park and Plaza Rental Fees	100-3401	16,175	3,275	3,300	3,300	3,300	3,300	-	0.0%
Finance Staff Time	100-3405	5,674	7,633	-	7,000	7,000	7,000	-	0.0%
Pet Shelter Release Fees	100-3406	3,365	2,215	3,500	2,000	1,800	1,800	(200)	-10.0%
Building Inspector Fees	100-3421	784	642	-	-	-	-	-	0.0%
Fire Department Fees	100-3425	52,842	69,256	30,000	30,000	30,000	30,000	-	0.0%
Planning Fees	100-3426	27,720	25,563	30,000	25,000	20,000	25,000	-	0.0%
Sale of Plans & Specifications	100-3427	615	990	300	300	300	300	-	0.0%
Encroachment Permits	100-3441	32,135	47,835	30,000	40,000	40,000	40,000	-	0.0%
Grading Permits	100-3442	2,700	650	1,000	500	500	-	(500)	-100.0%
Public Works Services	100-3445	2,774	654	1,500	500	5,887	-	(500)	-100.0%
Police Services	100-3502	25,390	13,835	25,500	10,000	21,850	15,000	5,000	50.0%
Police D.U.I. Recovery	100-3503	450	-	-	-	-	-	-	0.0%
Vehicle Releases	100-3504	4,515	4,300	3,500	4,000	2,910	2,500	(1,500)	-37.5%
Police Overtime Reimbursement	100-3507	4,057	-	-	-	2,000	-	-	0.0%
Other Charges	100-3607	-	-	-	-	36,814	-	-	0.0%
Total Charges for Current Services		179,196	176,848	128,600	122,600	172,361	124,900	2,300	1.9%



GENERAL FUND REVENUES DETAILED

Revenue Categories	Account No.	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc/(Dec)	% Change
Miscellaneous/Other Income									
Planning Publication Sales	100-3800	7	-	-	-	-	-	-	0.0%
Sale of Surplus Property	100-3801	10,869	-	-	-	-	-	-	0.0%
Insurance Reimbursement	100-3804	224,835	13,050	-	251,250	586,250	-	(251,250)	-100.0%
Miscellaneous Income	100-3805	8,989	9,793	500	500	500	5,000	4,500	900.0%
EV Charging Station Income	100-3807	11,258	8,613	-	-	-	10,000	10,000	0.0%
Ives Pool Reimbursement	100-3810	49,022	57,901	59,500	59,500	59,500	62,000	2,500	4.2%
Successor Agency Administration	100-3999	250,300	210,474	-	-	-	-	-	0.0%
Total Miscellaneous/Other Income		555,280	299,831	60,000	311,250	646,250	77,000	251,250	80.7%
Subtotal General Fund Revenue		11,335,741	10,290,954	9,903,250	11,076,834	11,476,595	11,266,560	1,173,584	11.9%
Transfer In	3999	4,493	107,373	560,242	211,000	211,000	182,500	(28,500)	-13.5%
Total General Fund Revenue		11,340,234	10,398,327	10,463,492	11,287,834	11,687,595	11,449,060	(238,535)	-2.1%

^a RPTTF stands for Redevelopment Property Tax Trust Fund

^b Prop 172 Pass through is a shift in allocation of local property tax revenues from local government to Educational Revenue Augmentation Funds (ERAFs) to support schools. On November 2, 1993, California voters approved Proposition 172, which established a ½ cent tax to be used to support local public safety purposes negatively impacted by property tax shifts

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GENERAL FUND - TRANSFERS

Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc/(Dec)
OTHER SOURCES (USES):							
Transfer in							
From Police Grant		107,373	127,000	127,000	127,000	100,000	(27,000)
From Vehicle Abatement		-	4,000	4,000	4,000	2,500	(1,500)
From Vehicle & Buiding Reserve			80,000	429,242	389,242	80,000	(349,242)
Subtotal Transfer in	-	107,373	211,000	560,242	520,242	182,500	(377,742)
Transfer out							
To Retirement Fund	(1,000,000)	-	(28,000)	(28,000)	(28,000)		28,000
To Bldg Facilities Infrass Fund	(466,000)	(23,705)	-	-	-		-
To Capital Project Fund (See Note a.)	(688,774)	(89,447)	(93,000)	(93,000)	(93,000)	(60,000)	33,000
Subtotal Transfer out	(2,154,774)	(113,152)	(121,000)	(121,000)	(121,000)	(60,000)	61,000
TOTAL TRANSFERS	(2,154,774)	(5,779)	90,000	439,242	399,242	122,500	(316,742)

^{a.} Total FY21-22 of \$93K to support for the following CIP Projects:

- Stormwater - \$75K
- Pool Outdoor Shower - \$18K

^{a.} Total FY22-23 of \$60K for the following CIP Projects:

- Calder Stormwater (0701-34.00) - \$25K
- Brookhaven & Zimpher Stormwater (0702-51.00) - \$35K

GENERAL FUND RESERVES CATEGORIES

	General Fund					(1)				(2)				(3)			
	City Unassigned Reserves @ 6/30/21 (Audited)					2022-23 Proposed Budget				City Assigned Reserves @ 6/30/21 (Audited)				Column 1+2+3 Grand Total			
	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Buildings, Facilities & Infrastructure Reserve 103-00-00-2900	Equipment, Technology & Vehicle Replacement Reserve 104-00-00-2900	CalPERS Retirement & OPEB Reserves 105-00-00-2900									
Beginning Balance @ 7/1/22	2,938,339	2,938,339	2,938,339	2,938,339	3,500,394	1,009,788	1,221,288	2,818,458									
FY21-22 Adopted/Adjusted Budget Addition/(Uses)		(1,052,433)	(387,645)														
FY21-22 Estimated Actual Addition/(Uses)				562,055		(10,500)	(248,067)	28,000									
FY22-23 Proposed Budget Addition/(Uses)					(155,524)	(236,200)	(78,000)										
Total Anticipated Reserve @ 6/30/23	2,938,339	1,885,906	2,550,694	3,500,394	3,344,869	763,088	895,221	2,846,458									
Actual Reserve Level in relation to expenditures	25.6%	16.9%	21.2%	30.6%	28.8%	6.3%	7.4%	23.7%									37.5%

Per City Council's Financial Policy #69 – General Fund

The City's fiscal goal is to maintain annual expenditure increases at a sustainable growth rate, and to limit expenditures to anticipated revenue in order to maintain a balanced budget. The Council's directed target is to maintain an unassigned fund balance within the range of not less than 15% of annual operating expenditures for the fiscal year with a multi-year goal of achieving a 20% unassigned fund balance level for the reasons noted below. This level of coverage includes General Fund balance amounts specifically assigned for a specific purpose as discussed and defined further below:

- * To provide funding to cover approximately 2 months of operating expenses with the goal of achieving three months coverage in a long term
- * To provide the liquidity to respond to contingent liabilities
- * To adhere to Government Finance Officers Association (GFOA) recommendation that a minimum General Fund unassigned fund balance to be maintained of no less than either 2 months of regular operating revenues or expenditures

BUILDINGS, FACILITIES & INFRASTRUCTURE RESERVE FUND



DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Adpoted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$Inc/(Dec)	% Change
OPERATING REVENUE								
Charges for Services - Building	\$ -		\$ -	\$ -			\$ -	0.00%
Other Income	-		-	-			-	0.00%
Interest Earnings	-	8,246	-	-	2,000	2,000	2,000	0.00%
Transfer In	466,000		-	-			-	0.00%
TOTAL REVENUE	\$ 466,000	\$ 8,246	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	0.00%
OPERATING EXPENSES								
Police - Building Maintenance	-	-	-	-	-	-	-	0.00%
Public Works - Building Maintenance	-	-	-	-	-	-	-	0.00%
Government Building - Bldg Maintenance (See Nc	10,500	-	-	-	11,000	218,200	218,200	0.00%
Senior Cntr - Building Maintenance	14,000	-	-	-	-	-	-	0.00%
SCCC - Building Maintenance	188,612	23,705	1,500	1,500	1,500	-	(1,500)	-100.00%
Pool- Building Maintenance	49,800	-	-	-	-	20,000	20,000	0.00%
TOTAL OPERATING EXPENSE	\$ 262,912	\$ 23,705	\$ 1,500	1,500	12,500	238,200	\$ 236,700	15780.00%
NET BUDGETARY RESULT	\$ 203,088	\$ (15,459)	\$ (1,500)	\$ (1,500)	\$ (10,500)	\$ (236,200)	\$ (234,700)	
Addition/(Use) of Reserves	\$ 203,088	\$ (15,459)	\$ (1,500)	(1,500)	(10,500)	(236,200)		
Beginning Fund Balance (Estimated)	\$ 762,335	\$ 1,025,247	\$ 1,025,247	1,023,747	1,009,788	999,288		
Ending Fund Balance (Estimated)	\$ 1,025,247	\$ 1,009,788	\$ 1,023,747	1,022,247	999,288	763,088		

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**Detail-Building, Facilities & Infrastructure
Budget Expenditures**

Account Number	Description	2019-20 Actuals	2020-21 Actuals	2021-22 Adpoted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
103-3202-5100	Police - Building Maintenance	-	-	-	-	-	-
103-4102-5100	Public Works - Building Maintenance	-	-	-	-	-	-
103-4106-5100	Government Building - Bldg Maintenance (See Note a)	10,500	-	-	-	11,000	218,200
103-4002-5100	Senior Cntr - Building Maintenance	14,000	-	-	-	-	-
103-4202-5100	SCCC - Building Maintenance	188,612	23,705	1,500	1,500	1,500	-
103-4302-5100	Pool- Building Maintenance	49,800	-	-	-	-	20,000
TOTAL		262,912	23,705	1,500	1,500	12,500	238,200

Note a.

- 0213-20.05 Youth Annex ADA Upgrades - \$1,500
- 0214-20.07 Transition Plan ADA Projects - \$81,700
- 0215-22.04 ADA Transition Plan Building Improvements - \$30,000
- 0417-96.00 Ives Pool Exterior Shower - \$20,000
- 0424-22.01 South Main St Parklet - \$85,000

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EQUIPMENT, TECHNOLOGY & VEHICLE RESERVE FUND

DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Adpoted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE								
Charges for Services - Vehicles	\$ -		\$ -	\$ -		\$ -	\$ -	0.00%
Other Income	10,000	206,134	205,000	139,175	139,175	-	(139,175)	-100.00%
Interest Earnings	21,730	7,315	-	7,300	2,000	2,000	(5,300)	-72.60%
Transfer In	-		-	-		-	-	0.00%
TOTAL REVENUE	\$ 31,730	\$ 213,449	\$ 205,000	146,475	141,175	2,000	\$ (144,475)	-98.63%
OPERATING EXPENSES								
Building- Vehicle Purchase	\$ -	\$ -	\$ -	-	-	-	\$ -	0.00%
Fire - Vehicle Purchase	\$ -	\$ -	80,000	429,242	389,242	40,000	(389,242)	-90.68%
Police - Vehicle Purchase	\$ -	\$ -	-	-	-	40,000	40,000	0.00%
Public Works - Vehicle Purchase	\$ -	\$ -	-	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 80,000	429,242	389,242	80,000	\$ (349,242)	-81.36%
NET BUDGETARY RESULT	\$ 31,730	\$ 213,449	\$ 125,000	(282,767)	(248,067)	(78,000)	\$ 204,767	
Addition/(Use) of Reserves	\$ 31,730	\$ 213,449	\$ 125,000	\$ (282,767)	\$ (248,067)	\$ (78,000)		
TOTAL BUDGETARY BALANCE	\$ -		\$ -	-				
Beginning Fund Balance (Estimated)	\$ 976,109	\$ 1,007,839	\$ 1,221,288	1,221,288	1,221,288	973,221		
Ending Fund Balance (Estimated)	\$ 1,007,839	\$ 1,221,288	\$ 1,346,288	938,521	973,221	895,221		

**Detail -Vehicle
Budget Expenditures**

Account Number	Description	2019-20 Actuals	2020-21 Actuals	2021-22 Adpoted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
104-2202-5100	Building - Vehicle Purchase	-	-	-	-	-	-
104-3102-5100	Fire - Vehicle Purchase ^a	-	-	80,000	429,242	389,242	40,000
104-3202-5100	Police - Vehicle Purchase ^b	-	-	-	-	-	40,000
104-4202-5100	Public Works - Vehicle Purchase	-	-	-	-	-	-
TOTAL		-	-	80,000	429,242	389,242	80,000

^a Furture Need for Rescue Vehicle Replacement Placeholder

^a Furture Need for Police Vehicle Replacement Placeholder

DRAFT

CITY COUNCIL



The City of Sebastopol was incorporated in 1902 pursuant to the general laws of California, and therefore is known as a “general law city.”

General Law cities are governed by a council of at least five members, and managed by a city manager, city clerk, city treasurer and any subordinate officers or employees in accordance with the law.

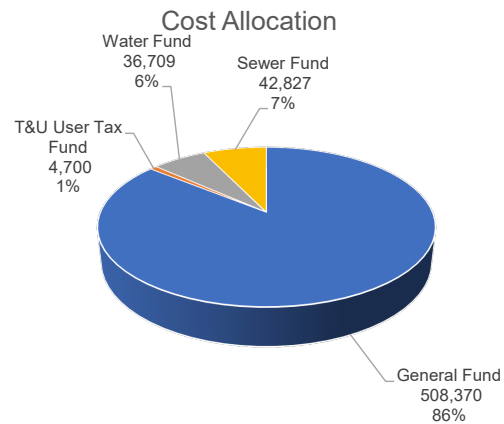
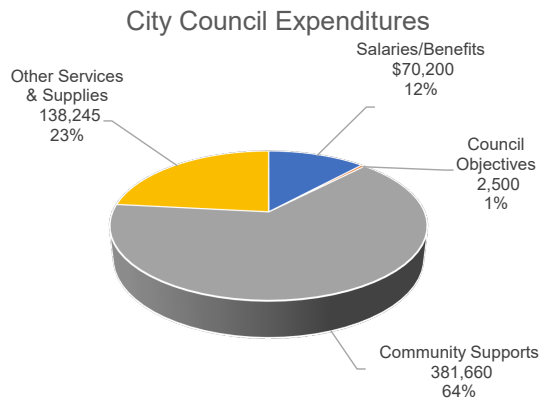
The City of Sebastopol is the five-member policy and legislative authority body of the City. The City of Sebastopol City Council operates under the Council-Manager form of government, with five Council members elected at-large for staggered four year terms. The City Council, through the administrative authority of the City Manager, is responsible for the operation of the City, by setting policies and adopting City-wide goals and priorities. The City Council formulates policies in the form of motions, resolutions, and ordinances which reflect the best interests, needs and priorities for the citizens and businesses of Sebastopol as well as the visitors to the City of Sebastopol. The City Council budget reflects the costs associated with supporting the Council’s activities and providing for the operations of the City. The City Council appoints the City Manager, the City Attorney, and the City Clerk, who report directly to the City Council. The City Council also appoints the members of the City’s advisory commissions and committees. The City Council meets twice a month in regular session, conducts special meetings and study sessions as needed, and attends regional coordination meetings with other local government agencies. The City Council also conducts Town Hall Meetings on matters of interest to the citizens of Sebastopol.

SUMMARY - CITY COUNCIL

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Intergovernmental Grant - County	\$ -	\$ 80,000	\$ 80,000	\$ -
Water Fund	37,669	36,709	34,465	33,134
Sewer Fund	43,947	42,827	40,209	38,656
General Fund	448,990	433,070	214,232	348,527
TOTAL REVENUE	530,605	512,605	288,905	420,317

EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	55,491	55,276	70,200	70,200	51,500	52,492	(17,708)	-25.2%
Contracted Services	17,979	51,338	60,000	60,000	60,000	57,500	(2,500)	-4.2%
Advertising/Legal Publications	6,165	13,793	10,000	10,000	10,000	10,000	-	0.0%
Services & Supplies	8,285	2,736	8,000	8,000	8,000	4,700	(3,300)	-41.3%
Equipment Rental	4,167	4,706	4,700	4,700	4,700	4,700	-	0.0%
Telecommunications	7,228	7,920	10,200	10,200	10,200	9,800	(400)	-3.9%
Training / Meetings / Travels	10,655	1,670	11,000	11,000	11,000	11,500	500	4.5%
Dues & Subscriptions	26,130	24,682	27,545	19,545	19,545	12,350	(7,195)	-36.8%
Allocated Insurance	14,372	15,042	14,800	14,800	14,800	15,900	1,100	7.4%
Council Objectives	2,000	2,250	2,500	2,500	2,500	2,500	-	0.0%
Community Benefit Grant Supports	93,890	93,950	99,660	99,660	99,660	99,375	(285)	-0.3%
Other Community Supports	40,135	9,646	212,000	282,000	77,000	139,500	(142,500)	-50.5%
TOTAL EXPENSE	\$ 286,496	\$ 283,009	\$ 530,605	\$ 592,605	\$ 368,905	\$ 420,317	\$ (172,288)	-29.1%

^a Salaries: Includes stipend pay, Benefits: Includes health, dental, vision, medicare, life insurance



**Detail - City Council
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-1001-4010	Salaries - Full Time ¹	18,093	18,300	18,000	18,000	18,000	18,000	
100-1001-4011	Salaries - Part Time ¹	-	-	-	-	-	-	
100-1001-4100	Benefits ²	27,728	26,323	35,400	35,400	16,700	10,100	
100-1001-4101	Health in lieu	9,670	10,653	16,800	16,800	16,800	24,392	
100-1001-4210	Contract Services	14,587	51,338	60,000	60,000	60,000	54,000	See Item#1
100-1001-4212	Technology Maintenance	3,392	-	-	-	-	3,500	See Item#2
100-1001-4250	Advertising/Legal Publications	6,165	13,793	10,000	10,000	10,000	10,000	See Item#3
100-1001-4310	Office Supplies	1,346	460	5,000	5,000	5,000	1,700	See Item#4
100-1001-4330	Misc. Supplies & Services	6,939	2,276	3,000	3,000	3,000	3,000	See Item#5
100-1001-4345	Dues / Subscriptions	26,130	24,682	27,545	19,545	19,545	12,350	See Item#6
100-1001-4510	Conference & Training	6,679	1,670	5,000	5,000	5,000	5,500	See Item#7
100-1001-4515	Meetings & Travel	3,976	-	6,000	6,000	6,000	6,000	See Item#8
100-1001-4750	Telecommunications	7,228	7,920	10,200	10,200	10,200	9,800	See Item#9
100-1001-4800	Council Approved Initiatives	2,000	2,250	2,500	2,500	2,500	2,500	
100-1001-4820	Community Benefit Grants Support	93,890	93,950	99,660	99,660	99,660	99,375	
100-1001-4996	Allocated Liability Insurance	12,672	13,315	13,200	13,200	13,200	14,000	
100-1001-4997	Allocated Workers' Comp Insurance	1,700	1,727	1,600	1,600	1,600	1,900	
Total Operation		242,195	268,657	313,905	305,905	287,205	276,117	
100-1001-4210	Community Outreach ³	1,373	-	5,000	5,000	1,000	1,000	
100-1001-4210	Library/City Hall Landscaping	7,909	-	7,000	7,000	-	7,000	
100-1001-4890	Other Community Support	30,853	9,646	200,000	270,000	76,000	131,500	See Item#10 - \$75K
Total Council Objectives		40,135	9,646	212,000	282,000	77,000	139,500	
124-1001-4375	Equipment Rental (Photocopier Lease)	4,167	4,706	4,700	4,700	4,700	4,700	
TOTAL DEPARTMENT		286,496	283,009	530,605	592,605	368,905	420,317	
100-1001-3998	G&A - Water Fund Allocation - 12%	(27,803)	(32,238)	(37,669)	(36,709)	(34,465)	(33,134)	
100-1001-3998	G&A - Sewer Fund Allocation - 14%	(32,437)	(37,614)	(43,947)	(42,827)	(40,209)	(38,656)	
General Fund Cost Allocation - 74%		222,089	208,451	444,290	508,370	289,532	343,827	
General Fund FTE		5.00	5.00	5.00	5.00	5.00	5.00	
Total FTE		5.00	5.00	5.00	5.00	5.00	5.00	

¹ Salaries: Includes stipend pay

² Benefits: Includes health, dental, vision, medicare, life insurance

³ Cost for this item is to fund outreach special projects

Budget Detail

City Council Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-1001-4210	Contract Services		54,000	60,000
		Videographer	30,000		24,000
		Closed Caption Service	24,000		24,000
		Language Interpretation (See Note a.)	-		12,000
2	100-1001-4212	Technology Maintenance		3,500	-
		Computer/Programs for Council Laptop	-		-
		New Laptop for Council Meeting	3,500		-
3	100-1001-4250	Advertising/Legal Publications		10,000	10,000
		Legal Ads & Public Hearing Notices	10,000		10,000
4	100-1001-4310	Office Supplies		1,700	5,000
		Paper Allocation	500		1,000
		DVD Supplies	200		250
		Misc Routine Supplies	1,000		3,750
5	100-1001-4330	Misc. Supplies & Services		3,000	3,000
		Shirts/City stickers/Business cards	1,000		1,000
		Meeting Supplies/Dinners	750		750
		Letterheads/brochures	750		750
		STEP newsletter reimbursement	500		500
6	100-1001-4345	Dues / Subscriptions		12,350	19,545
		League of California Cities	5,200		5,200
		LAFCO - *Moved to Planning Dept*	-		7,200
		Association of Bay Area Govt (ABAG)	2,700		2,700
		Cittaslow International	3,100		3,100
		Others (GIS Hosting)	500		500
		Other minor Council Dues	600		600
		Chamber of Commerce	250		245
7	100-1001-4510	Conference & Training		5,500	5,000
		League New Mayors and Councilmembers Academy (3)	3,000		3,000
		League of Calif Conference Annual (3)	1,500		1,000
		Sonoma County Mayors & Councils Meetings (5 x 6 meetings)	1,000		1,000
8	100-1001-4515	Meetings & Travel		6,000	6,000
		Council Travels - Airlines/Rental Cars/Hotels (1 conference x 2 CC)	5,000		5,000
		Travel Expenses - Mileage/Food/Bridge Tolls	1,000		1,000
9	100-1001-4750	Telecommunications		9,800	10,200
		Live Streaming	3,000		3,000
		Live Streaming (Internet connection)	2,400		2,400
		Sonic Internet (Fiber Connection)	4,400		4,800
10	100-1001-4890	Other Community Support		131,500	270,000
		Library Signage	-		10,000
		Shuttle Fare (See Note b.)	13,000		17,000
		Sponsorship Pilot Program	15,000		15,000
		Daily Acts Landscaping - City Hall/Library	5,000		-
		Anti Hate Project	3,500		-
		WCCS (Case Manager) Homeless (See Note c.)	-		72,000
		St. Vincent De Paul (Horizon Shine) Lease *Carryover* (See Note d.)	30,000		60,000
		Relaunching Sebastopol Consulting for Marketing *Carryover* (See Note e.)	65,000		96,000
		M&C Association Clerk Contribution (See Note f.)	-		-

Notes:

^a. Adjusted budget amount of \$12K was not spent, removed cost in FY22-23

^b. Contract amount proposed by Sonoma County Transit

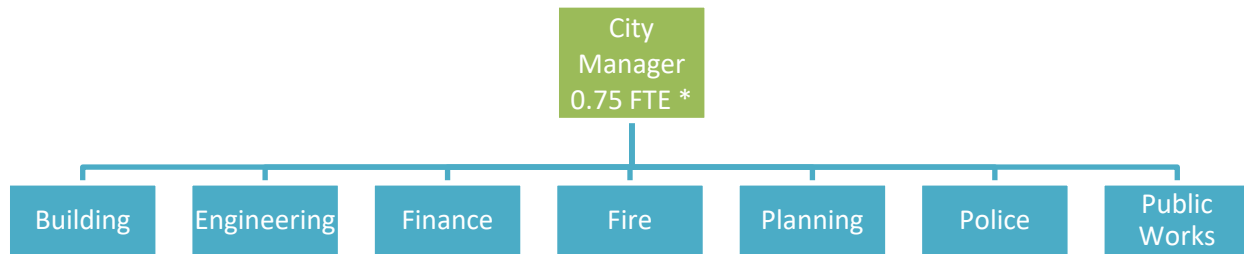
^c. \$75K Outreach Worker-Unhoused Committee not funded, item on citywide discussion list

^d. Lease payment for unhoused and the item is a carryover

^e. Council approved \$96K, spending in FY21-22 approx \$31K and the \$65K is carryover

^f. Year 1 - Funding support for Mayors & Councilmembers Association Clerk contribution - multi years contributions, item on citywide discussion list

CITY MANAGER



*Designated City Manager holding two positions as City Attorney.

The City Manager is the Chief administrator of the City. The City Manager: Provides efficient and effective administration of the affairs of the City of Sebastopol: Implements the policies set by the City Council pertaining to all departments; Ensures that all laws and ordinances of the City are enforced; Ensures that all franchises, permits and privileges granted by the City Council are observed; Analyzes various services of the City; Makes recommendations that maintain a high standard of city government; Exercises control over all departments of the City; and Provides leadership for civic movements when authorized by the City Council.

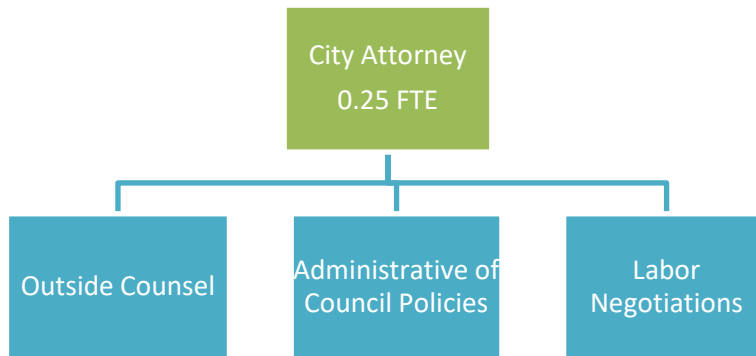
The City Manager is responsible for the general management of all City operations, personnel and develops the City's annual budget and oversees preparation of the City's capital improvement programs, plans and financing strategy. The City Manager develops and manages programs to assure economic development and financial vitality of the City and is responsible for implementing Council policies, ordinances, budgetary decisions and directives of the City Council. The City Manager's Office will continue to support the City Council's setting of priorities among ordinances and other initiatives, as well as monitor and report progress on the development and implementation of these priorities. The City Manager will continue to provide strategic leadership that supports the Mayor and City Council and challenges the organization to deliver high quality, cost-effective services that meet the needs of the community. This responsibility includes the enforcement of City Ordinances; the administration of City contracts and agreements for goods and services, including franchise agreements, and ensures that all franchises, contracts, permits and privileges granted by the City Council are observed. The City Manager also advises the City Council of legislative and administrative concerns and has responsibility for intergovernmental relations.

The City Manager is also responsible for administration of personnel rules, policies and employee Memorandums of Understanding serving as the Chief Negotiator with the City's two formally recognized bargaining units and the unrepresented employees of the city. The City Manager appoints and oversees all executive management positions and appoints and removes employees.

The City Manager also represents the City on regional boards and committees as appropriate and liaisons with other governmental entities on priority issues identified by the City Council. Significant collaboration occurs with nonprofit agencies when services and events are provided to benefit the City.

The City Manager is responsible for providing the organization with the direction and tools necessary to maintain a consistent level of City Services and continue the internal transformation to take advantage of City staff's strengths to continually strive to provide essential services.

CITY ATTORNEY



The City Attorney is responsible for legal advice and representation of the City Council and all city departments. The City Attorney coordinates all legal representation of the City, including outside counsel, if needed. At the direction of the City Council, the City Attorney prepares all ordinances and other legal documents for Council consideration.

Duties include:

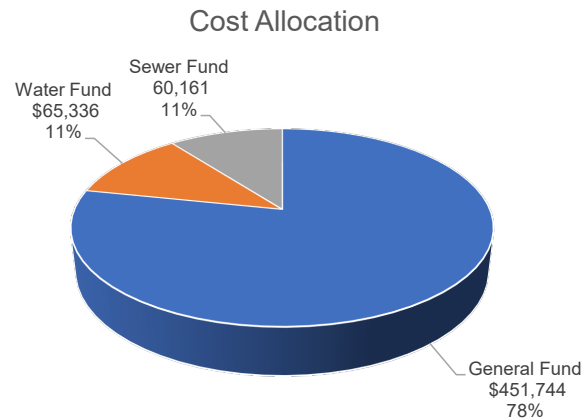
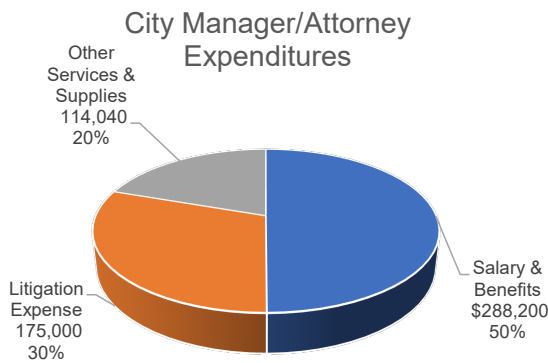
- Attending all City Council meetings and Planning Commission meetings as needed.
- Serving as legal advisor to City council and City staff
- Responding to all public inquiries and Public Records Act Requests.
- Continuing education on public law, land use law, conflict of interest laws, etc.
- Review development plans; deeds; agreement.
- Review contract documentation and insurance requirements of city contractors.
- Providing Brown Act Guidance to City council and City staff
- Providing conflict of interest guidance to City Council

SUMMARY - CITY MANAGER | ATTORNEY

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Water Fund	\$ 58,736	\$ 65,336	\$ 71,461	\$ 66,627
Sewer Fund	55,561	60,161	64,716	61,881
General Fund	354,944	451,744	530,568	439,402
TOTAL REVENUE	469,240	577,240	666,744	567,910

EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	295,662	263,776	288,200	288,200	302,704	296,400	8,200	2.8%
Contracted Services	93,410	191,884	54,700	54,700	54,700	52,500	(2,200)	-4.0%
Litigation Expense	85,310	90,750	75,000	175,000	250,000	150,000	(25,000)	-14.3%
Services & Supplies	1,173	1,448	1,400	1,400	1,400	1,450	50	3.6%
Equipment Rental	4,165	4,706	4,500	4,500	4,500	4,800	300	6.7%
Telecommunications	2,529	3,344	3,390	3,390	3,390	3,360	(30)	-0.9%
Training / Meetings / Travels	100	-	750	750	750	-	(750)	-100.0%
Dues & Subscriptions	225	-	-	8,000	8,000	8,900	900	11.3%
Allocated Insurance	33,462	35,849	41,300	41,300	41,300	50,500	9,200	22.3%
TOTAL EXPENSE	\$ 516,036	\$ 591,757	\$ 469,240	\$ 577,240	\$ 666,744	\$ 567,910	\$ (9,330)	-1.6%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - City Manager
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-1101-4010	Salaries ¹	152,255	146,388	148,700	148,700	159,700	152,850	See Note A Below
100-1101-4100	Benefits ²	69,315	49,812	64,800	64,800	64,800	66,600	
100-1101-4140	Retiree Health Insurance (OPEB)	3,733	3,733	3,800	3,800	3,800	3,800	
100-1101-4210	Contract Services	3,092	4,561	2,700	2,700	2,700	500	See Item#1
100-1101-4212	Technology Maintenance	-	2,584	-	-	-	-	
100-1101-4310	Office Supplies	381	159	500	500	500	500	See Item#2
100-1101-4330	Misc. Supplies & Services	337	525	250	250	250	300	
100-1101-4345	Dues / Subscriptions	225	-	-	8,000	8,000	8,900	
100-1101-4510	Conference & Training	-	-	-	-	-	-	
100-1101-4515	Meetings & Travel	100	-	750	750	750	-	See Item#3
100-1101-4750	Telecommunications	2,529	3,344	3,390	3,390	3,390	3,360	See Item#4
100-1101-4996	Allocated Liability Insurance	11,570	12,064	16,700	16,700	16,700	21,100	
100-1101-4997	Allocated Workers' Comp Insurance	12,550	13,813	12,400	12,400	12,400	15,900	
Total Operation		256,087	236,983	253,990	261,990	272,990	273,810	
124-1101-4210	Contract Services - Economic Vitality	34,999	120,000	-	-	-	-	
124-1101-4210	Contract Services - Community Outreach ³	55,319	64,739	52,000	52,000	52,000	52,000	See Item#5
124-1101-4351	Computer Equipment Expenses	-	-	-	-	-	-	
124-1101-4375	Equipment Rental (Photocopier Lease)	4,165	4,706	4,500	4,500	4,500	4,800	
Total Capital Outlay & Other		94,483	189,445	56,500	56,500	56,500	56,800	
TOTAL DEPARTMENT		350,570	426,428	310,490	318,490	329,490	330,610	
100-1101-3998	G&A - Water Fund Allocation - 20%	(46,244)	(47,399)	(50,798)	(52,398)	(54,598)	(54,762)	
100-1101-3998	G&A - Sewer Fund Allocation - 20%	(46,244)	(47,399)	(50,798)	(52,398)	(54,598)	(54,762)	
General Fund Cost Allocation - 60%		163,599	142,185	152,394	157,194	163,794	164,286	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay (a portion is allocated to City Attorney budget), and longevity pay

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ Community Outreach Coordinator Contract

General Fund FTE	0.75	0.75	0.75	0.75	0.75	0.75
Total FTE	0.75	0.75	0.75	0.75	0.75	0.75

**Detail - City Attorney
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-1201-4010	Salaries ¹	50,752	48,797	49,600	49,600	53,104	50,950	See Note A Below
100-1201-4100	Benefits ²	19,607	15,046	21,300	21,300	21,300	22,200	
100-1201-4214	Legal Expense	85,310	90,750	75,000	175,000	250,000	150,000	
100-1201-4330	Misc. Supplies & Services	455	764	650	650	650	650	Annual Law Handbook
100-1201-4515	Meetings & Travel	-	-	-	-	-	-	
100-1201-4996	Allocation Liability Insurance	5,142	5,361	8,000	8,000	8,000	8,100	
100-1201-4997	Allocated Workers' Comp Insurance	4,200	4,611	4,200	4,200	4,200	5,400	
TOTAL DEPARTMENT		165,466	165,329	158,750	258,750	337,254	237,300	

100-1201-3998	G&A - Water Fund Allocation - 5%	(7,466)	(7,752)	(7,938)	(12,938)	(16,863)	(11,865)
100-1201-3998	G&A - Sewer Fund Allocation - 3%	(4,478)	(4,652)	(4,763)	(7,763)	(10,118)	(7,119)
General Fund Cost Allocation - 92%		153,522	152,925	146,050	238,050	310,274	218,316

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	0.25	0.25	0.25	0.25	0.25	0.25
Total FTE	0.25	0.25	0.25	0.25	0.25	0.25

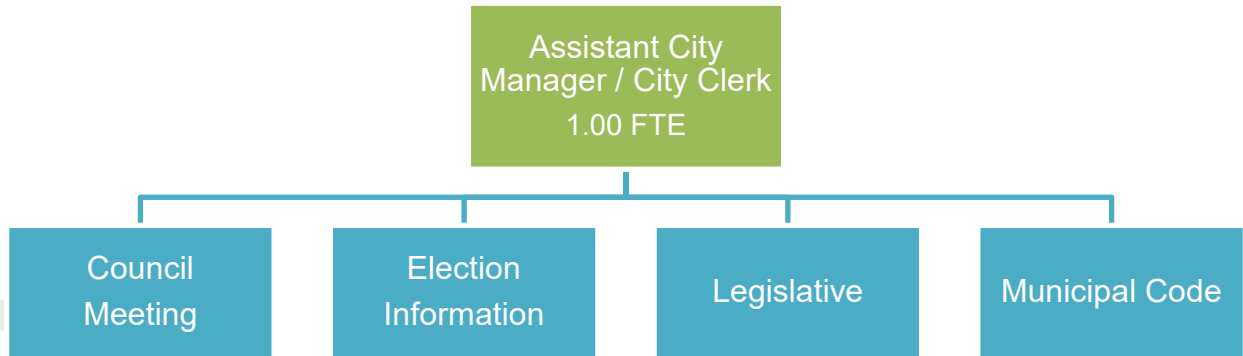
Budget Detail

City Manager Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-1101-4210	Contract Services		500	2,700
		COVID-19 Federal Legislative (Shared MMO with Healdsburg)	-		2,700
		Routine Contracts (Homeless Count)	500		-
2	100-1101-4310	Office Supplies		500	500
		Paper Allocation	150		150
		Business cards	150		150
		Misc Routine Supplies	200		200
3	100-1101-4515	Meetings & Travel		-	750
		REMIF Meetings	-		500
		City Manager Meetings	-		250
4	100-1101-4750	Telecommunications		3,360	3,390
		Fax Line	60		60
		Hot Spot Rental	900		480
		Sonic Services	2,040		2,400
		Phone Service	360		450
5	124-1101-4210	Contract Services - Community Outreach		52,000	52,000
		Hanson - Routine Contract	40,000		40,000
		Hanson - COVID-19 Response	12,000		12,000

DRAFT

ASSISTANT CITY MANAGER / CITY CLERK



The Assistant City Manager/City Clerk Department consists of the one employee, the Assistant City Manager/City Clerk. The Assistant City Manager/City Clerk serves as Clerk of the City Council and as Secretary to the Successor Agency and provides confidential staff support to the Mayor, City Council, City Manager and City Departments. The Assistant City Manager/City Clerk is responsible for coordination of local ballot measures and City Council elections with the County Registrar of Voters; compliance with state campaign reporting and conflict of interest laws in compliance with the Fair Political Practices Commission (FPPC); and maintenance of overall record-keeping of the City, with each department being responsible for their individual departmental records. The mission of the City Clerk is to be a steward and protector of democratic processes and supports the City Council’s goal of transparency and fairness, while advocating for community participation and involvement and maximizes public access to the City’s legislative processes.

The Office of the City Clerk plays a vital role in municipal operations. The 1931 Charter outlined the duties of the City Clerk, and the core functions remain, which include: supporting the legislative body, coordinating municipal elections, serving as the Filing Officer, and managing the City's archives and records management program.

Today, the Clerk has built upon these important services to become a vital access point to local government. The City Clerk serves as the Official Record Keeper and preserves the legislative history of the City, provides the City Council, staff and public with information pertaining to official City business, and conducts local elections by consolidating the Sonoma County Registrar of Voters. This office provides for the efficient and effective administration of the affairs and delivery of services for the City of Sebastopol; maintains all official City records; administers Fair Political Practice Commission and Conflict of Interest legislation in accordance with State laws; maintains official City seal; administers municipal elections; and provides the City Manager and City Council with accurate and timely information to support decision-making and policy direction; and assists in the overall daily administration, decision-making and policy direction guidance with the City Manager and Council.

The principal function of this position is to oversee, guide and assist the activities of various Departments and special projects to ensure they are in concert with the policies and goals of the City Manager and City Council; provide administrative guidance and make recommendations to

departments to ensure the City's goals and objectives are achieved in a timely and professional manner.

The City Clerk's department is responsible for preparing agendas and transcribing minutes for Regular and Special City Council meetings; preparing agenda packets for distribution on the Thursday preceding each regular Council meeting and Study Session; preparing the City Department's Monthly Activities packet to the City Council; publishing all legally-required notices; maintaining an updated list of upcoming agenda items for Council Regular and Special Meetings and posting them on the website; coordinating recruitment of City Board and Commission and Various City Committee applicants; and is responsible for codifying the City's Municipal Code and Keeper of the Official City Seal. The City Clerk provides coordination for the Goals and Priority Setting sessions for the City Council; accepts and processes subpoenas, summons and Public Record Act requests, appeals and claims; monitors and processes all appointments, resignations and terminations for Boards and Commissions and City Committees; administers oaths of office; ensures the City of Sebastopol complies with Redwood Empire Municipal Insurance Fund (REMIF) requirements; responsible for compliance with ethics training; coordinates and sets up City meetings and events; notarizes city documents; and provides prompt and courteous service to citizens' requests for assistance.

In addition to daily work, the Assistant City Manager/City Clerk responds to a substantial number of telephone calls and emails daily. Notwithstanding the large volume, this position continues to focus on the work at hand and provide quality customer service to the Council, Staff and Community.

This position provides effective, professional leadership, positioning the City to meet the community's current and future needs through appropriate technologies and services. Due to COVID 19 Pandemic, the Assistant City Manager/City Clerk transitioned to work at home and maintained contact with Council, staff and the community; coordinated and conducted by virtual means all City Council and other Official City meetings with increased community attendance; and conducted day to day activities while maintaining the Shelter in Place directives.

The Clerk has spent over a decade striving for increased efficiency and embracing continuous improvement. This philosophy has allowed the office to provide the best assistance to its internal and external customers by integrating innovative practices to daily operations. The Assistant City Manager/City Clerk's Office also instituted electronic campaign filing and Statements of Economic Interest filling to create more transparency and open government. This department is also working towards translation of the city website for increased inclusivity of all community members.

The Assistant City Manager/City Clerk's Office represents the "front door" of City Hall and is here to help demystify the government process. The City Clerk's office encourages community members to have a voice in local government. This office strives to enhance transparency and makes every effort to be the gateway to local government.

CITY CLERK DASHBOARD

Statute	Why?	
<p>The Brown Act Government Code (Access to information law regarding open meetings & open deliberations)</p> <p><u>Government Code §§ 54950 et seq.</u></p>	<p>The people, in delegating authority, do not give their public servants the right to decide <u>what is</u> good for the people <u>to know</u> and <u>what is not</u> good for them <u>to know</u>. The people insist on remaining informed so they may retain control over the instruments they have created.</p>	
<p>The California Public Records Act Government Code (Access to information law regarding government business records)</p> <p><u>Government Code §§ 6250 et seq.</u></p>	<p>The public must have access to information that enables them to monitor the functioning of their government.</p>	
<p>Political Reform Act Government Code (Access to information law regarding financial interests of officials)</p> <p><u>Government Code § 81000 et seq.</u> <u>CCR § 18109 et seq.</u></p>	<p>Government should serve citizens equally without regard to wealth; contributors shall not gain disproportionate influence over others. The theory is that an informed electorate will vote against a candidate having financial alliances adverse to the public interest.</p>	
<p>Fair Political Practices Commission An agency established under the Political Reform Act (Access to information law regarding financial interests of officials)</p> <p><u>Government Code § 81000 et seq.</u> <u>CCR § 18109 et seq.</u></p>	<p>The FPPC is an agency established under the Political Reform Act (Government Code) The FPPC has responsibility for the impartial, effective administration and implementation of the Political Reform Act. The FPPC creates regulations, manuals, and forms to implement the Act.</p>	
<p>Conflicts of Interest Government Code (Safeguard law - protects against personal financial gain for officials)</p> <p><u>Government Code § 1090</u> <u>Government Code §§ 87100 – 87505</u></p>	<p>Public officials, whether elected or appointed, should perform their duties in an impartial manner, free from bias caused by their own financial interests.</p> <p>No public official shall participate in or attempt to use his official position to influence a governmental decision for which the official has a personal financial interest.</p>	
<p>The Maddy Act – Local Appointments List Government Code (Access to information law regarding board and commission vacancies)</p> <p><u>Government Code § 54972</u></p>	<p>A vast and largely untapped reservoir of talent exists among the citizenry, and rich and varied segments of this great human resource are, all too frequently, not aware of the many opportunities which exist to participate in and serve on local regulatory and advisory boards, commissions, and committees</p>	

CITY CLERK DASHBOARD

Statute	Why?	How?
<p>Election Law Elections Code (Safeguard law – protects individual rights to a participatory government)</p> <p>Government Code §§ 34050 & 36503 Elections Code §§ 1301, 9200 et seq. and 10100 et. seq.</p>	<p>US Constitution: The right of citizens of the United States to vote shall not be denied or abridged.</p>	
<p>Ethics Law (AB 1234) Government Code (Safeguard law – protects against inappropriate use of tax dollars)</p> <p>Government Code § 53234</p>	<p>Response to reports of inappropriate use of local tax dollars, increased misuse of public resources, and failure to follow conflict of interest laws.</p>	
<p>Tort Claims Act (Claims Against Public Entities) Government Code (Safeguard law- protects against significant attorneys fees and narrows a plaintiff's lawsuit)</p> <p>Government Code §§ 900 et seq.</p>	<p>Allows governments to investigate and negotiate on meritorious claims.</p>	
<p>California Voter Participation Rights Act Election Code (Safeguard law - protects against low voter turnout due to the timing of elections)</p> <p>Elections Code § 14050</p>	<p>One of the greatest barometers for waning civic engagement in American politics is declining voter turnout. Synchronizing with statewide elections can boost turnout 21-36 percent.</p>	
<p>California Voting Rights Act Election Code (Safeguard law - protects against voter dilution and discrimination)</p> <p>Elections Code § 14025</p>	<p>At-large election systems are suspect because they invariably dilute the vote of a minority.</p>	

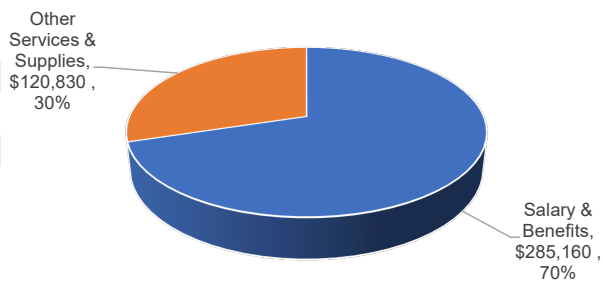
SUMMARY - ASSISTANT CITY MANAGER | CITY CLERK

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Plaza Rental Fees	3,300	3,300	3,300	3,300
Scholarships	-	-	-	-
Water Fund	28,874	31,919	32,462	32,164
Sewer Fund	25,265	27,929	28,404	28,144
General Fund	310,491	342,842	348,607	373,243
TOTAL REVENUE	367,930	405,990	412,773	436,850

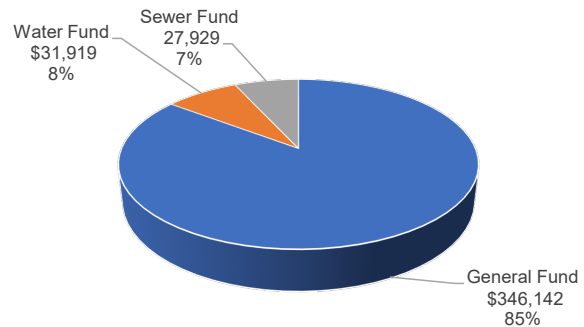
EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	280,045	259,237	282,100	285,160	293,973	298,400	13,240	4.6%
Contracted Services	5,175	24,024	30,550	65,550	65,550	50,600	(14,950)	-22.8%
Services & Supplies	8,461	2,172	8,650	8,650	6,500	4,750	(3,900)	-45.1%
Equipment Rental	4,167	4,706	4,500	4,500	4,500	4,800	300	6.7%
Election Expense	-	5,184	-	-	-	30,000	30,000	0.0%
Telecommunications	3,086	2,390	3,450	3,450	3,450	2,550	(900)	-26.1%
Training/Meetings	494	674	2,500	2,500	2,500	4,000	1,500	60.0%
Dues & Subscriptions	3,005	2,395	2,880	2,880	3,000	2,650	(230)	-8.0%
Allocated Insurance	30,936	33,342	33,300	33,300	33,300	39,100	5,800	17.4%
TOTAL EXPENSE	\$ 335,369	\$ 334,124	\$ 367,930	\$ 405,990	\$ 412,773	\$ 436,850	\$ 30,860	7.6%

a Salaries: Includes Base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

City Clerk Expenditures



Cost Allocation



Detail - Assistant City Manager / City Clerk
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-1301-4010	Salaries ¹	200,645	199,607	204,800	204,800	213,613	216,100	See Note A Below
100-1301-4011	Salaries - Part Time	-	-	-	3,060	3,060	-	
100-1301-4100	Benefits ²	75,668	55,898	73,600	73,600	73,600	78,600	
100-1301-4140	Retiree Health Insurance (OPEB)	3,732	3,732	3,700	3,700	3,700	3,700	
100-1301-4210	Contracted Services ³	3,289	20,424	30,550	65,550	65,550	48,100	See Item#1
100-1301-4212	Technology Maintenance	1,747	3,218	-	-	-	2,000	
100-1301-4270	Election Costs	139	382	-	-	-	500	
100-1301-4310	Office Supplies	5,185	1,463	5,000	5,000	2,000	3,150	See Item#2
100-1301-4330	Misc. Supplies & Services	3,276	709	1,150	1,150	2,000	1,600	See Item#3
100-1301-4345	Dues / Subscriptions	3,005	2,395	2,880	2,880	3,000	2,650	See Item#4
100-1301-4510	Conference & Training	12	674	2,000	2,000	2,000	1,500	See Item#5
100-1301-4515	Meetings & Travel	482	-	500	500	500	2,500	See Item#6
100-1301-4750	Telecommunications	3,086	2,390	3,450	3,450	3,450	2,550	See Item#7
100-1301-4996	Allocated Liability Insurance	13,736	14,325	16,100	16,100	16,100	16,500	
100-1301-4997	Allocated Workers' Comp Insurance	17,200	19,017	17,200	17,200	17,200	22,600	
Total Operation		331,202	324,234	360,930	398,990	405,773	402,050	
124-1301-4270	Election Expense - Ballot Measures	-	5,184	-	-	-	30,000	See Item#8
124-1301-4351	Computer Equipment Expenses	-	-	2,500	2,500	2,500	-	
124-1301-4375	Equipment Rental (Photocopier Lease)	4,167	4,706	4,500	4,500	4,500	4,800	
Total Capital Outlay		4,167	9,890	7,000	7,000	7,000	34,800	
TOTAL DEPARTMENT		335,369	334,124	367,930	405,990	412,773	436,850	
100-1301-3998	G&A - Water Fund Allocation - 8%	(26,606)	(25,941)	(28,874)	(31,919)	(32,462)	(32,164)	
100-1301-3998	G&A - Sewer Fund Allocation - 7%	(23,280)	(22,696)	(25,265)	(27,929)	(28,404)	(28,144)	
General Fund Cost Allocation - 85%		281,316	275,597	306,791	339,142	344,907	341,743	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ Includes municode update annual contract maintainance

General Fund FTE	1.00	1.00	1.00	1.00	1.00	1.00
Total FTE	1.00	1.00	1.00	1.00	1.00	1.00

Budget Detail

Assistant City Manager/City Clerk Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-1301-4210	Contracted Services		48,100	65,550
		Annual Muni-Code update *	5,000		12,000
			-		4,000
		Routine Contracts - SW progress report/outreach items			
		Electronic Campaign Forms	1,650		1,300
		DocuSign	3,200		3,500
		Transcription Service	12,000		9,750
		Website Update *Carryover*	26,250		35,000
2	100-1301-4310	Office Supplies		3,150	5,000
		Paper Allocation	500		500
		Business cards	150		150
		Misc Routine Supplies	2,500		4,350
3	100-1301-4330	Misc. Supplies & Services		1,600	1,150
		Holiday Decorations	-		200
		County Recorder Handbook Edition	-		200
		T-Shirts Design for Apparel	500		500
		Postage	-		250
		Form 700 Filing Fee	1,100		-
4	100-1301-4345	Dues / Subscriptions		2,650	2,880
		Int'l Institute of Municipal Clerks	200		200
		CCMF	400		400
		Society for HR Mgmt	200		200
		Dropbox & Doodle Subscription	345		225
		MMANC	75		75
		CalPELRA	400		400
		Record Management	225		225
		League of California Cities	375		375
		Election Handbook	250		250
		Code Publishing Annual	-		350
		Zoom Meeting	180		180
5	100-1301-4510	Conference & Training		1,500	2,000
		New Laws and Election Conference	500		500
		League of CA City Annual confernece \$2,000	500		-
		Annual City Clerk Association of CA Conf	500		1,500
6	100-1301-4515	Meetings & Travel		2,500	500
		Routine Mileage Reimbursement	-		-
		Meeting/Conference/ Mileage - Mileage/Bridge Tolls	2,500		500
7	100-1301-4750	Telecommunications		2,550	3,450
		Fax Line	150		150
		Phone Services (Mobile + Desk)	360		900
		Sonic Services	2,040		2,400
8	124-1301-4270	Election Expense - Ballot Measures		30,000	-
		Ballot measure \$15,000	15,000		-
		Councilmember seats (3)	15,000		-



Grants and Sponsorships: How to Choose the Right Funding Source for Your Organization's Needs



What Are Grants?

Grants are funds provided to organizations for use to start something new, to pay for important equipment or training, and/or to support the costs of specific projects or programs.

What is Sponsorship?

Sponsorship is an exchange of financial or in-kind support of an event for mutual marketing which includes, but is not limited to ads, promotions, logo placements, event signage.

City of Sebastopol COUNCIL POLICY



SUBJECT FUNDING OF COMMUNITY BENEFIT GRANTS	RESO NO	POLICY NO	EFF DATE	PAGE 1 of 4
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BACKGROUND

The Community Benefit Grant Program provides an excellent opportunity for the City of Sebastopol to support critical neighborhood projects and helps fulfill the community’s vision. It has been the practice of the City Council to consider the contribution funding of community-based programs conducted by non-profit 501 (3) (c) organizations that actively enhance the quality of life for Sebastopol residents.

The Community Grants program is developed with a philosophy of partnership whereby Council recognizes the vital role that individuals, community groups and organizations play in contributing to the creation of a vibrant and sustainable City. In return, Council provides a range of grants to encourage and support individuals and groups in the community to engage in activities that advance the quality of life in the City of Sebastopol.

PURPOSE

The purpose of this policy is to provide a basis for Council to allocate funds in an equitable and effective manner. Council acknowledges that the provision of grants is an important role for local government, and is an essential way in which Council can directly support the local community.

Council will apply appropriate management practices to ensure that there is a balance between responsibility administering public funds, and supporting the community in a practical and effective manner.

The Community Benefit Grant Fund is intended to provide funding to local non-profit organizations for specified community benefits programs and/or projects that will:

1. Address an unmet/under-met and ongoing community need;
2. Demonstrate long-term impact and quality outcome;
3. Benefit a large cross section of community residents and/or businesses;
4. Leverage additional funding to support the program;

The Community Grants policy is strongly related to Council’s Goals and Objectives as well as its vision and mission statements. The goal is to operate the Community Benefit Grant Program following related Council policies, plans and activities such as:

1. Social Plans including Youth Plan, Cultural Arts, and Positive Aging/Elders;
2. Community Participation;
3. Festivals and Public Events;
4. Economic Development; and
5. Marketing Strategy, Tourism, Community Outreach

City of Sebastopol



COUNCIL POLICY

SUBJECT	RESO NO	POLICY NO	EFF DATE	PAGE
FUNDING OF COMMUNITY BENEFIT GRANTS				2 of 4

POLICY

1. Non-profit organizations must file an application for the Community Benefit Grants Program. Applications must be submitted by March 31 of each year for funding the following fiscal year. Applications must be submitted to the Finance Department prior to each deadline. Application forms may be obtained from the Finance Department, 7:00 A.M to 5:30 P.M., Monday through Thursday, or off the City website page (www.cityofsebastopol.org).
2. Public funds shall be made available only when the funds are to be expended for a community program that will contribute to the quality of life for Sebastopol residents.
3. The City Council shall strive to appropriate one percent of General Fund revenues.
4. No organization may apply for funding if it failed to meet any of the post application requirements from the prior year (see paragraph 11, 12 & 13).
5. Funds will not be allocated to:
 - a. Political action committees, political candidates, or political campaigns;
 - b. Any organization conducting a religious activity;
 - c. Organizations conducting a fund-raising event or activity;
 - d. For the rental of the City owned facilities.
6. Funding requested from membership based adult organizations will not be considered if the funds requested are to be used to directly benefit its members and not the community at large.
7. Funding requested from youth sports group will be considered only if the request is to support the youth sports group in a regional, state or national competition, but not for travel out of the country, and provided that the requesting group is predominately composed of Sebastopol residents.
8. Requests for funding will be considered by the City Council only during the periods determined in this Council Policy and submitted on the appropriate application form.
9. Funding of a program will not constitute a precedent for contributions in subsequent years.
10. All applications will be submitted to the Finance Department for analysis and recommendation to the Budget Subcommittee and ultimately to the City Council. In its evaluation, the Budget Subcommittee shall consider and evaluate the following criteria:
 - a. The non-profit status of the organization.
 - b. The number of citizens within the community that will benefit directly by the expenditure as well as the ratio of Sebastopol residents served to the total number of individuals served.
 - c. Adherence to the stated policies of the City of Sebastopol.
 - d. Whether or not a public need will go unmet without the contribution
 - e. The degree to which the goodwill of the City of Sebastopol will be promoted.
 - f. The degree to which the cause has been recognized as a contribution to the community



City of Sebastopol

COUNCIL POLICY

SUBJECT	RESO NO	POLICY NO	EFF DATE	PAGE
FUNDING OF COMMUNITY BENEFIT GRANTS				3 of 4

- g. Whether or not the contribution could expose the City to civil liability
 - h. The amount of the request.
 - i. Whether the ratio of administrative costs to program costs exceeds 25% of the program budget.
 - j. The degree to which the members of the organization have engaged in fund-raising activities.
 - k. Whether or not the organization has applied for funding from other Sonoma County cities.
 - l. Whether or not the organization has received CDBG (Community Development Block Grant Funding).
11. After review, the Budget Subcommittee shall make a recommendation to approve, deny, or modify the funding request and approve as modified.
12. Post Application Requirements:
- a. Not discriminate in employment or in clients served because of race, religion, national origin, or sex.
 - b. Be accountable for revenue and expenditures through standard bookkeeping procedures. An annual audit or review at the applicant’s expense may be required, with the results available to the City of Sebastopol upon request.
 - c. Provide access to periodic reviews by City staff and City Council for purposes of monitoring the program.
 - d. Provide the City with an interim end of the year full financial accounting and narrative report by the close of May 31.
 - e. The year-end report shall be submitted in writing, and may be brief but should include a financial summary indicating how funds have been expended during the period and a narrative commenting on development of the program. The end of the year shall be within 30 days after May 31. This report must include a complete financial statement detailing all expenditures of the City monies for the program(s) covered under the grant and a narrative report on the project and its significance. The financial and narrative report should compare actual expenditures and accomplishments with the budget and objectives cited in the original proposal.
13. Funded applicants must return to the City any unexpended funds at the end of the one-year funding period, or whenever, the City determines that the applicant has not performed in accordance with the approved program proposal.
14. Any funds returned in accordance with the policy shall be returned to the City General Fund, to be allocated in accordance with the policy.
15. City moneys shall be used only for the purpose and program(s) duly authorized and in accordance with the approved budget. Any deviation from the approved program proposal may be made only with the City’s prior written approval. If not, funds must be returned immediately to the City.

City of Sebastopol



COUNCIL POLICY

SUBJECT	RESO NO	POLICY NO	EFF DATE	PAGE
FUNDING OF COMMUNITY BENEFIT GRANTS				4 of 4

16. Each year, and in accordance with the established time line, the City Council will develop its funding allocations within the following categories for Community Benefit Grants Funding:

- a. Parks and Recreation, including but not limited to:
 - i. Outdoor Recreation
 - ii. Youth services and athletics
 - iii. Hospitality Program
- b. Arts and Cultural, including but not limited to:
 - i. Event and Tourism Resources
 - ii. History and Culture Education
 - iii. Music & Theater Events
- c. Environmental Quality and Sustainability, including but not limited to:
 - i. Clean air quality / pollution control
 - ii. Climate action initiative
 - iii. Go Green! Support
- d. Health & Community/Human Services
 - i. Health and Safety, Food / Nutrition
 - ii. Crisis Intervention Facilities
 - iii. Senior Citizen Resources
- e. Economic Vitality
 - i. Workforce training
 - ii. Business development, incubation or acceleration
 - iii. Business attraction, retention / expansion program

City of Sebastopol

COUNCIL POLICY



SUBJECT	RESO NO	POLICY NO	EFF DATE	PAGE
COMMUNITY SPONSORSHIP	N/A	84	9/7/2021	1 of 5

I. OVERVIEW

The City of Sebastopol recognizes that sponsorships play an important role in supporting our community and providing support for community events that are held for the following purposes:

- Support of nonprofit organizations, service clubs, groups or organizations serving the Sebastopol community;
- Cultural, recreational and educational activities;
- Promotion of the City of Sebastopol

In order to expand access to a wide range of cultural experiences and diversified community connections for all its residents, the City of Sebastopol provides limited assistance to local organizations in support of community events that are consistent with the goals and priorities of the City and that serve a public purpose.

City sponsorship reflects support of specific events by an organization. Therefore, requests for funding/fee reductions must be for events operated by an organization, as opposed to a contribution to an organization's general operating expenses. The intent is that the general public will receive some intrinsic cultural, economic, educational, or recreational entertainment value from the event, while raising revenues to support and potentially enhance the delivery of services that support the vision of the City of Sebastopol with the aim of enhancing the connectivity between businesses and the greater community. Community sponsorships can be an effective means of generating new revenue and building community partnerships.

II. PURPOSE

The purpose of this policy is to promote significant and special community events primarily benefitting the Sebastopol community. This is not a grant program. This policy sets parameters for the approval of City sponsorships for community events conducted by local organizations. City sponsorship may consist of monetary funding and/or in-kind support. Community sponsorships can be an effective means to identify the event with the City and building community partnerships while raising revenue.

III. DEFINITIONS

Community Sponsorship Account – Account established to offset the costs of providing City support for community events. The City Council determines how much to allocate to this account through the annual budget process.

Organization – Includes nonprofit institutions and service organizations registered to do business in the State of California; groups or organizations, educational institutions, and for purposes of this policy, are those entities which have their principal location in Sonoma County, and which exist primarily to provide

services or engage in activities for the public benefit of the Sebastopol community.

Event – A local celebration, fundraiser, cultural, recreational or educational activity that demonstrates a public benefit and/or community programs held for the primary purpose of raising funds for a City of Sebastopol or Sonoma County-based nonprofit (or not-for-profit) organization and for which other intrinsic cultural, recreational, entertainment or educational value is provided for the benefit of the public.

Sponsorship – A sponsorship is any monetary or in-kind support from the City (City logo, City staff time, public safety services, and the use of City facilities or property, event permit fees, etc.) to the organizing agency that helps offset the costs of the event operations.

IV. GENERAL POLICY

The budget for the community sponsorship program, including determination of the source of funding to offset this sponsorship program, shall be established by the City Council each year during the annual budget process. The fiscal year shall begin July 1 of each year and end on June 30 the following year. Applications will be processed on a first-come, first serve basis.

Sponsorships will only be provided for events and organizations meeting the eligibility criteria stated in this policy (see Section VIII). City staff will review sponsorship applications and make a recommendation to the City Council for final approval. The Administrative Services Department shall be responsible for accounting for the Community Sponsorship account; and shall keep a listing of all organizations and programs receiving sponsorships through this program; and shall maintain a balance of funds available.

Special Event requirements, conditions of use for facilities and equipment, insurance and other requirements must be followed according to City policies, codes and ordinances. Failure to comply with the City permitting requirements within the time constraints will result in the organization being ineligible for future sponsorships.

V. FUNDING LIMITS

The City Council shall determine the Community Sponsorship account balance during the budget process each year. Community sponsorships may be provided to eligible organizations (see Section VIII).

In the case of partial funding for a program, costs owed to the City, other than those covered by a sponsorship per this policy, shall be paid by the sponsoring community organization and are due 30 days before the event.

VI. APPLICATION REQUIREMENTS AND PROCESS

- 1) A community sponsorship application must be submitted on the attached form indicating:
 - a. name and contact information for the event organizer(s)
 - b. the local office/headquarters of the organization
 - c. the organization's purpose/mission
 - d. the event dates, and times which include set-up and tear down times needed, a parking plan, and proposed location

- e. expected number of participants
 - f. statement that the event will be available to the general public
 - g. the purpose of the event
 - h. how the organization and proposed event benefits the Sebastopol community and meets the criteria within this policy
 - i. an indication of what type of sponsorship is needed for the program
 - j. an outline of the event marketing plan
- 2) A financial outline showing the proposed profit or loss for the event. The financial outline must include income from all sources; and all program expenditures listed by category including but not limited to booth rentals, sound and production, facility rental, food and beverage, concessions, staff, advertising, etc. In-kind contributions and volunteer services shall be listed. The budget will be used to determine the extent to which an organization has obtained diversified funding, in-kind contributions and volunteer resources. Financial outlines that show a deficit must clearly explain how the deficit will be handled.
 - 3) Current proof of 501(c) or others, California contribution registration number and/or other non-profit status must be provided (if applicable, as determined by the City Manager or designee). Proof that the organization's principal location is in the Sonoma County and exists primarily to provide services or engage in activities for the public benefit of the Sebastopol community.
 - 4) A copy of the program's sponsorship criteria/guidelines that outlines the sponsorship categories and benefits of sponsorships at various sponsorship levels.
 - 5) The City may require additional information as necessary.

VII. APPLICATION REVIEW/APPROVAL

Sponsorship applications will be accepted and reviewed on an on-going basis by the City department in charge of the event, program or facility/amenity. The City Council allocates and adopts a limited budget for this program. Approval of sponsorship is determined on a case by case basis related to the eligibility requirements, purpose and goals of each independent event. Sponsorships applications shall be presented to the Administrative Services Department. If all criteria of this policy are met, the Administrative Services Department shall prepare a consent calendar agenda item for City Council consideration.

Approval for sponsorship in one year does not imply or guarantee approval in subsequent years for an organization or an event.

Factors that will be considered include (in addition to the eligibility requirements in the policy):

1. Resources available (e.g. budget, staff, workload capacity, availability of City facilities).
2. Compatibility of the program with the goals and priorities of the City of Sebastopol.
3. Impact of the event on City facilities.
4. Risk to the City.
5. Where applicable, ability of the organization to obtain and satisfy the City's insurance requirements including naming the City as additional insured.

6. Benefit to the community; level of cultural enrichment.
7. Enhances community unity and City values.
8. Ability to meet City of Sebastopol zero waste requirement.

VIII. ELIGIBILITY CRITERIA

Eligible

Event types

- Events providing a benefit to Sebastopol residents; non-profit organizations holding fundraiser programs primarily serving the Sebastopol community
- Events that contribute positively to the recognition and image of the City of Sebastopol
- Events that are available to the general public
- Events and organizations that demonstrate that they can meet the necessary requirements of the agreement

Organization types

- Organizations and programs in good standing with the City of Sebastopol in relation to organization's past performance
- Organizations that agree to do the following (failure to do so will result in future ineligibility):
 - a. Obtain all required permits, clearances, insurances and program authorizations within time restraints in compliance with the Code of the City of Sebastopol, policies and Special Events Policy requirements and State and Federal Laws.
 - b. If sponsorship includes rental of a City of Sebastopol facility, applicants must fill out application form and is subject to facility availability and adherence to City facility use policies.
 - c. Acknowledge the support of the City of Sebastopol where appropriate, and to include on all printed information and advertising related to the event for which sponsorship was provided the following statement: "This event is sponsored in part by the City of Sebastopol" or other statement approved by the City of Sebastopol.
 - d. Allow the City of Sebastopol to have a space at the event if the City so desires (at events where a sponsorship space is appropriate) for the purposes of distributing information regarding City services and community programs. This space shall be provided at no cost to the City.
 - e. Provide the City with whatever benefits are afforded other sponsors of similar sponsorship levels (i.e. logo display, sponsor table, advertising benefits etc.)
 - f. Ensure appropriate ADA accessibility at event, and when portable toilets are required for events, must ensure that at least one ADA accessible portable is provided.
 - g. City must review all materials with City logo prior to release.

Not eligible

1. The City will not award sponsorships to any religious church, creed or sectarian organization to promote religious purposes. Religious organizations are not excluded from sponsorships; however, the

purpose of the program must be as described in the definitions section of this policy and shall not serve to promote a religious message.

2. Political organizations and/or individual campaigns are not eligible for sponsorships for programs they conduct.
3. Organizations that discriminate on the basis of age, race, sex, sexual orientation, marital status, disability or national origin are not eligible for sponsorships for programs they conduct.
4. Individuals, or groups providing a restricted guest list, are not eligible for sponsorships.
5. For-profit organizations are not eligible for sponsorships for promotional programs for which the organization/corporation or its employees or officers will gain personal benefit (i.e. a sales promotion).

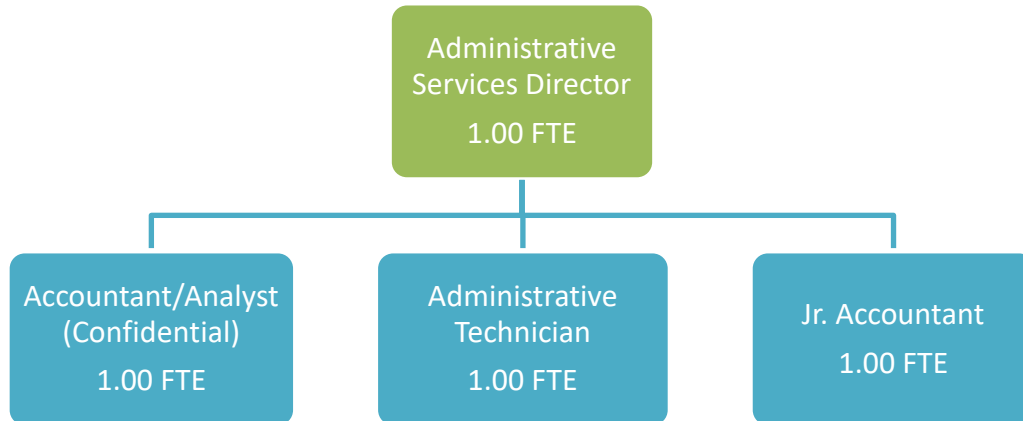
**Detail - Community Support
Budget Expenditures**

Account Number	Name of Organization	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
100-1001-4820	Analy High School	6,600	1,500	6,100	6,100	6,100	-
100-1001-4820	Ceres Community Project	-	8,000	8,125	8,125	8,125	8,125
100-1001-4820	Chamber of Commerce - Apple Blossom Festival & Parade	15,000	11,250	10,000	10,000	10,000	12,500
100-1001-4820	Chamber of Commerce - Visitor Center	-	-	5,000	5,000	5,000	5,000
100-1001-4820	Creative North Group	-	4,000	-	-	-	-
100-1001-4820	Gravenstein Health Action Coalition	-	8,000	-	-	-	2,500
100-1001-4820	Gravenstein Lion Club	-	-	2,000	2,000	2,000	5,000
100-1001-4820	Library Assoc New Techno-Current Regional Entity (LANTERN)	4,880	-	-	-	-	-
100-1001-4820	Main Stage West	-	3,000	8,000	8,000	8,000	8,000
100-1001-4820	Mr. Music Foundation	11,445	10,000	10,000	10,000	10,000	10,000
100-1001-4820	Rebuilding Together Sebastopol	3,500	2,800	3,000	3,000	3,000	2,500
100-1001-4820	Redwood Rainbows Square Dance Club, Inc	9,000	-	-	-	-	-
100-1001-4820	School Garden Network Foundation	-	2,000	-	-	-	-
100-1001-4820	Sebastopol Center for the Arts	-	-	10,000	10,000	10,000	10,000
100-1001-4820	Sebastopol Center for the Arts - Art Trails	10,000	9,500	-	-	-	-
100-1001-4820	Sebastopol Downtown Association	5,000	5,000	-	-	-	-
100-1001-4820	Sebastopol Entrepreneurs Project	2,500	1,500	-	-	-	-
100-1001-4820	Sebastopol Farmers Market	2,000	4,000	2,000	2,000	2,000	2,000
100-1001-4820	Sebastopol Regional Library	2,965	-	3,185	3,185	3,185	-
100-1001-4820	Sebastopol Sea Serpents	-	11,000	11,000	11,000	11,000	12,500
100-1001-4820	Sebastopol World Friends - Sister City Exchanges	5,000	4,000	5,000	5,000	5,000	5,000
100-1001-4820	Slow Food Russian River	4,500	3,600	4,500	4,500	4,500	4,500
100-1001-4820	SUSD Rainbow House	4,000	-	4,000	4,000	4,000	4,000
100-1001-4820	Western SoCo Historical Society	7,500	4,800	7,750	7,750	7,750	7,750
Total		\$ 93,890	\$ 93,950	\$ 99,660	\$ 99,660	\$ 99,660	\$ 99,375

	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
TOTAL CBG Actual Funding	\$ 93,890	\$ 93,950	\$ 99,660	\$ 99,660	\$ 99,660	\$ 99,375
% Contribution in relation to annual revenues (per policy)	0.99%	0.92%	1.01%	0.92%	0.92%	0.96%
General Fund Revenues *	9,515,730	10,181,015	9,903,250	10,825,584	10,890,345	10,348,710

* GF revenue total does not include 1 time revenue

ADMINISTRATIVE SERVICES (FINANCE) DEPARTMENT



The Administrative Services (Finance) Department provides support in three distinct areas: Finance & Accounting, Payroll/Human Resources, and Risk Management. This department is responsible for the control of the City's financial records; City payroll functions; Employee Benefit and Personnel administration; and Risk Management Insurance administration.

MANDATED

Finance

- Prepare Annual City Budget
- Prepare Audited Financial Reports
- Respond to Public Records Requests
- Prepare Federal, State & County Reports
- Prepare semi-monthly Payroll
- Administer Bond Requirements
- Administer Business Licensing

Human Resources/Risk Management

- Ensure compliance with federal and state-mandated requirements
- Administer City's labor and employee relations program
- Administer employee medical leaves
- Administer compensation and benefits
- Administer hiring processes
- Serves as one of two City-assigned REMIF Board Members

CORE

Finance

- Administer Utility Billing Operation
- Process Accounts Payable/Receivable
- Process Cash Receipts
- Perform Treasury Management

- Perform Financial Analysis
- Administer and Maintenance ongoing of the City's User Fee Schedule
- Administers the Street Lighting Assessment District, and the Woodstone Assessment District
- Maintains the Fixed Asset inventory

Human Resources/Risk Management

- Provide notice to employees of medical leave and benefits rights under law
- Resolve return to work, risk management, and safety issues with supervisors and managers
- Coordinate with oversight and benefit administration organizations
- Design and maintain classification and compensation structures
- Compile and maintain official personnel records for all employees
- Maintains and manages the City's Payroll, Personnel, Medical, and Worker's Compensation records
- Creates and implements various employee benefit / insurance programs and policies as needed
- Updates job descriptions for all departments
- Administration of required AB1825 Anti-Harassment training for City staff
- Serves as the insurance and benefit administrator for City staff
- Manages Public Employee Retirement System program
- Administration of the Health, Life, Short Term and Long Term Disability insurance programs
- Administers the City's Child Care benefit program
- Administers City's 457 Deferred Compensation programs
- Facilitate FMLA Family Medical Leave Act leave of absences for employees
- Administers the City's Medical After Retirement programs
- Administers the COBRA program for former employees and their dependents
- Administration of HIPAA privacy act
- Assists employees with all of the City's benefit programs
- Responsible for managing REMIF's Risk Management programs including City insurances for Property Insurance, Liability Insurance, Vehicle Insurance, Earthquake & Flood Insurance, and Boiler Insurance
- Responsible for managing REMIF's Employee Insurance programs including Health Insurance, Life Insurance, Short Term and Long Term Disability Insurance, and Voluntary Life Insurances
- Responsible for management of REMIF's Workers Compensation Insurance coverage
- Responsible for maintaining REMIF's list of all property insured for the City including City buildings, City property and the City's vehicle and equipment fleet

Major Accomplishments in 2021-22:

- ✓ Received the Distinguished Budget Presentation Award (6th time recipient)
- ✓ Received the Certificate of Achievement for Excellence in Financial Reporting (4th time recipient)

- ✓ Filled Administrative Technician position in the Administrative Services Department
- ✓ Issued RFP/RFQ for Municipal Financial Services
- ✓ Revised the Purchasing Policy redefining contracted services
- ✓ Evaluated opportunity to lower the City's annual employee pension payment
- ✓ Evaluated opportunities to refinance existing debt at lower interest rates
- ✓ Completed energy efficiency project with Sysserco
- ✓ Continue to streamline for efficiency with year-end close processes and departmental overall

Goals and Objectives for 2022-23:

- To fill the remaining vacancy in the Administrative Services Department
- Issue RFP/RFQ for Capital Assets Management Program
- Implement a more efficient budgeting module
- Continue to be the recipient of the Distinguished Budget Presentation Award
- Continue to be recipient of Certificate of Achievement for Excellence in Financial Reporting

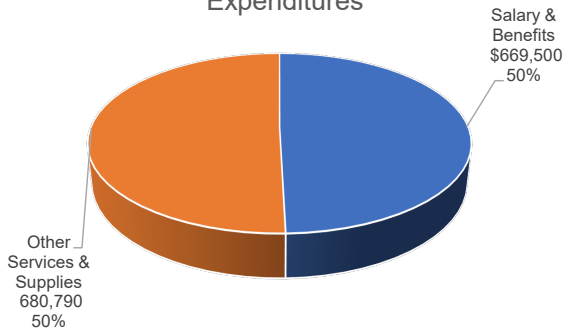
SUMMARY - ADMINISTRATIVE SERVICES (FINANCE)

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Business Licenses	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000
Staff Time Reimbursement	-	7,000	7,000	7,000
Water Fund	456,110	510,830	509,349	486,915
Sewer Fund	444,107	497,387	495,945	474,101
General Fund	176,073	200,073	197,898	183,139
TOTAL REVENUE	1,206,290	1,350,290	1,345,193	1,286,155

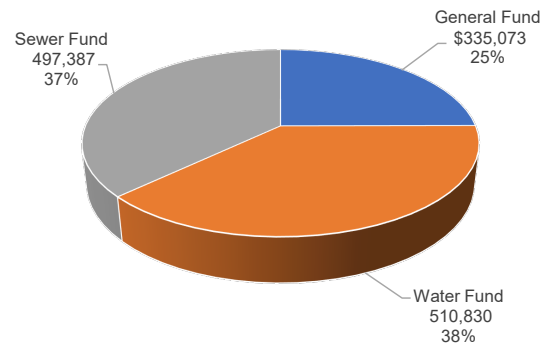
EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	388,364	415,830	669,500	669,500	558,073	732,500	63,000	9.4%
Contract Services	457,182	389,059	422,820	566,820	672,820	427,900	(138,920)	-24.5%
Services & Supplies	13,385	17,851	10,500	10,500	15,000	6,050	(4,450)	-42.4%
Equipment Rental	6,115	5,684	9,500	9,500	8,300	8,900	(600)	-6.3%
Telecommunications	4,697	5,758	6,735	6,735	6,000	6,740	5	0.1%
Training/Meetings	3,442	1,655	3,000	3,000	3,000	7,500	4,500	150.0%
Dues & Subscriptions	3,408	2,755	4,435	4,435	2,200	2,380	(2,055)	-46.3%
Allocated Insurance	79,092	83,485	79,800	79,800	79,800	94,185	14,385	18.0%
TOTAL EXPENSE	\$ 955,685	\$ 922,077	\$ 1,206,290	\$ 1,350,290	\$ 1,345,193	\$ 1,286,155	\$ (64,135)	-4.7%

^a Salaries: base pay, and education incentive pay
Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Administrative Services (Finance)
Expenditures



Cost Allocation



Detail - Administrative Services (Finance)
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-1401-4010	Salaries ¹	247,176	293,339	408,900	408,900	373,773	455,300	See Note A Below
100-1401-4012	Overtime	-	170	-	-	-	-	
100-1401-4100	Benefits ²	134,852	118,027	253,000	253,000	180,000	269,600	
100-1401-4140	Retiree Health Insurance OPEB	6,336	4,294	7,600	7,600	4,300	7,600	
100-1401-4210	Contracted Services	238,881	158,632	109,000	109,000	223,000	141,100	See Item#1
100-1401-4211	Banking Fees	20,569	21,251	21,600	21,600	21,600	21,600	See Item#2
100-1401-4212	Technology Maintenance	12,772	18,186	25,720	25,720	25,720	35,200	See Item#3
100-1401-4220	Contract Services - Accounting Services	28,100	27,950	41,000	41,000	41,000	42,000	See Item#4
100-1401-4222	Contract Services - Sales Tax Audit	3,425	3,800	5,000	5,000	4,000	5,000	See Item#5
100-1401-4223	Contract Services - UUT Audit	15,000	15,000	15,000	15,000	15,000	10,000	See Item#5
100-1401-4230	Recruitment	23,094	-	20,000	20,000	17,000	-	See Item#6
100-1410-4210	Contract Services - Information Technology	39,641	52,537	53,000	197,000	193,000	53,000	See Item#7
100-1411-4210	Contract Services - Human Resources	75,700	91,703	132,500	132,500	132,500	120,000	See Item#8
100-1401-4310	Office Supplies	6,402	4,850	4,800	4,800	5,000	3,350	See Item#9
100-1401-4330	Misc. Supplies & Services	6,983	13,001	5,700	5,700	10,000	2,700	See Item#10
100-1401-4345	Dues / Subscriptions	3,408	2,755	4,435	4,435	2,200	2,380	See Item#11
100-1401-4375	Equipment Rental	1,948	2,106	3,500	3,500	3,500	4,100	See Item#12
100-1401-4510	Conference & Training	3,146	1,612	2,500	2,500	2,500	7,000	See Item#13
100-1401-4515	Meetings & Travel	296	43	500	500	500	500	
100-1401-4750	Telecommunication	4,697	5,758	6,735	6,735	6,000	6,740	See Item#14
100-1401-4996	Allocated Liability Insurance	40,592	42,860	45,400	45,400	45,400	46,685	
100-1401-4997	Allocated Workers' Comp Insurance	38,500	40,625	34,400	34,400	34,400	47,500	
Total Operation		951,518	918,499	1,200,290	1,344,290	1,340,393	1,281,355	
124-1401-4375	Equipment Rental (Photocopier Lease)	4,167	3,578	6,000	6,000	4,800	4,800	
Total Capital Outlay		4,167	3,578	6,000	6,000	4,800	4,800	

TOTAL DEPARTMENT	955,685	922,077	1,206,290	1,350,290	1,345,193	1,286,155
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100-1401-3998	G&A - Water Fund Allocation - 38%	(387,540)	(355,882)	(456,110)	(510,830)	(509,349)	(486,915)
100-1401-3998	G&A - Sewer Fund Allocation - 37%	(388,100)	(346,516)	(444,107)	(497,387)	(495,945)	(474,101)
General Fund Cost Allocation - 25%		175,878	216,101	300,073	336,073	335,098	320,339

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	4.00	4.00	4.00	4.00	4.00	4.00
Total FTE	4.00	4.00	4.00	4.00	4.00	4.00

Budget Detail

Administrative Services (Finance) Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-1401-4210	Contracted Services		141,100	109,000
		Springbrook Annual Maintenance	25,000		25,000
		Springbrook Budget Module Add-on	8,500		-
		SB Special PM Setup	-		3,000
		BL Maintenance	10,000		10,000
		Labor Costing GovInvest Portal Maintenance	10,000		11,000
		Financial Forecast Portal Maintenance	10,000		10,000
		Records Retention Project - Extra Help	10,000		10,000
		Municipal Financial Services Study	27,600		-
		Capital Assets Study *carryover* (See Note a.)	40,000		40,000
2	100-1401-4211	Banking Fees		21,600	21,600
		Average Monthly Fee \$1,800	21,600		21,600
3	100-1401-4212	Technology Maintenance		35,200	25,720
		Office 365 Pro Services (Included Email Hosting)	8,400		7,200
		Offsite Hosting Server Backup Service	3,000		3,000
		Replacement of PW Server	6,000		-
		(44) Connectwise Monitoring Packet 24/7 Alerts	16,800		14,520
		(4) Wireless Access Point Licensing	1,000		1,000
4	100-1401-4220	Contract Services - Accounting Services		42,000	41,000
		Annual audit	31,500		30,500
		Annual OPEB Study	5,000		5,000
		Annual GASB-68 Calculation	5,500		5,500
5	100-1401-4222	Contract Services - Sales Tax Audit		30,000	20,000
		Annual Sales Tax Audit	5,000		5,000
		UUT Annual Audit	15,000		15,000
		UUT Ballot Measure	10,000		-
6	100-1401-4230	Recruitment		-	20,000
		Jr. Accountant	-		10,000
		Administrative Technician	-		10,000
7	100-1410-4210	Contract Services - Information Technology		53,000	193,000
		I.T Contract	53,000		53,000
		Cyber Investigation/Review (Retention) (See Note b.)	-		100,000
		Cyber Security Risk Assessment (See Note b.)	-		40,000
		Data Breach - W2s (See Note b.)	-		4,000
8	100-1411-4210	Contract Services - Human Resources		120,000	132,500
		HR Contract	85,000		80,000
		Citywide Staffing Study - Phase 2	30,000		15,000
		Labor Negotiation (See Note c.)	5,000		30,000
		HR Training	-		5,000
		HR Special Project	-		2,500
9	100-1401-4310	Office Supplies		3,350	4,800
		Business License Forms	-		500
		Postage for (BL/AP)	-		500
		Various Tax Services - W2 & 1099	350		800
		Secured Window Envelops	500		500
		Routine Finance Supplies	2,500		2,500

Budget Detail

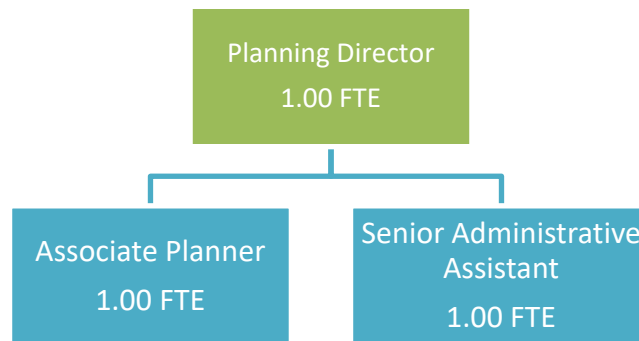
Administrative Services (Finance) Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
10	100-1401-4330	Misc. Supplies & Services		2,700	5,700
		Budget Book Printing	1,500		2,100
		GFOA Submission Fees	500		400
		PO Box Renewal	500		3,000
		Annual Labor Law Posters	200		200
11	100-1401-4345	Dues / Subscriptions		2,380	4,435
		CSMFO	330		450
		MMANC	100		100
		PO Box 1776 Annual Fee + Permit	500		500
		PARMA	150		200
		GFOA	600		600
		Society for Human Resources Mgmt (SHRM)	-		230
		CALPELRA (Calif Public Employer Labor Relation Assoc)	-		700
		SoCo Employer Advisory Council (SCEAC)	-		220
		Adobe Acrobat Annual Licensing (7)	700		1,435
12	100-1401-4375	Equipment Rental		4,100	3,500
		Postage Meter Lease	2,000		2,000
		Insert Machine Rental	1,600		-
		Battery Backup	-		500
		Postage Supplies	500		1,000
13	100-1401-4510	Conference & Training		7,000	2,500
		PARMA Conference	1,500		-
		CSMFO Conference	3,000		1,500
		Software (Springbrook) Annual Conference	1,500		-
		Webinar/Other conferences	1,000		1,000
14	100-1401-4750	Telecommunications		6,740	6,735
		eFax Secured Fax Line Service	240		-
		Zoom Conference Service	180		400
		Phone Service	3,200		3,200
		Sonic Internet	2,400		2,400
		Administrative Svs Cell Phone	720		735

Notes:

- a. This amount is a carryover prior FY21-22 and did not spend FY21-22 budget amount
- b. One time expense cost of cyber security and not repeating in FY22-23
- b. Cost might change pending labor negotiation terms

PLANNING DEPARTMENT



The Planning Department provides planning and environmental review assistance to the City Council, and has responsibility for staffing the Planning Commission, Design Review Board, Tree Board, Public Arts Committee, and the Climate Action Subcommittee. In this way, the Planning Department functions more as a Community Development Department than a traditional planning department.

The Planning Department's activities cover multiple areas in addition to current and advance planning. In addition to traditional planning and land use related functions, the Department also takes a lead role in formulation of park policy; park and community facility planning; and, applies for and administers park-related grants. The Planning Commission also serves as the City's 'Parks Commission', and as the advisory body for the City's Local Hazard Mitigation Plan update. The Planning Department manages public arts, including the public art in-lieu fund, which allows the City to sponsor public art projects, the Public Art Committee and implementation of public art projects. Lastly, the Planning Department has taken the lead role in climate-action related activities, including applying for and managing a CivicSpark Fellow and development of a Climate Action Framework.

Planning staff also serve on multiple county-wide committees, including the Community Development Commission's City's and Towns Advisory Committee (CTAC), the Measure M - Parks Technical Advisory Committee, the County's Bicycle and Pedestrian Advisory Committee, Sonoma County Economic Development Board, as well as other related committees.

Current planning includes receiving and processing applications for land use permits, subdivision and other development permits, assisting the Building Department in enforcement efforts, as well as preparing staff reports for the Council and City boards and commissions, preparing agenda packets and minutes for assigned committees, and performing inspections to assure compliance with zoning, environmental, and other planning regulations.

Advance planning includes preparation of long-range planning documents, including the General Plan and Housing Element updates and implementation, policy and ordinance revisions and other special studies.

The Planning Department also managed two major projects for the Building Department due to the lack of permanent staffing in this department, including the Local Hazard Mitigation Plan and the e-permitting project.

The Planning Department experienced staffing challenges in 2021, operating at 50% staffing for most of the year with vacancies at both the associate planner (now filled) and senior administrative assistant (on-going leave) starting in April 2021 and continuing into 2022. While temporary assistance is being utilized, staffing recommendations made in last year budget should be reconsidered for the FY 2022/23. These may include: addition of a Planning Technician or Assistant Planner to process administrative permits and assist the Associate Planner and Director; hiring a part time sustainability coordinator for the City to continue the work of the CivicSpark Fellow (which ends in August); hiring a grant-writer to write and manage grant opportunities.

Major Accomplishments in 2021-22

- ✓ Processed approximately 75 planning applications in calendar year 2021.
- ✓ Managed development of Local Hazard Mitigation Plan. Completed Local Hazard Mitigation Plan has been submitted to CalOES/FEMA for review.
- ✓ Represented Sebastopol in Sonoma County's Multi-Jurisdiction Hazard Plan as stakeholder and FEMA flood map updates.
- ✓ Awarded \$20,000 in REAP (Regional Early Action Planning) Grant from ABAG.
- ✓ Managed call and installation of sculptures at Sculpture Garden at Ives Park with Public Art Committee and opening ceremony.
- ✓ Initiated Planning Commissioner training series (to be continued with new commissioners).
- ✓ Initiated Housing Element update for sixth cycle (to be completed January 2023).
- ✓ Managing RFP, Contracting, and Implementation of online permitting/tracking system.
- ✓ Implementation of AmeriCorps Trail improvements (capital improvements through Engineering department), final negotiation of trail easements and agreements.
- ✓ Initiated Calder Creek restoration visioning and hydrology studies.
- ✓ Applied for and received/managed CivicSpark Fellow.
- ✓ Initiated Climate Action Framework project.
- ✓ Gas Station Ordinance to ban new fossil fuel service stations and limit expansion of existing stations.
- ✓ Support for RV Village City Council project.

Goals and Objectives for 2022-23

The budget includes continuation of the current and advance planning functions detailed above as well as the following special projects listed below.

- Continue implementation of projects funded by \$165,000 State SB2 (Senate Bill 2) and \$65,000 LEAP planning grants, and \$20,000 of REAP grant.
- Complete Implementation of online permitting/tracking system and hand-off to Building Department.
- Continue implementing GIS (geographic information systems) updates and improvements

using SB2 grant funds, including tracking of affordable units and housing inventory sites.

- Complete and adopt Housing Element Update.
- Complete and adopt Vacation Rental Ordinance update.
- Complete implementation of the two public art projects.
- Develop Objective Design Guidelines for mixed use and multi-family development.
- Adoption of Local Hazard Mitigation Plan after review by CalOES and FEMA.
- Adoption of Climate Action Framework and initiation of priority climate actions.
- Complete Calder Creek naturalization study and hydrology studies. Monitor funding opportunities and apply as appropriate.
- Initiate new call for public art.

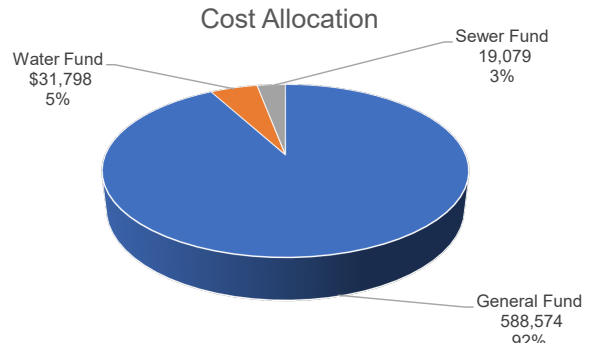
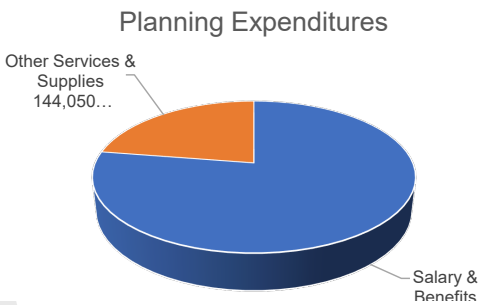
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SUMMARY - PLANNING

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Planning Fees	\$ 30,000	\$ 25,000	\$ 20,000	\$ 25,000
Water Fund	31,798	31,798	30,803	31,208
Sewer Fund	19,079	19,079	18,482	18,725
General Fund	558,574	563,574	550,266	552,718
TOTAL REVENUE	639,450	639,450	619,550	627,650

EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	329,931	378,732	495,400	495,400	406,700	469,000	(26,400)	-5.3%
Contract Services	111,605	86,851	77,750	77,750	140,250	74,800	(2,950)	-3.8%
Services & Supplies	3,257	6,420	5,700	5,700	4,500	6,500	800	14.0%
Equipment Rental	4,164	4,706	3,500	3,500	3,500	3,500	-	0.0%
Telcommunications	2,624	3,176	3,500	3,500	3,500	3,500	-	0.0%
Training/Meetings	1,141	330	1,500	1,500	1,500	1,950	450	30.0%
Dues & Subscriptions	1,399	3,142	1,100	1,100	8,600	8,700	7,600	690.9%
Allocated Insurance	50,000	52,063	51,000	51,000	51,000	59,700	8,700	17.1%
TOTAL EXPENSE	\$ 504,121	\$ 535,420	\$ 639,450	\$ 639,450	\$ 619,550	\$ 627,650	(11,800)	-1.8%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



Detail - Planning
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-2102-4010	Salaries ¹	213,920	267,752	320,900	320,900	250,900	320,000	See Note A Below
100-2102-4012	Overtime	-	-	-	-	2,500	7,000	
100-2102-4100	Benefits ²	114,432	109,401	171,200	171,200	150,000	140,400	
100-2102-4140	Retiree Health Insurance OPEB	1,579	1,579	3,300	3,300	3,300	1,600	
100-2102-4210	Contract Services	61,818	46,057	57,500	57,500	120,000	41,300	See Item#1
100-2102-4212	Technology Maintenance	-	2,524	250	250	250	3,500	See Item#2
100-2102-4226	Façade Improvement Program	-	10,396	20,000	20,000	20,000	20,000	See Item#3
100-2102-4230	Recruitment	4,051	5,114	-	-	-	10,000	See Item#4
100-2102-4250	Advertising/Legal Publications	829	3,870	2,200	2,200	2,000	3,000	See Item#5
100-2102-4310	Office Supplies	2,428	2,550	3,500	3,500	2,500	3,500	See Item#6
100-2102-4345	Dues / Subscriptions	1,399	3,142	1,100	1,100	8,600	8,700	See Item#7
100-2102-4510	Conference & Training	1,050	330	1,000	1,000	1,300	1,700	See Item#8
100-2102-4515	Meetings & Travel	91	-	500	500	200	250	
100-2102-4750	Telecommunications	2,624	3,176	3,500	3,500	3,500	3,500	See Item#9
100-2102-4996	Allocated Liability Insurance	20,900	21,797	24,100	24,100	24,100	26,400	
100-2102-4997	Allocated Workers' Comp Insurance	29,100	30,266	26,900	26,900	26,900	33,300	
Total Operation		454,221	507,954	635,950	635,950	616,050	624,150	
124-2102-4210	Contract Services	45,736	22,760	-	-	-	-	See Item#10
124-2102-4375	Equipment Rental (Photocopier Lease)	4,164	4,706	3,500	3,500	3,500	3,500	See Item#11
TOTAL DEPARTMENT		504,121	535,420	639,450	639,450	619,550	627,650	

100-2102-3998	G&A - Water Fund Allocation - 5%	(22,711)	(25,598)	(31,798)	(31,798)	(30,803)	(31,208)
100-2102-3998	G&A - Sewer Fund Allocation - 3%	(13,627)	(15,357)	(19,079)	(19,079)	(18,482)	(18,725)
General Fund Cost Allocation - 92%		417,883	466,999	585,074	585,074	566,766	574,218

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	3.00	3.00	3.00	3.00	3.00	3.00
Total FTE	3.00	3.00	3.00	3.00	3.00	3.00

Budget Detail

Planning Budget Justification

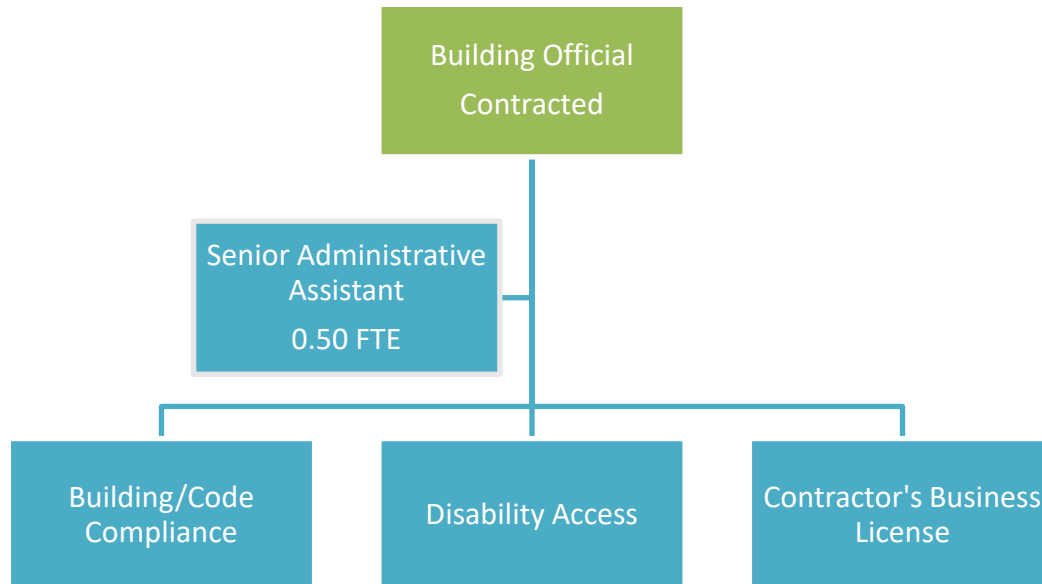
Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-2102-4210	Contract Services		41,300	57,500
		Arborist/Other Consulting	7,000		7,000
		GIS Hosting by Santa Rosa	5,000		5,000
		Technical Support (PC mtgs)	8,000		7,000
		Public relations for comm events (Holly Hansen)	2,500		2,500
		Grant Writing - non CAC	5,000		2,500
		Vacation rental compliance monitoring	3,500		4,500
		CivicSparks *Carryover* (See Note a.)	5,300		29,000
		CAC special projects/initiatives (such as gas station ban, etc.)	5,000		-
2	100-2102-4212	Technology Maintenance		3,500	250
		Software Licenses (PDF forms, Bluebeam, etc.)	500		250
		Desktop computer replacement	3,000		-
3	100-2102-4226	Façade Improvement Program		20,000	20,000
		Citywide Facade Improvement Grant Program	20,000		20,000
4	100-2102-4230	Recruitment		10,000	-
		Vacant Position	10,000		-
5	100-2102-4250	Advertising/Legal Publications		3,000	2,200
		Legal notices for City Projects (Ordinances, CEQA Filings, etc.)	3,000		2,200
6	100-2102-4310	Office Supplies		3,500	3,500
		Sebastopol Blue, Office Depot, Amazon, etc.	3,500		3,500
7	100-2102-4345	Dues / Subscriptions		8,700	1,100
		LAFCO *Move here from City Council budget*	7,200		-
		American Planning Association Dues	1,500		1,100
8	100-2102-4510	Conference & Training		1,700	1,000
		Planning Commissioner Training	500		500
		Staff Training/Development	1,200		500
9	100-2102-4750	Telecommunications		3,500	3,500
		Sonic	2,400		2,400
		Dias/Phone system	1,100		1,100
10	124-2102-4210	Contract Services		-	-
		CAC Grant Writing Consultant (See Note b.)	-		-
11	124-2102-4375	Equipment Rental (Photocopier Lease)		3,500	3,500
		Copier Lease Allocation	3,500		3,500

Notes:

^a This is a carryover amount to be spent in the new FY 21-22 from the contract amount of \$29,000

^b Request has been moved to citywide discussion items list

BUILDING INSPECTION



The Building and Safety Department is responsible for the administration of the City of Sebastopol construction codes relative to new and existing development and alteration/repair to residential, commercial, and industrial buildings and properties. The Department plans, coordinates, and manages all city activities related to building and construction inspections, including review of construction plans, drawings, and specifications for compliance with state and local regulations. Since the Building Department staff is on-site with all construction projects, the Department works closely with and co-ordinates with The Planning and Public Works Departments to ensure compliance with all Department Regulations.

The Department is responsible for the administrative Flood Plain Management Program. In conjunction with FEMA and the State Water Resource Board regulations, the Department maintains records, reviews projects, and provides inspections and ensures compliance with the regulations.

The Building and Safety Department also investigates Code Compliance complaints regarding Housing Code and Municipal Code violations often crossing over into other Department's jurisdictions such as Planning/Zoning and to a lesser degree Public Works. We are the eyes on the construction projects in the City all the way through the project to completion, where other Departments may not see the project again once it is approved and Condition of Approval are issued. As part of this process Building Department gathers evidence with regard to violations, issues correction notices, and involves other Departments where necessary. The Department also investigates complaints regarding ADA handicap access violations, Business Operations, and work without permits.

The Department is responsible for consultation with Architects, Engineers, Contractors, and Property Owners concerning building construction and land development. We attempt to maintain a positive partnership from the very beginning which allows for a much smoother approval process for all projects.

Major Accomplishments in 2021-22

- ✓ Established a more co-operative working relationships with all other City Departments.
- ✓ Worked collaboratively with City staff and SAVs to complete Safe Parking Site
- ✓ New Fee Schedule adopted and implemented.
- ✓ Update all the forms available on Department Website including Permit download.
- ✓ Pulled much more of our Plan Checks in house to reduce time for permit issuance.

Goals and Objectives for 2022-23

- Improve coordination with other Departments in project permitting/inspection process
- Enhance City's Emergency Disaster Response Plan
- Adopt and Implement Local Hazard Mitigation Plan
- Purchase and install Permit Issuance and Tracking Software

Major Budget Changes for 2022-23

Permit and Plan Review activity is expected to be about the same as 2021-22 budget year. The permit activity will remain steady, but we do anticipate revenues to be higher based on a new permitting fee schedule and a continued push to make sure all projects are permitted. There are three or four very large projects moving forward in the city we are un-able to budget for at this time, as there is no certainty that any will move forward in this fiscal year. The permit revenue may be significantly increased if any of the three or four very large projects actually move forward in this fiscal year. Those very large projects if approved for final permit issuance during 2022-23 will come with much higher permit fee as revenues and the need for increased inspection activities and will require Budget amendments if approved. Those projects include a large downtown hotel, The Woodmark Development which is a very large residential development, and a re-build/remodel of the one hundred block of South Main Street among others.

The City of Sebastopol Building and Safety Department budget for 2022-23 continues to reflect some staffing changes as an outside consultant (Phillips/Seabrook) continues to provide Building Inspection, Code Compliance, Flood Plain Management, and Plan Check Services. Under this arrangement, the Senior Administrative Assistant coordinates the department, and the outside consultant is providing all services on an as- needed basis rather than a full time 40 hours per week. The Building and Safety Department will vary staffing based on need for both plan review and inspection services or other services needed.

The City's Local Hazard Mitigation Plan has expired. The Fire, Planning and Building Department Managers are working with FEMA District IX on a new plan for the City. The City has selected Wood Environment & Infrastructure to manage this process.

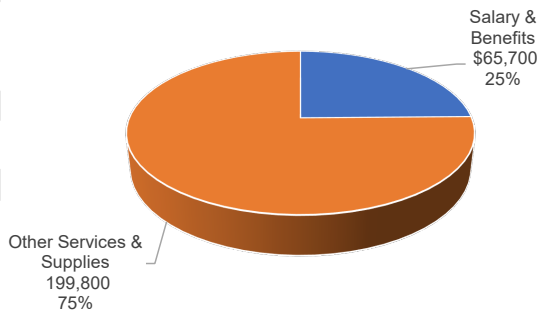
SUMMARY - BUILDING

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Building Permits	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000
Water Fund	33,995	33,995	33,995	30,771
Sewer Fund	33,995	33,995	33,995	30,771
General Fund	47,510	(2,490)	(2,740)	(21,092)
TOTAL REVENUE	265,500	265,500	265,250	240,450

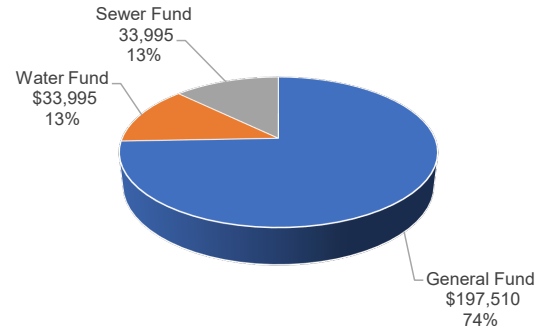
EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	159,410	55,641	65,700	65,700	65,700	67,200	1,500	2.3%
Contract Services	116,378	195,388	170,000	170,000	170,000	141,700	(28,300)	-16.6%
Services & Supplies	5,339	4,278	4,250	4,250	4,250	6,700	2,450	57.6%
Equipment Rental	3,544	2,963	4,000	4,000	3,750	3,750	(250)	-6.3%
Vehicle Maintenance	4,195	-	-	-	-	-	-	0.0%
Meetings & Travels	-	-	500	500	500	500	-	0.0%
Telcommunications	3,580	2,316	1,700	1,700	1,700	2,000	300	17.6%
Dues & Subscriptions	1,538	200	450	450	450	500	50	11.1%
Allocated Insurance	28,146	16,684	18,900	18,900	18,900	18,100	(800)	-4.2%
Capital Outlay	-	-	-	-	-	-	-	0.0%
TOTAL EXPENSE	\$ 322,130	\$ 277,470	\$ 265,500	\$ 265,500	\$ 265,250	\$ 240,450	\$ (25,050)	-9.4%

^a Salaries: Includes base pay, longevity pay, education incentive pay
Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Building Expenditures



Cost Allocation



Detail - Building
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comment
100-2202-4010	Salaries ¹	106,623	41,473	42,450	42,450	42,450	42,450	See Note A Below
100-2202-4100	Benefits ²	49,318	14,168	20,700	20,700	20,700	22,200	
100-2202-4101	Health In-Lieu	3,469	-	2,550	2,550	2,550	2,550	
100-2202-4210	Contract Services	112,077	195,299	170,000	170,000	170,000	141,700	See Item#1
100-2202-4230	Recruitment	4,301	89	-	-	-	-	See Item#2
100-2202-4310	Office Supplies	1,583	1,482	1,500	1,500	1,500	1,500	
100-2202-4330	Misc Supplies & Services	3,756	2,796	2,750	2,750	2,750	5,200	See Item #3
100-2202-4345	Dues / Subscriptions	1,538	200	450	450	450	500	
100-2202-4380	Vehicle Maintenance	4,195	-	-	-	-	-	
100-2202-4510	Conference & Training	-	-	500	500	500	500	
100-2202-4515	Meetings & Travel	-	-	-	-	-	-	
100-2202-4750	Telecommunications	3,580	2,316	1,700	1,700	1,700	2,000	
100-2202-4996	Allocated Liability Insurance	11,996	12,723	15,400	15,400	15,400	13,700	
100-2202-4997	Allocated Wrkrs Comp Insurance	16,150	3,961	3,500	3,500	3,500	4,400	
Total Operation		318,586	274,507	261,500	261,500	261,500	236,700	
124-2202-4375	Equipment Rental (Copier Lease)	3,544	2,963	4,000	4,000	3,750	3,750	
124-2202-5100	Capital Outlay	-	-	-	-	-	-	See Item #4
TOTAL DEPARTMENT		322,130	277,470	265,500	265,500	265,250	240,450	

100-2202-3998	G&A - Water Fund Allocation - 13%	(41,417)	(35,492)	(33,995)	(33,995)	(33,995)	(30,771)
100-2202-3998	G&A - Sewer Fund Allocation - 13%	(41,417)	(35,492)	(33,995)	(33,995)	(33,995)	(30,771)
General Fund Cost Allocation - 74%		235,752	203,523	193,510	193,510	193,510	175,158

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	1.50	1.50	1.50	1.50	1.50	1.50
Total FTE	1.50	1.50	1.50	1.50	1.50	1.50

Budget Detail
Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-22-02-4210	Contract Services		141,700	170,000
		Corelogic Information Solutions - Property Data Information	2,400		-
		Planeteria - ADA Annual Website Review	500		500
		Local Hazard Mitigation Plan (LHMP) Contract *Carryover* (See Note a.)	10,000		41,000
		Flood Gauge	8,800		8,500
		Phillips & Seabrook Contract	120,000		120,000
2	100-22-02-4230	Recruitment		-	-
		Chief Building Official Recruitment Cost	-		-
3	100-2202-4330	Misc Supplies & Services		5,200	2,750
		Routine Department	2,500		2,000
		2022 California Building & Fire Code Book (See Note b.)	2,000		-
		ADT Security Monitoring	700		750
4	124-2202-5100	Capital Outlay		-	-
			-		-

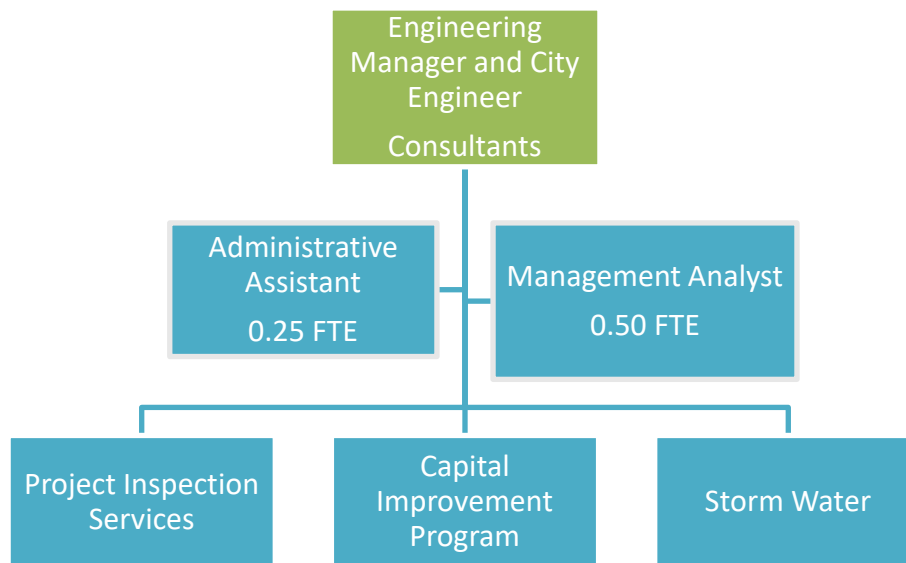
Notes:

^a Balance of \$10K is carryover. Total contract was for \$66K. Spent \$15K in FY20-21, \$41K in FY21-22)

^b Building code standard booklet cycle every 3 year

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ENGINEERING DEPARTMENT



The Engineering Department is responsible for maintenance and improvements to the City's infrastructure mainly via administration of the City Capital Improvement Plan (CIP), providing project management and contract management for City construction projects, assists the Public Works Department with technical assistance on City infrastructure such as water and sewer, pavements and streets, bicycles and pedestrians access, ADA, and City buildings, and provides a City presence with private and commercial development projects via plan reviews and site inspections. Engineering Department staff also play a large role acting as the City liaison to many external agencies and activities, serving on several Boards, Technical Advisory Committees, and Working Groups. Several regulatory compliance efforts, chiefly the NPDES Storm-water Discharge Permit with its several annual submittals, are handled by the Engineering Department.

Major Accomplishments in FY 2021-22

- ✓ Park Village Apartments Renovation: The renovation of two apartment units began in 2020 and was completed in February 2022.
- ✓ The City's Street Standard Details were updated in 2021 from the 1998 version.
- ✓ The City applied for and was awarded a Safe and Seamless Mobility ("Quick Strike") transportation grant of \$476,000. The project is the installation of ADA curb ramps at seven intersections on SR 116. The project also includes pedestrian safety improvements at Bodega/Robinson and Bodega/Florence. The work is estimated to commence construction in 2023.
- ✓ In 2017 the City applied for and was awarded a regional OBAG 2 federal-aid transportation grant for an ambitious project: upgrade the Bodega Avenue Bike Lanes and Pavement Rehabilitation Project along the Bodega Avenue Corridor with some new crosswalks, repaving, sidewalk, and some shoulder enhancement work. The grant award was \$1.2 M and was insufficient for the project. In order to keep the project within grant funding parameters, the work is being broken down into two phases. Phase 1 will be the segment from High Street to (approximately) Nelson Way and future Phase 2 will be Nelson Way to Pleasant Hill Road. The City has retained the engineering firm of Wood Rogers to do the design and environmental review for the project, and the design is nearly complete with

some of the design costs being paid for with a CDBG grant. It is expected that the project design will be completed in June 2022 and a Caltrans authorization to construct in late 2022. Construction of Phase 1 should begin in late 2022 or early 2023.

- ✓ Storm Water Permit Compliance: Work has progressed via the “MS4 Co-Permittees Group” on addressing new regulatory requirements via the new (October 2015) state (federal regional NPDES storm water discharge permit. The MS4 permit expired in January 2021 and was automatically renewed while the new permit is being developed by the State. The new permit will have new requirements but it is not yet known what those new requirements are.
- ✓ Groundwater Sustainability Agency (GSA): The GSP was completed and submitted for State review in February 2022. The current activity is the completion of a Rate Study by the GSA that would affect all groundwater users.
- ✓ The design of the First Street Water Main Replacement Project was completed and the project was bid in March 2022. The work is anticipated to begin in late spring 2022 and complete by the end of summer.
- ✓ A Private Sewer Lateral Grant Fund program was approved by Council and the details of the program will be developed and implemented by June 2022.
- ✓ The Engineering Department, working with the City Administration office developed and implemented various policies and ordinances pertaining to SB 1383 including a Zero Waste Food Ware Ordinance, a Zero Waste Reduction Ordinance, and a comprehensive Environmentally Preferable Purchasing Policy.

Goals and Objectives for 2022-23:

- Bodega Avenue Corridor project:
 - Apply for additional grant for Phase 2 funding
 - Perform digouts and repairs of Bodega Avenue to extend the life of the pavement while the Phase 1 and 2 work are underway.
 - Begin construction of Phase 1 in late 2022-2023.
- Continue grant funding pursuits for: ATP 6 (Active Transportation Program) grant for Ragle Road/West Side bicycle trail, Citywide pavement resurfacing, Burbank Farm restroom facility, and Calder Creek re-naturalization.
- Construct ADA curb ramps along SR 116 and intersection improvements at Bodega/Robinson and Bodega/Florence upon authorization of award of Quick Strike grant funding.
- Continue support of the Santa Rosa Plain Groundwater Sustainability Agency (GSA) via participating in the GSA TAC, and the GSA Board and monitor/review potential rate increases.
- Participate in the MS4 stormwater permit renewal process.
- Participate with Zero Waste Sonoma (formerly Sonoma County Waste Management Agency) in the implementation of SB 1383 requirements, including participating in the compost rebate program.
- Re-certify the Pavement Management Program to qualify for regional transportation discretionary funds to improve and maintain the city’s street and road network.
- Begin work on the 2023 Pavement Management Budget report and complete by spring 2023.
- Begin work on developing an undergrounding district to utilize existing Rule 20A monies.
- In coordination with the Community Development department, develop a parklets framework for permanent parklets on Caltrans right of way.

Future Issues to Consider:

- Identify ways to streamline the process for taking projects from CIP approval through completion.
- Refine the sequence and financial management factors for the Bodega Avenue Corridor work plan as part of the planning for the project as the design work is done. Keep seeking for additional grants.
- Explore funding options for storm water infrastructure needs. These expenses and necessary projects will only increase over time, and are driven by mandatory regulatory changes. Storm water infrastructure is not considered a “utility” thus is subject to voter approval per Prop 218 for any proposed fees. SB 231 was put forth as an effort to address this problem but that still is not a certainty. Even if storm water needs no longer need voter approval, the City would still have to deal with imposing a new fee.
- Develop a plan for systematic upgrades to the City Water and Sewer systems. Use this plan to update the CIP.
- Update the City’s 2005 storm drainage, water and sewer master plans which should be updated every 5 years, or upon approval of a new General Plan.
- Update the City’s 1998 Standard Plans as many of the plans no longer apply and are difficult for contractors to construct public roads, storm drains, water and sewer facilities that meet the City’s current needs.
- Prepare an Urban Water Management Plan to be eligible to receive drinking water grants and/or loans through the State Drinking Water program.
- Develop a Drought Contingency Plan.

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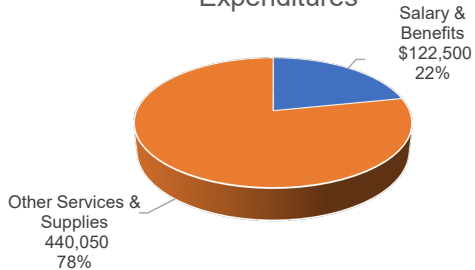
SUMMARY - ENGINEERING / STORM WATER

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Encroachment Permits	30,000	40,000	40,000	40,000
Grading Permits	1,000	500	500	-
Sale of Plans & Specifications	300	300	300	300
Water Fund	122,128	142,528	138,939	148,254
Sewer Fund	100,576	117,376	114,420	122,091
General Fund	248,546	261,846	251,305	274,015
TOTAL REVENUE	502,550	562,550	545,464	584,660

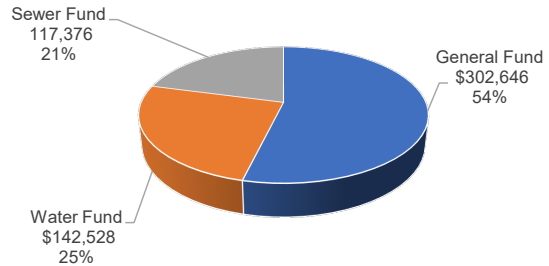
EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a (1.75 FTE)	250,076	184,978	122,500	122,500	110,844	136,750	14,250	11.6%
Contract Services	69,075	197,045	292,450	352,450	347,100	355,900	3,450	1.0%
Services & Supplies	4,241	7,081	4,100	4,100	4,420	5,570	1,470	35.9%
Telecommunications	2,477	2,512	3,100	3,100	2,700	3,600	500	16.1%
Training/Meetings	150	97	200	200	200	250	50	25.0%
Dues & Subscriptions	37,104	40,258	53,800	53,800	53,800	50,590	(3,210)	-6.0%
Allocated Insurance	35,500	37,178	26,400	26,400	26,400	32,000	5,600	21.2%
TOTAL EXPENSE	\$ 398,623	\$ 469,149	\$ 502,550	\$ 562,550	\$ 545,464	\$ 584,660	22,110	3.9%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Engineering / Storm Water Expenditures



Cost Allocation



**Detail - Engineering
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-2302-4010	Salaries ¹ (0.75 FTE)	158,254	110,003	86,100	86,100	70,370	85,300	See Note A Below
100-2302-4011	Salaries Part-Time	10,354	14,466	-	-	8,657	-	
100-2302-4012	Overtime	96	-	-	-	-	-	
100-2302-4100	Benefits ²	76,933	42,760	30,150	30,150	27,000	47,700	
100-2302-4101	Health In Lieu	707	1,163	2,550	2,550	229	-	
100-2302-4104	Accrual In Lieu	-	12,853	-	-	888	-	
100-2302-4140	Retiree Health Insurance (OPEB)	3,733	3,733	3,700	3,700	3,700	3,750	
100-2302-4210	Contract Services	41,191	152,159	198,500	258,500	260,000	242,500	See Item#1
100-2302-4230	Recruitment	296	4,034	-	-	-	10,000	
100-2302-4212	Technology Maintenance	204	37	-	-	-	1,500	New computer/laptop
100-2302-4330	Misc Supplies & Services	1,230	3,962	1,000	1,000	1,000	2,150	
100-2302-4345	Dues & Subscription	5,104	54	7,500	7,500	7,500	7,290	See Item#2
100-2302-4515	Meetings & Travel	150	97	200	200	200	250	
100-2302-4750	Telecommunications	2,477	2,512	3,100	3,100	2,700	3,600	
100-2302-4996	Allocated Liability Insurance	19,600	20,420	19,200	19,200	19,200	23,200	
100-2302-4997	Allocated Workers' Comp Insurance	15,900	16,758	7,200	7,200	7,200	8,800	
Total Operation		336,228	385,011	359,200	419,200	408,644	436,040	
124-2302-4210	Contract Services - Zero Waste	-	-	-	-	10,000	30,000	See Item#3
124-2302-4210	Contract Services - Traffic	-	-	-	-	40,000	37,000	See Item#3
124-2302-4375	Equipment Rental (Photocopier Lease)	3,011	3,119	3,100	3,100	3,420	3,420	
Total Capital Outlay & Other		3,011	3,119	3,100	3,100	53,420	70,420	
TOTAL DEPARTMENT		339,239	388,130	362,300	422,300	462,064	506,460	
100-2302-3998	G&A - Water Fund Allocation - 34%	(112,678)	(117,390)	(122,128)	(142,528)	(138,939)	(148,254)	
100-2302-3998	G&A - Sewer Fund Allocation - 28%	(92,792)	(96,673)	(100,576)	(117,376)	(114,420)	(122,091)	
General Fund Cost Allocation - 38%		(205,470)	(214,063)	136,496	159,296	155,285	165,695	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

General Fund FTE	1.75	1.75	1.75	1.75	1.75	1.75
Total FTE	1.75	1.75	1.75	1.75	1.75	1.75

**Detail - Storm Water Management
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
124-2307-4210	Contract Services	27,384	40,815	93,950	93,950	37,100	34,900	See Item#4
124-2307-4330	Misc Supplies & Services	-	-	-	-	-	-	
124-2307-4345	Dues / Subscriptions	32,000	40,204	46,300	46,300	46,300	43,300	See Item#5
124-2307-4515	Meetings & Travel	-	-	-	-	-	-	
TOTAL DEPARTMENT		59,384	81,019	140,250	140,250	83,400	78,200	

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Budget Detail

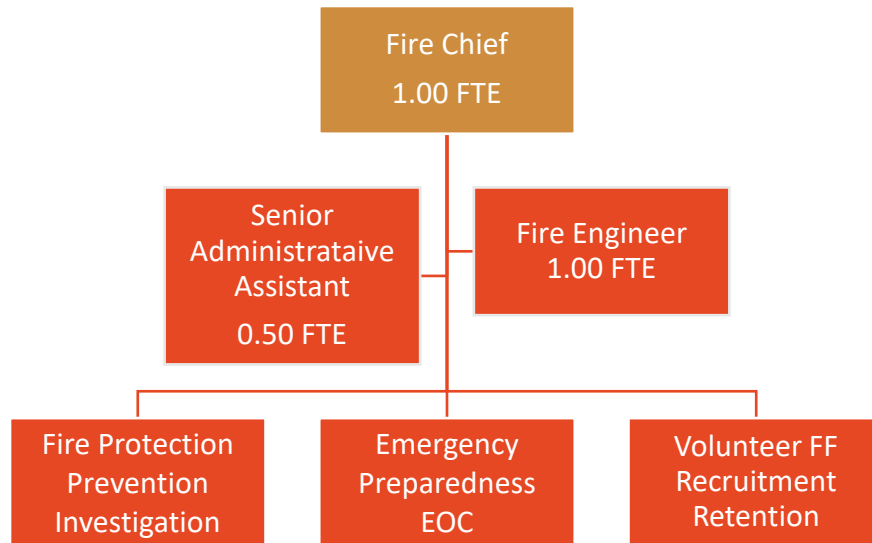
Engineering & Storm Water Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
Engineering Cost Center					
1	100-2302-4210	Contract Services		242,500	258,500
		Local Road Safety Plan (LRSP)	-		45,000
		Zero Waste Committee Initiatives	-		1,000
		Scan documents for electronic records	1,000		1,000
		Public outreach services for engineering activities	1,500		1,500
		City Engineer (J. Gaffney) - 6 months	-		30,000
		Interim City Engineer	120,000		60,000
		Engineering Management Services	120,000		120,000
2	100-2302-4345	Dues & Subscription		7,290	7,500
		SCTA Annual Fee	5,410		5,700
		Breeze Smart (CIP) Software Annual	1,680		1,600
		Adobe Acrobat	200		200
3	124-2302-4210			67,000	-
		Zero Waste Committee Initiatives	30,000		-
		Traffic Engineering Services (See Note a.)	37,000		-
Stormwater Cost Center					
4	124-2307-4210	Contract Services		34,900	93,950
		Mandate Storm Water Creek Sampling	9,200		23,750
		Annual stormwater report assistance (See Note b.)	25,700		28,200
		SB1383	-		30,000
		City Engineer Consultant (See Note c.)	-		12,000
5	124-2307-4345	Dues / Subscriptions		43,300	46,300
		State Water Resources Control Board	8,000		6,300
		5-year permit renewal	-		5,000
		Russian River Water Shed	35,300		35,000

Notes:

- a. Expenditure in FY 2021-22 the same as proposed in 2022-23 but was previously absorbed in the budget
- b. Annual Stormwater Report Assistance service consisting of the following:
 - Mandate Bioassessment maybe required when City's 5 year permit is renewed in FY23-24
 - Report of Waste Discharge, Water Board requirement, Outfall inspections
 - Public Facility Pollution Prevention Plans
 - Business Critical Source Plans & Inspections
 - Low Impact Development (LID) manual update is part of RRWA work plan covered in membership
- c. Included in Engineering Manager services.

FIRE DEPARTMENT



The Fire Department is responsible for traditional fire safety programs and emergency response. The Fire Department is operated by one full-time Fire Chief, one full-time Fire Engineer, one full-time Senior Administrative Assistant shared with the Building and Safety Department, and 26 dedicated Volunteer Firefighters.

The Fire Department provides emergency response to fires, vehicle accidents, medical emergencies, rescues, and hazardous conditions. It provides non-emergency response to public assists, invalid assists, water cleanup, smoke removal, and the rescue of trapped animals. One of its major services is its public education and fire inspection programs, designed to reduce the likelihood and severity of fires.

Major Accomplishments in 2021-22:

- Responded to 1269 Emergency Calls for Service in 2021
- Active Fire Dept in the Dixie, Caldor, and Fawn Wildland Fires
- 38 Days, 2 Fire Engines, 10 Sebastopol Firefighters, 1200 Hours
- Provided In-County Upstaffing & Task Force Fire Protection
- Managed Strike Teams and County Upstaffing Fire Coverage
- Participated in Wildland Fire Response Planning Session
- Worked with County on Evacuation and Sheltering Plan
- Weekly Sonoma County Operational Situational Briefings
- COVID Hotline Complaints Investigation & Enforcement
- Attended Weekly Sonoma County COVID Vaccination Meetings
- Ordered Personal Protective Equipment (PPE) Supplies for City Dept's
- Staff Reports on Local Emergency Proclamations for COVID-19
- FEMA & Cal OES Liaison for Meetings & Claims during Local Fires
- FEMA & Cal OES Liaison for Meetings & Claims during COVID-19 Pandemic

- Conducted 24 Training Drills (reduced number of Drills due to Pandemic)
- Conducted SFM Fire & Life Safety Building Inspections
- Managed PGE Public Safety Power Shutoff's (PSPS)
- Submitted Staff Report for Public Hearing on Weed Abatement
- Managed Successful Weed Abatement Program
- Submitted Staff Report & Policy on Fireworks Lottery Process
- Submitted Staff Report for Type 3 Wildland Fire Engine Replacement
- Managed Subpoena for City on Crooked Goat Lawsuit at the Barlow
- Disaster Preparedness & Emergency Planning Presentations
- Held 6 Blood Drives for Blood Centers of the Pacific
- Fire Dept Long Range (5 Year) Planning Committee Meetings
- Submitted Building & Fire Department Annual Budgets
- Submitted Mid-Year Budget Adjustments for Building & Fire Depts
- Worked with Daryl Phillips as our Contract Building Official
- Worked with Steve Brown as our Contract Building Inspector
- Inspected and Approved City Parklets for Outdoor Dining
- Attended Annual Russian River Flood Planning Meeting
- Directed Public Safety Outreach Coordinator with Projects
- Attended Numerous Meetings on Unhoused, Trailers, Motorhomes
- Active Member of Development Review Committee
- Managed Development of City's Evacuation Map and Plan
- Updated City's Emergency Operations Plan
- Updated City's Emergency Operations Center Plan
- Presented Fire Life Safety Measures at West County High School
- Prepared Staff Report for the Sonoma County Grand Jury Report
- Prepared Analysis Report for Unhoused SAVS Project

Goals and Objectives for 2022-23:

- On schedule for 1300 Emergency Calls for Service
- Conduct 48 Required Training Drills, including Swiftwater Training
- Conduct EOC Training Exercises with City Staff & City Council
- Apply for Cal Fire VFA Grant and other Local Community Grants
- Recruit new Volunteer Firefighters (3)
- Use the "I Am Responding" Response Program
- Use the "Active 911" Response Program
- Hold 6 Blood Drives for Blood Centers of the Pacific
- Manage City's Weed Abatement Program
- Provide In-County Upstaffing & Task Force Fire Protection
- Provide In-County and Out-of-County Wildland Strike Teams
- Manage Strike Teams and County Upstaffing Fire Coverage
- Attend Weekly Sonoma County Operational Situational Briefings
- City's COVID Hotline Complaints Investigation & Enforcement
- Purchase Personal Protective Equipment (PPE) Supplies for City Dept's

- DRAFT
- FEMA & Cal OES Liaison for Meetings & Claims during Local Fires
 - FEMA & Cal OES Liaison for Meetings & Claims during COVID-19 Pandemic
 - Conduct SFM Fire & Life Safety Building Inspections
 - Manage PGE Public Safety Power Shutoff's (PSPS)
 - Manage Public Safety Outreach Coordinator with Projects
 - Submit Building & Fire Department Annual Budgets
 - Submit Mid-Year Budget Adjustments for Building & Fire Depts
 - Submit Staff Reports (7) on Local Emergency Proclamations for COVID
 - Submit Staff Report Resolution Declaring Weeds a Public Nuisance
 - Submit Staff Report for Public Hearing on Abatement of Weeds
 - Submit Staff Report for Public Hearing on EOP & EOC
 - Submit Staff Report For Second Reading on EOP & EOC
 - Submit Staff Report for Kiwanis Annual Fireworks Show
 - Review Long-Range Planning for Fire Service
 - Participate in Wildland Fire Response Planning Session
 - Adopt and Implement Local Hazard Mitigation Plan
 - Enhance & Implement City's Evacuation Map and Plan
 - Update and Present City of Sebastopol Emergency Plan
 - Update and Present City of Sebastopol Evacuation Map & Plan
 - Support SAVS Unhoused Project's Move to AmeriGas Site

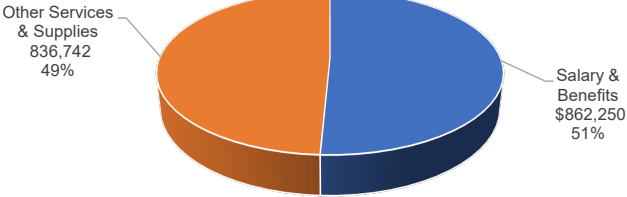
SUMMARY - FIRE

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Fire Department Fees	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Water Fund	84,382	84,382	83,388	92,901
Transfer In	429,242	389,242	(349,242)	-
General Fund	806,127	1,195,369	1,920,647	1,269,000
TOTAL REVENUE	1,349,750	1,698,992	1,684,792	1,391,900

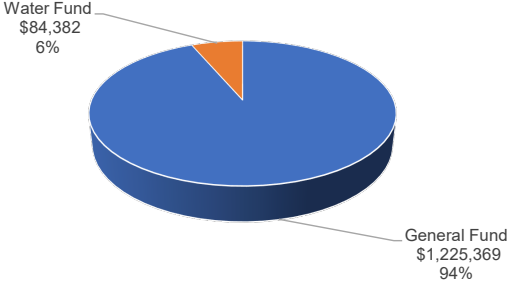
EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	740,538	816,192	862,250	862,250	888,050	938,800	76,550	8.9%
Contract Services	47,772	45,685	101,000	101,000	61,000	108,000	7,000	6.9%
Services & Supplies	51,732	56,651	52,300	52,300	52,300	57,550	5,250	10.0%
Equipment Rental / Maintenance	47,671	59,283	72,700	72,700	72,700	81,750	9,050	12.4%
Telcommunications	8,541	8,765	8,700	8,700	8,700	9,200	500	5.7%
Training/Meetings	1,945	9,128	9,000	9,000	9,000	10,000	1,000	11.1%
Dues & Subscriptions	9,827	10,370	13,200	13,200	13,200	13,500	300	2.3%
Utilities	9,164	11,774	8,000	8,000	8,000	8,000	-	0.0%
Allocated Insurance	101,320	113,422	101,100	101,100	101,100	122,100	21,000	20.8%
Other Community Supports	10,025	33,733	9,500	9,500	9,500	11,000	1,500	15.8%
Capital Outlay	7,758	-	112,000	461,242	461,242	32,000	(429,242)	-93.1%
TOTAL EXPENSE	\$ 1,036,293	\$ 1,165,003	\$ 1,349,750	\$ 1,698,992	\$ 1,684,792	\$ 1,391,900	\$ (307,092)	-18.1%

^a Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Fire Expenditures



Cost Allocation



**Detail - Fire
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-3102-4010	Salaries ¹	197,490	270,953	283,600	283,600	283,600	283,600	See Note A Below
100-3102-4012	Overtime	-	371	5,000	5,000	500	1,500	Early Fire Season!
100-3102-4013	Salaries - Part Time (Shift)	83,778	80,800	77,600	77,600	77,600	77,200	
100-3102-4014	Salaries - Part Time (Calls/Drills)	149,767	102,448	150,000	150,000	150,000	150,000	
100-3102-4015	Salaries - Part Time (Captain Weekends)	28,500	28,800	28,400	28,400	28,400	28,800	
100-3102-4016	Salaries - Part Time (Retention)	99,997	79,984	80,000	80,000	80,000	80,000	
100-3102-4100	Benefits ²	135,691	184,462	193,800	193,800	193,800	197,450	
100-3102-4101	Health In-Lieu	2,617	2,326	2,550	2,550	2,550	2,550	
100-3102-4104	Accrual In-Lieu	-	-	-	-	-	46,000	
100-3102-4105	Medicare + FICA	31,327	58,811	30,000	30,000	60,000	60,000	
100-3102-4140	Retiree Health Insurance (OPEB)	3,592	4,248	4,000	4,000	4,300	4,300	
100-3102-4170	Fire Service CSFA Award	4,800	-	4,200	4,200	4,200	4,200	See Item#1
100-3102-4180	Fire Disability Insurance	2,979	2,989	3,100	3,100	3,100	3,200	See Item#2
100-3102-4210	Contract Services	47,772	45,685	101,000	101,000	61,000	108,000	See Item#3
100-3102-4310	Office Supplies	1,168	1,610	2,000	2,000	2,000	2,000	See Item#4
100-3102-4330	Misc Supplies & Services	40,156	50,293	33,000	33,000	33,000	39,050	See Item#5
100-3102-4345	Dues / Subscriptions	9,827	10,370	13,200	13,200	13,200	13,500	See Item#6
100-3102-4378	Equipment Maintenance	9,414	13,911	25,200	25,200	25,200	25,000	See Item#7
100-3102-4380	Vehicle Maintenance	34,714	30,459	23,500	23,500	23,500	27,500	See Item#8
100-3102-4390	Vehicle Fuel	-	10,898	20,000	20,000	20,000	25,500	See Item#9
100-3102-4515	Meetings & Travel	1,945	9,128	9,000	9,000	9,000	10,000	See Item#10
100-3102-4710	Utilities - Gas & Electric	7,081	9,630	5,000	5,000	5,000	5,000	See Item#10
100-3102-4711	Utilities - City Use	2,083	2,144	3,000	3,000	3,000	3,000	See Item#11
100-3102-4750	Telecommunications	7,100	7,198	7,200	7,200	7,200	7,700	See Item#12
100-3102-4996	Allocated Liability Insurance	42,970	44,307	49,200	49,200	49,200	57,600	
100-3102-4997	Allocated Workers' Comp Insurance	58,350	69,115	51,900	51,900	51,900	64,500	
Total Operation		1,003,118	1,120,940	1,205,450	1,205,450	1,191,250	1,327,150	
124-3102-4330	Misc Supplies & Services	-	30	-	-	-	-	
124-3102-4375	Equipment Rental (Photocopier Lease)	3,543	4,015	4,000	4,000	4,000	3,750	See Item#13
124-3102-4890	Other Community Support	10,025	33,733	9,500	9,500	9,500	11,000	See Item#14
124-3102-5100	Capital Outlay	7,758	-	112,000	461,242	461,242	32,000	See Item#15
Total Capital Outlay		21,326	37,778	125,500	474,742	474,742	46,750	
TOTAL DEPARTMENT		1,024,444	1,158,718	1,330,950	1,680,192	1,665,992	1,373,900	
100-3102-3998	G&A - Water Fund Allocation - 7%	(71,070)	(77,768)	(84,382)	(84,382)	(83,388)	(92,901)	
General Fund Cost Allocation		932,048	1,043,172	1,121,069	1,121,069	1,107,863	1,234,250	
^A No new position(s) added pending citywide staffing assessment ¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable) ² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability								
General Fund FTE		1.50	1.50	1.50	1.50	1.50	1.50	
General Fund FTE - Volunteers		34.00	34.00	33.00	33.00	33.00	33.00	
Total FTE		35.50	35.50	34.50	34.50	34.50	34.50	

Budget Detail
 Fire Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-3102-4170	Fire Service Award NAT42 (CSFA LOS Award)		4,200	4,200
		Cetera Retirement Plan/First Allied Retirement	4,200		4,200
2	100-3102-4180	Fire Disability Insurance (Meyers-Stevens Vendor)		3,200	3,100
		Payment of Disability Ins	3,200		3,100
3	100-3102-4210	Contract Services (REDCOM 9-1-1- Dispatch)		108,000	101,000
		Redcom Dispatch Services	59,000		52,000
		H&S Associates	8,000		8,000
		Fire Department Study *Carryover* (See Note a.)	40,000		40,000
		Holly Hanson (Meet your Neighborhood Program)	1,000		1,000
4	100-3102-4310	Office Supplies		2,000	2,000
		Office Depot	2,000		2,000
5	100-3102-4330	Misc Supplies/Services		39,050	33,000
		ADT Camera Security Monitoring	700		-
		Major Alarm FD Monitoring	600		750
		SRFE Fire Alarm Monitoring	-		700
		Aim Mail Center	250		250
		Ca Embroidery & Screen Printing	2,500		2,500
		Costco	5,000		5,000
		Fircrest Market	5,000		5,000
		First Choice Coffee	500		500
		City of Healdsburg (CUPA/CERS)	1,500		1,300
		Life Assist Medical Supplies	-		500
		McKesson Medical Supplies	5,000		5,000
		Occu-Med Physicals (Canceled - Now using Kaiser)	-		1,000
		Kaiser Medicals/Physicals	5,000		-
		OS System Water Rescue Dry Suits	1,500		2,000
		Our Designs Uniform	500		1,000
		Santa Rosa Uniform	1,500		2,500
Sebastopol Hardware	5,000		5,000		
Streamline Automation Systems Fire Inseptions	1,500				
Target Solutions - Online Training Management System	3,000				
6	100-3102-4345	Dues / Subscriptions		13,500	13,200
		Active 911	150		150
		Cal Chief's Membership	500		500
		CSFA FF Membership	2,700		2,600
		Firehouse Cloud	2,500		2,500
		IAFC Membership	300		300
		Norcal FPO Membership	100		100
		NFPA Membership	450		450
		National Fire Codes (Electronic Version)	1,700		1,500
		SCFCA Dues	400		400
		Coaches Corner Health Club	4,000		4,000
		I AM Responding	700		700
		7	100-3102-4378	Equipment	
Air Exchange (Plymovent)	2,000				2,000
BWS Distributions	1,500				500
Hendrix Chainsaw	2,500				2,000
LN Curtis	15,000				18,000
Physio Control (AED's)	1,500				1,200
SRFE	1,500				1,000
Sign Dynamics	1,000				500

Budget Detail
Fire Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
8	100-3102-4380	Vehicle Operating Expense		27,500	23,500
		BAAQM Permits (Air Quality Permits)	1,000		1,000
		Benedetti's Tire	8,000		8,000
		Fire Tech Services (Aerial Ladder and Ground Ladders)	1,000		500
		Golden State Fire (Repairs & Maintenance)	10,000		1,000
		Jeff's Twin Oaks Garage (Replaces R's Automotive)	1,000		5,000
		Lehr Auto (Electronics)	-		500
		Napa Auto Parts	1,000		1,000
		R&S Erection (Roll-up doors)	5,000		6,000
		Sebastopol Bearing & Hydraulic	500		500
9	100-3102-4390	Vehicle Fuel Expense		25,500	20,000
		Flyers Energy (Fuel)	23,000		17,000
		Stroupe Petroleum (ConVault Fuel Tank)	2,500		3,000
10	100-3102-4515	Training/Conferences		10,000	9,000
		Fire Service Bookstore	500		500
		SR Training Tower	1,000		1,000
		Member Training	8,500		7,500
11	100-3102-4710	Utilities		8,000	8,000
		FD Water Utility	3,000		3,000
		PG&E	5,000		5,000
12	100-3102-4750	Telecommunications		7,700	7,200
		Dias Phone System	2,400		2,400
		Comcast (TV Service)	600		600
		Sonic Fiber	1,300		1,200
		Verizon iPad/Cell phone	3,400		3,000
13	124-3102-4375	Photo/Copier Lease		3,750	4,000
		Xerox Financial Services	3,000		3,500
		Inland Business Systems	750		500
14	124-3102-4890	Other Community Support		11,000	9,500
		Youth Safety Public Education	1,000		1,000
		Public Safety Outreach Coordinator (PSOC) (See Note b.)	10,000		8,500
15	124-3102-5100	Fire/Equipment (SCBA Tanks & Gear)		32,000	461,242
		Williams Communications, Interstate Batteries, Precision Wireless, 49er Communications, Silverado Avonics	5,000		5,000
		Breathing Air Systems, Mallory Safety, Flow Tests, SCBA Tanks & Harnesses.	5,000		5,000
		Fire Hose (Replacement for 1 Fire Engine)	10,000		10,000
		Portable Radios (Replacement for 1 Fire Engine)	12,000		12,000
		Engine 8361 Type 3 Wildland Fire Engine	-		389,242
		Future Fire Vehicles Replacement (See Note c.)	-		40,000

Notes:

- ^a The \$40K is a carryover expenditure for a fire study in FY22-23 and the budgeted amount in FY21-22 was not spent
- ^b The \$10K is for 400 additional hours for our Public Safety Outreach Coordinator
- ^c See Vehicle Replacement Reserve Fund for Future Need for Capital Equipment

**Detail - Fire Emergency Preparedness
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comment
100-3114-4310	Office Supplies	687	-	500	500	500	500	See Item#1
100-3114-4330	Misc. Supplies & Services	9,721	4,718	16,800	16,800	16,800	16,000	See Item#2
100-3114-4750	Telecommunications	1,441	1,567	1,500	1,500	1,500	1,500	See Item#3
TOTAL DEPARTMENT		11,849	6,285	18,800	18,800	18,800	18,000	

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Budget Detail
 Fire Budget Justification

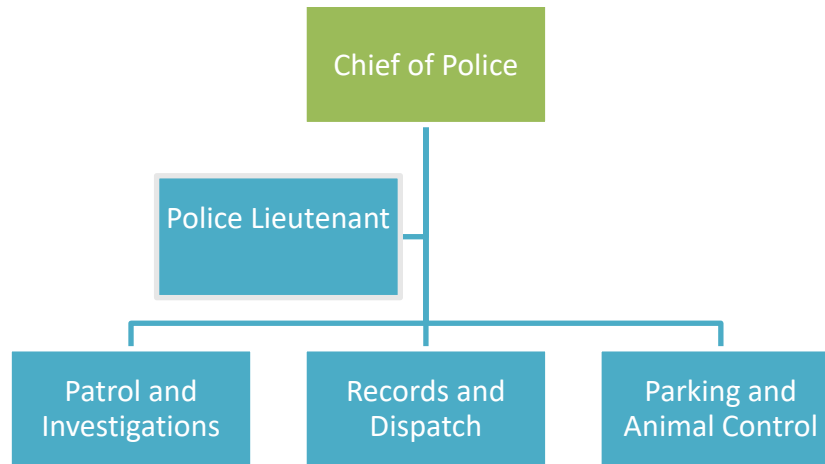
Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-3114-4310	Office Supplies		500	500
		Office Depot	500		500
2	100-3114-4330	Misc. Supplies & Services		16,000	16,800
		Misc Supplies (COVID PPE - Reimbursable by FEMA)	2,500		3,500
		Misc EOC Supplies/Equipment	500		1,000
		County OP Area Emergency Services Contract	2,000		2,000
		T&M work to revise EOC Plan	-		1,500
		MYN/SNCU - **NEW** (Map Your Neighborhood/Radios)	6,000		8,800
		Outfitting EOC at the PD location (See Note a.)	5,000		-
3	100-3114-4750	Telecommunications		1,500	1,500
		AT&T EOC PD Router	750		500
		AT&T EOC PD FAX	750		1,000

Notes:

^a Planned for purchase of First Responder SIM Cards for Department Manager's iPads.

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POLICE DEPARTMENT



The Sebastopol Police Department (SPD) has an important role in helping to improve the quality of life in Sebastopol through the prevention and detection of crime, the investigation of criminal acts and the delivery of a variety of public safety services. Our primary goal is to provide a safe and secure environment for all city residents and those working or visiting within Sebastopol.

We are committed to providing our community with a high level of service, delivered in a fair and transparent and impartial manner. Our motto is, “Exemplary Service, Vigilant Protection.”

The Sebastopol Police Department is a full-service law enforcement agency composed of 14 sworn peace officers and 6.75 non-sworn support staff. The department is managed by the Chief of Police, assisted by the Police Lieutenant. Day-to-day law enforcement field supervision is provided by 4 Police Sergeants, overseeing 8 Officers. The Sebastopol Police Department’s volunteer bureau augments the paid staff with a staff of 4 Reserve Police Officers, and 5 Community Service Volunteers (not all positions are currently filled).

The department is organized into three divisions; Administration, Operations, and Technical and Support Services.

Administration:

The Administration component is performed by Department management, who ensure that operations are efficient, professional, and directed toward organizational goals and objectives. Administration is also responsible for establishing sound and lawful policies and procedures; ensuring that fiscal and personnel matters are handled properly to ensure that the agency continues to maintain its exemplary standards of performance and community service.

Operations:

The Operations Division consists of 12 uniformed peace officers who respond to calls for service and crisis intervention 24 hours a day, 7 days a week. Also included in this division are the members of the Volunteer Bureau. Operations Division personnel are responsible for the field training of newly-hired officers and volunteers, on-going training of existing officers and volunteers, investigation of all criminal activity in Sebastopol, traffic enforcement, providing general patrol and service delivery around the clock, and booking and processing of arrestees.

Technical and Support Service:

The maintenance, processing, and distribution of records are combined with emergency dispatching services, both of which constitute Technical and Support Services. The Sebastopol Police

Department's Communication Center is responsible for accepting all emergency and non-emergency telephone calls for public safety services, both from the public and other agencies. The dispatchers are responsible for directing available resources to address identified community needs. The Records / Dispatch Supervisor and 5 full-time Communications Dispatchers are also responsible for staffing the reception counter and providing a variety of requested services and information. The division is responsible for the handling and storage of property and evidence and assists with the maintenance of the police building. Our Parking Enforcement and Animal Control services are provided by the Police Technician as part of the division.

Major Accomplishments in 2021-22

- ✓ SPD handled 11,137 incidents in 2021 – an average of 30 per day, of which 666 were categorized as Priority 1 (emergencies) – an average of 1.82 per day. The average response for all Priority 1 calls in 2021 was 4:52 minutes, from Time of Dispatch to the Time of Arrival of officers at the scene of emergency. The average time for the Communications Dispatcher to answer an emergency call for service, gather required information from the caller, and dispatch necessary resources to the scene was 1 minute 35 seconds.
- ✓ During 2021, SPD officers documented 893 cases that required either a Crime Report, Arrest Report, or Information Report (an average of 2.45 investigative reports each day of the year.) In addition to those reports, Officers issued 179 traffic citations, 185 criminal citations (for non-bookable misdemeanors or Municipal Code violations), and 690 parking citations.
- ✓ Officers made 65 felony arrests (16-property crimes, 10-crimes against persons, 24-drug crimes, 15-warrant/probation violation/parole violation/felony evading), 244 misdemeanor arrests and 31 arrests for people driving under the influence of alcohol and/or drugs in 2021.
- ✓ In 2021, SPD faced two major issues which affected our level of service. The biggest issue SPD faced, as with the rest of the City, was the continuation of the pandemic. Much of the above statistical data is a direct reflection of health orders, practicing safety protocols, and ensuring not only community safety, but safety for staff members that reduced personal contact with our community. Staffing issues throughout the year continued to be an issue allowing SPD to operate at approximately 60% of the allocated staffing. Available staffing levels were impacted because of vacant positions, work injuries, FMLA absences, COVID exposures and quarantines, and vacation and sick leaves. However, with the reduced staffing we were still able to meet our required response time levels.
- ✓ Management in the department was in transition during FY21/22. The Interim Chief of Police was replaced with a permanent Chief of Police. The permanent Chief of Police was sworn in on March 1, 2021.
- ✓ One officer was hired to fill one vacancy, and hiring processes are ongoing to fill the department's one remaining police officer vacancy.

Goals and objectives for 2022-2023

- Deliver effective public safety services to the Sebastopol community as pandemic restrictions decrease.
- Increase visibility through proactive foot patrols, bicycle patrols, vehicle patrols, parking and animal control enforcement, and community engagement and outreach, specifically in the Sebastopol business and downtown areas.
- Increase trust and transparency through proactive community engagement and outreach.

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- Continue recruitment and hiring efforts with the goal of full staffing as soon as possible and by or before the end of FY22/23.
- Strive to fill all staffing vacancies in an effort to reduce overtime and positively impact the wellbeing of our SPD personnel.
- Continue to accomplish the recommendations provided in the independent audit of the police department.

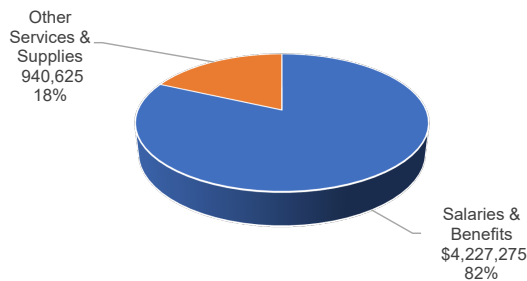
SUMMARY - POLICE

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Public Safety Augmentation Fund	\$ 99,600	\$ 100,500	\$ 100,500	\$ 115,500
Fines & Forfeitures	35,000	30,000	30,000	13,000
P.O.S.T Reimbursement	2,400	1,800	1,800	1,800
Other Public Safety Services	38,200	21,700	34,260	24,100
Casino Mitigation Program	15,000	15,000	15,000	15,000
Responsible Beverage Program	11,400	11,400	11,400	10,600
Transfer In	131,000	131,000	131,000	102,500
General Fund	4,780,300	4,856,500	4,497,560	5,058,435
TOTAL REVENUE	5,112,900	5,167,900	4,821,520	5,340,935

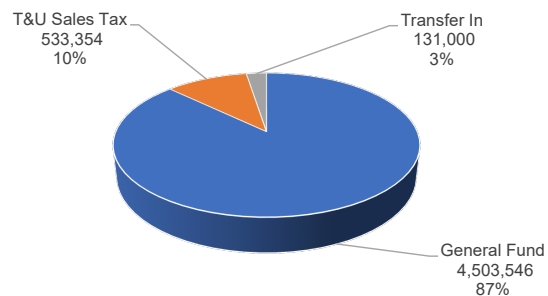
EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a	3,543,601	4,194,749	4,172,275	4,227,275	3,944,980	4,367,900	140,625	3.3%
Services & Supplies	14,746	38,368	35,600	35,600	28,600	37,650	2,050	5.8%
Contract Services	304,996	419,320	359,475	359,475	327,225	256,035	(103,440)	-28.8%
Equipment Rental / Maintenance	71,417	53,281	91,800	91,800	67,500	67,350	(24,450)	-26.6%
Telcommunications	16,063	27,617	22,400	22,400	26,575	27,750	5,350	23.9%
Training/Meetings	20,140	13,744	11,550	11,550	11,040	20,950	9,400	81.4%
Dues & Subscriptions	4,807	2,150	2,900	2,900	2,900	3,775	875	30.2%
Utilities	27,249	27,048	27,700	27,700	23,500	35,500	7,800	28.2%
Allocated Insurance	342,142	413,905	384,200	384,200	384,200	474,025	89,825	23.4%
Transfer Out - SLESF	34,601	-	-	-	-	-	-	0.0%
Capital Outlay	10,300	118,639	5,000	5,000	5,000	50,000	45,000	900.0%
TOTAL EXPENSE	\$ 4,390,062	\$ 5,308,821	\$ 5,112,900	\$ 5,167,900	\$ 4,821,520	\$ 5,340,935	\$ 173,035	3.3%

^a Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)
Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long term disability

Police Expenditures



Cost Allocation



**Detail - Police
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-3202-4010	Salaries ¹	1,777,777	2,017,125	2,080,300	2,080,300	1,625,000	2,059,400	See Item#1
100-3202-4011	Salaries - Part Time (Reserves)	34,074	9,327	12,000	12,000	3,500	12,000	
100-3202-4012	Overtime	226,990	331,637	150,000	150,000	338,550	340,000	
100-3202-4100	Benefits ²	1,185,232	1,575,327	1,605,200	1,605,200	1,605,200	1,629,000	
100-3202-4101	Health In-Lieu	7,927	6,779	8,700	8,700	8,100	8,700	
100-3202-4102	Uniform Allowance	21,689	20,878	20,600	20,600	27,900	17,600	
100-3202-4103	Holiday Pay	151,810	125,442	179,675	179,675	169,100	176,900	
100-3202-4104	Accrual In-Lieu	44,873	16,280	20,000	75,000	75,000	20,000	
100-3202-4105	Medicare + FICA	33,633	37,333	33,100	33,100	34,880	33,000	
100-3202-4122	RHS - Deferred Compensation	11,365	724	13,000	13,000	2,500	14,600	
100-3202-4140	Retiree Medical Insurance	37,078	49,543	43,000	43,000	50,250	50,000	
100-3202-4145	Safety Disability Insurance	5,875	4,354	6,700	6,700	5,000	6,700	
100-3202-4210	Contract Services	235,315	341,132	244,500	244,500	229,250	173,035	See Item#2
100-3202-4212	Internet Network Technology Maintenance	15,497	19,197	47,875	47,875	47,875	34,000	See Item#3
100-3202-4215	Casino Mitigation Program	1,006	8,269	15,000	15,000	15,000	6,000	See Item#4
100-3202-4216	Responsible Beverage Service Compliance	525	1,870	5,100	5,100	5,100	6,000	See Item#5
100-3202-4230	Recruitment	32,702	27,848	25,000	25,000	8,000	15,000	See Item#6
100-3202-4310	Office Supplies	5,811	7,754	12,500	12,500	10,500	11,500	See Item#8
100-3202-4330	Misc Supplies & Services	8,600	30,537	23,000	23,000	18,000	26,050	See Item#9
100-3202-4345	Dues / Subscriptions	4,807	2,150	2,900	2,900	2,900	3,775	See Item#10
100-3202-4375	Equipment Expense	20,918	11,868	12,900	12,900	10,000	16,450	See Item#11
100-3202-4380	Vehicle Maintenance	48,888	13,500	31,500	31,500	30,000	18,000	See Item#12
100-3202-4390	Vehicle Fuel	-	17,660	35,000	35,000	25,000	23,000	See Item#13
100-3202-4510	Conference & Training	17,843	10,384	6,550	6,550	8,940	12,450	See Item#14
100-3202-4515	Meetings & Travel	2,297	3,360	5,000	5,000	2,100	8,500	See Item#15
100-3202-4710	Utilities - Gas & Electric	21,833	22,277	22,000	22,000	18,500	28,000	
100-3202-4711	Utilities - City Use	5,416	4,771	5,700	5,700	5,000	7,500	
100-3202-4750	Telecommunications	16,063	27,617	22,400	22,400	26,575	27,750	See Item#15
100-3202-4996	Allocated Liability Insurance	170,673	219,311	209,600	209,600	209,600	262,700	
100-3202-4997	Allocated Workers' Comp Insurance	171,469	194,594	174,600	174,600	174,600	211,325	
124-3202-4999	Transfer Out - SLESF	34,601	-	-	-	-	-	
Total Operation		4,352,587	5,158,848	5,073,400	5,128,400	4,791,920	5,258,935	
124-3202-4012	Other Community Support - SRO OT	5,278	-	-	-	-	-	
124-3202-4375	Equipment Expense	1,611	10,253	12,400	12,400	2,500	9,900	See Item#16
124-3202-5100	Capital Outlay	10,300	118,639	5,000	5,000	5,000	50,000	See Item#17
Total Capital Outlay & Other		17,189	128,892	17,400	17,400	7,500	59,900	
TOTAL DEPARTMENT		4,369,776	5,287,740	5,090,800	5,145,800	4,799,420	5,318,835	
100-3202-3998	G & A Cost Allocation - 10.4%	(445,034)	(500,856)	(527,634)	(533,354)	(498,360)	(546,929)	
General Fund Cost Allocation		3,907,553	4,657,992	4,545,766	4,595,046	4,293,560	4,712,006	
¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)								
² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability								
General Fund FTE		20.75	20.75	20.75	20.75	20.75	24.00	
General Fund FTE - Reserves		5.00	5.00	4.00	4.00	4.00	4.00	
Total FTE		25.75	25.75	24.75	24.75	24.75	28.00	

Detail - Animal Control
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
100-3213-4210	Contract Services	19,951	21,004	22,000	22,000	22,000	22,000
100-3213-4330	Other Supplies & Materials	335	77	100	100	100	100
TOTAL DEPARTMENT		20,286	21,081	22,100	22,100	22,100	22,100

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Budget Detail
Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-32-02-4010	Salaries - Full Time (See Note a.) Police Department requested 4 positions. These positions are not funded in the budget. See citywide discussion item note		-	-
2	100-3202-4210	Contract Services		173,035	230,000
		Confidential Legal (See Note b.)	60,000		126,000
		Special Project (Open Policing)	3,000		10,000
		State of CA DOJ Fingerprints	14,600		14,600
		KW Cleaning Janitorial	13,000		12,000
		SoCo ISD IJS access and Line	8,500		7,500
		AMR Blood Draw (\$125)	5,500		4,000
		Routine Contracted Services (See itemized list below)	68,435		55,900
3	100-3202-4212	Technology Maintenance		34,000	59,875
		Sun Ridge Systems - RIMS CAD/RMS maintenance	17,500		16,750
		RIMS Mandated Upgrades and adding Citizen RIMS (See Note c.)	-		25,000
		Holding Facility Cameras Replacement and upgrades (See Note s.)	-		3,500
		Vertiv - 9-1-1 Battery Backup maintenance	1,750		1,575
		Marin IT Support	13,500		12,000
		Portola Systems - SPD Backup Server maintenance	1,250		1,050
4	100-3202-4215	Casino Mitigation Program		6,000	15,000
		VPGate Server (See Note d.)	6,000		15,000
5	100-3202-4216	Responsible Beverage Service Compliance		6,000	5,100
		RBS Training Classes	2,500		2,100
		Inspection Time	3,500		3,000
6	100-3202-4230	Recruitment		15,000	15,000
		Police Lieutenant	15,000		15,000
7	100-3202-4310	Office Supplies		11,500	12,500
		Office Chairs Ergonomic (4) (Dispatchers)	3,500		4,500
		Ergonomic Desk	2,000		2,000
		Routine Supplies (toners, envelops, papers, pen)	6,000		6,000
8	100-3202-4330	Misc Supplies & Services		26,050	23,000
		Frangible Training Ammunition	3,000		3,000
		Duty Ammunition	5,000		4,000
		Medical Trauma and Tourniquet Kits	2,500		2,500
		Citations	2,000		1,500
		Crime Scene/Evidence processing supplies (See Note e)	3,000		1,500
		Midnight Sports supplies	1,000		1,000
		Water Cooler	-		700
		Portable Radio Batteries (See Note f)	1,000		700
		Department Uniform Patches	750		700
		K9 Food & Veterinary Services	2,500		1,500
		Field Narcotic Test Kits	-		600
		Reserve Firearms, Holsters, Duty Belts and Uniforms	4,500		4,500
		Protective Window Film	-		-
		Intercom and Lock System - Lobby	-		-
		National Night Out	500		500
		PASD/EPAS Breathalyzer Mouthpieces	300		300

Budget Detail
Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
9	100-3202-4345	Dues / Subscriptions		3,775	2,900
		Copware (PO Legal Sourcebook)	1,000		900
		CPCA	375		450
		Critical Reach	500		300
		Thomsen Reuters (CA Penal Code)	400		250
		SCLECA	300		200
		911 - NENA	200		150
		APCO	200		150
		NBLETMA	250		100
		CLETS User Group	150		100
		Sebastopol Rifle & Pistol Club	250		200
		CLEA Records Supervisors	150		100
10	100-3202-4375	Equipment Expense		16,450	15,400
		Intoximeters (Mouthpiece + Testing Solution) (See Note g.)	1,750		1,300
		Bulletproof Vests 4 @ 1550 (See Note h.)	6,400		6,200
		Police Badges @ 150 (See Note h.)	1,200		1,000
		Radio equipment (See Note i.)	2,500		1,500
		Canon Copier Leasing	2,600		2,500
		Florence Ave Safety Sign rental @ 2	2,000		2,900
11	100-3202-4380	Vehicle Maintenance		18,000	31,500
		Benedetti Tire - Vehicle Maintenance	10,000		18,000
		Caliber Collision Auto Body - Repair	7,500		10,000
		SoCo Harley Davidson - Maintenance	500		3,500
12	100-3202-4390	Vehicle Fuel		23,000	35,000
		Robinson Oil - Fleet fuel	23,000		35,000
13	100-3202-4510	Conference & Training		12,450	6,550
		Arrest & Control, Emergency Vehicle Operation Course	2,000		1,500
		Firearms, and tactical Communications	2,500		1,500
		K9 Training	1,500		1,000
		Collision Investigation	500		-
		Evidence, Crime Scene Investigation	1,500		-
		Basic Supervision Course (2)	750		600
		Basic Records Management, PRA Training, Evidence Supervisor	1,500		750
		Filed Training Officer Update (4)	1,000		250
		Supervisory Leadership Insitute	350		200
		Drugs - Under the Influence	350		250
		First Aid Instructor	500		500
14	100-3202-4515	Meetings & Travel (See Note j)		8,500	5,000
		Travel for Meetings and Training	8,500		5,000
		Arrest & Control, Emergency Vehicle Operation Course	-		-
		Firearms, and tactical Communications	-		-
		K9 Training	-		-
		Collision Investigation	-		-
		Evidence, Crime Scene Investigation	-		-
		Child Abuse/Domestic Violence Investigation	-		-
15	100-3202-4750	Telecommunications (See Note k)		27,750	22,400
		AT&T - Routine Services	10,750		10,400
		AT&T Net First (Cell Service)	17,000		12,000
16	124-3202-4375	Equipment Expense		9,900	12,400
		(3) Taser ECDs - Taser New/Replacement	2,500		6,000

Budget Detail
Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
		(6) Axon Body-Worn Cams (See Note l)	2,400		2,400
		Annual Computer Replacement	5,000		4,000
17	124-3202-5100	Capital Outlay		50,000	5,000
		All patrol vehicles computer in car system "MDT" Mandated in 18 months - searchable data	-		-
		Radio Encryption (Federal/DOJ mandate)	50,000		-
		Vehicle Replacement (See Note U)	-		-
		Portable Radio Replacement	-		5,000

Notes:

- ^a Cost shown of requested 4 additional positions, but not included in budget as it was moved to citywide discussion list
- ^b Decrease due to minimal employee legal matters
- ^c Project completed in FY21/22, amount changed to \$0
- ^d Annual funds received for Casino-related matters affecting SPD operations
Tech support for dispatch consoles and backup servers - ScoutCare applied under the Golden Gate Communications on Vendor List)
- ^e Crime scene camera purchase necessary
- ^f Replacement batteries
- ^g Increase cost due to inflation
- ^h For new hires; replacements every 5 years
- ⁱ General repairs
- ^j Increase due to travel cost of training
- ^k Based on FY21/22 avg. monthly spending - T1 Line for CLETS Access
- ^l For new hires and replacement of damaged/old cameras
- ^m 2 background invest. averaging \$2,000/bg
- ⁿ \$1800/exam - budget for 4 exams
- ^o RV tows w/ new Parking Ordinance - avg. \$2,500/tow
- ^p 2 hirings psych evaluation
- ^q Replacing Fisher Wireles (no longer a certified company to handle CAD console support)
- ^r See new copier agreement
- ^s Decommissioned holding cells
- ^t Remote access to desktop computers and folders
- ^u See Vehicle Replacement Reserve Fund for Future Need for Capital Equipment

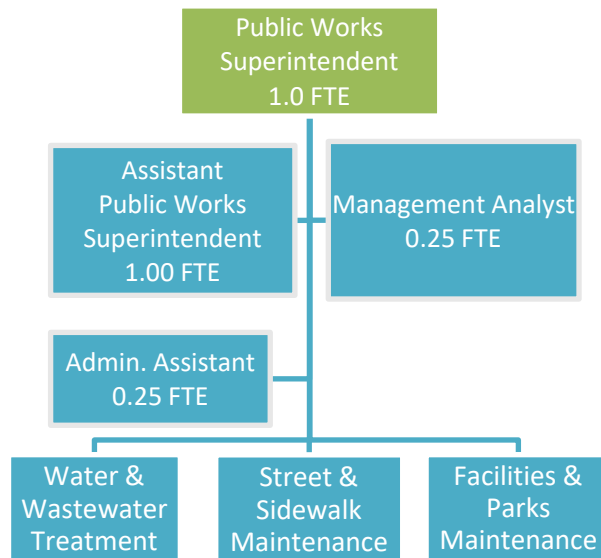
Vendor	2022-23 Proposed Budget	2021-22 Adjusted Budget
SoCo Sheriff Bomb Squad (See Note g.)	5,000	4,500
Bettin Background Investigations (See Note m.)	4,000	8,000
SoCo DHS 261 Exam (\$1800) (See Note n.)	7,200	3,600
Sebastopol Tow (See Note o.)	12,000	10,000
Dr. Clementi Psych reports (See Note p.)	1,600	3,100
City of Cloverdale (CLETS line)	3,500	3,500
Golden State Communications (See Note q)	8,125	3,000
DogFather K9 Boarding	2,500	2,500
OCCU-MED (Kaiser) (See Note r.)	5,000	2,500
LexisNexis Investigation database	3,000	2,400
Microsoft 365 Live	2,750	1,900
Radar Shop (recerts/repair)	2,000	1,500
Comcast TV for EOC Dispatch	1,800	1,620
Comcast Business Internet	1,560	1,380
Atlas Buisness Solutions Scheduling Software	900	900
AIM Mail Center	1,000	750
SR Fire Equipment Inspection	750	700
Bay Area Air Quality Mgmt Dist (Emergency Power Generator)	750	500
LogMeln (See Note t.)	1,350	500

Budget Detail
Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
		Northbay Copiers		-	500
		Zee Medical		750	600
		SoCo Enviro Health Jail Inspect (See Note s.)		-	300
		Speedo-Checks (vehicles)		750	300
		Cleaners		500	500
		Sonic - sebpd.com		450	300
		Language line		350	150
		Stericycle		350	200
		SoCo Parking Appeals		500	200
		Total		68,435	55,900

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PUBLIC WORKS DEPARTMENT



The Public Works Department is responsible for the operation and maintenance of the City infrastructure, including government buildings, parks, pool, streets, sidewalks, and water and wastewater systems. In addition, the Public Works Department provides inspection support and services for private and public construction in the public right-of-way and works closely on projects with the City’s contract engineers. In addition to operations and maintenance, the Public Works Department is involved in projects involving water, wastewater and stormwater treatment and conveyance.

Water, sewer, storm water, air quality, and ADA standards have become more stringent regarding regulatory compliance. These standards require diligence to stay abreast of changing regulations, and the Public Works Department collaborates with state agencies and the Engineering Division in all fields to remain in compliance.

Public Works maintains all City parks and landscape areas. The City has four major parks with play structures, including three with public restrooms and the Skategarden Park. The Plaza is at the center of the City and includes public restrooms, a pavilion and landscaping. The Laguna Preserve is a natural habitat area at the edge of the City that contains native plantings, walking trails, an outdoor classroom and seasonal floating bridge. The City has minor contracts to perform litter abatement in the downtown areas and additional landscape maintenance services.

Public Works maintains and monitors the municipal pool’s filters, heater, chemical system, bathhouse, landscaping, and pool deck apparatus. The West Sonoma County Swimmers (WSCS) operates the pool functions, such as public swim, lap swimming, and swim meets.

Department staff consists of thirteen full-time employees, which includes eleven who work primarily in the field, a part-time Management Analyst, and a part-time Administrative Assistant, both of whom are shared with the Engineering Division.

The Public Works Department is the controlling department for activities occurring in the following divisions:

- Corporation Yard
- Government Buildings (City Hall, Police and Fire Stations, Public Works facilities)
- Park Village Mobile Home Community
- Streets, sidewalks and areas within the public right-of-way
- Parking Lots
- Parks
- Ives Pool
- Recreation
- Community Support
- Sewer Operations
- Water Operations
- Stormwater Operations

Major Accomplishments in 2021-22

- Replaced failing inground pedestrian crossing lights with updated flashing signs
- Replaced flooring at the Corporation Yard, Fire Department and Police Department
- Replaced failing water well level monitoring equipment
- Cleaned and inspected the interior of the three water reservoirs
- Completed second phase of major tree work at Burbank Experimental Farm
- Completed Energy Audit for city facilities and coordinated an implementation strategy
- Replaced ADA Aquatic Lift at Ives Pool
- Purchased two replacement Public Works trucks
- Purchased and installed water bottle filling drinking fountains

Goals and Objectives for 2022-23

- Maintain regulatory compliance with water, sewer, storm water, air quality, and ADA standards.
- Maintain City facilities per long term maintenance plan.
- Maintain Cal/OSHA regulatory compliance safety and training policies program.
- Complete Energy Audit identified improvements
- Installation of spray roofing for Corporation Yard
- Installation of Main Street Flower baskets

- Libby Park Pond fencing replacement
- Replace built-in gutter system at Ives Pool and perform roofing modifications
- Purchase one replacement Public Works truck
- Fire Department rain gutter replacement

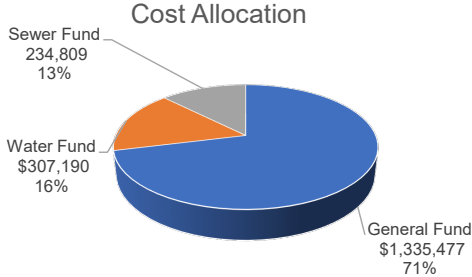
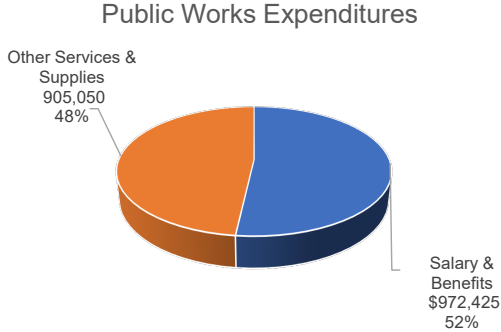
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SUMMARY - PUBLIC WORKS

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Little League Park Use Reimb	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Public Works Services	1,500	500	5,887	-
Water Fund	280,790	307,190	316,057	309,974
Sewer Fund	215,559	234,809	241,271	237,941
General Fund	1,280,527	1,332,977	1,267,460	1,343,985
TOTAL REVENUE	1,780,375	1,877,475	1,832,675	1,893,900

EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits ^a (7.17 FTE)	875,606	838,965	928,425	972,425	969,875	914,900	(57,525)	-5.9%
Contract Services	120,009	142,086	160,300	231,800	188,600	259,550	27,750	12.0%
Services & Supplies	212,432	272,332	295,150	231,650	271,200	233,450	1,800	0.8%
Equipment Rental	3,036	3,119	3,100	3,100	3,100	3,200	100	3.2%
Facility Maintenance	68,313	108,518	98,600	109,600	106,000	105,800	(3,800)	-3.5%
Telecommunications	9,096	10,416	12,000	12,000	13,000	13,800	1,800	15.0%
Training/Meetings	438	97	500	500	-	500	-	0.0%
Utilities	108,050	99,735	132,950	132,950	128,900	134,200	1,250	0.9%
Allocated Insurance	120,220	137,148	117,600	117,600	117,600	134,100	16,500	14.0%
Capital Outlay	39,267	13,060	31,750	65,850	34,400	94,400	28,550	43.4%
TOTAL EXPENSE	\$ 1,556,467	\$ 1,625,476	\$ 1,780,375	\$ 1,877,475	\$ 1,832,675	\$ 1,893,900	\$ 16,425	0.9%

^a Salaries: Includes base pay, longevity pay, education incentive pay
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail Public Works - Corporate Yard
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4102-4010	Salaries ¹ (2.07 FTE)	220,809	217,607	222,200	222,200	222,200	221,400	See Note A Below
100-4102-4011	Salaries Part-Time	10,354	14,466	-	-	-	-	
100-4102-4100	Benefits ²	102,961	78,885	104,525	104,525	104,525	126,600	
100-4102-4102	Uniform Allowance	-	-	-	-	-	-	
100-4102-4101	Health In-Lieu	707	1,163	2,550	2,550	2,550	2,500	
100-4102-4104	Accrual In-Lieu	-	-	-	44,000	44,000	-	
100-4102-4040	Retiree Medical Insurance	10,040	10,673	10,500	10,500	10,500	10,700	
100-4102-4210	Contracted Services	7,040	11,758	20,200	20,200	30,000	21,900	See Item#1
100-4102-4212	Technology Maintenance	3,980	589	1,500	1,500	1,500	-	
100-4102-4230	Recruitment	9,472	5,092	-	-	9,000	10,000	See Item#2
100-4102-4310	Office Supplies	855	558	1,500	1,500	1,700	2,000	
100-4102-4330	Misc Supplies & Services	8,838	7,838	16,500	16,500	17,000	20,800	See Item#3
100-4102-4380	Vehicle Operating Expense	58,996	58,120	55,600	66,600	66,000	65,500	See Item#4
100-4102-4510	Conference & Training	438	97	500	500	-	500	See Item#5
100-4102-4710	Utilities - Gas & Electric	4,662	2,739	6,000	6,000	5,400	5,700	
100-4102-4711	Utilities - City Use	3,781	4,817	6,000	6,000	5,700	6,000	
100-4102-4750	Telecommunications	9,096	10,416	12,000	12,000	13,000	13,800	
100-4102-4996	Allocated Liability Insurance	19,550	20,380	23,600	23,600	23,600	23,700	
100-4102-4997	Allocated Workers' Comp Insurance	22,100	22,750	18,600	18,600	18,600	23,000	
Total Operation		493,679	467,948	501,775	556,775	575,275	554,100	
124-4102-5100	Capital Outlay	8,110	8,996	3,500	3,500	-	32,400	See Item#6
124-4102-4375	Photocopier	3,036	3,119	3,100	3,100	3,100	3,200	
Total Capital Outlay		11,146	12,115	6,600	6,600	3,100	35,600	
TOTAL DEPARMENT		504,825	480,063	508,375	563,375	578,375	589,700	
124-4102-3998	G&A Allocation - 17%	(104,641)	(91,667)	(91,902)	(101,252)	(100,897)	(129,797)	
100-4102-3998	G&A - Water Fund Allocation - 48%	(231,432)	(224,615)	(240,852)	(267,252)	(276,132)	(265,968)	
100-4102-3998	G&A - Sewer Fund Allocation - 35%	(168,752)	(163,781)	(175,621)	(194,871)	(201,346)	(193,935)	
General Fund Cost Allocation - 0%		-	-	-	-	-	-	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Budget Detail

Corporation Yard Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4102-4210	Contracted Services		21,900	20,200
		Security Monitoring	3,500		3,000
		HVAC Service/Repairs	3,500		3,000
		Generator Air Quality Permitting	600		500
		Generator Service/Repairs	4,300		3,700
		Special Case Manager (Disability/Personnel Issues)	10,000		10,000
2	100-4102-4230	Recruitment		10,000	-
		Public Works Assistant Superintendent	10,000		-
3	100-4102-4330	Misc Supplies & Services		20,800	16,500
		Safety Supplies (including COVID)	6,000		6,000
		Equipment Servicing Supplies	2,000		1,600
		Aerial Utility Equipment Safety Certification	2,500		2,500
		Above Ground Fuel Tank Inspections/Maintenance	3,000		3,000
		Building Repairs/Upgrades	3,500		1,500
		Janitorial Supplies	3,800		1,900
4	100-4102-4380	Vehicle Operating Expense		65,500	66,600
		Fuel Cost	36,800		28,300
		Routine Vehicle Repairs (Breaks, Tune-up, Tires)	28,700		27,300
		Vehicle #18 Accident Repairs	-		11,000
5	100-4102-4510	Conference & Training		500	500
		Administratve Operations Training	500		500
6	124-4102-5100	Capital Outlay		32,400	3,500
		Corporation Yard Office Building Roof	32,400		-
		Public Works Carpet Replacement - Final Phase	-		3,500

**Detail Public Works - General Fund Streets
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
124-4103-4010	Salaries ¹ (1.25 FTE)	81,740	81,689	99,000	99,000	99,000	93,200	See Note A Below
124-4103-4012	Overtime	5,756	8,195	15,000	15,000	15,000	15,000	
124-4103-4013	Standby	1,462	1,012	3,000	3,000	3,000	3,200	
124-4103-4100	Benefits ²	51,682	42,397	64,500	64,500	64,500	56,600	
124-4103-4102	Uniform Allowance	390	390	650	650	650	500	
124-4103-4210	Contracted Services	37,079	46,918	47,500	119,000	57,000	117,450	See Item#1
124-4103-4330	Misc Supplies & Services	155,485	195,132	210,200	146,700	190,000	127,000	See Item#2
124-4103-4710	Utilities - Gas & Electric	13,521	13,908	15,000	15,000	15,000	15,750	
124-4103-4711	Utilities - City Use	6,922	7,290	9,000	9,000	9,000	9,000	
124-4103-4996	Allocated Liability Insurance	17,600	18,345	18,300	18,300	18,300	21,100	
124-4103-4997	Allocated Workers' Comp Insurance	11,300	12,037	8,400	8,400	8,400	9,700	
124-4103-5100	Capital Outlay	31,157	-	-	-	-	10,000	See Item#3
Total Operation		414,094	427,313	490,550	498,550	479,850	478,500	
TOTAL DEPARTMENT		414,094	427,313	490,550	498,550	479,850	478,500	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

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Budget Detail

Streets Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	124-4103-4210	Contracted Services		117,450	119,000
		Becoming Independent	29,200		28,300
		Street Light Pole Repairs/ Replacement	5,750		5,000
		Crosswalk Lighting Safety Inspections	13,500		11,700
		Landscaping Contract for Beautification*	25,500		24,000
		Signal Maintenance (Bodega & Jewell & Pleasant Hill)*	7,200		6,800
		Signal Maintenance (Caltrans)*	36,300		35,200
		Vehicular (Palm Ave/Petaluma Ave & S. Main - Stripping)	-		8,000
2	124-4103-4330	Misc Supplies & Services		127,000	146,700
		Blacktop, sand, rock, Sidewalk repairs	32,800		28,500
		Crosswalk Lighting Repairs and Upgrades	31,000		27,000
		Street markings, paint & thermoplastic	6,000		5,000
		Compost / Mulch / Plants	5,000		4,000
		HazMat Disposal	4,200		3,600
		Irrigation Supplies	2,500		2,000
		Tree Work	10,500		9,000
		LWMAD Local Who Makes a Difference	-		4,500
		Storm Drain Supplies, Materials and Maintenance	11,500		10,000
		Street Signs - Banners-Holidays Décor	17,250		15,000
		OSHA Compliance Equipment	3,500		3,000
		Parklet Barrier (Pilot Project)	-		-
		Cartegraph Asset Management/Work Order Software Maint.	2,750		2,500
		Portal Restroom & Handwash Stations (COVID) Morris Street	-		11,100
		Portal Handwash Stations (COVID) (1/2 cost assuming 6 months)	-		21,500
3	124-4103-5100	Capital Outlay		10,000	-
		Main Street Flower Baskets	10,000		-

**Detail Public Works - Parks & Landscapes
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4104-4010	Salaries ¹ (3.0 FTE)	169,476	168,862	142,050	142,050	142,050	128,850	See Note A Below
100-4104-4012	Overtime	5,344	4,666	6,000	6,000	5,700	6,000	
100-4104-4013	Standby	2,327	2,117	3,500	3,500	3,300	3,500	
100-4104-4100	Benefits ²	94,891	87,539	119,100	119,100	119,100	113,325	
100-4104-4101	Health In Lieu	3,141	2,792	2,900	2,900	500	500	
100-4104-4102	Uniform Allowance	1,680	1,680	1,750	1,750	1,750	1,800	
100-4104-4210	Contracted Services	4,832	7,837	12,000	12,000	12,000	20,000	See Item#1
100-4104-4330	Misc Supplies & Services	29,806	37,644	34,950	34,950	30,500	49,950	See Item#2
100-4104-4710	Utilities - Gas & Electric	3,802	1,460	5,800	5,800	6,000	6,100	
100-4104-4711	Utilities - City Use	52,931	47,878	63,000	63,000	60,000	62,400	
100-4104-4996	Allocated Liability Insurance	16,710	24,657	19,300	19,300	19,300	20,200	
100-4104-4997	Allocated Workers' Comp Insurance	16,450	17,115	11,900	11,900	11,900	13,400	
Total Operation		401,390	404,247	422,250	422,250	412,100	426,025	
124-4104-5100	Capital Outlay	-	4,064	28,250	54,650	26,700	25,000	See Item#3
Total Capital Outlay		-	4,064	28,250	54,650	26,700	25,000	
TOTAL DEPARTMENT		401,390	408,311	450,500	476,900	438,800	451,025	
124-4104-3998	G & A Allocation - 41.5%	(166,577)	(167,762)	(203,484)	(229,884)	(197,722)	(201,800)	
	General Fund Cost Allocation - 58.5%	234,813	240,549	247,016	247,016	241,079	249,225	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Budget Detail

Parks & Landscapes Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4104-4210	Contracted Services		20,000	12,000
		Laguna Foundation Preserve Vegetation Management	6,000		-
		Burbank Farm Tree Safety Survey Work	7,000		6,000
		Tree Maintenance Hazards	7,000		6,000
2	100-4104-4330	Misc Supplies & Services		49,950	34,950
		Irrigation Supplies	4,000		3,500
		Rental Equipment	2,900		2,500
		Ives Park Improvements-Planning Commission Report	3,000		3,000
		Park Restroom Partitions and Stall Doors Replacements	9,000		-
		Park Fencing Repairs	4,000		3,000
		Playground Fiber	5,750		5,000
		Pet Waste Bags	2,500		2,500
		Park Restroom Janitorial Supplies	11,800		9,450
		Compost / Mulch / Plants	3,500		3,000
Park Security Improvements and Vandalism Repairs	3,500		3,000		
3	124-4104-5100	Capital Outlay		25,000	54,650
		Pickup Truck-1/2 ton	-		28,250
		Laguna Floating Bridge Repairs	-		-
		Restrooms Door Replacements	-		-
		Parks Fencing Garzot Building	25,000		26,400
		Parks Replacement Truck Cost Increase	-		-

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**Detail Public Works - Parking Lots
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4105-4010	Salaries ¹ (0.80 FTE)	47,326	48,300	49,800	49,800	49,800	48,700	See Note A Below
100-4105-4012	Overtime	1,092	1,213	1,000	1,000	1,200	1,300	
100-4105-4013	Standby	715	555	1,250	1,250	1,250	1,300	
100-4105-4100	Benefits ²	22,244	21,414	29,100	29,100	29,100	28,600	
100-4105-4101	Health In Lieu	523	465	500	500	500	500	
100-4105-4102	Uniform Allowance	480	480	300	300	300	500	
100-4105-4210	Contracted Services	3,250	5,261	6,400	6,400	6,400	7,300	See item #1
100-4105-4330	Misc Supplies & Services	2,871	6,173	8,500	8,500	8,500	9,600	See item #2
100-4105-4710	Utilities - Gas & Electric	9,524	5,139	7,500	7,500	7,500	7,900	
100-4105-4711	Utilities - City Use	6,290	6,143	8,250	8,250	8,000	8,250	
100-4105-4712	Utilities - Electric Vehicle Charging Station ³	-	3,568	6,400	6,400	6,500	6,900	
100-4105-4996	Allocated Liability Insurance	4,560	4,754	5,000	5,000	5,000	5,500	
100-4105-4997	Allocated Workers' Comp Insurance	4,500	9,344	4,200	4,200	4,200	5,000	
Total Operation		103,375	112,809	128,200	128,200	128,250	131,350	
100-4105-5100	Capital Outlay			-	-	-	-	
Total Capital Outlay		-	-	-	-	-	-	
TOTAL DEPARTMENT		103,375	112,809	128,200	128,200	128,250	131,350	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ EV charging station cost consists of electricity cost (\$6,900) and annual maintenance service contract (\$7,300). Total cost associated with providing this service to the community is \$14,200 annually for this fiscal year. Revenue generated from providing this benefit can be found in the revenue section of the budget. The amount anticipated to receive is \$10,000

Budget Detail
 Parking Lots

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4105-4210	Contracted Services		7,300	6,400
		EV Chargepoint Service Contract	7,300		6,400
2	100-4105-4330	Misc Supplies & Services		9,600	8,500
		Street Markings, Paint & Thermoplastic	1,100		1,000
		Compost / Mulch / Plants	3,500		3,000
		Irrigation Supplies	1,500		1,500
		Tree Maintenance and Replacement	3,500		3,000
3	100-4105-5100	Capital Outlay		-	-
			-		-

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Detail Public Works - Government Building *
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4106-4010	Salaries ¹ (.30 FTE)	25,627	26,722	27,600	27,600	27,600	27,025	See Note A Below
100-4106-4012	Overtime	603	2,040	1,250	1,250	2,000	2,300	
100-4106-4013	Standby	358	390	3,600	3,600	3,000	3,200	
100-4106-4100	Benefits ²	13,698	13,073	16,600	16,600	16,600	17,600	
100-4106-4102	Uniform Allowance	180	180	200	200	200	200	
100-4106-4210	Contracted Services	54,356	64,631	72,700	72,700	72,700	82,900	See Item#1
100-4106-4330	Misc Supplies & Services	14,577	24,987	23,500	23,500	23,500	24,100	See Item#2
100-4106-4710	Utilities - Gas & Electric	5,544	5,816	4,000	4,000	4,000	4,200	
100-4106-4711	Utilities - City Use	1,073	977	2,000	2,000	1,800	2,000	
100-4106-4996	Allocated Liability Insurance	5,050	5,251	6,000	6,000	6,000	9,700	
100-4106-4997	Allocated Workers' Comp Insurance	2,400	2,515	2,300	2,300	2,300	2,800	
Total Operation		123,466	146,582	159,750	159,750	159,700	176,025	
124-4106-4213	Facilities/Grounds Maintenance	9,317	50,398	43,000	43,000	40,000	40,300	See Item#3
124-4106-5100	Capital Outlay	-	-	-	7,700	7,700	27,000	See Item#4
Total Capital Outlay		9,317	50,398	43,000	50,700	47,700	67,300	
TOTAL DEPARTMENT		132,783	196,980	202,750	210,450	207,400	243,325	
100-4106-3900	Water Fund Allocation - 25%	(30,894)	(38,795)	(39,938)	(39,938)	(39,925)	(44,006)	
100-4106-3900	Sewer Fund Allocation - 25%	(30,894)	(38,795)	(39,938)	(39,938)	(39,925)	(44,006)	
General Fund Cost Allocation- 50%		61,678	68,992	79,875	79,875	79,850	88,013	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

* Includes City Hall, Police Department, Fire Department, Library, Museum, Burbank Farm

Budget Detail

Government Building Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4106-4210	Contracted Services		82,900	72,700
		KW Cleaning Service	38,300		37,200
		Generator Air Quality Permitting	1,200		1,000
		Police and Fire Generator Service / Load Testing / Repairs	9,800		8,500
		City Hall/Library Landscape Maintenance Contract *New	6,000		-
		Security Monitoring and Maintenance	2,300		2,000
		Solar Array Maintenance Agreement	2,500		2,500
		HVAC Service and Repairs	16,300		15,500
		Pest Control Services	6,500		6,000
2	100-4106-4330	Misc Supplies & Services		24,100	23,500
		Building Maintenance Paint / Plumbing / Roof Repairs	6,900		6,000
		Compost / Mulch / Plants	2,300		2,000
		Electrical and Lighting Repairs	8,000		8,000
		Irrigation Supplies	1,500		1,500
		Holiday Décor ^c	600		500
		Janitorial Supplies	1,300		-
		Safety Supplies (COVID)	3,500		5,500
3	124-4106-4213	Facilities/Grounds Maintenance		40,300	43,000
		Routine Maintenance (Redwood Rainbow)	10,000		10,000
		Park Village Maintenance and Repairs (New) (See Note a.)	7,500		-
		Furnishings and Building Upgrades (Air Purifiers)	1,800		-
		City Hall Front Counter Retrofit (See Note b.)	-		10,000
		Building Upgrades- Multi-Year * Ergonomic Retrofit	5,000		-
		Fire Dept. Exterior Wall Leak and Dry Rot Repairs	-		13,000
		Police Department Parking Lot Fencing Painting	-		5,000
		Police Department Flooring Replacement (See Note c.)	16,000		-
		Public Works Keyless Entry	-		5,000
		City Hall Keyless Entry	-		-
4	124-4106-5100	Capital Outlay		27,000	7,700
		Portal Generator Shared (SCCC Location)	-		-
		Police Department Parking Lot Fencing Painting	-		-
		Fire Dept Tankless Water Heater	-		7,700
		Fire Dept Gutter Replacement	27,000		-

Notes:

^a Repairing of electrical, plumbing, road and fencing

^b Extension of City Hall Front Counter to gain more office space - to be reviewed at a later date

^c Multi-year phased project. \$14,000 in FY21-22

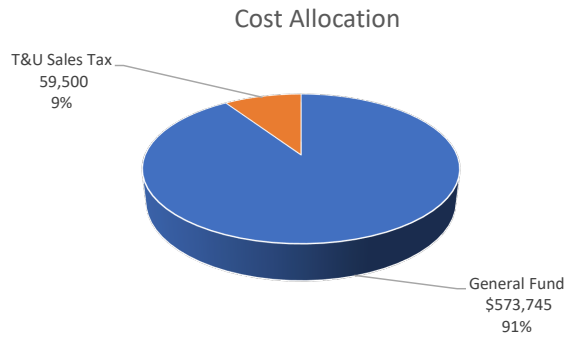
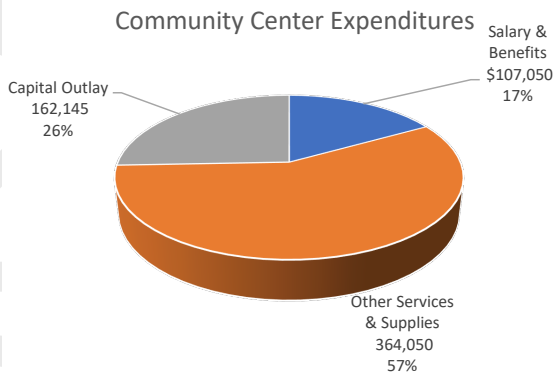
SUMMARY - RECREATION & COMMUNITY SERVICES

REVENUE SOURCES CONTRIBUTIONS	Adopted Funding 2021-22	Adjusted Funding 2021-22	Estimated Funding 2021-22	Proposed Funding 2022-23
Ives Pool Reimbursement	\$ 59,500	\$ 59,500	\$ 59,500	\$ 62,000
General Fund	428,350	573,745	568,975	441,350
TOTAL REVENUE	487,850	633,245	628,475	503,350

EXPENSE	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
Salaries & Benefits^a (.75 FTE)	111,426	110,916	107,050	107,050	110,300	106,500	(550)	0.0%
Contract Services	39,805	12,864	28,250	28,250	29,800	32,600	4,350	0.0%
Services & Supplies	16,793	29,995	35,500	35,500	34,000	42,950	7,450	0.0%
Utilities	58,819	59,376	59,900	59,900	63,400	64,200	4,300	7.2%
Allocated Insurance	32,630	31,176	33,500	33,500	33,500	26,600	(6,900)	-1.2%
Community Support	309,151	139,400	206,900	206,900	206,900	215,000	8,100	1.3%
Capital Outlay	103,400	16,155	16,750	162,145	150,575	15,500	(146,645)	0.0%
TOTAL EXPENSE	\$ 672,024	\$ 399,882	\$ 487,850	\$ 633,245	\$ 628,475	\$ 503,350	(129,895)	-20.5%

^a Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - Senior Center
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4002-4010	Salaries ¹ (.10 FTE)	6,598	5,865	5,300	5,300	5,300	6,325	See Note A Below
100-4002-4012	Overtime	212	364	300	300	100	300	
100-4002-4013	Standby	175	175	300	300	300	300	
100-4002-4100	Benefits ²	3,677	3,358	6,200	6,200	6,200	1,900	
100-4002-4210	Contracted Services	3,812	2,767	7,100	7,100	7,100	7,900	See Item#1
100-4002-4330	Misc. Supplies & Services	281	4,253	9,000	9,000	7,500	11,000	See Item#2
100-4002-4880	Contribution to Operations	43,000	36,000	36,000	36,000	36,000	45,000	See Item#3
100-4002-4996	Allocated Liability Insurance	3,560	2,166	3,500	3,500	3,500	3,500	
100-4002-4997	Allocated Workers' Comp Insurance	600	662	500	500	500	600	
Total Operation		61,915	55,610	68,200	68,200	66,500	76,825	
124-4002-5100	Capital Outlay	14,000	16,155	-	11,570	-	-	See Item#4
Total Capital Outlay		14,000	16,155	-	11,570	-	-	
TOTAL DEPARTMENT		75,915	71,765	68,200	79,770	66,500	76,825	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

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Budget Detail

Senior Center Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4002-4210	Contracted Services		7,900	7,100
		HVAC Service Contract/Repairs	5,600		4,900
		Pest Control and Exclusion	2,300		2,200
		Tree Removal	-		-
2	100-4002-4330	Misc. Supplies & Services		11,000	9,000
		Lighting and Electrical Repairs	3,000		2,000
		Building Maintenance Paint / Plumbing / Roof Repairs	8,000		7,000
3	100-4002-4880	Contribution to Operations		45,000	36,000
		Living Wage and Benefit Costs	33,000		36,000
		Instructors/Facilitators	12,000		-
4	124-4002-5100	Capital Outlay		-	11,570
		Security Gate	-		-
		Kitchen Return Air Unit	-		11,570

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Detail - SCCC *
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4202-4010	Salaries ¹ (.60 FTE)	37,155	38,462	39,250	39,250	39,250	38,500	See Note A Below
100-4202-4012	Overtime	696	1,097	1,300	1,300	1,500	1,600	
100-4202-4013	Standby	357	530	700	700	700	900	
100-4202-4100	Benefits ²	18,285	16,606	23,450	23,450	23,450	22,350	
100-4202-4210	Contracted Services	23,783	1,594	7,400	7,400	9,000	8,600	See Item#1
100-4202-4330	Misc. Supplies & Services	4,064	8,639	9,500	9,500	8,500	11,850	See Item#2
100-4202-4710	Utilities - Gas & Electric	8,872	3,820	9,500	9,500	9,000	9,500	See Item#3
100-4202-4711	Utilities - City Use	6,074	6,335	-	-	4,000	4,200	
100-4202-4880	Contribution to Project Programs	65,000	32,500	65,000	65,000	65,000	65,000	See Item#4
100-4202-4881	Contribution to General Operations	70,000	35,000	70,000	70,000	70,000	70,000	See Item#4
100-4202-4882	SCCC Time Bank	3,000	4,000	4,000	4,000	4,000	4,000	See Item#4
100-4202-4883	Sebastopol Teen Club	-	14,900	14,900	14,900	14,900	14,000	See Item#5
100-4202-4884	Cittaslow/Community Support	9,600	17,000	-	-	-	-	See Item#4
100-4202-4885	Concert Series	20,000	-	17,000	17,000	17,000	17,000	See Item#4
100-4202-4886	Contribution to Flood Support	98,551	-	-	-	-	-	
100-4202-4996	Allocated Liability Insurance	14,170	15,287	18,400	18,400	18,400	9,800	
100-4202-4997	Allocated Workers' Comp Insurance	3,600	3,782	3,200	3,200	3,200	4,000	
Total Operation		383,207	199,552	283,600	283,600	287,900	281,300	
124-4202-5100	Capital Outlay	39,600	-	-	85,000	85,000	-	See Item#6
Total Capital Outlay		39,600	-	-	85,000	85,000	-	
TOTAL DEPARTMENT		422,807	199,552	283,600	368,600	372,900	281,300	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

* Includes Community Center, Youth Annex, Garzot Building

Budget Detail

Recreation Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4202-4210	Contracted Services		8,600	7,400
		HVAC Contract - Garzot	1,400		1,200
		HVAC Contract - Youth Annex & Community Center	4,300		3,700
		Pest Control and Exclusion	2,900		2,500
2	100-4202-4330	Misc. Supplies & Services		11,850	9,500
		Burbank Farm Events (Porta Pottie) Slowfood	650		-
		Lighting and Electrical Repairs	2,800		2,500
		Janitorial Supplies	750		500
		Building Maintenance Paint / Plumbing / Roof Repairs	2,300		2,000
		Compost / Mulch / Plants	1,100		1,000
		Irrigation Supplies	750		500
		Security System	3,500		3,000
3	100-4202-4710	Utilities - Gas & Electric		9,500	9,500
		Monthly Sonoma County Clean Power	9,500		9,500
4	100-4202-488x	Other Community Support		156,000	173,000
		Contribution to Project Programs - Requested by SCCC	65,000		65,000
		Contribution to General Operations - Requested by SCCC	70,000		70,000
		Concert Series	17,000		17,000
		SCCC Time Bank - Requested by SCCC	4,000		4,000
		Cittaslow/Community Support - Requested by SCCC	-		17,000
5	100-4202-4883	Sebastopol Teen Club		14,000	14,900
		Facilitator for 4 months at 25 hour per week	12,000		12,900
		Insurance	2,000		2,000
6	124-4202-5100	Capital Outlay		-	85,000
		Community Center Renovation & Rebuild	-		85,000

**Detail - Ives Pool
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-4302-4010	Salaries ¹ (.30 FTE)	26,204	25,787	22,200	22,200	22,200	22,200	See Note A Below
100-4302-4012	Overtime	1,851	3,260	-	-	2,500	2,700	
100-4302-4013	Standby	-	-	-	-	750	800	
100-4302-4100	Benefits ²	16,216	15,412	8,050	8,050	8,050	8,625	
100-4302-4210	Contract Services	5,454	6,036	6,950	6,950	7,000	8,100	See Item#1
100-4302-4330	Misc Supplies & Services	3,348	3,988	4,000	4,000	4,000	4,600	See Item#2
100-4302-4331	Chlorine & Chemicals ³	9,100	13,115	13,000	13,000	14,000	15,500	See Item#3
100-4302-4378	Equipment Maintenance	6,756	2,467	6,800	6,800	6,700	8,000	See Item#4
100-4302-4710	Utilities - Gas & Electric ³	41,067	45,155	46,500	46,500	46,500	46,500	See Item#5
100-4302-4711	Utilities - City Use	2,806	4,066	3,900	3,900	3,900	4,000	
100-4302-4996	Allocated Liability Insurance	8,400	6,841	6,000	6,000	6,000	6,300	
100-4302-4997	Allocated Workers' Comp Insurance	2,300	2,438	1,900	1,900	1,900	2,400	
Total Operation		123,502	128,565	119,300	119,300	123,500	129,725	
124-4302-5100	Capital Outlay	49,800	-	16,750	65,575	65,575	15,500	See Item#6
Total Capital Outlay		49,800	-	16,750	65,575	65,575	15,500	
TOTAL DEPARTMENT		173,302	128,565	136,050	184,875	189,075	145,225	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

³ These expenses the City paid on behalf of the Pool are being reimbursed from the Pool Operation.
See revenue side in account 100-3810 (Ives Pool Reimbursement)

Budget Detail
Pool Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-4302-4210	Contract Services		8,100	6,950
		Pool Heater/Shower Service Contract and Repairs	5,200		4,500
		HVAC Contract	1,100		900
		Solar Repairs	600		500
		CUPA & CERS	1,200		1,050
2	100-4302-4330	Misc Supplies & Services		4,600	4,000
		Plumbing/Facilities Maintenance			
		Routine Repair/Replacement	4,600		4,000
3	100-4302-4331	Chlorine & Chemicals		15,500	13,000
		Pool Chemical Purchase	15,500		13,000
4	100-4302-4378	Equipment Maintenance		8,000	6,800
		Chlorine Generator Repairs	500		500
		Pool Heater Repairs	4,000		-
		Chemical Enclosure Fencing Replacement	-		2,800
		Cell Maintenance Service	3,500		3,500
5	100-4302-4710	Utilities - Gas & Electric		46,500	46,500
		Monthly Sonoma County Clean Power	46,500		46,500
6	124-4302-5100	Capital Outlay		15,500	65,575
		ADA Aquatic Lift	-		6,350
		Roof Repairs-Built-in Gutter Replacement	15,500		10,400
		Pool Heater Repair	-		48,825

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**Detail - Non Departmental
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
100-0000-4104	Accrual In Lieu	156,463	161,867	150,000	150,000	150,000	170,000	
100-0000-4170	Service Awards	4,210	1,218	4,000	4,000	4,000	4,000	
100-0000-4210	Contract Services	100,683	98,333	95,300	101,300	101,300	80,100	See Item#1
100-0000-4221	Property Tax Services	16,680	15,721	18,000	18,000	18,000	18,000	
100-0000-4330	Misc Supplies & Services	12,464	15,702	14,040	14,040	14,040	12,000	See Item#2
TOTAL		290,500	292,841	281,340	287,340	287,340	284,100	
100-0000-4332	Loss Due to Theft	-	-	-	-	-	-	
100-0000-3998	G&A - Water Fund Cost Allocation - 9%	(24,718)	(22,652)	(25,321)	(25,861)	(25,861)	(25,569)	
100-0000-3998	G&A - Sewer Fund Cost Allocation - 9%	(24,718)	(22,652)	(25,321)	(25,861)	(25,861)	(25,569)	
General Fund Cost Allocation - 82%		241,064	247,537	230,699	235,619	235,619	232,962	

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, website maintenance, VMHP (Park Village) contract, employee service award, personnel cost (MOUs provisions)

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Budget Detail

Non Departmental Budget Justification

Item	Account/Vendor	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	100-0000-4210	Contract Services		80,100	101,300
		VMHP (Park Village) Contract	73,000		87,000
		SB90 Mandated Services	3,000		3,000
		Planeteria Website Notification Feature (Text/Email Messages)	500		500
		Planeteria Website Maintenance	3,600		4,800
		Citywide Council/Administrative Polices Updates (See Note a.)	-		6,000
2	100-0000-4330	Misc Supplies & Services		12,000	14,040
		Constant Contact (Newsletter)	600		600
		Bi-monthly Newsletter	6,000		7,000
		Shredding Svs (Becoming Independence)	2,400		2,600
		Keyless Entry Monitoring	-		840
		CH Security System Monitoring	3,000		3,000

Notes

a. Budgeted amount in FY21-22 was not spent. Due to staffing workload, this project is delayed

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DEBT SERVICE

The City record and disbursement of monies used to repay of annual principal and interest, fees, anticipated new debt, and administrative fees on city issued debt. Transaction Sales Tax Fund accounts for the payment of debt service on the City's General Obligation. The Utility Fund accounts for all debt associated with the Water utilities activity. These debts account for the accumulation of resources and payment of general long-term debt principal.

Infrastructure Lease (99-71)

On May 16, 2006 the City adopted a resolution authorizing the lease financing in the amount of \$2,880,000 for various public improvements. The lease cost of issuance was \$20,000, with an interest rate of 4.85% for 20 years. The semi-annual payments are \$113,284 and the lease will be paid in full on June 8, 2026. The projects included replacing the sewer force main; construction of the Skate Park; installation of a Water Booster Pump which will interconnect the low and high water zones; drilling a new Well No. 2 on the existing site of the old well; Street improvements; and install solar ponds on the roof of the Sewer pump station, City Hall and Library, and the Police Station.

On May 18, 2021 the City adopted a resolution authorizing the City 2006 Lease refinancing in the amount of \$1,109,000. The lease cost of issuance was \$31,000, with an interest rate of 1.1%, with annual payment of \$211,293 and the lease will be paid in full on June 30, 2026.

Village Mobile Home Park (99-72)

On September 18, 2007 the City entered into a purchase agreement in the amount of \$1,611,594 for the Village Mobile Home Park purchase. The lease financing was in the amount of \$817,500 with an interest rate of 4.90% per annum for 20 years, and a \$17,500 cost of issuance. The semi-annual payments are \$32,293 and the debt will be paid in full on July 1, 2027.

Clean Renewable Energy Bond (CREBS of 2006) (99-73)

The City entered into a capital lease arrangement with Municipal Finance Corporation pursuant to approval from the Internal Revenue Service for the issuance of Clean Renewable Energy Bonds in the amount of \$2,074,000 and the annual debt service payment is \$122,000 with no interest accruing on the principal. In 2011 the City refinanced the debt, and reduced the remaining payment for the life of the lease to \$97,590 annually. The lease will be paid in full on April 1, 2024. The projects include solar panels to generate electricity at the City Hall/Library complex, the Police station and at the sewer lift station, and funds to implement projects for pedestrian safety contained in the Street Smart Study. Funding for the repayment of this debt is charged proportionately to each fund based upon funds allocated to each project.

Vacuum Truck Lease (99-74)

~~With the lease payment ending paid in full on June 30, 2016 for the 2013 Vactor truck purchased through a lease option in 2008, and to ensure efficiency, greater flexibility for staff and reduce the wear and tear of utilizing one vehicle; the City purchased a second Vactor truck in as the Public Works Department has determined that it's necessary to serve as a backup and rotating usage between the two vehicles. The City's adopted budget assumes the purchase of the second Vactor vehicle in the form of a lease payment. The lease term is 60 months with the annual payment of \$56,300. The lease will be paid in full in approximately October 12, 2021.~~

Well 6 Arsenic Treatment Planning Loan (99-76)

The City of Sebastopol needs to lower the arsenic level in Well 6. The City applied for a 5 year loan from the California Department of Public Health to conduct a pilot study test to determine the method in which to treat the arsenic, engineering to design plans and specifications for the treatment system once the method of treatment is determined, and a work plan for operating the treatment system. The \$411,000 loan at 2.085% from the California Safe Drinking Water State Revolving Fund was approved to implement this first phase of planning.

Well 7 Arsenic Treatment System Construction Loan (99-77)

The City of Sebastopol needs to lower the arsenic level in Well 7, and construction plans and specifications for the Well 7 Water Treatment System has been completed by the consultant, and approved by the City Engineer. The City entered into 20 year loan from Muni Financing for the arsenic treatment system construction. The \$1,235,000 loan at 4.10% is for 20 years ending on June 30,2035.

On May 18, 2021 the City adopted a resolution authorizing the refinancing of Well 7 Loan in the amount of \$1,177,000. The lease cost of issuance was \$30,000, with an interest rate of 2.09%, with annual payment of \$84,065 and the lease will be paid in full on June 30, 2033.

Energy Conservation Measure Tax Exempt Lease Purchase (99-80)

The City of Sebastopol selected Syserco Energy Solution, Inc. to develop and implement a “Comprehensive Energy Efficiency, Water Conservation, and Solar PV Project” at City-owned facilities and water meter connections. The Project received unanimous approval from the City Council on October 19, 2021, and approval of the Tax-Exempt Lease Financing. The City entered into 15 year Equipment Lease Purchase Agreement with Signature Public Funding Corporation. The \$4,938,891 tax exempt lease purchase at 1.77% is for 15 years ending on July 1, 2036.

Debt Service
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2020-21 Adjusted Budget	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
<i>Infrastructure Lease Financing of 2006 (PIF 6/30/2026) Due June</i>								
124-9971-6100	Streets Prin 27.08%	40,344	40,344	30,677	44,731	44,731	54,439	54,979
124-9971-6200	Streets Int 27.08%	21,011	28,119	30,677	12,487	12,487	2,849	2,308
212-9971-6100	Park in Lieu Prin 13.89%	20,693	20,693	15,735	22,944	22,944	27,923	28,200
212-9971-6200	Park in Lieu Int 13.89%	10,777	14,423	15,735	6,405	6,405	1,461	1,184
500-9971-6100	Water Principal 31.25%	46,566	46,566	35,401	51,619	51,619	62,822	63,446
500-9971-6200	Water Interest 31.25%	24,247	32,449	35,401	14,410	14,410	3,288	2,664
510-9971-6100	Sewer Principal 27.78%	41,386	41,386	31,470	45,887	45,887	55,846	56,401
510-9971-6200	Sewer Interest 27.78%	21,554	28,845	31,470	12,810	12,810	2,923	2,368
Total Infrastructure Lease		226,578	252,815	226,566	211,293	211,293	211,550	211,550
<i>Village Mobile Home Park (PIF 7/1/2027) Due January and July</i>								
124-9972-6100	Lease Principal	36,085	36,085	43,323	47,727	47,727	47,727	50,095
124-9972-6200	Lease Interest	28,500	28,500	21,262	16,858	16,858	16,858	14,490
Total Village MHP Lease Purchase		64,585	64,585	64,585	64,585	64,585	64,585	64,585
<i>CREBS Solar Panel Lease (PIF 12/16/2023) Due December</i>								
124-9973-6100	Lease Principal 47.41%	46,267	46,267	46,267	46,267	46,267	46,267	46,267
402-9973-6100	Lease Principal 20.80%	20,298	20,298	20,299	20,299	20,299	20,299	20,299
500-9973-6100	Lease Principal 31.79%	31,024	31,024	31,024	31,024	31,024	31,024	31,024
Total CREBS Lease		97,589	97,589	97,589	97,589	97,589	97,589	97,589
<i>Vacuum Truck Lease (PIF 10/12/2021) Due October & June</i>								
124-9974-6100	Sales Tax Principal 25%	13,096	13,096	31,892	6,964	6,964	6,964	-
124-9974-6200	Sales Tax Interest 25%	988	988	691	78	78	78	-
500-9974-6100	Water Principal 25%	13,096	13,096	13,392	6,964	6,964	6,964	-
500-9974-6200	Water Interest 25%	2,962	2,962	691	78	78	78	-
510-9974-6100	Sewer Principal 50%	26,192	26,192	26,785	13,927	13,927	13,927	-
510-9974-6200	Sewer Interest 50%	-	-	1,382	157	157	157	-
Total Vacuum Truck Lease		56,334	56,334	74,834	28,167	28,167	28,167	-
<i>Well 6 Arsenic Treatment State Revolving Loan (5 Year Loan beginning Sept. 2014)</i>								
500-9976-6100	Water CIP Principal	50,502	75,481	80,478	23,921	23,921	23,921	-
500-9976-6200	Water CIP Interest	2,365	39,883	6,515	250	250	250	-
Total Water System Loan		52,867	115,364	86,993	24,171	24,171	24,171	-

**Debt Service
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2020-21 Adjusted Budget	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
<i>Well 7 Arsenic Treatment Loan (PIF 6/30/2033) Due June</i>								
500-9977-6100	Water CIP Principal	44,991	46,836	50,755	63,728	63,728	63,728	64,655
500-9977-6200	Water CIP Interest	44,090	42,246	38,327	20,227	20,227	20,227	19,300
Total Water System Loan		89,081	89,082	89,082	83,955	83,955	83,955	83,955

Energy Conservation Measure Tax Exempt Lease Purchase (15 Year Loan beginning July 1, 2022)

124-9980-6100	Streets Prin 25%	-	-	-	-	-	-	82,250
124-9980-6200	Streets Int 25%	-	-	-	-	-	-	11,413
500-9980-6100	Water CIP Principal 37.5%	-	-	-	-	-	-	123,374
500-9980-6200	Water CIP Interest 37.5%	-	-	-	-	-	-	17,120
510-9980-6100	Sewer Principal 37.5%	-	-	-	-	-	-	123,374
510-9980-6200	Sewer Interest 37.5%	-	-	-	-	-	-	17,120
Total Water System Lease		-	-	-	-	-	-	374,650

TOTAL DEBT SERVICE	587,034	675,769	639,650	509,760	509,760	510,017	832,329
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Total General Fund	186,291	193,399	204,790	175,112	175,112	175,181	261,802
Total Water Fund	259,843	330,533	291,984	212,220	212,220	212,300	321,582
Total Sewer Fund	89,132	96,423	91,107	72,781	72,781	72,852	199,262
Total Park in Lieu Fund	31,470	35,116	31,470	29,349	29,349	29,384	29,384
Total Debt Service Fund	20,298	20,298	20,299	20,299	20,299	20,299	20,299

CITY OF SEBASTOPOL
MATURITY SCHEDULE
JULY 1, 2022

GENERAL LONG-TERM DEBT:

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	Total
2006 CREBS Solar Panel Lease																		
P	97,589	97,589	97,589	97,589	97,589													487,946
I	-	-	-	-	-													-
Issuance of Clean Renewable Energy Bonds to fund solar panels at City Hall/Library, Police & sewer lift station																		
TOTAL	97,589	97,589	97,589	97,589	97,589													487,946
2007 Village Mobile Home Park Lease Financing																		
P	45,472	47,727	50,094	52,322	55,187	57,924	60,797	31,520										444,366
I	19,113	16,858	14,491	12,006	9,398	6,661	3,788	772										104,349
Fund 124	64,585	64,585	64,585	64,328	64,585	64,585	64,585	32,292										548,715
TOTAL	64,585	64,585	64,585	64,328	64,585	64,585	64,585	32,292										548,715
2021 Infrastructure Improvement Lease																		
P	172,013	201,029	203,026	205,265	207,530	209,818												1,362,645
I	54,555	10,521	8,524	6,284	4,020	1,731												148,239
Series of municipal improvement projects such as replacement of sewer force mains, skate park project, insulation of Water Booster Pump, Streets improvements																		
Fund 124/500/510/212	226,568	211,550	211,550	211,549	211,550	211,549												1,510,884
TOTAL	226,568	211,550	211,550	211,549	211,550	211,549												1,510,884
2016 Vacuum Truck Lease																		
P	54,782	27,854																136,205
I	1,553	313																4,631
Fund 124/500/501	56,334	28,167																140,836
TOTAL	56,334	28,167																140,836
Energy Conservation Measure Tax Exempt Lease																		
P	-	-	328,998	293,055	298,242	303,520	308,893	314,360	319,924	325,587	331,350	337,215	343,184	349,258	355,440	361,731	368,134	5,102,855
I	-	-	45,652	81,595	76,408	71,129	65,757	60,289	54,725	49,063	43,300	37,435	31,466	25,392	19,210	12,919	6,516	743,460
Series of municipal improvement projects such as replacement of City-owned facilities and water meter connections																		
Fund 124/500/510	-	-	374,650	374,650	374,650	374,649	374,650	374,650	374,649	374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	2,474,466
TOTAL	-	-	374,650	374,650	374,650	374,649	374,650	374,650	374,649	374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	2,474,466
TOTAL GENERAL GOVERNMENT	369,855	374,199	679,707	648,231	560,959	571,262	369,690	345,880	319,924	325,587	331,350	337,215	343,184	349,258	355,440	361,731	368,134	7,370,053
I	75,221	27,692	68,666	99,885	89,826	79,521	69,545	61,061	54,725	49,063	43,300	37,435	31,466	25,392	19,210	12,919	6,516	938,075
TOTAL	445,076	401,891	748,374	748,116	650,785	650,783	439,235	406,941	374,649	374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	8,308,128
ASSESSMENT DISTRICTS																		
1997 Assessment Bond																		
P	25,000	30,000	35,000															115,000
I	5,192	3,349	1,172															16,581
Fund 401	30,192	33,349	36,172															131,581
TOTAL	30,192	33,349	36,172															131,581

CITY OF SEBASTOPOL
MATURITY SCHEDULE
JULY 1, 2022

ENTERPRISE LONG-TERM DEBT

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	FY 2035	FY 2036	FY 2037	Total
P Well 6 Arsenic Treatment	80,478	82,165	83,887	85,645															411,000
I Fund 500	6,515	4,822	3,100	1,342															23,938
	86,992	86,986	86,986	86,986															434,938
P Well 7 Arsenic Treatment	50,755	73,967	74,642	75,333	76,037	76,756	77,494	78,241	79,007	79,789	80,587	81,403	82,236	83,087	83,954				1,202,044
I Fund 500	38,327	9,987	9,312	8,622	7,917	7,198	6,463	5,713	4,947	4,165	3,367	2,551	1,719	868	-				151,482
	89,082	83,954	83,954	83,955	83,954	83,954	83,957	83,954	83,954	83,954	83,954	83,954	83,955	83,955	83,954				1,353,525
TOTAL ENTERPRISE																			
P	131,233	156,132	158,529	160,978	160,978	160,978	160,978	160,978	160,978	160,978	160,978	160,978	160,978	160,978	160,978				1,613,044
I	44,841	14,809	12,412	9,964	7,917	7,198	6,463	5,713	4,947	4,165	3,367	2,551	1,719	868	-				175,420
	176,074	170,940	170,940	170,941	170,941	170,941	170,941	170,941	170,941	170,941	170,941	170,941	170,941	170,941	170,941				1,788,464
TOTAL CITYWIDE DEBT																			
P	526,088	560,331	873,236	809,209	636,996	648,018	447,184	424,121	398,931	405,376	411,937	418,618	425,420	432,345	439,394	361,731	368,134	368,134	9,098,097
I	125,255	45,850	82,250	109,849	97,743	86,719	76,008	66,774	59,672	53,228	46,667	39,986	33,185	26,260	19,210	12,919	6,516	6,516	1,130,076
	651,343	606,181	955,486	919,058	734,739	734,737	523,192	490,895	458,603	458,604	458,604	458,604	458,605	458,605	458,604	374,650	374,650	374,650	10,228,173

REVENUE EXPIRATION

Utility User Tax - Expiration January 1, 2025

(600,000)

TREE REPLACEMENT FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
OPERATING REVENUE								
Sales Taxes	\$ -		\$ -	\$ -			\$ -	0.0%
Intergovernmental	-		-	-			-	0.0%
Charges for services	-		-	-			-	0.0%
Interest Earnings	223	134	250	250	60	60	(190)	-76.0%
Miscellaneous	7,390	-	-	-			-	0.0%
Transfer in	-	-	-	-			-	0.0%
TOTAL REVENUE	\$ 7,613	\$ 134	\$ 250	\$ 250	\$ 60	\$ 60	\$ (190)	-76.0%
OPERATING EXPENSES								
General Government	-		4,000	4,000	3,400	4,000	-	0.0%
Capital Project	-		-	-			-	0.0%
Debt Service	-		-	-			-	0.0%
Transfer out	-	4,303	-	-			-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 4,303	\$ 4,000	\$ 4,000	\$ 3,400	\$ 4,000	\$ -	0.0%
NET BUDGETARY RESULT	\$ 7,613	\$ (4,169)	\$ (3,750)	\$ (3,750)	\$ (3,340)	\$ (3,940)	\$ (190)	5.1%
Addition/(Use) of Reserves	\$ 7,613	\$ (4,169)	\$ (3,750)	\$ (3,750)	\$ (3,340)	\$ (3,940)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -					
Beginning Fund Balance (Estimated)	\$ 12,360	\$ 19,973	\$ 15,804	\$ 15,804	\$ 15,804	\$ 12,464		
Ending Fund Balance (Estimated)	\$ 19,973	\$ 15,804	\$ 12,054	\$ 12,054	\$ 12,464	\$ 8,524		

TECHNOLOGY FEE FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-	-		-	0.0%
Charges for services	11,928	14,510	11,200	11,200	11,500	10,000	(1,200)	-10.7%
Interest Earnings	1,101	441	900	825	100	100	(725)	-87.9%
Miscellaneous	-	-	-	-	-		-	0.0%
Transfer in	-	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 13,029	\$ 14,951	\$ 12,100	\$ 12,025	\$ 11,600	\$ 10,100	(1,925)	-16.0%
OPERATING EXPENSES								
General Government	4,490	-	-	-	-	-	-	0.0%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 4,490	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
NET BUDGETARY RESULT	\$ 8,539	\$ 14,951	\$ 12,100	\$ 12,025	\$ 11,600	\$ 10,100	\$ (1,925)	-16.0%
Addition/(Use) of Reserves	\$ 8,539	\$ 14,951	\$ 12,100	\$ 12,025	\$ 11,600	\$ 10,100		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 44,460	\$ 52,523	\$ 67,474	\$ 67,474	\$ 67,474	\$ 79,074		
Ending Fund Balance (Estimated)	\$ 52,999	\$ 67,474	\$ 79,574	\$ 79,499	\$ 79,074	\$ 89,174		

This is a restricted fund that supports electronic permitting and inspection services.



STREET PAVEMENT RESERVE FUND

DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	18,474	-	-	-	-	1,095,000	1,095,000	0.0%
Charges for services	-	-	-	-	-		-	0.0%
Interest Earnings	9,293	2,651	500	500	800	800	300	60.0%
Miscellaneous	-	-	-	-	-		-	0.0%
Transfer in	-	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 27,767	\$ 2,651	\$ 500	\$ 500	\$ 800	\$ 1,095,800	1,095,300	219060.0%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	-	0.0%
Capital Project	-	-	78,000	78,000	-	1,333,500	1,255,500	1609.6%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 78,000	\$ 78,000	\$ -	\$ 1,333,500	1,255,500	1609.6%
NET BUDGETARY RESULT	\$ 27,767	\$ 2,651	\$ (77,500)	\$ (77,500)	\$ 800	\$ (237,700)	\$ 78,300	-101.0%
Addition/(Use) of Reserves	\$ 27,767	\$ 2,651	\$ (77,500)	\$ (77,500)	\$ 800	\$ (237,700)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 412,513	\$ 440,280	\$ 442,931	\$ 442,931	\$ 442,931	\$ 443,731		
Ending Fund Balance (Estimated)	\$ 440,280	\$ 442,931	\$ 365,431	\$ 365,431	\$ 443,731	\$ 206,031		

DRAFT

POLICE VEHICLE ABATEMENT FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	41	3,043	50	50	1,112	500	450	900.0%
Interest Earnings	-	50	-	-	10	10	10	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 41	\$ 3,093	\$ 50	\$ 50	\$ 1,122	\$ 510	460	920.0%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	-	0.0%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	4,000	4,000	4,000	2,500	(1,500)	-37.5%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ 4,000	\$ 2,500	\$ (1,500)	-37.5%
NET BUDGETARY RESULT	\$ 41	\$ 3,093	\$ (3,950)	\$ (3,950)	\$ (2,878)	\$ (1,990)	\$ 1,960	-49.6%
Addition/(Use) of Reserves	\$ 41	\$ 3,093	\$ (3,950)	\$ (3,950)	\$ (2,878)	\$ (1,990)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance (Estimated)	\$ 4,876	\$ 4,917	\$ 8,010	\$ 8,010	\$ 8,010	\$ 5,132		
Ending Fund Balance (Estimated)	\$ 4,917	\$ 8,010	\$ 4,060	\$ 4,060	\$ 5,132	\$ 3,142		

SPECIAL REVENUE FUNDS

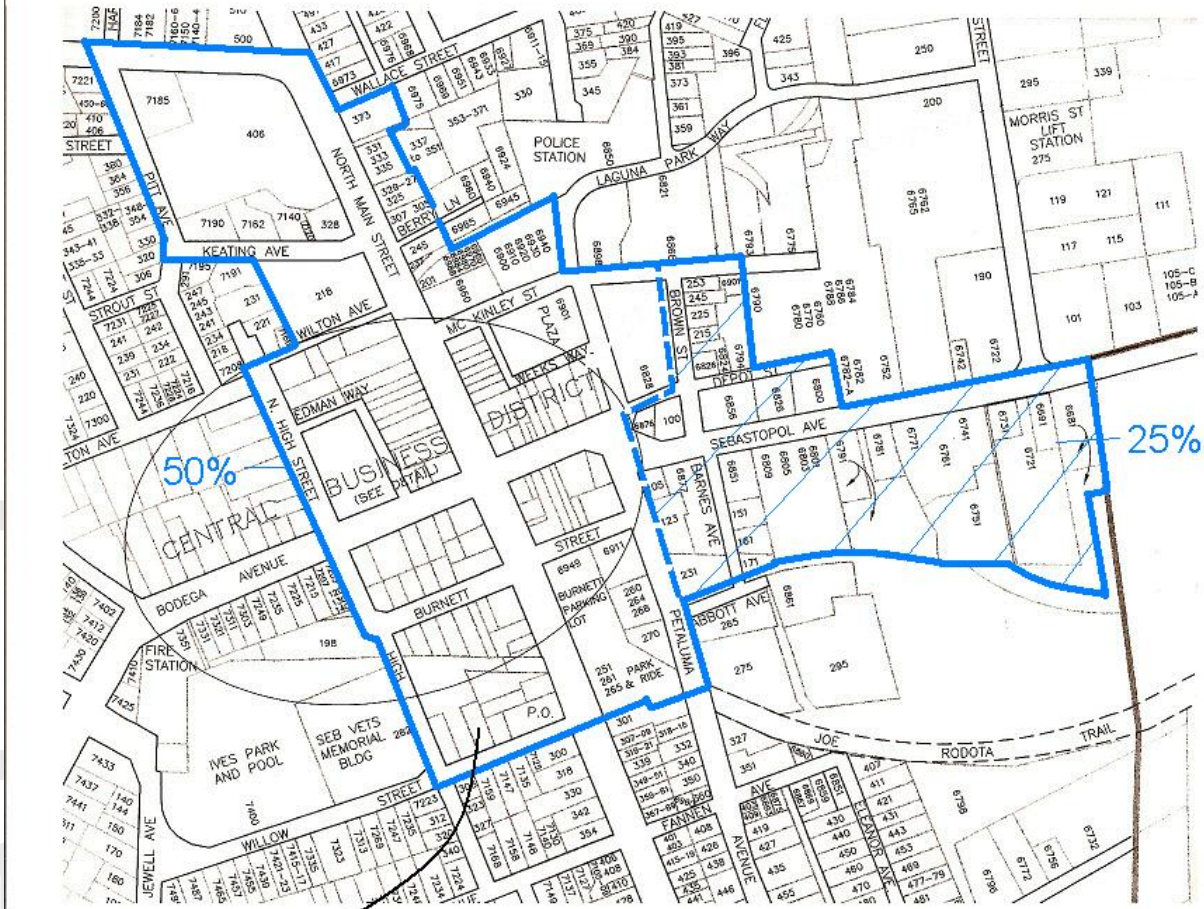
Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds are required by statute, law provisions or ordinance to finance particular functions or activities of government. The various funds and sources are:

- a) Gas Tax Fund (200) accounts for funds from the State of California under the Street and Highway Code Sections 2103, 2105, 2106, 2107 and 2107.5. The use of funds is restricted to street related projects, which can include related public facilities for non-motorized traffic, e.g. bike and pedestrian paths.
- b) Measure M Transportation Fund (201) receives funding from the County for construction of eligible transportation projects that improve the quality of roads, sidewalks and bike lanes.
- c) Measure M Parks Improvement Fund (202) receives funding from the County from the November 6, 2018 voters approved measure of the one-eight cent sales tax that will support city parks, trails, signs, buildings, playgrounds, sports field, restrooms, picnic area and visitor centers.
- d) Art In-Lieu Fund (203) accounts for developer contributions in lieu of installation of public art on project sites and income received from art programs and events to fund public artwork, cultural programs, maintenance/conservation, and administrative costs relating to the Art in Public Places Program.
- e) Housing Linkage Fee Fund (204) is used to mitigate the housing impacts caused by new, changed and expanded nonresidential development in the City and provide a source of revenue for housing affordable to person of very low and low income.
- f) Inclusionary Housing Fund (205) accounts for revenue received from fee payment to be used for the exclusive purpose of providing housing affordable to low and moderate income households in the City for construction of five or more new dwelling units, or for the division or subdivision of land into five or more lots for residential use.
- g) Building Permit Incremental Fee Fund (206) accounts for revenue received from construction inspection and plan checks to fund training, certification exams and courses.
- h) Business Improvement District (207) was established via ordinance 666 and shall include all businesses located within the area described in Exhibit A. The revenues derived from taxes imposed upon all the businesses in the area shall be utilized for acquisition, construction or maintenance of parking facilities, decoration of any public place, promotion of public events which are to take place, furnishing of music in any public place and general promotion of retail trade activities for the benefit of the area.
- i) General Plan Update Fee Fund (208) is assessed on Building Permits and is designed to help recover the significant long-term costs of periodically updating the General Plan and Zoning Ordinance. The Fund is typically used for consultant and other costs related to updates.

- j) Supplemental Law Enforcement Services Fund (209) receives funds from the State of California to supplement local law enforcement activities.
- k) Asset Forfeiture Fund (210 | 211) is used for specified police activities (excluding regular salary) from confiscated assets of convicted drug felons.
- l) Park Improvement Fund (212) receives revenue from new residential and hotel development to mitigate the impact of such new development on City park and recreational facilities. The use of revenues from the Fund is restricted to park and recreational capital improvements.
- m) Traffic Impact Fee Fund (213) was established to reduce the traffic impacts caused by new development within the City limits and certain public improvements (transportation system infrastructure) and revenue collected from these fees shall be used solely to pay for the City's future construction of facilities or services or reimburse the City for facilities constructed by the City with funds advanced by the City from other sources.
- n) Underground Utilities Fee Fund (214) is an in-lieu fee paid by development projects where the City Engineer has determined physical undergrounding of overhead utilities is not practical. The Fund is used for general City utility undergrounding projects.
- o) Community Development Block Grant (216) funds communities with resources to address a wide range of unique community development needs such as affordable housing, anti-poverty programs and infrastructure development.
- p) Road Maintenance & Rehabilitation SB1 (217) accounts for funds from the State of California under Road Repair and Accountability Act of 2017. The use of funds is similar but, not identical, to Gas Tax use rules and must be used for projects related to road maintenance and rehabilitation, safety projects, and traffic control devices.
- q) Human Services & Community Fund (233) accounts for revenue obtained by the solicitation of voluntary contributions from residents and property owners through water and sewer bills and other means of collection or fundraising activities to fund programs or activities which address the welfare of the City's residents regardless of all age, social status or income.
- r) Supplemental Planning Grant (247) funds for local governments to address California's critical housing needs. The grant awards to accelerate housing production by streamlining the approval of affordable housing and promoting development consistent with the State's planning priorities, among other related activities.

EXHIBIT A

Beginning at the intersection of the Westerly line of Pitt Avenue extended, and the Northerly line of Healdsburg Avenue; thence from said point of beginning in an Easterly direction along the Northerly line of Healdsburg Avenue a distance of 500 feet, more or less, to the intersection of the Northerly line of Healdsburg Avenue with the Westerly line of North Main Street; thence in a Southerly direction along the Westerly line of Main Street extended and the Westerly line of Main Street a distance of 200 feet, more or less, to the intersection with the Southerly line of Wallace Street extended; thence along the Southerly line of Wallace Street extended and the South line of Wallace Street running in an Easterly direction a distance of 250 feet, more or less; thence leaving said South line of Wallace Street in a Southerly direction and parallel to the Easterly line of Main Street a distance of 500 feet, more or less, to the Southerly line of Petaluma and Santa Rosa Railroad Right of Way; thence in an Easterly direction along the South line of the Petaluma and Santa Rosa Railroad Right of way a distance of 300 feet, more or less to the Easterly line of Petaluma Avenue extended; thence in a Southerly direction along the Easterly line of Petaluma Avenue extended, a distance of 200 feet, more or less to the Northerly line of McKinley Street; thence along said Northerly line of McKinley Street in an Easterly direction 400 feet, more or less to the Easterly line of Johnson Street; thence Southerly along the Easterly line of Johnson Street extended, a distance of 300 feet, more or less, to the Northerly line of Depot Street; thence Easterly along the Northerly line of Depot Street, a distance of 150 feet, more or less, thence leaving said Northerly line of Depot Street and in a Southerly direction 160 feet, more or less to the Northerly line of Sebastopol Avenue; thence Easterly along the Northerly line of Sebastopol Avenue, a distance of 450 feet; thence leaving the Northerly line of Sebastopol Avenue Southerly a distance of 550 feet to the Petaluma and Santa Rosa Railroad Right of Way; thence Westerly in an arc along the Northerly line of the Petaluma and Santa Rosa Railroad Right of Way a distance of 1000 feet more or less, to the Easterly line of Petaluma Avenue; thence along the Easterly line of Petaluma Avenue in a Southerly direction 200 feet, more or less to the South line of Willow Street extended; thence in a Westerly direction along the South line of Willow Street extended and the South line of Willow street, a distance of 750 feet, more or less, to the West line of High Street: thence in a Northerly direction along the Westerly line of High Street and North High Street, a distance of 1250 feet, more or less to the North line of Wilton Avenue extended; thence and in an Easterly direction along the North line of Wilton Avenue extended and Wilton Avenue, a distance of 150 feet, more or less; thence leaving the North line of Wilton Avenue in a Northerly direction and parallel to Main Street, a distance of 250 feet, more or less, to the South line of Keating Avenue; thence along the South line of Keating Avenue in a Westerly direction a distance of 250 feet, more or less, to the Westerly line of Pitt Avenue; thence in a Northerly direction along the Westerly line of Pitt Avenue and the Westerly line of Pitt Avenue extended, a distance of 650 feet, more or less, to the Northerly line of Healdsburg Avenue, the point of beginning of the area herein described.



Detail



City of Sebastopol

BUSINESS IMPROVEMENT AREA

Area Boundary

SUMMARY - SPECIAL REVENUE FUNDS
2022-23 PROPOSED BUDGET

	Gas Tax Fund	Measure M Transportation Tax	Measure M Parks Improvement Tax	Art In-Lieu	Housing Linkage Fee	Inclusionary Housing Fund	Building Permit Incremental Fee	Business Improvement District	General Plan Update Fee	Special Enforcement Supplemental Fund	Asset Forfeiture Fund	Park Improvement	Traffic Impact Fee	Utility Underground Fee	Community Development Block Grant (CDBG)	Road Maintenance & Rehabilitation (SBI)	Supplemental Planning Grant Fund	Human Services & Community Fund	Total	
REVENUES																				
Taxes/Assessments		\$ 80,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000
Intergovernmental	229,750	-	-	-	-	-	-	-	-	105,000	-	126,900	-	-	-	174,500	175,000	-	-	811,150
Interest and rentals	-	1,500	500	700	500	200	300	-	500	-	-	150	1,800	1,400	-	-	-	50	-	7,600
Licenses, permits and fees	-	-	-	-	-	-	10,000	8,700	4,000	-	-	-	-	-	-	-	-	800	-	23,500
Others Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	229,750	81,500	85,500	700	500	200	10,300	8,700	4,500	105,000	-	127,050	1,800	1,400	-	174,500	175,000	850	-	1,007,250
EXPENDITURES																				
Departments:																				
General government	200,100	-	-	-	-	-	-	8,700	41,500	-	-	-	-	-	-	2,000	175,000	-	-	427,300
Capital Projects	-	350,000	267,651	51,500	-	-	-	-	-	-	-	321,849	213,847	-	230,000	345,000	-	-	-	1,779,847
Debt Service	-	-	-	-	-	-	-	-	-	-	-	29,385	-	-	-	-	-	-	-	29,385
Total Expenditures	200,100	350,000	267,651	51,500	-	-	-	8,700	41,500	-	-	351,234	213,847	-	230,000	347,000	175,000	-	-	2,236,532
EXCESS OF REVENUES OVER EXPENDITURES	29,650	(268,500)	(182,151)	(50,800)	500	200	10,300	-	(37,000)	105,000	-	(224,184)	(212,047)	1,400	(230,000)	(172,500)	-	850	-	(1,229,282)
OTHER FINANCING SOURCES (USES)																				
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(100,000)	-	-	-	-	-	-	-	-	-	(100,000)
Total other financing sources (uses)	-	-	-	-	-	-	-	-	-	(100,000)	-	-	-	-	-	-	-	-	-	(100,000)
NET CHANGE IN FUND BALANCES	29,650	(268,500)	(182,151)	(50,800)	500	200	10,300	-	(37,000)	5,000	-	(224,184)	(212,047)	1,400	(230,000)	(172,500)	-	850	-	(1,329,282)
FUND BALANCE ESTIMATED BEGINNING OF THE YEAR	2,467	179,745	81,963	142,941	94,100	38,507	35,047	85	90,504	-	2,124	(10,535)	367,337	242,990	-	29,674	-	7,747	-	1,571,771
FUND BALANCE ESTIMATED END OF YEAR	\$ 32,117	\$ (88,755)	\$ (100,188)	\$ 92,141	\$ 94,600	\$ 38,707	\$ 45,347	\$ 85	\$ 53,504	\$ 5,000	\$ 2,124	\$ (234,719)	\$ 155,290	\$ 244,390	\$ (230,000)	\$ 124,249	\$ -	\$ 8,597	\$ -	\$ 242,489

GAS TAX FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Intergovernmental	\$ 177,051	\$ 175,905	\$ 203,100	\$ 203,100	\$ 203,100	\$ 229,750	\$ 26,650	13.1%
Other Income							-	0.0%
Interest Earnings		43	\$ -	\$ -	\$ -	\$ -	-	0.0%
Transfer In	13,622	8,800	\$ -	\$ -	\$ -		-	0.0%
TOTAL REVENUE	\$ 190,673	\$ 184,748	\$ 203,100	\$ 203,100	\$ 203,100	\$ 229,750	\$ 26,650	13.1%
OPERATING EXPENSES								
Salaries & Benefits ^a	\$ 172,799	\$ 173,457	\$ 169,625	\$ 169,625	\$ 169,625	\$ 177,900	\$ 8,275	4.9%
Contract Services	-	-	-	-	-	-	-	0.0%
Services & Supplies	-	36	3,000	3,000	3,000	3,000	-	0.0%
Vehicle Maintenance	-	-	3,000	3,000	3,000	3,000	-	0.0%
Utilities	4,809	5,342	5,000	5,000	5,000	5,500	500	10.0%
Allocated Insurance	10,400	8,328	8,700	8,700	8,700	10,700	2,000	23.0%
TOTAL OPERATING EXPENSE	\$ 188,008	\$ 187,163	\$ 189,325	\$ 189,325	\$ 189,325	\$ 200,100	\$ 10,775	5.7%
NET BUDGETARY RESULT	\$ 2,665	\$ (2,415)	\$ 13,775	\$ 13,775	\$ 13,775	\$ 29,650	\$ 15,875	0.0%
Addition/(Use) of Reserves	\$ 2,665	\$ (2,415)	\$ 13,775	\$ 13,775	\$ 13,775	\$ 29,650		
TOTAL BUDGETARY BALANCE								
Beginning Fund Balance (Estimated)	\$ (198)	\$ 2,467	\$ 52	\$ 52	\$ 52	\$ 13,827		
Ending Fund Balance (Estimated)	\$ 2,467	\$ 52	\$ 13,827	\$ 13,827	\$ 13,827	\$ 43,477		

^a Salaries: Base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Gas Tax Fund
Budget Expenditures

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
200-4103-4010	Salaries ¹ (1.6 FTE)	109,314	121,370	103,100	103,100	103,100	102,400
200-4103-4100	Benefits ²	63,485	52,087	66,525	66,525	66,525	75,500
200-4103-4210	Contract Services	-	-	-	-	-	-
200-4103-4330	Misc. Supplies & Services	-	36	3,000	3,000	3,000	3,000
200-4103-4380	Vehicle Maintenance	-	-	3,000	3,000	3,000	3,000
200-4103-4710	Utilities	4,809	5,342	5,000	5,000	5,000	5,500
200-4103-4997	Allocated Workers' Comp Insurance	10,400	8,328	8,700	8,700	8,700	10,700
TOTAL DEPARTMENT		188,008	187,163	189,325	189,325	189,325	200,100

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

DRAFT

MEASURE M TRANSPORTATION TAX FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ 64,033	\$ 71,169	\$ 68,300	\$ 68,300	\$ 68,300	\$ 80,000	\$ 11,700	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	-	0.0%
Interest Earnings	486	1,512	-	-	1,500	1,500	1,500	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 64,519	\$ 72,681	\$ 68,300	\$ 68,300	\$ 69,800	\$ 81,500	\$ 13,200	0.0%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	\$ -	0.0%
Capital Projects	-	47,885	-	-	212,854	350,000	350,000	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 47,885	\$ -	\$ -	\$ 212,854	\$ 350,000	\$ 350,000	0.0%
NET BUDGETARY RESULT	\$ 64,519	\$ 24,796	\$ 68,300	\$ 68,300	\$ (143,054)	\$ (268,500)	\$ (336,800)	0.0%
Addition/(Use) of Reserves	\$ 64,519	\$ 24,796	\$ 68,300	\$ 68,300	\$ (143,054)	\$ (268,500)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 115,226	\$ 179,745	\$ 204,541	\$ 204,541	\$ 204,541	\$ 61,487		
Ending Fund Balance (Estimated)	\$ 179,745	\$ 204,541	\$ 272,841	\$ 272,841	\$ 61,487	\$ (207,013)		



MEASURE M PARKS IMPROVEMENT FUND

DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ 90,218	\$ 98,520	\$ 85,000	\$ 85,000	\$ 100,000	\$ 85,000	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	-	0.0%
Interest Earnings	-	781	500	500	500	500	-	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 90,218	\$ 99,301	\$ 85,500	\$ 85,500	\$ 100,500	\$ 85,500	-	0.0%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	\$ -	0.0%
Capital Projects	11,733	43,754	224,048	224,048	48,500	267,651	43,603	19.5%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 11,733	\$ 43,754	\$ 224,048	\$ 224,048	\$ 48,500	\$ 267,651	43,603	19.5%
NET BUDGETARY RESULT	\$ 78,485	\$ 55,547	\$ (138,548)	\$ (138,548)	\$ 52,000	\$ (182,151)	\$ (43,603)	31.5%
Addition/(Use) of Reserves	\$ 78,485	\$ 55,547	\$ (138,548)	\$ (138,548)	\$ 52,000	\$ (182,151)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 3,478	\$ 81,963	\$ 137,510	\$ 137,510	\$ 137,510	\$ 189,510		
Ending Fund Balance (Estimated)	\$ 81,963	\$ 137,510	\$ (1,038)	\$ (1,038)	\$ 189,510	\$ 7,359		

ART IN LIEU FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	15,545	-	1,000	1,000	-	-	(1,000)	-100.0%
Interest Earnings	3,200	734	-	-	100	700	700	0.0%
Miscellaneous	-	250	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 18,745	\$ 984	\$ 1,000	\$ 1,000	\$ 100	\$ 700	(300)	-30.0%
OPERATING EXPENSES								
General Government	7,000	16,667	5,500	5,500	-	-	\$ (5,500)	-100.0%
Capital Projects	-	1,098	55,000	55,000	43,300	51,500	(3,500)	-6.4%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 7,000	\$ 17,765	\$ 60,500	\$ 60,500	\$ 43,300	\$ 51,500	(9,000)	-14.9%
NET BUDGETARY RESULT	\$ 11,745	\$ (16,781)	\$ (59,500)	\$ (59,500)	\$ (43,200)	\$ (50,800)	\$ 8,700	-14.6%
Addition/(Use) of Reserves	\$ 11,745	\$ (16,781)	\$ (59,500)	\$ (59,500)	\$ (43,200)	\$ (50,800)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 131,196	\$ 142,941	\$ 126,160	\$ 126,160	\$ 126,160	\$ 82,960		
Ending Fund Balance (Estimated)	\$ 142,941	\$ 126,160	\$ 66,660	\$ 66,660	\$ 82,960	\$ 32,160		

FY21/22 Proposed Budget Items:

- 1) 63,000 remaining / carryover for Michael Mc Ginnis sculpture and Ned Kahn Sculptures
- 2) \$5,000 for new call for artists, advertising and Artist finalist honorariums anticipated for New Call, \$35,000 for artist commission anticipated in FY 22/23.
- 3) Sculpture Garden Call for artists costs anticipated to be \$2,000 in FY 21/22 in Gen Gov Costs



HOUSING LINKAGE FUND

DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	10,499	-	8,000	8,000	-	-	(8,000)	-100.0%
Interest Earnings	2,040	515	-	-	500	500	500	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 12,539	\$ 515	\$ 8,000	\$ 8,000	\$ 500	\$ 500	(7,500)	-93.8%
<u>OPERATING EXPENSES</u>								
General Government	-	-	-	-	-	-	-	0.0%
Capital Projects	12,065	505	-	-	4,683	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 12,065	\$ 505	\$ -	\$ -	\$ 4,683	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 474	\$ 10	\$ 8,000	\$ 8,000	\$ (4,183)	\$ 500	\$ (7,500)	-93.8%
Addition/(Use) of Reserves	\$ 474	\$ 10	\$ 8,000	\$ 8,000	\$ (4,183)	\$ 500		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 93,626	\$ 94,100	\$ 94,110	\$ 94,110	\$ 94,110	\$ 89,928		
Ending Fund Balance (Estimated)	\$ 94,100	\$ 94,110	\$ 102,110	\$ 102,110	\$ 89,928	\$ 90,428		

INCLUSIONARY HOUSING FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes			\$ -	\$ -			\$ -	0.0%
Intergovernmental					-	-	-	0.0%
Charges for services		69			-	-	-	0.0%
Interest Earnings	830	233	200	200	200	200	-	0.0%
Miscellaneous			-	-	-	-	-	0.0%
Transfer in			-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 830	\$ 302	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.0%
OPERATING EXPENSES								
General Government		-	-	-	-	-	-	0.0%
Capital Project		-	-	-	-	-	-	0.0%
Debt Service			-	-			-	0.0%
Transfer out							-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
NET BUDGETARY RESULT	\$ 830	\$ 302	\$ 200	\$ 200	\$ 200	\$ 200	\$ -	0.0%
Addition/(Use) of Reserves	\$ 830	\$ 302	\$ 200	\$ 200	\$ 200	\$ 200		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Beginning Fund Balance (Estimated)	\$ 37,677	\$ 38,507	\$ 38,809	\$ 38,809	\$ 38,809	\$ 39,009		
Ending Fund Balance (Estimated)	\$ 38,507	\$ 38,809	\$ 39,009	\$ 39,009	\$ 39,009	\$ 39,209		

BUILDING PERMIT INCREMENTAL FEE FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	-	-	-	-		-	0.0%
Charges for services	11,912	13,193	12,000	12,000	10,000	10,000	(2,000)	-16.7%
Interest Earnings	678	327	-	-	300	300	300	0.0%
Miscellaneous	-	-	-	-	-		-	0.0%
Transfer in	-	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 12,590	\$ 13,520	\$ 12,000	\$ 12,000	\$ 10,300	\$ 10,300	(1,700)	-14.2%
OPERATING EXPENSES								
General Government	1,507	180	-	-	-	-	\$ -	0.0%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 1,507	\$ 180	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
NET BUDGETARY RESULT	\$ 11,083	\$ 13,340	\$ 12,000	\$ 12,000	\$ 10,300	\$ 10,300	\$ (1,700)	-14.2%
Addition/(Use) of Reserves	\$ 11,083	\$ 13,340	\$ 12,000	\$ 12,000	\$ 10,300	\$ 10,300		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance (Estimated)	\$ 23,964	\$ 35,047	\$ 35,047	\$ 35,047	\$ 48,387	\$ 58,687		
Ending Fund Balance (Estimated)	\$ 35,047	\$ 48,387	\$ 47,047	\$ 47,047	\$ 58,687	\$ 68,987		

BUSINESS IMPROVEMENT DISTRICT



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes/Assessment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental		-	-	-	-	-	-	0.0%
Charges for services	8,764	8,963	8,700	8,700	8,700	8,700	-	0.0%
Interest Earnings	58	(4)	-	-	-	-	-	0.0%
Miscellaneous		-	-	-	-	-	-	0.0%
Transfer in		-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 8,822	\$ 8,959	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ -	0.0%
OPERATING EXPENSES								
General Government	8,766	8,700	8,700	8,700	8,700	8,700	-	0.0%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 8,766	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	\$ 8,700	-	0.0%
NET BUDGETARY RESULT	\$ 56	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Addition/(Use) of Reserves	\$ 56	\$ 259	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance (Estimated)	\$ 29	\$ 85	\$ 65	\$ 65	\$ 85	\$ 85	\$ 85	
Ending Fund Balance (Estimated)	\$ 85	\$ 344	\$ 65	\$ 65	\$ 85	\$ 85	\$ 85	

GENERAL PLAN UPDATE FEE FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	12,248	16,307	12,000	12,000	4,000	4,000	(8,000)	-66.7%
Interest Earnings	1,897	713	1,500	1,500	500	500	(1,000)	-66.7%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 14,145	\$ 17,020	\$ 13,500	\$ 13,500	\$ 4,500	\$ 4,500	\$ (9,000)	-66.7%
OPERATING EXPENSES								
General Government	-	-	60,000	60,000	40,000	41,500	(18,500)	-30.8%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 40,000	\$ 41,500	(18,500)	-30.8%
NET BUDGETARY RESULT	\$ 14,145	\$ 17,020	\$ (46,500)	\$ (46,500)	\$ (35,500)	\$ (37,000)	\$ 9,500	-20.4%
Addition/(Use) of Reserves	\$ 14,145	\$ 17,020	\$ (46,500)	\$ (46,500)	\$ (35,500)	\$ (37,000)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 76,359	\$ 90,504	\$ 107,524	\$ 107,524	\$ 107,524	\$ 72,024		
Ending Fund Balance (Estimated)	\$ 90,504	\$ 107,524	\$ 61,024	\$ 61,024	\$ 72,024	\$ 35,024		

SPECIAL LAW ENFORCEMENT SUPPLEMENTAL FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	115,573	115,336	110,000	110,000	110,000	105,000	(5,000)	-4.5%
Charges for services	-	-	-	-	-	-	-	0.0%
Interest Earnings	-	294	-	-	-	-	-	0.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	34,601	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 150,174	\$ 115,630	\$ 110,000	\$ 110,000	\$ 110,000	\$ 105,000	\$ (5,000)	-4.5%
<u>OPERATING EXPENSES</u>								
General Government	146,289	-	-	-	-	-	-	0.0%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	7,770	100,000	127,000	127,000	127,000	100,000	(27,000)	-21.3%
TOTAL OPERATING EXPENSE	\$ 154,059	\$ 100,000	\$ 127,000	\$ 127,000	\$ 127,000	\$ 100,000	(27,000)	-21.3%
NET BUDGETARY RESULT	\$ (3,885)	\$ 15,630	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ 5,000	\$ 22,000	-129.4%
Addition/(Use) of Reserves	\$ (3,885)	\$ 15,630	\$ (17,000)	\$ (17,000)	\$ (17,000)	\$ 5,000		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 3,885	\$ -	\$ 15,630	\$ 15,630	\$ 15,630	\$ (1,370)		
Ending Fund Balance (Estimated)	\$ -	\$ 15,630	\$ (1,370)	\$ (1,370)	\$ (1,370)	\$ 3,630		

ASSET FORFEITURE FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	-	0.0%
Miscellaneous	358	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	-	0.0%
Capital Project	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Addition/(Use) of Reserves	\$ 358	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Beginning Fund Balance (Estimated)	\$ 1,766	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	
Ending Fund Balance (Estimated)	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	\$ 2,124	

PARK IMPROVEMENT FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Charges for services	\$ 18,885		\$ 30,000	\$ 30,000	\$ 15,000	\$ -	\$ (30,000)	-100.0%
Intergovernmental	-		77,950	77,950	77,950	-	(77,950)	-100.0%
Interest Earnings	2,422	156	300	300	150	150	(150)	-50.0%
Intergovernmental Grant - Open Space	-	72,039	126,943	126,943	-	126,900	(43)	0.0%
Miscellaneous Contributions	30,000		28,000	28,000	28,000	-	(28,000)	-100.0%
Transfer in	-	142,604	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 51,307	\$ 214,799	\$ 263,193	\$ 263,193	\$ 121,100	\$ 127,050	(136,143)	-51.7%
OPERATING EXPENSES								
General Government	-	4,354	-	-	-	-	-	0.0%
Capital Projects	171,677	1,067	346,850	346,850	25,000	321,849	(25,001)	-7.2%
Debt Service	31,470	35,116	29,349	29,349	29,385	29,385	36	0.1%
Transfer out	-	134,604	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 203,147	\$ 175,141	\$ 376,199	\$ 376,199	\$ 54,385	\$ 351,234	(24,965)	-6.6%
NET BUDGETARY RESULT	\$ (151,840)	\$ 39,658	\$ (113,006)	\$ (113,006)	\$ 66,715	\$ (224,184)	(111,178)	98.4%
Addition/(Use) of Reserves	\$ (151,840)	\$ 39,658	\$ (113,006)	\$ (113,006)	\$ 66,715	\$ (224,184)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 141,305	\$ (10,535)	\$ 29,123	\$ 29,123	\$ 29,123	\$ 95,838		
Ending Fund Balance (Estimated)	\$ (10,535)	\$ 29,123	\$ (83,883)	\$ (83,883)	\$ 95,838	\$ (128,346)		

TRAFFIC IMPACT FEE FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	20,000	-	-	-	-	-	-	0.0%
Charges for services	25,083	57,341	20,000	20,000	7,000	-	(20,000)	-100.0%
Interest Earnings	8,339	2,397	3,000	3,000	1,800	1,800	(1,200)	-40.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 53,422	\$ 59,738	\$ 23,000	\$ 23,000	\$ 8,800	\$ 1,800	(21,200)	-92.2%
OPERATING EXPENSES								
General Government		-	-	-	-	-	\$ -	0.0%
Capital Projects	52,652	47,593	35,000	35,000	162,000	213,847	178,847	511.0%
Debt Service		-	-	-	-	-	-	0.0%
Transfer out		-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 52,652	\$ 47,593	\$ 35,000	\$ 35,000	\$ 162,000	\$ 213,847	178,847	511.0%
NET BUDGETARY RESULT	\$ 770	\$ 12,145	\$ (12,000)	\$ (12,000)	\$ (153,200)	\$ (212,047)	\$ (200,047)	1667.1%
Addition/(Use) of Reserves	\$ 770	\$ 12,145	\$ (12,000)	\$ (12,000)	\$ (153,200)	\$ (212,047)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 366,567	\$ 367,337	\$ 379,482	\$ 379,482	\$ 379,482	\$ 226,282		
Ending Fund Balance (Estimated)	\$ 367,337	\$ 379,482	\$ 367,482	\$ 367,482	\$ 226,282	\$ 14,235		



UTILITY UNDERGROUND FEE FUND

DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	-	-	0.0%
Interest Earnings	5,236	1,463	4,000	4,000	1,400	1,400	(2,600)	-65.0%
Miscellaneous	-	-	-	-	-	-	-	0.0%
Transfer in	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 5,236	\$ 1,463	\$ 4,000	\$ 4,000	\$ 1,400	\$ 1,400	(2,600)	-65.0%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	-	0.0%
Capital Projects	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 5,236	\$ 1,463	\$ 4,000	\$ 4,000	\$ 1,400	\$ 1,400	(2,600)	-65.0%
Addition/(Use) of Reserves	\$ 5,236	\$ 1,463	\$ 4,000	\$ 4,000	\$ 1,400	\$ 1,400		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 237,754	\$ 242,990	\$ 244,453	\$ 244,453	\$ 244,453	\$ 245,853		
Ending Fund Balance (Estimated)	\$ 242,990	\$ 244,453	\$ 248,453	\$ 248,453	\$ 245,853	\$ 247,253		

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
Intergovernmental	-	240,853	-	-	-	230,000	230,000	0.0%
Charges for services	-	-	-	-	-		-	0.0%
Interest Earnings	-	-	-	-	100	100	100	0.0%
Miscellaneous	-	-	180,000	180,000	201,690	-	(180,000)	-100.0%
Transfer in	1,225	-	-	-	-		-	0.0%
TOTAL REVENUE	\$ 1,225	\$ 240,853	\$ 180,000	\$ 180,000	\$ 201,790	\$ 230,100	50,100	27.8%
OPERATING EXPENSES								
General Government	1,035	-	-	-	-	-	\$ -	0.0%
Capital Projects	-	240,853	180,000	180,000	300,000	230,000	50,000	27.8%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	190	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 1,225	\$ 240,853	\$ 180,000	\$ 180,000	\$ 300,000	\$ 230,000	50,000	27.8%
NET BUDGETARY RESULT	\$ -	\$ -	\$ -	\$ -	\$ (98,210)	\$ 100	\$ 100	0.0%
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ (98,210)	\$ 100		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (98,210)		
Ending Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ (98,210)	\$ (98,110)		

ROAD MAINTENANCE & REHABILITATION (SB1)



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Intergovernmental	\$ 146,507	\$ 154,603	\$ 154,100	\$ 154,100	\$ 158,500	\$ 174,500	\$ 20,400	13.2%
Other Income	-	2,927	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	-	0.0%
Transfer In	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 146,507	\$ 157,530	\$ 154,100	\$ 154,100	\$ 158,500	\$ 174,500	20,400	13.2%
OPERATING EXPENSES								
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	0.0%
Capital Projects	-	29,149	9,200	9,200	158,300	345,000	335,800	3650.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ 29,149	\$ 9,200	\$ 9,200	\$ 158,300	\$ 347,000	337,800	3671.7%
NET BUDGETARY RESULT	\$ 146,507	\$ 128,381	\$ 144,900	\$ 144,900	\$ 200	\$ (172,500)	(317,400)	-219.0%
Addition/(Use) of Reserves	\$ 146,507	\$ 128,381	\$ 144,900	\$ 144,900	\$ 200	\$ (172,500)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance (Estimated)	\$ 150,242	\$ 296,749	\$ 425,130	\$ 425,130	\$ 425,130	\$ 425,330		
Ending Fund Balance (Estimated)	\$ 296,749	\$ 425,130	\$ 570,030	\$ 570,030	\$ 425,330	\$ 252,830		

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HUMAN SERVICES & COMMUNITY FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
OPERATING REVENUE								
Sales Taxes	\$ -	\$ -	\$ -	\$ -			\$ -	0.0%
Intergovernmental	-	-	-	-			-	0.0%
Charges for services	-	-	-	-			-	0.0%
Interest Earnings	158	53	160	120	50	50	(70)	-58.3%
Miscellaneous	810	798	810	810	800	800	(10)	-1.2%
Transfer in	-	-	-	-			-	0.0%
TOTAL REVENUE	\$ 968	\$ 851	\$ 970	\$ 930	\$ 850	\$ 850	(80)	-8.6%
OPERATING EXPENSES								
General Government	-	-	-	-	-	-	\$ -	0.0%
Capital Projects	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
NET BUDGETARY RESULT	\$ 968	\$ 851	\$ 970	\$ 930	\$ 850	\$ 850	\$ (80)	-8.6%
Addition/(Use) of Reserves	\$ 968	\$ 851	\$ 970	\$ 930	\$ 850	\$ 850		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance (Estimated)	\$ 6,819	\$ 7,747	\$ 7,747	\$ 7,747	\$ 7,787	\$ 6,819		
Ending Fund Balance (Estimated)	\$ 7,787	\$ 8,598	\$ 8,717	\$ 8,677	\$ 8,637	\$ 7,669		

SUPPLEMENTAL PLANNING GRANT FUND (SB2 & LEAP)



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Dec)	% Incr / (Dec)
<u>OPERATING REVENUE</u>								
Sales Taxes	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Intergovernmental	-	-	80,000	80,000	20,000	175,000	95,000	118.8%
Charges for services	-		-	-	-	-	-	0.0%
Interest Earnings	-		-	-	-	-	-	0.0%
Miscellaneous	-		-	-	-	-	-	0.0%
Transfer in	-		-	-	-	-	-	0.0%
TOTAL REVENUE	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 20,000	\$ 175,000	95,000	118.8%
<u>OPERATING EXPENSES</u>								
General Government		-	80,000	80,000	20,000	175,000	95,000	118.8%
Capital Projects	-	-	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ 20,000	\$ 175,000	95,000	118.8%
NET BUDGETARY RESULT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.0%
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Ending Fund Balance (Estimated)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	



INSURANCE FUND

DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc (Decr)	% Incr (Decr)
OPERATING REVENUE								
Charges for Services - Liability Insurance	\$ 512,071	\$ 567,047	\$ 603,300	\$ 603,300	\$ 603,300	\$ 696,685	\$ 93,385	15.5%
Charges for Services - W/C Insurance	483,079	513,982	435,800	435,800	435,800	541,325	105,525	24.2%
Charges for Services - Benefits	-	-	-	-	-	-	-	0.0%
Other Income	-	-	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	-	0.0%
TOTAL REVENUE	\$ 995,150	\$ 1,081,028	\$ 1,039,100	\$ 1,039,100	\$ 1,039,100	\$ 1,238,010	\$ 198,910	19.1%
OPERATING EXPENSES								
REMIF - Liability Insurance	\$ 512,071	\$ 567,047	\$ 603,300	\$ 603,300	\$ 603,300	\$ 696,685	\$ 93,385	15.5%
REMIF - Workers' Comp Insurance	483,079	513,982	435,800	435,800	435,800	541,325	105,525	24.2%
Health Insurance	-	-	-	-	-	-	-	0.0%
Dental Insurance	-	-	-	-	-	-	-	0.0%
Vision Insurance	-	-	-	-	-	-	-	0.0%
Retirement Benefits	-	-	-	-	-	-	-	0.0%
Other Benefits	-	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	\$ 995,150	\$ 1,081,028	\$ 1,039,100	\$ 1,039,100	\$ 1,039,100	\$ 1,238,010	198,910	19.1%
NET BUDGETARY RESULT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Beginning Fund Balance (Estimated)	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	
Ending Fund Balance (Estimated)	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	

**Detail - Workers' Compensation Insurance
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
601-0000-3997	Allocated Workers' Comp Insurance	(483,079)	(513,982)	(435,800)	(435,800)	(435,800)	(541,325)
601-0000-4190	Worker's Compensation Premium	390,168	416,815	365,375	365,375	365,375	459,000
601-0000-4190	Worker's Compensation Assessment	65,853	40,421	40,425	40,425	40,425	40,425
601-0000-4191	Worker's Comp Deductible	27,058	56,746	30,000	30,000	30,000	41,900
TOTAL		-	-	-	-	-	-

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**Detail - Liability Insurance
Budget Expenditures**

Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget
601-0000-3996	Allocated Liability Insurance	(512,071)	(567,047)	(603,300)	(603,300)	(603,300)	(696,685)
601-0000-4192	Liability Premium	330,378	348,028	416,600	416,600	416,600	458,260
601-0000-4192	Liability Assessment	25,565	25,565	25,600	25,600	25,600	25,600
601-0000-4193	Liability Deductible	19,482	14,540	20,000	20,000	20,000	16,000
601-0000-4195	Cyber Risk & Safety Services	2,950	4,205	2,400	2,400	2,400	4,625
601-0000-4196	Property Premium	28,052	44,771	86,600	86,600	86,600	49,250
601-0000-4197	Vehicle Insurance	10,471	16,928	12,100	12,100	12,100	18,650
601-0000-4198	Earthquake & Flood	95,173	113,010	40,000	40,000	40,000	124,300
601-0000-4199	Boiler & Machinery Insurance	-	-	-	-	-	-
TOTAL		-	(0)	-	-	-	-

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WATER/WASTEWATER ENTERPRISE FUNDS

These funds account for operations that are financed in a manner similar to a private business enterprise, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered through user fees.

Water Goals

- Provide a continuous adequate supply of water that is free of health hazards and of acceptable quality to meet demands.
- Protect the health and welfare of the community by ensuring the continuous operation of the City's water pumping and distribution systems.
- Assure maximum fair collection of water revenue by maintaining all City water meters within AWWA tolerances and by providing accurate recordation of all water meters.
- Fund the cost of pumping, transmission and debt service of the water system.

Wastewater Goals

- Protect the health and welfare of the community by ensuring the continuous uninterrupted operation of the wastewater collection and transmission system.
- Provide appropriate economical maintenance and repair of the wastewater collection and transmission system and appurtenances.

Major Accomplishments in 2021-22

- Cleaned and inspected the interior of the three water reservoirs
- Completed Energy Audit for city facilities and coordinated an implementation strategy
- Replaced failing water well level monitoring equipment
- Contracted sewer main televising and condition rating assessments on all sewer mains within 200 feet of a water way
- Purchased one Public Works replacement pickup truck

Goals and Objectives for Water and Wastewater in 2022-23

- Maintain regulatory compliance with water, sewer, storm water, and air quality standards
- Maintain City facilities, generators, and mechanical equipment per long term maintenance plan.
- Maintain Cal/OSHA regulatory compliance safety and training policies program
- Purchase one Public Works replacement pickup truck
- Rehabilitate Water Well 8 pump, motor, and well casing

- Rehabilitate Water Well 6 piping connections and well casing
- Implement city wide water meter upgrades
- Pump and check valve replacement at Morris Street Sewer Pump Station
- Replacement/relocation of First St. water main including services and valves
- Design and produce contract documents for water and sewer main replacement on Parquet St.

DRAFT

WATER FUND - COMBINED FINANCIAL REPORTING



DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc(Dec)	% Change
OPERATING REVENUE								
Charges for Services								
Residential	1,777,550	\$ 1,885,097	\$ 1,867,180	\$ 1,867,180	\$ 1,867,180	\$ 1,904,524	\$ 37,344	2.00%
Commercial	492,000	504,700	496,500	496,500	496,500	\$ 506,430	9,930	2.00%
Other Income	23,312	138,672	37,000	60,000	108,779	35,000	(25,000)	-41.67%
Insurance Reimbursement ^a	-	-	-	166,250	166,250	-	(166,250)	-100.00%
Interest Earnings	47,748	15,105	14,000	14,000	10,000	10,000	(4,000)	-28.57%
TOTAL	\$ 2,340,610	\$ 2,543,574	\$ 2,414,680	\$ 2,603,930	\$ 2,648,709	\$ 2,455,954	\$ (147,976)	-5.68%
OPERATING EXPENDITURES								
Salaries & Benefits	\$ 535,807	\$ 447,255	\$ 425,500	\$ 425,500	\$ 426,200	\$ 482,300	\$ 56,800	13.35%
Contracted Services	117,826	72,395	170,500	170,500	160,500	251,400	80,900	47.45%
Services & Supplies	136,154	297,596	176,600	176,600	176,100	182,800	6,200	3.51%
Training / Meetings / Travels	3,868	1,927	8,000	8,000	8,000	9,000	1,000	12.50%
Telecommunicatons	6,077	6,171	9,000	9,000	9,000	9,250	250	2.78%
Utilites	193,363	216,582	268,700	268,700	268,700	282,200	13,500	5.02%
Allocated Insurance	62,620	65,145	77,600	77,600	77,600	91,500	13,900	17.91%
Capital Outlay	102,454	23,658	26,700	26,700	21,600	35,500	8,800	32.96%
Debt Service	304,824	148,564	212,220	212,220	212,300	321,582	109,362	51.53%
Other Sources (Uses) ^a	-	222,735	-	-	-	-	-	0.00%
TOTAL	1,462,993	1,502,028	1,374,820	1,374,820	1,360,000	1,665,532	290,712	21.15%
OTHER SOURCES/(USES)								
G & A Allocation - City Council	\$ 27,803	\$ 32,238	\$ 37,669	\$ 36,709	\$ 34,465	\$ 33,134	\$ (3,575)	-9.74%
G & A Allocation - City Manager	46,244	47,399		52,398	54,598	54,762	2,364	4.51%
G & A Allocation - City Attorney	7,466	7,752	7,938	12,938	16,863	11,865	(1,073)	-8.29%
G & A Allocation - City Clerk	26,606	25,941	28,874	31,919	32,462	32,164	245	0.77%
G & A Allocation - Finance	387,540	364,938	456,110	510,830	509,349	486,915	(23,915)	-4.68%
G & A Allocation - Planning	22,711	25,598	31,798	31,798	30,803	31,208	(590)	-1.86%
G & A Allocation - Building	41,417	35,492	33,995	33,995	33,995	30,771	(3,224)	-9.48%
G & A Allocation - Engineering	112,678	117,390	122,128	142,528	138,939	148,254	5,726	4.02%
G & A Allocation - Fire	71,070	77,768	84,382	84,382	83,388	92,901	8,519	10.10%
G & A Allocation - PW Corp Yard	231,432	224,615	240,852	267,252	276,132	265,968	(1,284)	-0.48%
G & A Allocation - PW Govt Bldg	30,894	38,795	39,938	39,938	39,925	44,006	4,069	10.19%
G & A Allocation - Non Departmental	24,718	22,652	25,321	25,861	25,861	25,569	(292)	-1.13%
TOTAL	1,030,579	1,020,578	1,109,003	1,270,546	1,276,778	1,257,516	(13,030)	-1.03%
TRANSFERS IN/(OUT)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	-	-	(330,500)	(330,500)	(52,000)	(894,700)	(564,200)	170.71%
TOTAL	\$ -	\$ -	\$ (330,500)	\$ (330,500)	\$ (52,000)	\$ (894,700)	\$ (564,200)	170.71%
TOTAL OPERATING EXPENDITURES	2,493,572	2,522,606	2,814,323	2,975,866	2,688,778	3,817,748	\$ 841,882	28.29%
Net Surplus/(Deficit)	(152,962)	20,968	(399,643)	(371,936)	(40,069)	(1,361,794)		
Beginning Unrestricted Net Position	2,239,409	2,239,409	2,260,377	2,260,377	2,260,377	2,220,308		
Ending Unrestricted Net Position	\$ 2,086,447	\$ 2,260,377	\$ 1,860,734	\$ 1,888,441	\$ 2,220,308	\$ 858,514		
RESERVE								
Policy Reserve Level (25%)	623,393	630,652	703,581	743,966	672,195	954,437		
Actual Reserve Level	84%	90%	66%	63%	83%	22%		

^a The total loss of City's fund was \$1.2M due to cyber theft. The actual calculation allocates the loss across the general fund (\$819K), water (\$223K), and wastewater (\$158K) funds based on their respective share of cash balances. Recoveries during FY 21-22 will be allocated back to the funds based on their respective percentages shared

**Detail - Water Fund
Budget Expenditures**



Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
500-4402-4010	Salaries ¹ (2.43 FTE)	282,069	259,412	262,600	262,600	262,600	271,300	See Note A Below
500-4402-4011	Salaries - Part Time	-	-	-	-	-	25,000	
500-4402-4012	Overtime	8,765	15,784	12,500	12,500	15,000	18,000	
500-4402-4013	Standby	4,559	3,269	6,000	6,000	7,000	8,000	
500-4402-4100	Benefits ²	239,046	167,422	143,100	143,100	140,000	158,400	
500-4402-4102	Uniform Allowance	1,368	1,368	1,300	1,300	1,600	1,600	
500-4402-4210	Contract Services	117,826	72,395	170,500	170,500	160,500	251,400	See Item#1
500-4402-4330	Misc. Supplies / Services	129,429	265,470	154,600	154,600	154,600	158,400	See Item#2
500-4402-4361	Meter Replacement Program	5,377	14,364	15,000	15,000	11,000	10,000	
500-4402-4365	Fire Hydrant Replacement Program	1,204	15,338	3,000	3,000	4,500	7,500	
500-4402-4366	Backflow Prevention Program	144	2,424	4,000	4,000	6,000	6,900	
500-4402-4510	Conference & Training	3,178	1,482	3,000	3,000	3,000	4,000	See Item#3
500-4402-4515	Meetings & Travel	690	445	5,000	5,000	5,000	5,000	
500-4402-4710	Utilites - Gas & Electric	193,363	216,582	268,700	268,700	268,700	282,200	
500-4402-4750	Telecommunications	6,077	6,171	9,000	9,000	9,000	9,250	
500-4402-4996	Allocated Liability Insurance	40,220	42,090	55,600	55,600	55,600	63,300	
500-4402-4997	Allocated Wrkrs Comp Insurance	22,400	23,055	22,000	22,000	22,000	28,200	
500-4402-5100	Capital Outlay	102,454	23,658	26,700	26,700	21,600	35,500	See Item#4
500-9971-6100	Infrastruture Lease - Principal	46,556	-	51,619	51,619	62,822	63,446	
500-9971-6200	Infrastruture Lease - Interest	24,247	32,449	14,410	14,410	3,288	2,664	
500-9973-6100	CREBS Solar Panel Lease - Principal	31,024	31,024	31,024	31,024	31,024	31,024	
500-9974-6100	Vacuum Truck Lease - Principal	13,096	-	6,964	6,964	6,964	-	
500-9974-6200	Vacuum Truck Lease - Interest	2,962	2,962	78	78	78	-	
500-9980-6100	Energy Conversation - Principal	-	-	-	-	-	123,374	
500-9980-6200	Energy Conversation - Interest	-	-	-	-	-	17,120	
500-0000-4999	Debt Service - Water Capital	186,939	82,129	108,126	108,126	108,126	83,955	
500-0000-4999	Transfer to Capital Project	-	-	330,500	330,500	52,000	894,700	
Total Operation		1,462,993	1,279,293	1,705,320	1,705,320	1,412,000	2,560,232	
500-1001-4998	G & A Allocation - City Council	27,803	32,238	37,669	36,709	34,465	33,134	
500-1101-4998	G & A Allocation - City Manager	46,244	47,399		52,398	54,598	54,762	
500-1201-4998	G & A Allocation - City Attorney	7,466	7,752	7,938	12,938	16,863	11,865	
500-1301-4998	G & A Allocation - City Clerk	26,606	25,941	28,874	31,919	32,462	32,164	
500-1401-4998	G & A Allocation - Finance	387,540	364,938	456,110	510,830	509,349	486,915	
500-2102-4998	G & A Allocation - Planning	22,711	25,598	31,798	31,798	30,803	31,208	
500-2202-4998	G & A Allocation - Building	41,417	35,492	33,995	33,995	33,995	30,771	
500-2302-4998	G & A Allocation - Engineering	112,678	117,390	122,128	142,528	138,939	148,254	
500-3102-4998	G & A Allocation - Fire	71,070	77,768	84,382	84,382	83,388	92,901	
500-4102-4998	G & A Allocation - PW Corp Yard	231,432	224,615	240,852	267,252	276,132	265,968	
500-4106-4998	G & A Allocation - PW Govt Bldg	30,894	38,795	39,938	39,938	39,925	44,006	
500-0000-4998	G & A Allocation - Non Departmental	24,718	22,652	25,321	25,861	25,861	25,569	
Total Department Cost Allocation		1,030,579	1,020,578	1,109,003	1,270,546	1,276,778	1,257,516	
TOTAL DEPARTMENT		2,493,572	2,299,871	2,814,323	2,975,866	2,688,778	3,817,748	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Budget Detail

Water Budget Justification



Item	Account Number	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	500-4402-4210	Contract Services		251,400	179,800
		Water Zone Pressure Balancing Valves- Service/Repair	7,000		3,000
		Reservoir Cathodic Protection Inspection/Service	2,200		1,900
		Reservoir Cathodic Protection Repairs	7,500		5,000
		Reservoir Tree Maintenance	7,500		5,000
		Water Facilities Repairs (New)	15,000		-
		Leak Detection Surveys	5,000		4,000
		Water Well Level Monitoring	8,000		6,000
		SCADA Alarm Inspections (1/2 cost)	6,900		6,000
		Water Zone inter-tie pressure balancing valve service (5 years)	15,000		-
		Portable Generator Service, Testing and Repairs	2,200		1,900
		Groundwater Level Management	-		18,000
		Solar Array Maintenance and Repairs	4,500		4,500
		GSA Participation Annual Fee	50,200		39,200
		Water/Facilities Energy Efficiency Project Contingency	24,500		49,000
		Wells 4 & 7 Water Treatment System Maintenance	17,300		15,000
		Re-Engage Wildan Consultant for Water Rate Study (See Note a.)	35,000		-
		Utility Billing Mailing Services (See Note b.)	18,600		9,300
		Labor Services Temp Worker Valve Turning State Requirement	25,000		-
		Reservoir Cleaning and Inspections (Required every 4 years)	-		12,000
2	500-4402-4330	Misc. Supplies/Services		158,400	145,300
		Lab Expenses, Water testing	89,600		87,000
		Maintenance and Repairs	37,250		32,400
		CA Dept of Health Services Fees + CDPH Regulation Oversight	19,000		17,300
		CUPA & CERS Reporting Fees	2,750		-
		CCR Printing Expense	3,000		2,600
		Cartograph Asset Management/Work Order Software Maint.	2,800		2,500
		OSHA Compliance, Equipment	4,000		3,500
3	500-4402-4510	Conference & Training		4,000	3,000
		OSHA Compliance Training	4,000		3,000
4	500-4402-5100	Capital Outlay		35,500	26,700
		Replacement of Security Doors at Well Buildings	-		-
		Water Level Monitoring Telemetry Replacement Upgrades	-		26,700
		Replacement 3/4 Ton Utility Truck (1/2 cost)	35,500		-

Notes:

^a Recommending for cost of service study every 5 years cycle

^b Utility Billing cycle change from bi-monthly to monthly due to energy project to provide accurate and frequent monitoring to customers

WASTEWATER FUND - COMBINED FINANCIAL REPORTING



DESCRIPTION	2019-20 Actuals	2020-21 Actuals	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE								
Charges for Services	\$ 2,874,449	\$ 2,870,250	\$ 3,260,723	\$ 3,260,723	\$ 3,260,723	\$ 3,407,455	\$ 146,733	4.50%
Other Income	13,011	19,217	13,000	13,000	5,000	3,000	(10,000)	-76.92%
Insurance Reimbursement ^a	-	-	-	122,500	122,500	-	(122,500)	-100.00%
Interest Earnings	39,376	9,446	6,000	6,000	5,000	4,000	(2,000)	-33.33%
TOTAL	\$ 2,926,836	\$ 2,898,913	\$ 3,279,723	\$ 3,402,223	\$ 3,393,223	\$ 3,414,455	12,233	0.36%
OPERATING EXPENSES								
Salaries & Benefits	\$ 375,722	\$ 307,020	\$ 398,850	\$ 398,850	\$ 392,400	\$ 428,000	\$ 29,150	7.31%
Contracted Services	75,139	70,061	86,700	98,200	86,700	193,300	95,100	96.84%
Subregional Expense	1,621,200	1,650,400	1,650,780	1,650,780	1,650,780	1,737,400	86,620	5.25%
Services & Supplies	63,195	66,282	109,300	97,800	109,000	127,150	29,350	30.01%
Training / Meetings / Travels	6,910	3,717	9,500	9,500	10,000	10,500	1,000	10.53%
Telecommunications	2,576	1,930	3,500	3,500	3,000	3,500	-	0.00%
Utilities	40,159	43,630	59,700	59,700	59,700	65,250	5,550	9.30%
Allocated Insurance	35,850	38,264	50,900	50,900	50,900	69,700	18,800	36.94%
Capital Outlay	41,471	99,764	38,750	46,500	31,170	35,500	(11,000)	-23.66%
Debt Service	89,132	96,423	72,781	72,781	72,852	199,262	126,482	173.78%
Other Sources (Uses) ^a	-	158,265	-	-	-	-	-	0.00%
TOTAL	2,351,354	2,535,756	2,480,761	2,488,511	2,466,502	2,869,562	381,052	15.31%
OTHER SOURCES/(USES)								
G & A Allocation - City Council	\$ 32,437	\$ 37,614	\$ 43,947	\$ 42,827	\$ 40,209	\$ 38,656	\$ (4,170)	-9.74%
G & A Allocation - City Manager	46,244	47,399	50,798	52,398	54,598	54,762	2,364	4.51%
G & A Allocation - City Attorney	4,478	4,652	4,763	7,763	10,118	7,119	(644)	-8.29%
G & A Allocation - City Clerk	23,280	22,696	25,265	27,929	28,404	28,144	214	0.77%
G & A Allocation - Finance	388,100	355,127	444,107	497,387	495,945	474,101	(23,286)	-4.68%
G & A Allocation - Planning	13,627	15,357	19,079	19,079	18,482	18,725	(354)	-1.86%
G & A Allocation - Building	41,417	35,492	33,995	33,995	33,995	30,771	(3,224)	-9.48%
G & A Allocation - Engineering	92,792	96,673	100,576	117,376	114,420	122,091	4,715	4.02%
G & A Allocation - PW Corp Yard	168,752	163,781	175,621	194,871	201,346	193,935	(936)	-0.48%
G & A Allocation - PW Govt Bldg	30,894	38,795	39,938	39,938	39,925	44,006	4,069	10.19%
G & A Allocation - Non Departmental	24,718	22,652	25,321	25,861	25,861	25,569	(292)	-1.13%
TOTAL	\$ 866,739	\$ 840,238	\$ 963,408	\$ 1,059,423	\$ 1,063,303	\$ 1,037,879	\$ (21,543)	-2.03%
TRANSFERS IN/(OUT)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Transfers Out	-	-	(507,800)	(507,800)	(12,000)	(1,014,850)	(507,050)	99.85%
TOTAL	\$ -	\$ -	\$ (507,800)	\$ (507,800)	\$ (12,000)	\$ (1,014,850)	(507,050)	99.85%
TOTAL OPERATING EXPENDITURES	\$ 3,218,093	\$ 3,375,994	\$ 3,951,969	\$ 4,055,733	\$ 3,541,805	\$ 4,922,292		
Net Surplus/(Deficit)	(291,257)	(477,081)	(672,247)	(653,511)	(148,582)	(1,507,837)		
Beginning Unrestricted Net Position	1,830,307	1,539,050	1,061,969	1,061,969	1,061,969	913,387		
Ending Unrestricted Net Position	1,539,050	1,061,969	389,722	408,458	913,387	(594,450)		
RESERVE								
Policy Reserve Level (25%)	\$ 804,523	\$ 843,999	\$ 987,992	\$ 1,013,933	\$ 885,451	\$ 1,230,573		
Actual Reserve Level	48%	31%	10%	10%	26%	-12%		

^a The total loss of City's fund was \$1.2M due to cyber theft. The actual calculation allocates the loss across the general fund (\$819K), water (\$223K), and wastewater (\$158K) funds based on their respective share of cash balances. Recoveries during FY 21-22 will be allocated back to the funds based on their respective percentages shared

Detail - Wastewater Fund
Budget Expenditures



Account Number	Description	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	Comments
510-4402-4010	Salaries ¹ (1.85 FTE)	157,695	167,276	241,100	241,100	241,100	248,600	See Note A Below
510-4402-4012	Overtime	5,861	8,420	10,300	10,300	12,900	13,600	
510-4402-4013	Standby	2,881	2,231	5,000	5,000	7,000	7,750	
510-4402-4100	Benefits ²	208,325	128,133	141,450	141,450	130,000	156,650	
510-4402-4102	Uniform Allowance	960	960	1,000	1,000	1,400	1,400	
510-4402-4210	Contract Services	75,139	70,061	86,700	98,200	86,700	193,300	See Item#1
510-4502-4210	Subregional - Operation/Maintenance	1,026,700	1,031,160	961,200	961,200	961,200	1,018,284	
510-4502-4210	Subregional - Debt Service	594,500	619,240	689,580	689,580	689,580	719,116	
510-4402-4330	Misc. Supplies / Services	63,195	224,547	108,300	96,800	108,300	126,150	See Item#2
510-4402-4360	Conservation Rebate Program	-	-	1,000	1,000	700	1,000	
510-4402-4510	Conference & Training	3,307	1,978	3,500	3,500	3,500	4,500	See Item#3
510-4402-4515	Meetings & Travel	3,603	1,739	6,000	6,000	6,500	6,000	
510-4402-4710	Utilities - Gas & Electric	36,109	38,985	52,500	52,500	52,500	57,750	
510-4402-4711	Utilities - City	4,050	4,645	7,200	7,200	7,200	7,500	
510-4402-4750	Telcommunications	2,576	1,930	3,500	3,500	3,000	3,500	
510-4402-4996	Allocated Liability Insurance	19,950	20,795	30,700	30,700	30,700	43,800	
510-4402-4997	Allocated Wrkrs Comp Insurance	15,900	17,469	20,200	20,200	20,200	25,900	
510-4402-5100	Capital Outlay	41,471	99,764	38,750	46,500	31,170	35,500	See Item#4
510-9971-6100	Infrastructure Lease - Principal	41,386	41,386	45,887	45,887	55,846	56,401	
510-9971-6200	Infrastructure Lease - Interest	21,554	28,845	12,810	12,810	2,923	2,368	
510-9974-6100	Vacuum Truck Lease - Principal	26,192	26,192	13,927	13,927	13,927	-	
510-9974-6200	Vacuum Truck Lease - Interest	-	-	157	157	157	-	
510-9978-6100	Energy Conservation Lease - Principal	-	-	-	-	-	123,374	
510-9978-6200	Energy Conservation Lease - Interest	-	-	-	-	-	17,120	
510-0000-4999	Transfer to Sewer CIP	-	-	507,800	507,800	12,000	1,014,850	701,850
Total Operation		2,351,354	2,535,756	2,988,561	2,996,311	2,478,502	3,884,412	
510-1001-4998	G & A Allocation - City Council	32,437	37,614	43,947	42,827	40,209	38,656	
510-1101-4998	G & A Allocation - City Manager	46,244	47,399	50,798	52,398	54,598	54,762	
510-1201-4998	G & A Allocation - City Attorney	4,478	4,652	4,763	7,763	10,118	7,119	
510-1301-4998	G & A Allocation - City Clerk	23,280	22,696	25,265	27,929	28,404	28,144	
510-1401-4998	G & A Allocation - Finance	388,100	355,127	444,107	497,387	495,945	474,101	
510-2102-4998	G & A Allocation - Planning	13,627	15,357	19,079	19,079	18,482	18,725	
510-2202-4998	G & A Allocation - Building	41,417	35,492	33,995	33,995	33,995	30,771	
510-2302-4998	G & A Allocation - Engineering	92,792	96,673	100,576	117,376	114,420	122,091	
510-4102-4998	G & A Allocation - PW Corp Yard	168,752	163,781	175,621	194,871	201,346	193,935	
510-4106-4998	G & A Allocation - PW Govt Bldg	30,894	38,795	39,938	39,938	39,925	44,006	
510-0000-4998	G & A Allocation - Non Departmental	24,718	22,652	25,321	25,861	25,861	25,569	
Total G & A Cost Allocation		866,739	840,238	963,408	1,059,423	1,063,303	1,037,879	
TOTAL DEPARTMENT		3,218,093	3,375,994	3,951,969	4,055,733	3,541,805	4,922,292	

^A No new position(s) added pending citywide staffing assessment

¹ Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

² Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Budget Detail

Wastewater Budget Justification



Item	Account Number	Description	Cost	2022-23 Proposed Budget	2021-22 Adjusted Budget
1	510-4402-4210	Contract Services		193,300	98,200
		Generator Testing Service Contract	6,000		5,300
		Generator Repairs	5,600		4,900
		Morris Steet Pump Station Inlet Gate Service/Repairs	12,000		10,500
		Sewer Pump Performance Inspections	3,800		3,300
		Sewer Pump Replacement/ Rebuild	21,000		28,200
		Sewer Facilities Repairs	15,000		-
		Utility Maintenance Hole and Sewer Main Rehabilitation	25,000		-
		Morris Street Solids Grinder Service /Repairs	16,000		14,000
		Wastewater/Facilities Energy Efficiency Contingency	24,500		-
		Electrical Testing and Repairs	8,600		7,500
		SCADA Alarm Inspections (1/2 cost)	6,900		6,000
		Solar Array Maintenance and Repairs	4,500		4,500
		Overflow Emergency Response Plan Updates	2,000		-
		Cartegraph Asset Management/Work Order Software Maint.	2,800		2,500
		Re-Engage Wildan Consultant for Cost of Service Study (See Note a.)	15,000		-
		Utility Billing Mailing Services (See Note b.)	18,600		11,500
		Sanitary Sewer Master Plan (SSMP) Updates	6,000		-
2	510-4402-4330	Misc. Supplies/Services		126,150	96,800
		Pump Station Maintenance & Repairs	23,700		20,600
		Sewer Main Replacement/ Repairs	19,400		15,500
		Morris Street Sewer Grinder Repairs	8,300		7,200
		Clean/Televise Sewers (SSMP CRW Requirement)	60,000		40,000
		Air Quality Permit	3,500		3,000
		CUPA & CERS Reporting Fees	2,750		2,500
		Sewer Utility Maintenance Hole Remote Alarm Monitoring	4,500		4,500
		OSHA Compliance Equipment	4,000		3,500
3	510-4402-4510	Conference & Training		4,000	3,500
		OSHA Compliance Training	4,000		3,500
4	510-4402-5100	Capital Outlay		35,500	46,500
		Pickup Truck 3/4 Ton Utility	-		46,500
		Replacement 3/4 Ton Utility Truck (1/2 cost)	35,500		-

Notes:

^a Recommending for cost of service study every 5 years cycle

^b Utility Billing cycle change due to energy project to provide accurate and frequent monitoring to customers

STREET LIGHTING ASSESSMENT DISTRICT FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
OPERATING REVENUE								
Special Assessments	\$ 129,983	\$ 121,223	\$ 99,138	\$ 99,138	\$ 99,138	\$ 128,156	\$ 29,018	29%
Other Income	-	-	-	-	-	-	-	0%
Interest Earnings	191	314	100	100	37	100	-	0%
TOTAL REVENUE	\$ 130,174	\$ 121,537	\$ 99,238	\$ 99,238	\$ 99,175	\$ 128,256	\$ 29,018	29%
OPERATING EXPENSES								
Public Works ^a	15,495	11,986	16,400	16,400	16,400	16,300	(100)	-1%
Finance ^b	12,946	14,791	13,200	13,200	13,200	13,200	-	0%
Utilities	78,817	80,533	90,000	90,000	90,000	90,000	-	0%
Non Departmental	2,137	1,473	3,000	3,000	8,500	6,000	3,000	100%
TOTAL OPERATING EXPENSE	\$ 109,395	\$ 108,783	\$ 122,600	\$ 122,600	\$ 128,100	\$ 125,500	\$ 2,900	2%
NET BUDGETARY RESULT	\$ 20,779	\$ 12,755	\$ (23,362)	\$ (23,362)	\$ (28,926)	\$ 2,756	\$ 26,118	
Addition/(Use) of Reserves	\$ 20,779	\$ 12,755	\$ (23,362)	\$ (23,362)	\$ (28,926)	\$ 2,756		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Beginning Fund Balance	9,864	30,643	43,398	43,398	43,398	14,472		
Estimated Ending Fund Balance	30,643	43,398	20,036	20,036	14,472	17,228		

^a Allocate .10 FTE

^b Allocate .05 FTE

The Sebastopol Lighting Special Assessment District was formed on May 18, 1981 by the City to cover the costs associated with the operation and maintenance of the citywide streetlight system. This action included adopting Resolution Number 3316 proposing the formation of the Assessment District pursuant to the Landscaping and Lighting Act of 1972. Assessments were levied for Fiscal Years 1981/82; but the Council elected not to collect annual assessment from 1983-1996. Since 1996/97 assessments have been collected on an annual basis. Funds are received from the County via property tax rolls for the exclusive use of paying the operating costs of street lighting within the City of Sebastopol. The assessment is the subject of an annual hearing to review projected costs and setting of the tax levy.

WOODSTONE ASSESSMENT DISTRICT FUND



DESCRIPTION	2019-20 Actual	2020-21 Actual	2021-22 Adopted Budget	2021-22 Adjusted Budget	2021-22 Estimated Actual	2022-23 Proposed Budget	\$ Incr / (Decr)	% Incr / (Decr)
OPERATING REVENUE								
Special Assessments	\$ 31,711	\$ 32,512	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	\$ (34,000)	-100%
Interest Earnings	459	2	-	-	-	-	-	0%
Transfer In	-	-	-	-	-	-	-	0%
TOTAL REVENUE	\$ 32,170	\$ 32,514	\$ 34,000	\$ 34,000	\$ 34,000	\$ -	\$ (34,000)	-100%
OPERATING EXPENSES								
Principal	25,000	25,000	30,000	30,000	30,000	35,000	5,000	17%
Interest	6,867	5,192	3,350	3,350	3,350	1,180	(2,170)	-65%
Trustee Fees	3,143	3,179	3,200	3,200	3,246	3,200	-	0%
TOTAL OPERATING EXPENSE	\$ 35,010	\$ 33,371	\$ 36,550	\$ 36,550	\$ 36,596	\$ 39,380	\$ 2,830	8%
NET BUDGETARY RESULT	\$ (2,840)	\$ (857)	\$ (2,550)	\$ (2,550)	\$ (2,596)	\$ (39,380)	\$ -	
Addition/(Use) of Reserves	\$ (2,840)	\$ 857	\$ (2,550)	\$ (2,550)	\$ (2,596)	\$ (39,380) ^a		
TOTAL BUDGETARY BALANCE	\$ -	\$ (1,714)	\$ -	\$ -	\$ -	\$ -		
Estimated Beginning Fund Balance	\$ 25,917	\$ 23,077	\$ 22,220	\$ 22,220	\$ 22,220	\$ 19,624		
Estimated Ending Fund Balance	\$ 23,077	\$ 22,220	\$ 19,670	\$ 19,670	\$ 19,624	\$ (19,756)		

The Woodstone Center Assessment District was formed on December 3, 1997 pursuant to the Municipal Improvement Act of 1915, Division 12 of the Streets and Highways Code of the State of California. The bonds were issued to finance construction including street improvements, drainage, streets lights and signalization to the Fairfield Inn (formerly Holiday Inn), and acquisition of certain public improvements specifically benefiting properties located within the boundaries of City Assessment District 1992-1 (Woodstone Center). Assessments to pay debt service are collected on the property tax rolls of parcels located within that district and may not be used for any purpose not specified in the assessment district documentation. The last Limited Obligation Improvement Bonds will be paid in full on September 2, 2022.

^a. Balance of debt service payment will be made with funds in the Reserve Account with Fiscal Agent

DRAFT

City of Sebastopol

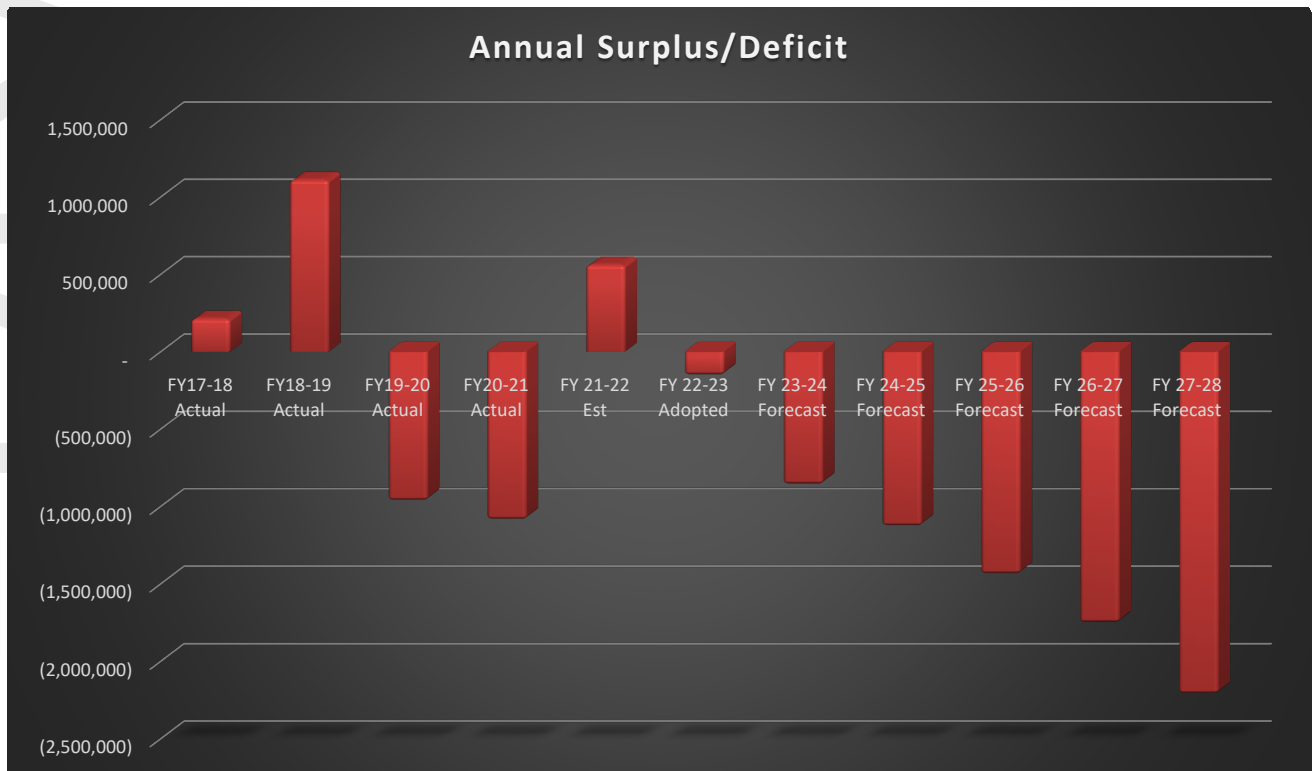
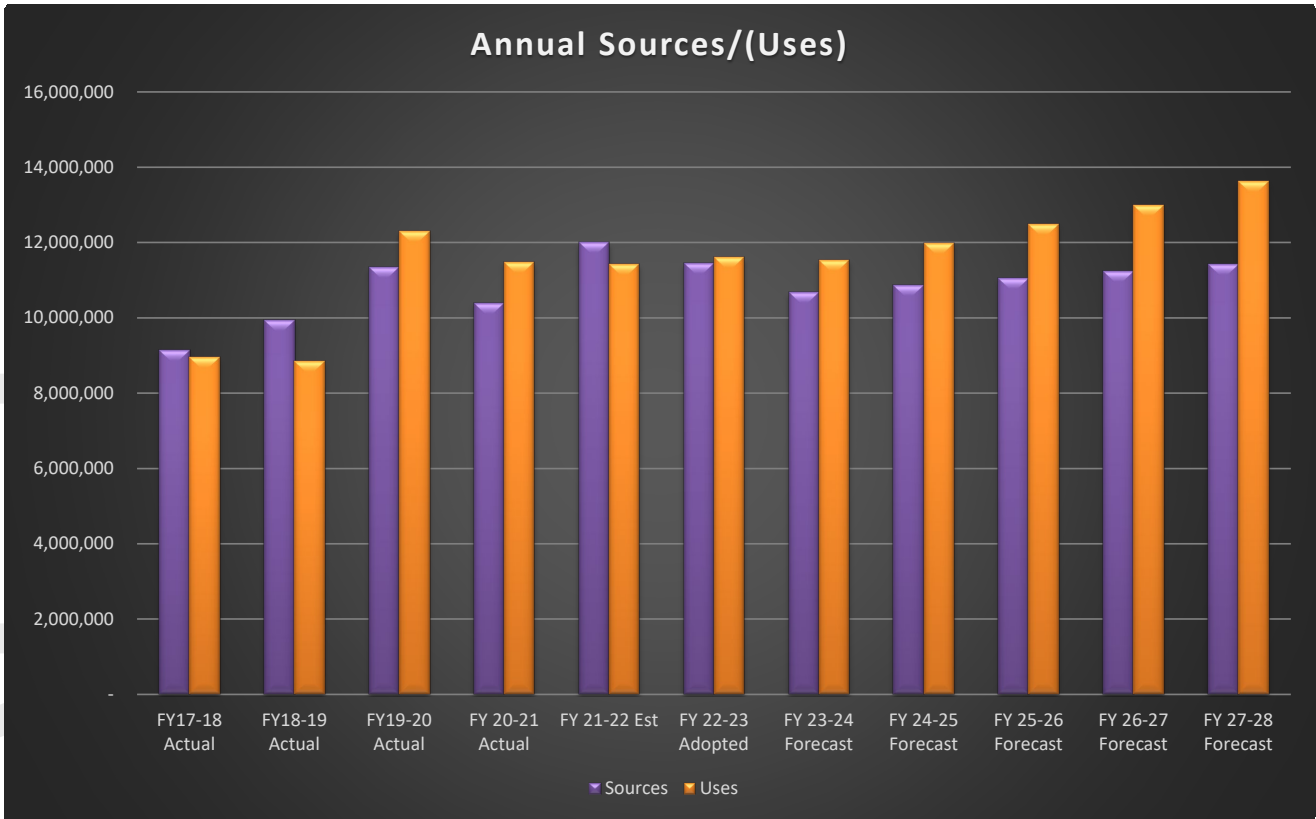
FIVE YEAR CAPITAL IMPROVEMENT PLAN
2022/23 – 2027/28



THIS SECTION IS AVAILABLE
THROUGH A SEPARATE CIP FORMAT

Prepared by: Engineering Department

FINANCIAL FORECAST GRAPH



City of Sebastopol, CA

General Fund/Transaction & Use Tax Fund History and Forecast FY 2016-17 Through 2027-28

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Estimated FY 21-22	Proposed FY 22-23	Forecast FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Revenues:												
Property Taxes	\$ 2,570,590	\$ 2,472,789	\$ 2,714,491	\$ 2,820,051	\$ 2,850,499	\$ 3,120,534	\$ 3,153,610	\$ 3,216,682	\$ 3,248,849	\$ 3,281,337	\$ 3,314,150	\$ 3,347,292
Sales & Use Tax	1,795,019	1,986,765	2,134,322	1,913,952	2,231,942	2,291,000	2,564,400	2,615,688	2,670,617	2,737,382	2,805,817	2,864,739
Measure T - 1/4 cent	625,623	689,711	663,346	622,348	740,161	787,000	835,000	851,700	868,734	886,109	903,831	921,908
Measure Y - 1/2 cent	1,280,240	1,271,143	1,336,445	1,255,421	1,488,249	1,573,000	1,679,600	1,713,192	1,747,456	1,782,405	1,803,794	1,830,851
Utility User Tax	695,633	687,331	702,595	669,647	697,572	651,700	696,000	713,400	731,235	749,516	768,254	787,460
Transient Occupancy Tax	514,225	529,810	631,742	518,175	402,255	400,000	400,000	404,000	412,080	420,322	428,728	437,303
Franchise Fees	359,466	323,496	358,299	336,738	363,167	370,000	370,000	375,550	381,183	386,901	392,705	398,596
Licenses & Permits	406,529	306,920	317,955	449,875	498,475	347,900	345,600	350,784	356,046	361,387	366,808	372,310
Fines & Forfeitures	88,747	71,005	55,502	48,171	30,439	30,000	13,000	13,130	13,261	13,394	13,528	13,663
Interest & Rents	84,984	89,643	228,552	237,347	8,173	68,500	68,500	69,185	69,877	70,576	71,282	71,995
Intergovernmental	30,809	150,177	42,272	1,729,540	503,343	1,018,350	938,950	42,695	43,122	43,553	43,989	44,429
Charges for Current Services	286,513	206,963	229,659	179,203	176,848	172,361	124,900	127,398	129,946	132,545	135,196	137,900
Community Center Fees	51,053	63,930	47,159	49,022	57,901	59,500	-	-	-	-	-	-
Miscellaneous/Other Income	294,213	291,540	482,414	506,251	241,930	586,749	77,000	78,540	80,111	81,713	83,347	85,014
Total Revenues	\$ 9,083,644	\$ 9,141,223	\$ 9,944,753	\$ 11,335,741	\$ 10,290,954	\$ 11,476,594	\$ 11,266,560	\$ 10,571,944	\$ 10,752,517	\$ 10,947,140	\$ 11,131,429	\$ 11,313,460
Transfers In:												
Transfers In:	670	16,182	74	4,493	107,373	520,242	182,500	100,000	100,000	100,000	100,000	100,000
Total Transfers In	\$ 670	\$ 16,182	\$ 74	\$ 4,493	\$ 107,373	\$ 520,242	\$ 182,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Total Resources Available: (Revenues & Transfers In)	\$ 9,084,314	\$ 9,157,405	\$ 9,944,827	\$ 11,340,234	\$ 10,398,327	\$ 11,996,836	\$ 11,449,060	\$ 10,671,944	\$ 10,852,517	\$ 11,047,140	\$ 11,231,429	\$ 11,413,460
Growth %:	5.59%	0.80%	8.60%	14.03%	-8.31%	5.79%	-4.57%	-6.79%	1.69%	1.79%	1.67%	1.62%

City of Sebastopol, CA

General Fund/Transaction & Use Tax Fund History and Forecast

FY 2016-17 Through 2027-28

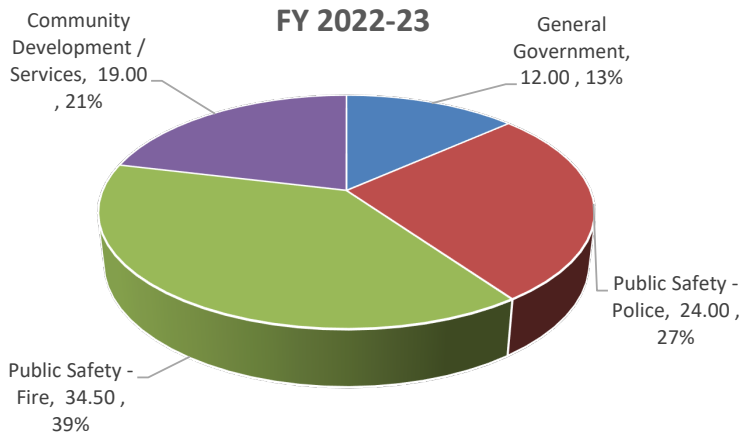
	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Estimated FY 21-22	Proposed FY 22-23	Forecast FY 23-24	Forecast FY 24-25	Forecast FY 25-26	Forecast FY 26-27	Forecast FY 27-28
Department Expenditures:												
City Council	206,294	206,493	214,054	226,256	213,157	294,231	348,527	325,921	341,551	357,963	375,195	393,290
City Manager	231,646	183,577	165,118	258,083	331,630	220,294	221,086	212,110	220,861	230,063	239,750	249,953
City Attorney	129,453	125,149	100,678	153,523	152,925	310,274	218,316	155,346	158,774	162,380	166,179	170,185
City Clerk	238,969	230,894	251,910	285,483	285,487	351,907	376,542	371,814	385,600	399,937	414,853	430,367
Finance	174,737	192,381	220,223	180,045	219,679	339,899	325,139	332,680	324,683	338,404	352,801	367,915
Planning	454,346	489,476	409,837	467,783	494,465	570,265	577,717	590,780	617,752	644,038	671,695	700,819
Building	184,699	175,196	194,445	239,296	206,486	197,260	178,908	181,127	189,695	198,300	207,312	216,745
Engineering / Storm Water	149,917	167,924	240,628	193,153	255,086	292,105	314,315	199,132	209,693	220,788	232,522	244,936
Fire	772,636	981,004	883,463	965,223	1,087,235	1,601,404	1,298,999	1,426,300	1,444,001	1,490,831	1,540,022	1,591,715
Police	3,558,289	3,749,027	3,942,139	4,831,685	5,308,821	4,821,520	5,340,935	5,410,242	5,618,001	5,835,202	6,062,355	6,300,003
Public Works	1,061,902	957,534	987,874	1,336,565	1,159,490	1,275,347	1,345,985	1,338,214	1,429,092	1,524,463	1,624,584	1,729,728
Community Center	316,046	298,530	471,207	568,624	399,882	628,475	503,350	540,381	581,685	610,140	640,125	671,735
Non Departmental	221,260	197,867	335,170	241,064	247,537	235,619	232,962	244,610	256,841	269,683	283,167	297,325
Debt Service	197,626	204,672	204,671	204,670	193,399	175,181	261,802	204,672	204,671	204,670	175,181	261,802
Other Sources - Insurance					819,000							
Total Department Expenditures	7,897,820	8,159,724	8,621,417	10,151,453	11,374,279	11,313,781	11,544,583	11,533,329	11,982,900	12,486,862	12,985,741	13,626,518
Transfers Out:												
Others - Overage of AD & GT	-	4,305	-	-	-	-	-	-	-	-	-	-
Others - Streets Pavement Reserve	150,000	125,000	150,000	-	-	-	-	-	-	-	-	-
Others - Pension & Infrastructure	-	550,000	-	1,466,000	-	28,000	-	-	-	-	-	-
Others - SLESF	17,048	-	30,718	-	-	-	-	-	-	-	-	-
Others - Capital Projects	-	49,325	-	688,774	113,152	93,000	60,000	-	-	-	-	-
Others - Gas Tax	-	33,772	32,000	-	-	-	-	-	-	-	-	-
Others - PD Grant Funds	-	21,607	-	-	-	-	-	-	-	-	-	-
Total Transfers Out	167,048	784,009	212,718	2,154,774	113,152	121,000	60,000	-	-	-	-	-
Total Resources Used:												
(Departmental, Other Expenditures & Transfers Out)	\$ 8,064,868	\$ 8,943,733	\$ 8,834,135	\$ 12,306,227	\$ 11,487,431	\$ 11,434,781	\$ 11,604,583	\$ 11,533,329	\$ 11,982,900	\$ 12,486,862	\$ 12,985,741	\$ 13,626,518
Net Results of Operations:												
Total Resources Available less Total (Total Resources Used)	\$ 1,019,446	\$ 213,672	\$ 1,110,692	\$ (965,993)	\$ (1,089,104)	\$ 562,055	\$ (155,523)	\$ (861,385)	\$ (1,130,383)	\$ (1,439,722)	\$ (1,754,312)	\$ (2,213,058)
Contribution/(Uses) of Reserves:	\$ 1,019,446	\$ 213,672	\$ 1,110,692	\$ (965,993)	\$ (1,089,104)	\$ 562,055	\$ (155,523)	\$ (861,385)	\$ (1,130,383)	\$ (1,439,722)	\$ (1,754,312)	\$ (2,213,058)
Total Annual Surplus/(Deficit):												
(Net Results of Operations & Contribution to Reserves)	\$ 1,019,446	\$ 213,672	\$ 1,110,692	\$ (965,993)	\$ (1,089,104)	\$ 562,055	\$ (155,523)	\$ (861,385)	\$ (1,130,383)	\$ (1,439,722)	\$ (1,754,312)	\$ (2,213,058)
Policy Reserve Level (15% to 20%)	\$ 1,612,974	\$ 1,788,747	\$ 1,766,827	\$ 2,461,245	\$ 2,297,486	\$ 2,286,956	\$ 2,320,917	\$ 2,306,666	\$ 2,396,580	\$ 2,497,372	\$ 2,597,148	\$ 2,725,304
Unassigned Reserves Balance	\$ 3,557,451	\$ 3,882,742	\$ 4,993,494	\$ 4,027,441	\$ 2,938,337	\$ 3,500,392	\$ 3,344,869	\$ 2,483,484	\$ 1,353,101	\$ (86,621)	\$ (1,840,933)	\$ (4,053,991)
Actual Reserve Level	44.1%	43.4%	56.5%	32.7%	25.6%	30.6%	28.8%	21.5%	11.3%	-0.7%	-14.2%	-29.8%

**CITY OF SEBASTOPOL
 FULL-TIME / PART-TIME EQUIVALENT BY FUNCTION
 LAST FIVE FISCAL YEARS**

Function	As of June 30,				
	2019	2020	2021	2022	2023
General Government					
City Council	6.00	6.00	6.00	6.00	6.00
Administrative ¹	2.00	2.00	2.00	2.00	2.00
Administrative Services (Finance)	4.00	4.00	4.00	4.00	4.00
Public Safety					
Police Protection	23.75	23.75	20.75	20.75	21.00
Police Protection - Reserves	11.00	11.00	3.00	3.00	3.00
Fire Protection	1.50	2.50	2.50	2.50	2.50
Fire Protection - Volunteers	34.00	33.00	32.00	32.00	32.00
Community Development / Services					
Planning	3.00	3.00	3.00	3.00	3.00
Building Inspection	1.50	1.50	1.50	1.50	1.50
Engineering	1.75	1.75	1.75	1.75	1.75
Public Works	14.75	13.75	12.75	12.75	12.75
Total	103.25	102.25	89.25	89.25	89.50

¹ Designates one employee holding two positions

**FULL TIME / PART TIME EQUIVALENT BY
 FUNCTION
 FY 2022-23**



FULL TIME (FTE) STAFFING SUMMARY

Budgeted Staffing	FY 2021-22 Adjusted	Add	Delete	Adjustment	FY 2022-23 Proposed
<u>City Council</u>					
Council Members	5				5
Video Recorder	1				1
Total	6	0	0	0	6
<u>City Manager Assistant City Manager City Clerk</u>					
City Manager ¹	0.75				0.75
Assistant City Manager City Clerk	1				1
Total	1.75	0	0	0	1.75
<u>City Attorney</u>					
City Attorney ¹	0.25				0.25
<u>Administrative Services (Finance)</u>					
Administrative Services Director	1				1
Accountant/Analyst (Conf)	1				1
Administrative Technician	1				1
Junior Accountant	1				1
Total	4	0	0	0	4
<u>Building Inspection</u>					
Building Official	1				1
Senior Administrative Assistant ²	0.5				0.5
Total	1.5	0	0	0	1.5
<u>Planning</u>					
Planning Director	1				1
Associate Planner	1				1
Senior Administrative Assistant	1				1
Total	3	0	0	0	3
<u>Fire Services</u>					
Fire Chief	1				1
Fire Engineer	1				1
Senior Administrative Assistant ²	0.5				0.5
Volunteers	32				32
Total	34.5	0	0	0	34.5

FULL TIME (FTE) STAFFING SUMMARY

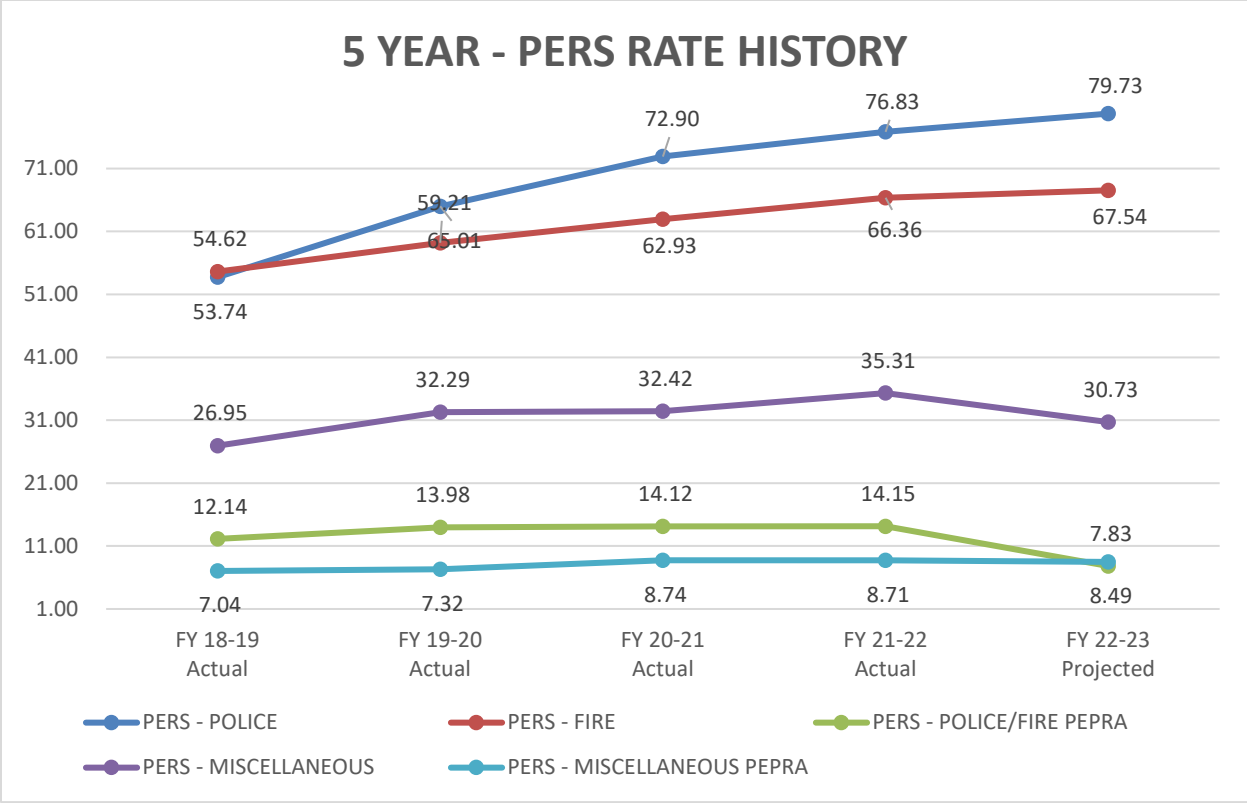
Budgeted Staffing	FY 2021-22 Adjusted	Add	Delete	Adjustment	FY 2022-23 Proposed
<u>Police Services</u>					
Police Chief	1				1
Lieutenant	1				1
Sergeants	4				4
Officers	8				8
Records Dispatcher Supervisor	1				1
Dispatchers	5				5
Technician	0.75			0.25	1
Reseves	3				3
Total	23.75	0	0	0.25	24
<u>Public Works</u>					
Superintendent	1				1
Assistant Superintendent	1				1
Management Analyst ²	0.5				0.5
Administrative Assistant	0.25				0.25
Water System Treatment Operator	1				1
Sanitary Sewer System Operator	1				1
Senior Maintenance Worker	1				1
Senior Parks & Facilities/Maintenance Worker III	1				1
Maintenance Worker II	1			1	2
Maintenance Worker I	2				2
Laborer	3				3
Total	12.75	0	0	1	12.75
<u>Engineering</u>					
Engineering Manager	1				1
Management Analyst ²	0.5				0.5
Administrative Assistant	0.25				0.25
Total	1.75	0	0	0	1.75
Grand Total	89.25	0	0	1.25	89.5

¹ Designates one employee holding two positions

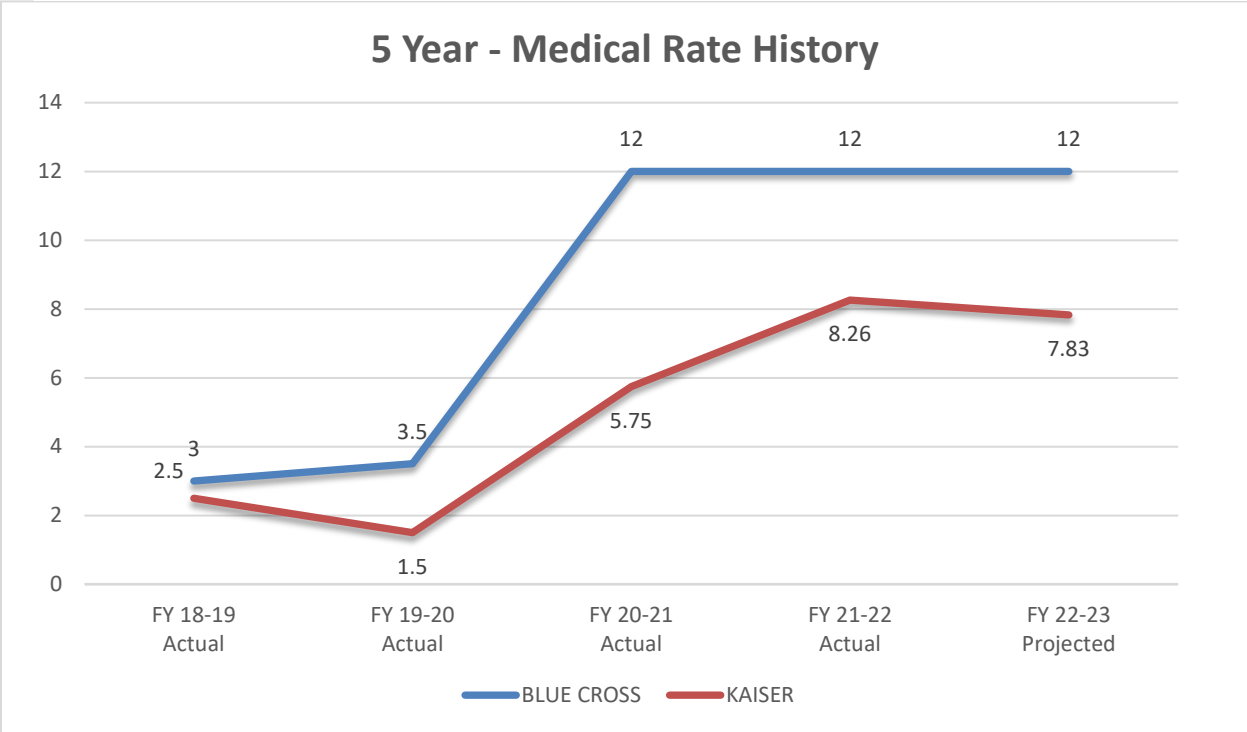
² Designates employee sharing between department

OVERHEAD ALLOCATION

Department	***** Percentage of Overhead Allocated by Fund *****				
	General Fund	T&U Fund	Water Fund	Sewer Fund	Total
City Council	74.0%		12.0%	14.0%	100.0%
City Manager	60.0%		20.0%	20.0%	100.0%
City Attorney	92.0%		5.0%	3.0%	100.0%
Assistant City Manager/City Clerk	85.0%		8.0%	7.0%	100.0%
Finance	25.0%		38.0%	37.0%	100.0%
Building	74.0%		13.0%	13.0%	100.0%
Planning	92.0%		5.0%	3.0%	100.0%
Engineering	38.0%		34.0%	28.0%	100.0%
Fire Services	93.0%		7.0%		100.0%
Police Services	89.6%	10.4%			100.0%
Public Works					
Corporation Yard		17.0%	48.0%	35.0%	100.0%
Government Building	50.0%		25.0%	25.0%	100.0%
Streets		100.0%			100.0%
Parking Lots	100.0%				100.0%
Parks & Landscaping	58.5%	41.5%			100.0%
Storm Water		100.0%			100.0%
Non Departmental	82.0%		9.0%	9.0%	100.0%



Sources: PERS Actuarial Report



City of Sebastopol
Membership Listing

	Agency Description	Controlling Department	FY 17-18 Dues Amount	FY 18-19 Dues Amount	FY 19-20 Dues Amount	FY 20-21 Dues Amount	FY 21-22 Dues Amount
1	Local Agency Formation Commission (LAFCO)	Council	5,468.00	5,690.00	6,927.00	6,291.00	5,995.00
2	Sister Cities International	Council	150.00	155.00	155.00	155.00	155.00
3	League of California Cities	Council	4,841.00	4,962.00	5,111.00	5,111.00	5,614.00
4	Association of Bay Area Government (ABAG)	Council	2,301.00	2,397.00	2,529.21	2,586.00	2,577.00
5	Sonoma County Go Local Cooperative	Council	150.00	150.00	200.00	200.00	200.00
6	Cittaslow International	Council	892.50	892.50	1,380.00	1,815.00	1,718.00
7	SoCo Transportation Authority Technical Advisory Committee (SCTA)	Council	4,659.00	4,659.00	4,879.00	4,931.00	5,162.00
8	Regional Climate Protection Authority (RCPA)	Council	7,587.00	7,589.00	7,669.00	7,717.00	13,047.00
9	Sebastopol Chamber of Commerce	Council	-	-	220.00	242.00	242.00
10	International Institute fo Municipal Clerks	ACM/City Clerk	185.00	185.00	195.00	195.00	215.00
11	City Clerks Association of California	ACM/City Clerk	115.00	115.00	-	90.00	125.00
12	Society for Human Resources Management	ACM/City Clerk	100.00	189.00	209.00	219.00	-
13	ICMA	ACM/City Clerk	-	220.00	-	200.00	200.00
14	California Public Employers Labor Relations Association (CALPELRA)	ACM/City Clerk	700.00	350.00	370.00	370.00	370.00
15	National Association Government Archives & Records Admin (NAGARA)	ACM/City Clerk				225.00	-
16	CA City Management Foundation (CCMF)	ACM/City Clerk				400.00	400.00
17	California Society of Municipal Finance Officers	Finance	155.00	155.00	220.00	110.00	220.00
18	Government Finance Officers Association	Finance	170.00	170.00	170.00	170.00	170.00
19	Municipal Management Association of Northern California	Finance	95.00	95.00	75.00	150.00	75.00
20	California Public Employers Labor Relations Association (CALPELRA)	Finance	-	189.00	-	-	-
21	California Municipal Treasurers Association	Finance	110.00	110.00	95.00	-	-
22	California Architects Board	Planning	-	-	300.00	-	300.00
23	American Planning Association	Planning	515.00	700.00	727.00	727.00	-
24	International Association of Plumbing & Mechanical Officials	Building	150.00	150.00	200.00	-	-
25	Sacramento Valley Association of Building Officials	Building	65.00	65.00	-	-	-
26	Yosemite Chapter of ICC	Building	135.00	135.00	-	-	-
27	California Building Officials	Building	75.00	155.00	165.00	-	-
28	County Building Officials Association of California	Building	85.00	85.00	-	-	-
29	International Association of Electrical Inspectors	Building	120.00	120.00	-	-	-
30	International Code Council	Building				145.00	145.00
31	Rusian River Watershed Association Technical Work Group	Engineering	29,305.00	31,664.00	32,000.00	34,000.00	34,285.93
32	State Water Control Board	Engineering	5,700.00	5,700.00	-	5,994.00	7,067.00
33	MS4 Storm Water Permit Collaborative Effort	Engineering	12,650.00	12,650.00	-	-	-
34	Groundwater Management - GSA	Engineering	-	-	52,977.00	39,177.00	-
35	Clears, Inc	Police	-	50.00	-	-	-
36	California Police Chief Association	Police	290.00	290.00	-	348.00	348.00
37	National Emergency Number Association	Police	137.00	137.00	142.00	142.00	142.00
38	Sonoma County Law Enforcement Chief Association	Police	200.00	200.00	200.00	200.00	200.00
39	Sonoma County Fire Chief Association	Fire	400.00	400.00	400.00	400.00	400.00
40	California State Firefighter Association	Fire	2,325.00	2,600.00	2,681.00	2,762.50	2,550.00
41	Emergency Services Marketing Corp	Fire	650.00	650.00	660.00	660.00	660.00
42	REDCOM (9-1-1 Dispatcher Services)	Fire	39,000.00	39,000.00	42,317.00	44,339.03	52,223.23
43	SoCo Operational Area Emergency Services (County EOC)	Fire	2,000.00	2,000.00	2,399.00	2,000.00	2,000.00
44	Bay Area Air Quality Management District	Fire	1,800.00	1,800.00	-	-	-
45	International Association of Fire Chiefs	Fire				285.00	285.00
46	California Fire Chiefs Association (CFCA)	Fire				411.90	411.90
	Total		123,280.50	126,823.50	165,572.21	162,071.53	136,806.16

APPROPRIATIONS LIMIT



What is it?

Proposition 4, approved by the voters in November 1979, added California Constitution, Article XIII B. Article XIII B limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year. The limit for each year is equal to the limit for the prior year, adjusted for changes in the cost of living and population plus other various adjustments as required. The first year in which appropriations limits applied to state and local governments in California was fiscal year (FY) 1980 81.

Calculation for City of Sebastopol

Per Capita Personal Income	
Fiscal Year	Percentage Change over Prior
2022-23	7.55%

Population Change County of Sonoma	
Fiscal Year	Percentage Change over Prior
2022-23	-0.54%

Per Capita Cost of Living Converted to Ratio:	$\frac{7.55 + 100}{100}$	1.0755
Population Converted to Ratio	$\frac{-0.41 + 100}{100}$	0.9959
Calculation Factor for FY 2021-22	1.0755 x 0.9959	1.0711
Fiscal Year 2021-22 Appropriations Limit	\$ 17,516,475	
Fiscal Year 2020-21 Factor	1.0711	
Fiscal Year 2022-23 Appropriations Limit	\$ 18,761,729	

It should be noted that Appropriations Limit applies only to proceeds of taxes, as defined by the law and statewide reporting guidelines.

Tax Appropriations Subject to the Tax Appropriations Limit

<u>Tax Appropriations</u>	<u>Total Budget for 2022-23</u>
Property Tax	\$ 3,153,610
Sales Tax	5,073,500
Other Tax	1,101,700
Total Appropriations Subject to Limit	\$ 9,328,810
Appropriations Subject to Limit	\$ 9,328,810
Fiscal Year 2021-22 Appropriations Limit	18,761,729
Over/(Under) Appropriations Limit	\$ (9,432,919)
Percentage Over/(Under) Limit	-50%

State Law requires the annual calculation of the City's Appropriations (Gann) Limit, and the City's practice is to include the annual calculation and adoption as part of the annual reviews and approves of the Operating Budget. The City's appropriations subject to the Gann Limit totals \$9,328,810 which is well below the authorized spending limit of \$18,761,729

Department of Finance Budgeting Resource Price and Population Factors Used For Appropriations Limit at:
<https://www.dof.ca.gov/Forecasting/Demographics/Estimates/documents/PriceandPopulation2022.pdf>

CITY OF SEBASTOPOL
Financial Policy #69



OVERVIEW

This document establishes policies of overall financial management, budget development, and fiscal administration for the City of Sebastopol. Included herein are statements and principles designed to guide the City in maintaining its financial stability and delivering high-quality services to the public.

Formally adopted financial policies assist elected officials and city staff in the development of fiscal management practices, save time and provide structure for financial decisions, promote public confidence, enhance transparency and provide continuity over time. These policies will be updated periodically, but are designed with a long-term perspective and provide the basic framework and road map for addressing a wide variety of financial and economic conditions that the City will encounter. A fiscal policy supports long-term planning and enhances the City's effectiveness in implementing long-term strategies to deliver efficient services to the public.

This document provides a structured, central repository for a variety of fiscal policies which are organized into the following categories

- General Financial Principles
- Annual Operating Budget Policy
- Capital Improvement Program
- Revenues
- Expenditures
- Cash Management
- Debt Management
- Fund Balances
- Financial Reporting
- Review and Update

GENERAL FINANCIAL PRINCIPAL

It is the overall policy of the City of Sebastopol to build upon a sound conceptual framework to:

- Manage its financial resources in a responsible and prudent manner.
- Provide financial information in a relevant, thorough and timely manner, and in a format that effectively communicates financial status to the Council, citizens and City employees.
- Establish and maintain prudent fund balance levels.
- Maintain financial reporting in compliance with current governmental accounting standards.
- Promote and implement a relevant and strong system of internal financial controls to manage significant risks and monitor the reliability and integrity of financial and operating reporting.
- Promote constructive and proactive financial decision making that includes, and is responsive to, citizens input and guidance.
- Integrate long-term operating and capital resources planning into the annual budget process.
- Allow for uncertainties and maintain a posture of financial flexibility.
- Develop programs in a manner that supports the City's long-term ability to cover costs and provide the level and quality of service required by its citizens.
- Manage debt responsibly.
- Establish and implement investment policies in accordance with the City code and State law.

ANNUAL OPERATING BUDGET POLICY

- An annual operating budget will be adopted by the City Council no later than June 30th of each fiscal year. The budget will include appropriations that provide expenditure authority to public officials responsible for operating their respective departments to fulfill obligations to provide public services as delegated by the City Council.
- Funds may not be expended for a new fiscal year until the budget for that fiscal year has been adopted by the City Council.
- The City Council appointed Budget Subcommittee will develop and present a draft operating budget for consideration by the full City Council and Public. The operating budget will be presented to the City Council for review and adoption.
- Total projected expenditures shall not exceed total estimated revenues. Should this occur, City Council may approve a planned use of accumulated fund balances in prior years for inclusion in the budget.
- The City should maintain a multi-year financial forecast that is updated as part of the annual budget development process.
- One-time revenue sources are not to be relied upon to fund on-going operations.

Controlling and Adjusting the Annual Budget:

- The City structures and controls its budget by use of the following funds:
 - The general fund is the primary operating fund of the City. It accounts for the receipt of property tax, general sales tax, and other general revenues available to finance city operations. The general fund accounts for revenues and expenditures that do not fit the criteria to be accounted for in other funds with external restrictions imposed by their respective financing sources.
 - Special funds account for resources externally restricted for use by their respective funding sources, such as grant programs financed by the State and Federal governments.
 - Enterprise funds account for water and wastewater systems, may be used for fee-based programs if the intention is to recoup almost all City costs through fees or other user charges.
 - Internal Service funds account for centralized service costs (such as technology and vehicle services made available to all operating departments). Charges from the internal service funds appear as an expenditures in the user department, and as revenue in the central service department.
- The City's budget is controlled at the fund level by the City Council.
 - The City Council, as representatives of the public, is the sole authority for creating or increasing expenditure appropriations within a fund. The City Council is also the exclusive authority for approving changes in revenue estimates with funds.
- Department Heads will be held directly responsible and accountable for their budgets as originally adopted by the City Council or as thereafter revised in accordance with this policy. The level of expenditure control for departments is the department level.
- Departments that operate programs among different funds are limited to the appropriation levels within any one fund. This policy also describes the level of authority needed to amend the adopted budget.

Transfers and revisions to the adopted budget:

The City Council approves:

1. All increases in appropriations within a department or fund.
2. All transfers of appropriations between funds.
3. All decreases in appropriations, with the exception that the City Manager may direct Department Heads to suspend expenditures pending Council consideration of decreases

in appropriations needed to respond to fiscal emergency.

The City Manager approves:

1. Transfers of appropriations between expenditure line items within departments, projects and program budgets, up to \$100,000.
2. Transfers between operating divisions and program budgets within departments.
3. The City Manager may make budget transfers between departments or programs as long as those changes do not increase overall appropriations within any one given fund. Transfers between funds, overall increases in fund appropriations, and overall increases in project budgets can only be made through City Council action. Transfers between departments should be reported to the City Council as part of the budget amendment process, either at mid-year or at the proposal of a new budget term.

Finance Department:

1. The Finance Department is responsible for providing forms and instructions for requesting appropriation adjustments, and for analyzing and recommending adjustments to the City Manager. The Finance Department will record approved budgets and adjustments into the City's budget system.
 2. The Finance Department will ensure that the City's Comprehensive Annual Financial Report (CAFR) includes a comparison of actual expenditures against the final budget, as amended and adjusted under the authorities of this policy.
- Operating expenditure appropriations not spent during the fiscal year lapse at year-end, except for:
 - Encumbrances or commitments, as in the form of finalized purchase orders made during the fiscal year that have not been completed at year-end.
 - Appropriations for capital improvement projects and ongoing grants with a life-cycle beyond one year.
 - Governmental funds use the modified accrual basis of accounting while proprietary and fiduciary fund types are budgeted on a full accrual basis of accounting. The Comprehensive Annual Financial Report (CAFR) presents City's finances on a Generally Accepted Accounting Principles (GAAP) basis and the City's budget is prepared in conformance with these standards.
 - City budget must comply with the annual determination of the City's appropriations limit calculated in accordance with Article XIIB of the Constitution of the State of California and adopt an annual resolution to this effect.

CAPITAL IMPROVEMENT PROGRAM

- The City will develop and maintain a five-year capital improvement program (CIP) to be updated annually in conjunction with the operating budget. The CIP should reflect the current and changing needs of the community as well as enhance of the community's quality of life.
- All projects within the CIP are to be tracked systematically and reported on a quarterly basis. CIP tracking reports should clearly display budget-to-actual performance by project, fund category and project status.
- Capital improvements that specifically benefit a select group of users and/or are fee-for-service based are to be financed through user fees, service charges, special assessments and taxes, or development impact fees.
- Capital improvements that specifically benefit a fee-for-service enterprise operation (such as Water/Sewer) are to be financed through the service fees generated within that operation and fund. Such fees should be supported by periodic updates to the related utility master plan.
- Transfers of resources into the CIP fund will be evaluated on an annual basis dependent upon the existence of available surplus dollars.
- The City should strive to maximize the use of capital grants and State assistance in funding capital improvements before tapping general revenue sources.

REVENUES

- The City will strive to maintain a diversified and stable revenue base to minimize the impact of economic fluctuation.
- The City will seek out, apply for, and effectively administer Federal, State, and other grants that address the City's current operating and capital priorities.
- The City will pursue revenue collection and auditing to assure that funds due to the City are accurately received in a timely manner.
- The City will seek reimbursements for State mandated costs whenever possible.
- The City will adopt user fees with appropriate levels of cost recovery.
- User fee studies should be performed and updated annually to ensure the proper balance of costs and service charges. The City should strive to cover the full cost of providing non-tax and discretionary fee-based service operations except to the extent that City Council approves defined subsidy levels by program area.
- Operating departments are to review public services to identify and determine those appropriate for fee collection. Recommendations for new fees are to be presented to the City Council as fees are annually updated to ensure they reflect all direct and reasonable indirect costs of providing such services.
- Enterprise operations will be self-supporting and shall reimburse the General Fund for any and all materials and services provided on their behalf.

EXPENDITURES

- Expenditures are to be budgeted and controlled so as to not exceed estimated revenues plus the approved and planned use of fund balances accumulated in prior years.
- The City will conduct a mid-year financial status review to determine if projected revenues and expenditures meet target levels. If an operating deficit is projected at year-end, the City should evaluate the need for immediate corrective and/or mitigating actions, including operating or capital expenditure reductions and/or activate the use of established contingency balances. The deferral of essential and scheduled operational expenditures into the following fiscal year or the use of short-term loans and transfers to balance the budget should be avoided.
- The City implements a formal purchasing system, principles, and guidelines to ensure that expenditure levels are kept in check in the course of any fiscal year.

CASH MANAGEMENT

- The Budget Subcommittee will review the City's investment policy periodically and make recommendations to the City Council when appropriate.
- The responsibility of investing City funds rests with the Finance Director who is to exercise due diligence to adhere to the investment policy. The Finance Director will present to the City Council quarterly investment reports presenting a summary of the portfolio status and compliance with the conditions set forth in the investment policy.

DEBT MANAGEMENT

- The City should plan the use of debt in a manner that sustains financing payments at manageable levels.
- The City will seek to maintain a high credit rating through sound financial practices as a basis for minimizing borrowing costs.

- The City will make every effort to use pay-as-you-go financing for capital improvement projects. Debt financing for a project can be used if the overall project cost exceeds anticipated available resources and/or if the cost of financing is favorable as compared to the use of City investment holdings over the financing term.
- The City will monitor all forms of debt annually in conjunction with the budget preparation process and report concerns and remedies, if necessary, to City Council. The City will diligently monitor its compliance with bond covenants.
- The City will not issue long-term debt to finance current operations. Debt financing should only be used for long-term capital improvement projects with a useful life exceeding the term of the financing and for which the project revenues or specific identified revenue sources are sufficient to service the long-term debt.
- The City will use a lease-purchase method of financing for equipment if the lease rates are more favorable than the City's expected overall investment rate of return.
- The City will not incur general obligation indebtedness for public improvements which exceed in aggregate 15% of the assessed value of all real and personal property of the City as specified in the California Government Code Section 43605.

FUND BALANCES

Governmental Fund Type Definitions

Governmental fund types include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds. GASB has clarified the definitions of these funds as follows:

General Fund

The General Fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations or other governments.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt service funds should be used to report resources if legally mandated.

Permanent Funds

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the government is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

Fund Balance Classifications

Fund balance is defined as the difference between assets and liabilities. Governmental Accounting Standards Board Statement (GASB) No. 54 classified fund balances into the following categories:

Non-spendable: This is a portion of fund balance not available for appropriations by its nature or external restriction. Examples are inventories and donations that require intact principal values.

Spendable: Restricted: The restricted portion of fund balance is subject to externally enforceable legal restrictions. Examples are Gas Tax revenues and grant proceeds.

Committed: The committed portion of fund balance is constrained by the limitations imposed through formal City Council action. Only formal City Council action can remove or modify a previously committed amount.

Assigned: The Assigned portion of fund balance is established for intended use by either the City Council or its designee, such as the City Manager. No formal City Council action is needed to remove the intended use. GAAP required reserves, such as the Other Post-Employment Benefits (OPEB) reserve, belong to this category. The Fiscal Policy and State Revenue Stabilization policy balances belong to this category.

Unassigned: The Unassigned portion of fund balance is that remaining after the non-spendable, the restricted, the committed, and the assigned fund balances are identified and recorded.

The City of Sebastopol will use GASB's definitions of fund balance for the annual financial reports (audits) and for all other financial reporting. For all financial planning purposes, the term Budgetary Fund Balance will be used and will include any portion of the fund balance that is available for appropriation. Portions of the fund balance not available for appropriation will be identified as follows.

The City shall strive to use the most restricted fund balances prior to utilizing those that are less restricted. The following order of use reflects this guideline:

- a. Non-spendable (if funds become spendable)
- b. Restricted
- c. Committed
- d. Assigned
- e. Unassigned

Fund Balance Policy Levels

Purpose

The City of Sebastopol (City) has enacted the Fund Balance policies in an effort to ensure financial security through the maintenance of a healthy fund contingency balance that guides the creation, maintenance, and use of resources for financial stabilization purposes. The City's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of a healthy fund balance.

General Fund

The City's fiscal goal is to maintain annual expenditure increases at a sustainable growth rate, and to limit expenditures to anticipated revenue in order to maintain a balanced budget. The Council's directed target is to maintain an unassigned fund balance within the range of not less than 15% of annual operating expenditures for the fiscal year with a multi-year goal of achieving a 20% unassigned fund balance level for the reasons noted below. This level of coverage includes General Fund balance amounts specifically assigned for a specific purpose as discussed and defined further below:

- To provide funding to cover approximately two (2) months of operating expenses with the goal of achieving three months coverage in the long term.
- To provide the liquidity to respond to contingent liabilities.
- To adhere to Government Finance Officers Association (GFOA) recommendation that a minimum General Fund unassigned fund balance to be maintained of no less than either two (2) months of regular operating revenues or expenditures.

Buildings, Facilities & Infrastructure Reserve

Building, facilities and infrastructure replacement reserve should be established and maintained to provide for the timely replacement of City's owned fixed assets. The balance is hereby defined as assigned by the City Council to allow the City to maintain an infrastructure reserve with a target balance equivalent to the projected annual cost of the first year Capital Improvement Plan funding expenditures.

Equipment, Technology and Vehicle Replacement Reserve

The balance is hereby defined as assigned by the City Council to allow the City to set aside an appropriate amount of money to properly fund equipment, technology and vehicle replacement. The City shall set aside funding annually in this reserve based on the vehicle and equipment replacement schedule.

CalPERS Retirement & Other Post-Employment Benefits Reserve

The City conducted an actuarial study to comply with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits and to determine the City's obligation for the other post-employment benefits (OPEB). The study concluded that the City should set aside annual funding for this obligation and the City should maintain internal funding of OPEB obligations for this purpose. Additionally, the City will conduct an actuarial update every two to three years to maintain the current status of this valuation.

Unassigned Operating Reserve

These balances are hereby defined as unassigned by the City Council to allow the City to weather unpredicted cyclical and rapid downturns in the economy. These funds would be available for use in such conditions to mitigate negative economic fiscal impacts or State takeaways and can be activated within any one budget cycle through Council action. An economic downturn would entail a projected and/or sudden drop in core revenues (major tax and service revenue loss) of equal to or greater than 10% (including the impact of inflation) and/or a change in economic parameters (such as interest rates, debt service rates, pension and health rates) that cause a material change in expenditures of 10% or more, or the occurrence of a local natural disaster or unexpected financial claim requiring the immediate use of cash balances.

Water and Sewer Fund Balances

The City should maintain the balances in the Water Sewer Fund at a level sufficient to accommodate operating and capital needs. This reserve is recommended at 25% of annual expenditures, including estimated capital improvements. Multi-year fee studies for this fund should be updated periodically as a basis for defining the revenue sources necessary to maintain system infrastructure and required services levels. As a result of the periodic fee or master plan studies, adjustments to user charges may be necessary to maintain recommended fund balance levels.

Workers' Compensation and Liability Insurance Funding

Periodic actuarial studies of self-insured workers' compensation and general liabilities will be conducted to ensure that proper levels of liabilities are accrued for claims and that rates charged to operating departments are appropriate.

FINANCIAL REPORTING

- The City's accounting and financial reports are to be maintained in conformance with GAAP.
- An annual financial audit will be performed by an independent public accounting firm familiar with municipal government activities. The independent auditor will issue an audit opinion to be included in the City's Comprehensive Annual Financial Report (CAFR). Additionally, the auditor will present the CAFR and discuss audit findings to the City Council. The City encourages the rotation of audit service providers every 5 years cycle.
- The City is encouraged to submit the Annual CAFR to State and/or National Government Finance Professional organizations (Government Finance Officers' Association's Certification of Achievement for Excellence in Financial Reporting - California Society of Municipal Finance Officers CAFR Award) for independent review and evaluation.
- Internal financial status reports are to be issued on a periodic and timely basis – no less than quarterly and be made readily available on the City website.

REVIEW AND UPDATE

This financial policy will be reviewed periodically and updated, if necessary, to reflect any changing requirements.

PURCHASING POLICY

Effective September 5, 2017

Revised/Approved: April 5, 2022

Council Policy # 89

I. OVERVIEW

This policy is written to document the policies and procedures that shall be followed when purchasing goods or services. All purchases of materials, supplies, equipment, vehicle and services required by the City shall be made in accordance with the following, and pursuant to applicable provisions of the Government Code. This policy will be reviewed with new members of the City Council and new Department Heads/Managers as soon as possible after they assume office/responsibility. This policy shall also be reviewed as part of the annual budgeting process.

II. ETHICS AND RESPONSIBILITY

The City Manager (or designee) serves as the Purchasing Agent, and is charged with the responsibility and authority for coordinating and controlling the City's purchasing function in accordance with Purchasing Policies.

The Purchasing Agent and all departments shall adhere to the Purchasing Policy when procuring materials, supplies, equipment, vehicles and services. All purchases shall be limited to the approved budget or as otherwise authorized by the City Manager. Purchasing dollar limits specified in the Purchasing Policy is "per order" unless otherwise indicated.

Applicable competitive bidding categories, authorization limits or contract award procedures will be based on unit cost, total purchase cost for consolidated bid items, or fiscal year aggregates in the case of standing purchase orders or similar ongoing purchasing arrangements. Staging of purchases to avoid competitive bidding procedures or authorization limits is prohibited.

All personnel engaged in the purchasing function shall exercise good judgment in the use and stewardship of City resources, and all purchasing functions shall be conducted with absolute integrity and objectivity. Purchases are subject to public scrutiny; employees shall follow a strict rule of personal conduct that will not compromise the City in the conduct of its business. Any employee intentionally and/or repeatedly making purchases in a manner that circumvents, ignores or fails to comply with Purchasing Policies will be subject to disciplinary action, in accordance with City Personnel procedures.

Code Of Conduct – Employees are responsible for providing access to City procurement opportunities in a fair and impartial manner to all responsible suppliers, vendors, and contractors. In addition, all employees shall behave in a manner that avoids improprieties or the appearance of improprieties to maintain the public's confidence in the integrity of the City's purchasing system.

Conflict Of Interest - If a city officer or employee has a real or apparent conflict of interest, said individual may not participate in the selection, award, or administration of any contract, including those supported by a federal award or funding, that implicates that conflict of interest. If a city

officer or employee participates in making a contract where said individual has a real or apparent conflict of interest, such conflict may nullify or void a contract. As nullification or voiding of a contract is a serious matter with potentially significant consequences for the City, every officer or employee is responsible for recognizing and reporting a potential conflict of interest in timely manner.

A conflict of interest may arise when the city officer or employee has a direct financial interest in, or would receive a direct or material benefit arising from a contract. City officers and employees shall not be financially interested in any contract made by them in their official capacity, as such terms are defined in California Government Code Sections 1090 et seq. and 87100 et seq., and relevant case law. Prohibited interests include interests of immediate family members, domestic partners, and their respective employers or prospective employers.

City officers and employees shall report any potential or actual conflict of interest to their respective Department Head or to the City Attorney as soon as a conflict is suspected or discovered. If city officers or employees are uncertain about whether they have a conflict of interest regarding a particular contract, the individual shall consult the City Attorney's Office as soon as practicable.

It is important to note that consultants of a public entity are considered public officials under Government Code section 1090 and are subject to the requirements therein. City officers and employees should consult the City Attorney on potential conflict of interest issues with respect to the City's third-party consultants and contractors.

III. PURCHASING AGENT RESPONSIBILITIES

The City Manager or his/her designee shall act as the City's Purchasing Agent. The Purchasing Agent is responsible for procurement of materials, supplies, equipment, vehicles and services; administration of purchasing policies and procedures; and management of surplus City property. To perform these functions efficiently and assist departments, the Purchasing Agent shall:

- a. Coordinate and manage procurement of the City's materials, supplies, equipment, vehicles and services from the lowest responsive and responsible bidder when required by the Purchasing Policies.
- b. Ensure full and open competition on all purchases as required by the Purchasing Policies, and make purchase award recommendations to the appropriate authority.
- c. Identify, evaluate and utilize purchasing methods that best meet the needs of the City (cooperative purchases, standing purchase orders, contractual agreements, etc.)
- d. Recommend revisions to purchasing policies and procedures when necessary, and keep informed of current developments in the field of Public Purchasing.
- e. Act as the City's agent in the transfer and disposal of surplus equipment, vehicle and materials.

IV. DEPARTMENT RESPONSIBILITIES

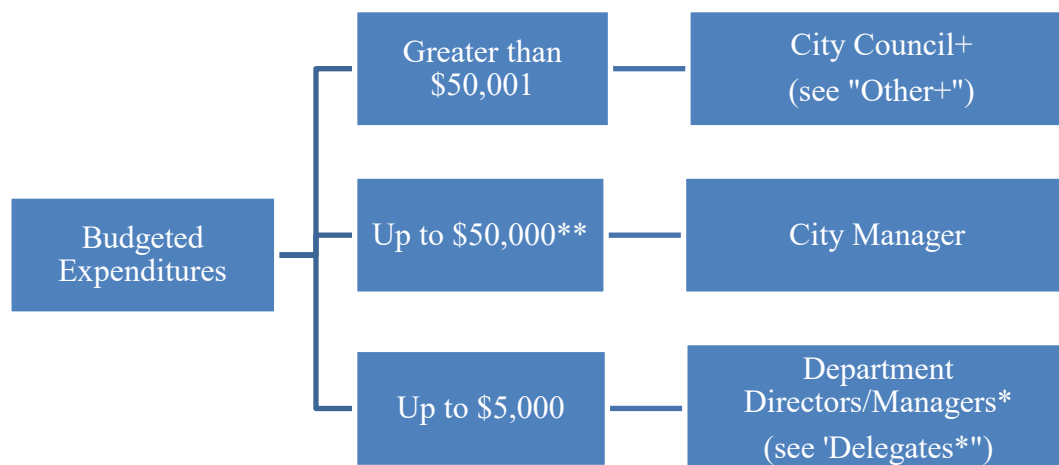
Each Department is responsible for facilitating prudent, efficient and cost-effective purchases. To meet these responsibilities, Departments shall:

- a. Ensure staff is trained on the terminology and requirements set forth in the Purchasing Policies.
- b. Minimize urgent and sole source purchases, and provide written findings and documentation when such purchases may be necessary.
- c. Refrain from “splitting” orders or projects for the purpose of avoiding procurement requirements or authorization limits.
- d. Anticipate requirements sufficiently in advance to allow adequate time to obtain goods in accordance with best purchasing practices.
- e. Maximize coordination of purchases into a lesser number of large transactions to take advantage of cost savings for bulk purchases of commonly used goods and services.

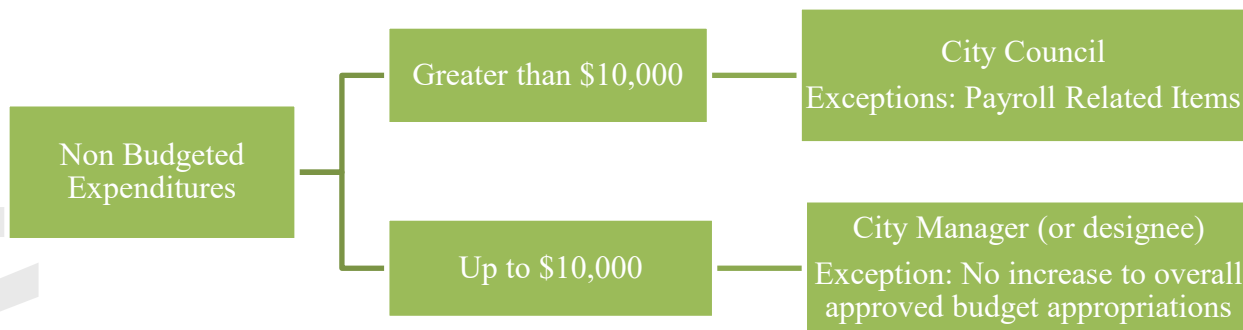
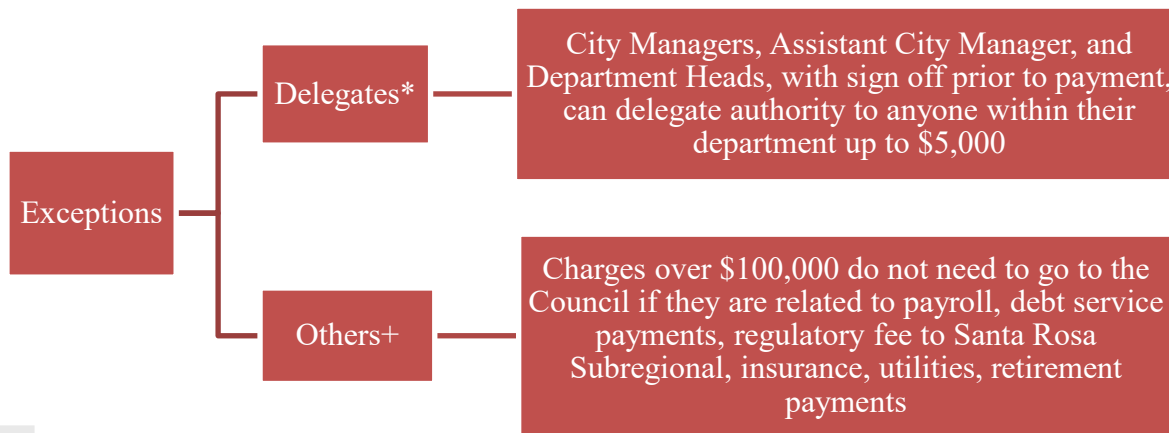
V. PURCHASING AUTHORITY

The City Council adopts an annual budget, which includes detail of all capital items, professional fees for services and all other expenditures. Items referred to hereafter as "budgeted" refer to expenditures that have been appropriated in the adopted budget or approved for expenditure by the Council after the budget is adopted for the current fiscal year.

Authority to approve expenditures shall be determined as shown in the diagrams below. Expenditures shall not be broken down or divided into sub-groups for purposes of avoiding the guidelines.

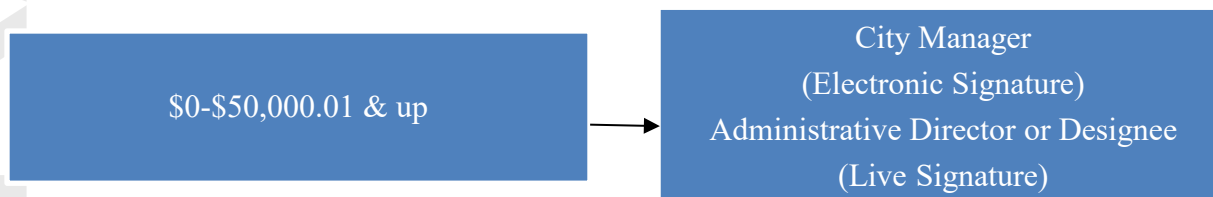


** Subject to competitive process herein.



CONTRACT or CHECK SIGNING AUTHORITY

The City Manager and Administrative Services may designate their signature authority in their absence.



In the course of conducting City business, the City is required to make a variety of different types of purchases. The type of purchase dictates the policies and procedures for procuring and formalizing the purchase. Before employees make a purchase, they should identify the type of purchase and the proper method for completing that purchase. This category of purchases includes the purchase of tangible durable and non-durable goods by the City. Examples of these types of purchases include fuel, tools, office supplies, chemicals, machinery, food, and furniture. These types of purchases are distinct from the purchase of nontangible services.

Competitive Process – This policy is designed to promote full and open competition among potential vendors. Through full and open competition, the City is able to realize better pricing and more favorable terms. In interpreting this policy, staff should rely on interpretations that favor greater and more robust competition among vendors.

Best Overall Value – This policy is designed to ensure that the City is getting the best value for its money when making purchases. When not required by law to select the lowest bidder, the principle permits the City to consider factors other than just price in determining what constitutes the best overall value to the City.

Fairness And Transparency – This policy is designed to promote fairness and transparency in the City’s purchasing system. Complying with this policy fosters equal opportunities for vendors wishing to do business with the City and ensures that public expenditures are made in an open and consistent manner.

Compliance With Law And Best Practices – This policy is informed by and incorporates applicable laws, regulations, and best practices applicable to public procurements. Compliance with this policy ensures that purchases are conducted in accordance with the City’s legal and ethical obligations and responsibilities.

Conduct With Vendors All employee interactions with vendors shall be conducted in a fair, open, and transparent manner. Employees shall:

- i. Refrain from showing favoritism to vendors or being unduly influenced by external factors outside the criteria outlined in this policy.
- ii. Select all vendors on the basis of meeting appropriate and fair criteria in accordance with the requirements of this policy.

No Gratuities - No City employee shall solicit, demand, accept, or agree to accept, and shall avoid the appearance of accepting, a gift of goods or services, payment, loan, advance, deposit of money, or employment offer presented, promised in return for, or in anticipation of favorable consideration in a City procurement.

VI. METHODS OF PROCUREMENT

The type of purchase and the amount of a purchase dictates the method of procurement. Smaller and less complex purchases involve less stringent competitive requirements. Conversely, more valuable and more complex purchases require stricter, more formalized competitive processes.

Informal Procurement

Micro purchases need not be awarded competitively, but the price must be determined to be fair and reasonable and should be distributed equitably among qualified suppliers. Micro Purchases do not require advertising or solicitation of quotes/bids. However, seeking multiple quotes/bids, even when not required, is a best practice and helps to ensure that the City receives better pricing for its purchases. Micro purchasing is defined as for purchases valued under \$5,000.

Informal Solicitation

Informal solicitation involves seeking three (3) written quotes from potential vendors. These written quotes may be informally documented, such as through emails between City employees and potential vendors. Informal solicitation may be used for purchases of goods, non-public works construction projects, and consultant/professional services valued at \$50,000 or less.

Formal Competitive Proposals (RFP)

In a formal competitive proposal process, the City must: (i) prepare a request for proposal document identifying the project requirements, vendor qualifications, and evaluation factors; (ii) send the RFP to an adequate number of qualified sources as determined by the relevant department head or the City Manager; (iii) post the RFP on the City's website at least ten (10) days prior to the deadline for receipt of proposals; and (iv) establish and implement procedures for evaluation of proposals. Formal competitive proposals shall be used for purchases valued at more than \$50,000.

Cooperative Procurement

Cooperative purchasing allows the City to buy goods or services based on a competitively bid contract prepared by another public agency, when that other agency and the vendor(s) agreed in advance to a cooperative process. Use of purchasing cooperatives is encouraged as a way to obtain goods and services by aggregating volume, securing value pricing, and reducing administrative overhead. Measured use of purchasing cooperatives can significantly reduce the time and resources needed to competitively purchase goods and services.

Sole Source Procurement

Regardless of the estimated cost of a purchase, the City is not required to engage in a competitive procurement process, either formal or informal when a competitive procurement is infeasible for the reasons articulated in this section. In all cases, the City must verify and document that a particular procurement meets the criteria for a sole source identified below, and the use of sole source must be approved by the City Manager. Sole source procurement is authorized if one of the following conditions are met:

- a. Unique or Innovative Concept - The vendor demonstrates a unique or innovative concept or capability not available from another source. "Unique or Innovative Concept" means a new, novel, or changed concept, approach, or method that is the product of original thinking, the details of which are kept confidential or are patented or copyrighted, and is available to the City only from one source and has not in the past been available to the City from another source;
- b. Patents or Restricted Data Rights – Patent or data rights restrictions preclude competition;
- c. Substantial Duplication Costs – In the case of a subsequent contract for the continued development or production of highly specialized equipment or products and/or major components thereof, when it is likely that award to another contractor would result in substantial duplication of costs that are not expected to be recovered through competition;
- d. Unacceptable Delay – In the case of a subsequent contract for the continued development or production of highly specialized equipment or products and/or major components thereof, when it is likely that award to another contractor would result in unacceptable delays in fulfilling the City's needs.

Emergency Procurement

Emergency procurements are those purchases necessary to avoid or mitigate a clear and imminent threat or danger where delay could result in loss of life or danger to health, welfare, or property or threaten the continued operation of the City or the provision of essential City services. (See Section XI Urgent and Emergency Purchases for more details)

Exempt Procurement

This Section outlines types of procurements that are exempt from the standard competitive requirements outlined in this policy and also includes special considerations related to those exempt procurements. Despite the fact that a procurement may be exempt, the City may still conduct negotiations as to price, delivery and terms in connection with the award of a contract that does not require a competitive process. Nothing in this section shall preclude the solicitation of competitive bids or proposals when possible. The following is a list of procurements that are exempt from the competitive requirements outlined in this Policy.

1. Emergency procurements as defined above;
2. Specified materials or equipment that can be obtained from only one source and there is no adequate substitute in accordance with the criteria outlined in sole source section above;
3. Legal or professional services that are highly specialized;
4. Procurements funded by grants, donations or gifts when any special conditions require the purchase of particular materials and/or services;
5. Purchase of surplus property owned by another public entity, or payment to other public entities or utilities;
6. Membership dues, conventions, training, travel arrangements, or advertisements in magazines, newspapers, or other media;
7. Works of art, entertainment or performance; and
8. Where competitive bids or proposals have been solicited and no bid or proposal has been received. In such situations the City Manager may proceed to have the goods procured or services performed without further competitive bidding.

VII. LOCAL VENDOR PREFERENCE:

Whenever possible, the City wishes to support, promote the use of local businesses, suppliers and services providers to help create a sustainable economy, preserve local businesses, and make a commitment to circulate tax dollars within city limits.

VIII. ENVIRONMENTALLY PREFERABLE PURCHASING (EPP) POLICY

1. STATEMENT OF POLICY

The Environmentally Preferable Purchasing Policy will commit the City to:

- 1.1. Protect and conserve natural resources, water, and energy
- 1.2. Minimize the contribution to climate change, pollution, and solid waste disposal;
- 1.3. Institute practices that reduce waste by increasing product efficiency and effectiveness;
- 1.4. Purchase products that minimize environmental impacts, toxics, pollution, and hazards to worker and community safety;
- 1.5. Purchase products that include recycled content, are durable and long-lasting, conserve energy and water, use agricultural fibers and residues, use unbleached or

chlorine free manufacturing processes, are lead-free and mercury-free, and use wood from sustainably harvested forests; and

- 1.6. Comply with State requirements as contained in the SB 1383 procurement regulations to procure a specified amount of Recovered Organic Waste Products to support Organic Waste disposal reduction targets and markets for products made from recycled and recovered Organic Waste materials.*

2. PURPOSE

The purpose of the policy is to incorporate considerations that include the following:

- 2.1. Conserve natural resources;
- 2.2. Minimize environmental impacts such as pollution and use of water and energy;
- 2.3. Eliminate or reduce toxics that create hazards to workers and our community;
- 2.4. Support a strong recycling market and circular economy;
- 2.5. Incorporate environmental considerations including recycled-content and recovered Organic Waste product use into purchasing practices and procurement;
- 2.6. Reduce materials that are landfilled;
- 2.7. Increase the use and availability of environmentally preferable products that protect the environment;
- 2.8. Identify environmentally preferable products and distribution systems;
- 2.9. Reward manufacturers and vendors that reduce environmental impacts in their production and distribution systems or services;
- 2.10. Align with the Zero Waste Sonoma's goal of Zero Waste by 2030 as adopted in the Zero Waste Resolution; and
- 2.11. Create a model for successfully purchasing environmentally preferable products that encourages the use of agricultural fibers, chlorine-free manufacturing processes, wood from sustainably harvested forests, and other environmentally friendly practices, and that encourages other purchasers in our community to adopt similar goals.

3. DEFINITIONS

- 3.1. “Annual Recovered Organic Waste Product Procurement Target” means the amount of Organic Waste in the form of a Recovered Organic Waste Product that the Jurisdiction is required to procure annually under 14 CCR Section 18993.1. This target shall be calculated by multiplying the per capita procurement target, which shall be 0.08 tons of Organic Waste per California resident per year, times the

Jurisdiction's residential population using the most recent annual data reported by the California Department of Finance. Annually, CalRecycle will provide notice to each Jurisdiction of its Annual Recovered Organic Waste Product Procurement Target by posting such information on CalRecycle's website and providing written notice directly to the Jurisdiction

- 3.2. "American Society for Testing and Materials" means ASTM International, an open forum for the development of high quality, market relevant international standards use around the globe.
- 3.3. "Bay Area Green Business Program" is a partnership of governments and businesses that certifies the environmental performance of government agencies and businesses.
- 3.4. "Bio-Based Products" means commercial or industrial products (other than food or feed) that utilize agricultural crops or residues but does not include products made from forestry materials
- 3.5. "Biodegradable Products Institute" (BPI) is a multi-stakeholder association of key individuals and groups from government, industry and academia, which promotes the use, and recycling of biodegradable polymeric materials (via composting). BPI does not create standards but certifies products that demonstrate they meet the requirements in ASTM D6400 or 06868, based on testing in an approved laboratory.
- 3.6. "Buyer" means anyone authorized to purchase or contract for purchases on behalf of this jurisdiction or its subdivisions
- 3.7. "The Carpet and Rug Institute" (CRI) is the national trade association representing the carpet and rug industry. CRI has developed and administered the "Green Label" indoor air quality testing and labeling program for carpet, adhesives, cushion materials and vacuum cleaners. The "Green Label Plus" testing program incorporates additional requirements to meet California's Collaborative for High Performance Schools low-emitting materials criteria
- 3.8. "Compost" means the product resulting from the controlled biological decomposition of organic solid wastes that are source separated from the municipal solid waste stream or which are separated at a centralized facility or as otherwise defined in 14 CCR Section 17896.2(a)(4).
- 3.9. Compost eligible for meeting the Annual Recovered Organic Waste Product Procurement Target must be produced at a compostable material handling operation or facility permitted or authorized under 14 CCR Chapter 3.1 of Division 7 or produced at a large volume in-vessel digestion facility that composts on-site as defined and permitted under 14 CCR Chapter 3.2 of Division 7. Compost shall meet the State's composting operations regulatory requirements.
- 3.10. "Compostable plastic" means a polymer that is made from plants such as corn or soybeans, and breaks down during composting to yield carbon dioxide, water and

inorganic compounds and biomass, at a rate consistent with other known compostable materials and leaves no visually distinguishable or toxic residues

- 3.11. "Contractor" means any person, group of persons, business, consultant, designing architect, association, partnership, corporation, supplier, vendor or other entity that has a contract or serves in a subcontracting capacity with an entity having a contract for the provision of goods or services.
- 3.12. "Direct Service Provider" means a person, company, agency, district, or other entity that provides a service or services to Jurisdiction pursuant to a contract or other written agreement or as otherwise defined in 14 CCR Section 18982(a)(17).
- 3.13. "Ecologo" is a third-party, multi-attribute eco-labeling program founded by the Canadian government in 1988 and part of UL Environment since 2010. The Program compares products / services with others in the same category, develops rigorous and scientifically relevant criteria, and awards the Ecologo to those that are environmentally preferable throughout their entire lifecycle.
- 3.14. "Electronic Product Environmental Assessment Tool" (EPEAT) is a procurement tool to help institutional purchasers in the public and private sectors evaluate, compare and select personal computers, displays, imaging equipment and televisions based on their environmental attributes.
- 3.15. "Electricity Procured from Biomass Conversion" means electricity generated from biomass facilities that convert recovered Organic Waste, such as wood and prunings from the municipal stream, into electricity. Electricity procured from a biomass conversion facility may only count toward the Jurisdiction's Annual Recovered Organic Waste Product Procurement Target if the facility receives feedstock directly from certain permitted or authorized compostable material handling operations or facilities, transfer/processing operations or facilities, or landfills, as described in 14 CCR Section 18993.1(i).
- 3.16. "Energy Star" means the U.S. EPA's energy efficiency product labeling program.
- 3.17. "Energy-Efficient Product" means a product that is in the upper 25% of energy efficiency for all similar products, or that is at least 10% more efficient than the minimum level that meets Federal standards.
- 3.18. "Environmentally Preferable Purchasing" means EPP is the procurement of goods and services that have a reduced impact on human health and the environment compared to competing products serving the same purpose. It is an essential part of our search for high quality products and services at competitive prices.
- 3.19. "Federal Energy Management Program" is a program of the Department of Energy that issues a series of Product Energy Efficiency Recommendations that identify recommended efficiency levels for energy-using products.
- 3.20. "Forest Stewardship Council" is a global organization that certifies responsible, on-the-ground forest management according to rigorous standards developed by a

broad variety of stakeholder groups.

- 3.21. "Green Seal" is an independent, non-profit environmental labeling organization. Green Seal standards for products and services meet the U.S. EPA's criteria for third-party certifiers. The Green Seal is a registered certification mark that may appear only on certified products.
- 3.22. "Integrated Pest Management" is an ecosystem-based strategy that focuses on long-term prevention of pests or their damage through a combination of techniques such as biological control, habitat manipulation, modification of cultural practices, and use of resistant varieties. Pesticides are used only after monitoring indicates they are needed according to established guidelines, and treatments are made with the goal of removing only the target organism. Pest control materials are selected and applied in a manner that minimizes risks to human health, beneficial and nontarget organisms, and the environment.
- 3.23. "Jurisdiction" means a city, county, a combined city and county, or a regional agency with the responsibility for meeting Integrated Waste Management Act requirements. Jurisdictions may utilize a Joint Powers Authority (JPA) to comply with the requirements of SB 1383, however, the jurisdiction shall remain ultimately responsible for compliance. For this EPP Policy, Jurisdiction is the City of Sebastopol.
- 3.24. "LEED Rating System" means the most recent version of the Leadership in Energy and Environmental Design (LEED) Rating System, approved by the U.S. Green Building Council, and designed for rating new and existing commercial, institutional, and residential buildings.
- 3.25. "NSF/ANSI" means NSF International follows the American National Standards Institute (ANSI) standards development process. Standards are developed by joint committees (balanced stakeholder groups of public health, industry and user representatives).
- 3.26. "Organic Pest Management" prohibits the use and application of toxic chemical pesticides and strives to prevent pest problems through the application of natural, organic horticultural and maintenance practices. All pest control products shall be in keeping with, but not limited to, those products on the approved list of California Certified Organic Farmers (CCOF).
- 3.27. "Organic Waste" means solid wastes containing material originated from living organisms and their metabolic waste products including, but not limited to, food, yard trimmings, organic textiles and carpets, lumber, wood, Paper Products, Printing And Writing Paper, manure, biosolids, digestate, and sludges, or as otherwise defined in 14 CCR Section 18982(a)(46). Biosolids and digestate are as defined in 14 CCR Section 18982(a)(4) and 14 CCR Section 18982(a)(16.5), respectively.
- 3.28. "Paper Products" include, but are not limited to, paper janitorial supplies, cartons,

wrapping, packaging, file folders, hanging files, corrugated boxes, tissue, and toweling;

- 3.29. "Post-consumer Material" means a finished material which would normally be disposed of as a solid waste, having reached its intended end-use and completed its life cycle as a consumer item, and does not include manufacturing or converting wastes.
- 3.30. "Pre-consumer Material" means material or by-products generated after manufacture of a product is completed but before the product reaches the end-use consumer. Pre-consumer material does not include mill and manufacturing trim, scrap, or broke which is generated at a manufacturing site and commonly reused on-site in the same or another manufacturing process.
- 3.31. "Printing and Writing Papers" include, but are not limited to, copy, xerographic, watermark, cotton fiber, offset, forms, computer printout paper, white wove envelopes, manila envelopes, book paper, note pads, writing tablets, newsprint, and other uncoated writing papers, posters, index cards, calendars, brochures, reports, magazines, and publications;
- 3.32. "Postconsumer Content" means any product which has served its intended use by a business or a consumer, which has been disposed and subsequently separated from solid waste for use as a constituent in a new product.
- 3.33. "Procurement of Recovered Organic Waste Products" shall mean purchase or acquisition (e.g., free delivery or free distribution from a hauler or other entity via a written agreement or contract), and end use by the Jurisdiction or others. The Jurisdiction's Annual Recovered Organic Waste Product Procurement Target can be fulfilled directly by the Jurisdiction or by Direct Service Providers through written contracts or agreements for Procurement of Recovered Organic Waste Products at the Jurisdiction's behest.
- 3.34. "Post-manufacture Content" means, waste that is created by a manufacturing process, and that is subsequently only used as a constituent in another manufacturing process.
- 3.35. "Recovered Material" means fragments of products or finished products of a manufacturing process, which has converted a resource into a commodity of real economic value, and includes pre-consumer and post-consumer material but does not include excess resources of the manufacturing process.
- 3.36. "Recovered Organic Waste Products" means products made from California, landfill-diverted recovered Organic Waste processed at a permitted or otherwise authorized operation or facility, or as otherwise defined in 14 CCR Section 18982(a)(60). Products that can be used to meet the Annual Recovered Organic Waste Product Procurement Target shall include Compost, SB 1383 Eligible Mulch, Renewable Gas from an in-vessel digestion facility, and Electricity Procured from Biomass Conversion as described herein and provided that such products meet

requirements of 14 CCR, Division 7, Chapter 12, Article 12.

- 3.37. "Recordkeeping Designee" means the public employee appointed by the Jurisdiction Manager or their designee to track procurement and maintain records of Recovered Organic Waste Product procurement efforts both by the Jurisdiction and others, if applicable, as required by 14 CCR, Division 7, Chapter 12, Articles 12 and 13. In Sonoma County, Zero Waste Sonoma will be considered the Recordkeeping Designee.
- 3.38. "Recyclability" means that the Paper Products and Printing and Writing Paper offered or sold to the Jurisdiction are eligible to be labeled with an unqualified recyclable label as defined in 16 Code of Federal Regulations Section 260.12 (2013).
- 3.39. "Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper" means such products that consist of at least thirty percent (30%), by fiber weight, postconsumer fiber, consistent with the requirements of Sections 22150 to 22154 and Sections 12200 and 12209 of the Public Contract Code, and as amended.
- 3.40. "Recycled Content Standard" means the minimum level of recovered material and/or post-consumer material necessary for products to qualify as "recycled products."
- 3.41. "Recycling" means using waste as material to manufacture a new product. Recycling involves altering the physical form of an object or material and making a new object from the altered material.
- 3.42. "Renewable Gas" means gas derived from Organic Waste that has been diverted from a landfill and processed at an in-vessel digestion facility that is permitted or otherwise authorized by 14 CCR to recover Organic Waste.
- 3.43. "Reuse" means using an object or material again, either for its original purpose or for a similar purpose, without significantly altering the physical or chemical form of the object or material.
- 3.44. "Remanufactured Product" means any product diverted from the supply of discarded materials by refurbishing and marketing said product without substantial change to its original form.
- 3.45. "Reused Product" means any product designed to be used many times for the same or other purposes without additional processing except for specific requirements such as cleaning, painting or minor repairs.
- 3.46. "Russian River Friendly Landscaping" means working with the natural ecosystems of the Russian River region to foster soil health, to reduce runoff and pollution, prevent and reuse plant waste, and conserve water and other natural resources. The Russian River- Friendly Landscape Guidelines are a revision of the Bay-Friendly Landscape Guidelines by the Russian River Watershed Association (RRWA), originally published by StopWaste.Org.

- 3.47. "Source Reduction" Section 40196 of the California Public Resources Code defines source reduction as any action which causes a net reduction in the generation of solid waste. "Source Reduction" includes, but is not limited to, reducing the use of nonrecyclable materials, replacing disposable materials and products with reusable materials and products, reducing packaging, reducing the amount of yard wastes generated, establishing garbage rate structures with incentives to reduce the amount of wastes that generators produce, and increasing the efficiency of the use of paper, cardboard, glass, metal, plastic, and other materials.
- 3.48. "SB 1383" means Senate Bill 1383 of 2016 approved by the Governor on September 19, 2016, which added Sections 39730.5, 39730.6, 39730.7, and 39730.8 to the Health and Safety Code, and added Chapter 13.1 (commencing with Section 42652) to Part 3 of Division 30 of the Public Resources Code, establishing methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants, as amended, supplemented, superseded, and replaced from time to time.
- 3.49. "SB 1383 Regulations" or "SB 1383 Regulatory" means or refers to, for the purposes of this policy, the Short-Lived Climate Pollutants (SLCP): Organic Waste Reductions regulations developed by CalRecycle and adopted in 2020 that created Chapter 12 of 14 CCR, Division 7 and amended portions of regulations of 14 CCR and 27 CCR.
- 3.50. "State" means the State of California.
- 3.51. "Water-Saving Products" are those that are in the upper 25% of water conservation for all similar products, or at least 10% more water-conserving than the minimum level that meets the Federal standards.
- 3.52. "WaterSense" means a partnership program by the U.S. Environmental Protection Agency. Independent, third-party licensed certifying bodies certify that products meet EPA criteria for water efficiency and performance by following testing and certification protocols specific to each product category. Products that are certified to meet EPA specifications are allowed to bear the WaterSense label.

4. STRATEGIES FOR IMPLEMENTATION

4.1. Source Reduction

- 4.1.1. Institute practices that reduce waste, encourage reuse, and result in the purchase of fewer products.
- 4.1.2. Purchase remanufactured products such as toner cartridges, tires, furniture, equipment and automotive parts.
- 4.1.3. Consider short-term and long-term costs in comparing product alternatives. This includes evaluation of total costs expected during the time a product is owned, including, but not limited to, acquisition, extended warranties, operation, supplies, maintenance and replacement parts, disposal costs and

expected lifetime compared to other alternatives.

- 4.1.4. Purchase products that are durable, long lasting, reusable or refillable and avoid purchasing one-time use or disposable products.
- 4.1.5. Request vendors eliminate packaging or use the minimum amount necessary for product protection. Vendors shall be encouraged to take back packaging for reuse. A vendor's willingness to take back packaging will be used as part of the consideration in the procurement process.
- 4.1.6. Specify a preference for packaging that is reusable, recyclable, or compostable, when suitable uses and programs exist.
- 4.1.7. Encourage vendors to take back and reuse pallets and other shipping materials.
- 4.1.8. Encourage suppliers of electronic equipment, including but not limited to computers, monitors, printers, and copiers, to take back equipment for reuse or environmentally sound recycling when discarding or replacing such equipment, whenever possible. Suppliers will be required to state their take-back, reuse or recycling programs during the procurement process.
- 4.1.9. Consider provisions in contracts with suppliers of non-electronic equipment that require suppliers to take back equipment for reuse or environmentally sound recycling when discarding or displacing such equipment, whenever possible.
- 4.1.10. Suppliers will be required to state their take back, reuse or recycling programs during the procurement process.
- 4.1.11. Promote electronic distribution of documents rather than printing or copying.
- 4.1.12. When producing paper documents, print and copy all documents on both sides to reduce the use and purchase of paper. Printers and copiers shall be set to default to duplex.
- 4.1.13. Ensure all imaging equipment is installed with energy and resource-efficient settings set as default.
- 4.1.14. Reduce the number and type of equipment needed to perform office functions to save energy and reduce purchasing and maintenance costs. Eliminate desktop printers, redundant network printers and reduce the number of fax machines leased or owned. Consider lease or purchase of multi-function devices.

4.2. Recycled Content Products (SB 1383 Model Language for City Compliance)

4.2.1. Requirements for City Departments

- 4.2.1.1. Option 1: Comparable or more favorable pricing: If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions of Jurisdiction shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, whenever available at the same or a lesser total cost than non-recycled items.
- 4.2.1.2. Option 2: Price preference: If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions of Jurisdiction shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, whenever the total cost is the same or a lesser total cost than non-recycled items.
- 4.2.1.3. Option 3: No price preference: If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions of Jurisdiction shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper (rather than non-recycled items) that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, consistent with the requirements of the Public Contract Code, Sections 22150 through 22154 and Sections 12200 and 12209, as amended.
- 4.2.1.4. All Paper Products and Printing and Writing Paper shall be eligible to be labeled with an unqualified recyclable label as defined.
- 4.2.1.5. Provide records to Zero Waste Sonoma of all Paper Products and Printing and Writing Paper purchases within thirty (30) days of the purchase (both recycled- content and non-recycled content, if any is purchased) made by a division or department or employee of the Jurisdiction. Records shall include a copy of the invoice or other documentation of purchase, written certifications, vendor name, purchaser name, quantity purchased, date purchased, and recycled content (including products that contain none), and if non-Recycled-Content Paper Products and/or non-Recycled-Content Printing and Writing Paper are provided, include a description of why Recycled-Content Paper Products and/or Recycled-Content Printing and Writing Paper were not provided.

4.3. Requirements for Vendors

4.3.1. All vendors that provide Paper Products (including janitorial Paper Products) and Printing and Writing Paper to Jurisdiction shall:

4.3.1.1. Provide Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, if fitness and quality are equal to that of non-recycled item.

4.3.1.2. Only provide Paper Products and Printing and Writing Papers that meet Federal Trade Commission Recyclability standard as defined in Title 16 Code of Federal Regulations Section 260.12 (2013).

4.3.1.3. Certify in writing, under penalty of perjury, the minimum percentage of postconsumer material in the Paper Products and Printing and Writing Paper offered or sold to the Jurisdiction. This certification requirement may be waived if the percentage of postconsumer material in the Paper Products, Printing and Writing Paper, or both can be verified by a product label, catalog, invoice, or a manufacturer or vendor internet website.

4.3.1.4. Certify in writing, under penalty of perjury, that the Paper Products and Printing and Writing Paper offered or sold to the Jurisdiction is eligible to be labeled with an unqualified recyclable label as defined

4.3.1.5. Provide records to Zero Waste Sonoma of all Paper Products and Printing and Writing Paper purchased from the vendor within thirty (30) days of the purchase (both recycled-content and non-recycled content, if any is purchased) made by a division or department or employee of the Jurisdiction. Records shall include a copy of the invoice or other documentation of purchase, written certifications as required in Section 4.2.A.3-4 for recycled-content purchases, purchaser name, quantity purchased, date purchased, and recycled content (including products that contain none), and if non-Recycled-Content Paper Products and/or non- Recycled-Content Printing and Writing Paper are provided, include a description of why Recycled-Content Paper Products and/or Recycled-Content Printing and Writing Paper were not provided.

4.3.2. All vendors providing printing services to the Jurisdiction via a printing contract or written agreement, shall use Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber.

4.4. Recovered Organic Waste Product Procurement (SB 1383 Model Language for Jurisdiction Compliance)

4.4.1. Procurement Target

- 4.4.1.1. Jurisdiction will annually procure for use or giveaway a quantity of Recovered Organic Waste Products that meets or exceeds its Annual Recovered Organic Waste Product Procurement Target.
- 4.4.1.2. To be eligible to meet the Annual Recovered Organic Waste Product Procurement Target, products that may be procured include the following SB 1383 eligible Compost, SB 1383 eligible Mulch, Renewable Gas (in the form of transportation fuel, electricity, or heat), and Electricity Procured from Biomass Conversion.

4.4.2. Requirements for City Departments

- 4.4.2.1. Compost and SB 1383 Eligible Mulch procurement. Divisions and departments responsible for landscaping maintenance, renovation, or construction shall:
 - 4.4.2.1.1. Use Compost and SB 1383 Eligible Mulch produced from recovered Organic Waste, as defined in Section 2.8 and 2.R of this Policy, for landscaping maintenance, renovation, or construction, as practicable, whenever available, and capable of meeting quality standards and criteria specified. SB 1383 Eligible Mulch used for land application must meet or exceed the physical contamination, maximum metal concentration and pathogen density standards specified in 14 CCR Section 17852(a)(24.5)(A)(1) through (3).
 - 4.4.2.1.2. When the City uses Compost and SB 1383 Eligible Mulch and the applications are subject to the City's Water Efficient Landscaping
 - 4.4.2.1.3. Ordinance (WELO), pursuant to Sebastopol Municipal Code Section 15.36.010, the City will comply with one of the following, whichever is more stringent, (i) the City's WELO, Code Section 15.36.010, if more stringent than the State's Model Water Efficient Landscape Ordinance (MWELO), or (ii) Sections 492.6 (a)(3)(B), (C), (D), and (G) of the State's Model Water Efficient Landscape Ordinance, Title 23, Division 2, Chapter 2.7 of the CCR, as amended September 15, 2015, which requires the submittal of a landscape design plan with a "Soil Preparation, Mulch, and Amendments Section."

- 4.4.2.1.4. For landscape installations, Compost at a rate of a minimum of 4 cubic yards per 1,000 square feet of permeable area shall be incorporated to a depth of six (6) inches into the soil. Soils with greater than six percent (6%) organic matter in the top six (6) inches of soil are exempt from adding Compost and tilling.
- 4.4.2.1.5. Apply a minimum three- (3-) inch layer of mulch on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers, or direct seeding applications where mulch is contraindicated. To provide habitat for beneficial insects and other wildlife, leave up to five percent (5%) of the landscape area without mulch. Designated insect habitat must be included in the landscape design plan as such.
- 4.4.2.1.6. Procure mulch materials made from recycled or post-consumer materials rather than inorganic materials or virgin forest products unless the recycled post-consumer organic products are not locally available. Organic mulches are not required where prohibited by local Fuel Modification Plan Guidelines or other applicable local ordinances.
- 4.4.2.1.7. For all mulch that is land applied, procure SB 1383 Eligible Mulch that meets or exceeds the physical contamination, maximum metal concentration, and pathogen density standards for land applications. The mulch must also be produced at a permitted composting facility, transfer station, or landfill. The procured mulch cannot be from a chipping and grinding operation, as specified in 12 CCR Section 18993.1 (f)(4).
- 4.4.2.1.8. Keep records, including invoices or proof of Recovered Organic Waste Product procurement (either through purchase or acquisition), and submit records to Zero Waste Sonoma, upon completion of project. Records shall include general procurement records, including:
- 4.4.2.1.9. General description of how and where the product was used and applied, if applicable;
- 4.4.2.1.10. Source of product, including name, physical location, and contact information for each entity,

operation, or facility from whom the Recovered Organic Waste Products were procured;

- 4.4.2.1.11. Type of product;
 - 4.4.2.1.12. Quantity of each product; and,
 - 4.4.2.1.13. Invoice or other record demonstrating purchase or procurement.
- 4.4.2.2. For Compost and SB 1383 Eligible Mulch provided to residents through giveaway events or other types of distribution methods, keep records of the Compost and SB 1383 Eligible Mulch provided to residents. Records shall be maintained and submitted to Zero Waste Sonoma in accordance with the requirements specified in Section 3.2.A.3.
- 4.4.2.3. For procurement of SB 1383 Eligible Mulch, maintain an updated copy of the ordinance or enforceable mechanism(s) requiring that the mulch procured by the City or Direct Service Provider meets the land application standards specified, as it may be amended from time to time, as currently reflected in Municipal Code Section
- 4.4.2.4. When Procurement of Recovered Organic Waste Products occurs through a Direct Service Provider, enter into a written contract or agreement or execute a purchase order with enforceable provisions that includes: (i) definitions and specifications for SB 1383 Eligible Mulch, Compost, Renewable Gas, and/or Electricity Procured from Biomass Conversion; and, (ii) an enforcement mechanism (e.g., termination, liquidated damages) in the event the Direct Service Provider is not compliant with the requirements.
- 4.4.2.5. Renewable Gas procurement (used for fuel for transportation, electricity, or heating applications). For Renewable Gas procurement, Jurisdiction shall:
- 4.4.2.5.1. Procure Renewable Gas made from recovered Organic Waste for transportation fuel, electricity, and heating applications to the degree that it is appropriate and available for the Jurisdiction and to help meet the Annual Recovered Organic Waste Product Procurement Target.
 - 4.4.2.5.2. Keep records in the same manner for the amount of Renewable Gas procured and used by the Jurisdiction, including the general procurement

record information specified in Section 3.2.A.3.a, and submit records to Zero Waste Sonoma on a quarterly schedule. The quarterly schedule shall be as follows: Renewable Gas records are to be provided to Zero Waste Sonoma by April 15 for January 1 through March 31, July 15 for April 1 through June 30, October 15 for July 1 through September 30, and January 15 for October 1 through December 31. Jurisdiction shall additionally obtain the documentation and submit records specified.

4.4.3. Requirements for Direct Service Providers

4.4.3.1. Direct Service Providers of landscaping maintenance, renovation, and construction shall:

- 4.4.3.1.1. Use Compost and SB 1383 Eligible Mulch, as practicable, produced from recovered Organic Waste, as defined in Section 2.8 and 2.R of this Policy, for all landscaping renovations, construction, or maintenance performed for the Jurisdiction, whenever available, and capable of meeting quality standards and criteria specified. SB 1383 Eligible Mulch used for land application shall comply with 14 CCR, Division 7, Chapter 12, Article 12 and must meet or exceed the physical contamination, maximum metal concentration and pathogen density standards specified in 14 CCR Section 17852(a)(24.5)(A)(1) through (3). If Direct Service Provider is subject to the City's WELO
- 4.4.3.1.2. pursuant to Jurisdiction Code Section 15.36.010 and Sections 492.6 (a)(3)(B), (C), (D), and (G) of the State's MWELo, Title 23, Division 2, Chapter 2.7 of the CCR, as amended September 15, 2015, which requires the submittal of a landscape design plan with a "Soil Preparation, Mulch, and Amendments Section."
- 4.4.3.1.3. For landscape installations, Compost at a rate of a minimum of 4 cubic yards per 1,000 square feet of permeable area shall be incorporated to a depth of six (6) inches into the soil. Soils with greater than six percent (6%) organic matter in the top six (6) inches of soil are exempt from adding Compost and tilling.

- 4.4.3.1.4. Apply a minimum three- (3-) inch layer of mulch on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers, or direct seeding applications where mulch is contraindicated. To provide habitat for beneficial insects and other wildlife, leave up to five percent (5%) of the landscape area without mulch. Designated insect habitat must be included in the landscape design plan as such.
- 4.4.3.1.5. Procure organic mulch materials made from recycled or post- consumer materials rather than inorganic materials or virgin forest products unless the recycled post-consumer organic products are not locally available. Organic mulches are not required where prohibited by local Fuel Modification Plan Guidelines or other applicable local ordinances.
- 4.4.3.1.6. For all mulch that is land applied, procure SB 1383 Eligible Mulch that meets or exceeds the physical contamination, maximum metal concentration, and pathogen density standards for land applications specified.
- 4.4.3.1.7. Keep and provide records of Procurement of Recovered Organic Waste Products (either through purchase or acquisition) to Recordkeeping Designee, upon completion of projects. Information to be provided shall include general description of how and where the product was used and if applicable, applied; source of product, including name, physical location, and contact information for each entity, operation, or facility from whom the Recovered Organic Waste Products wereprocured, type of product, quantity of each product; and invoice or other record demonstrating purchase or procurement.
- 4.4.3.2. Direct Service Provider of Organic Waste collection services shall:
 - 4.4.3.2.1. Provide a specified quantity of Compost or SB 1383 Eligible Mulch to Jurisdiction and its customers via periodic "giveaways" as specified in a franchise agreement or other agreement.
 - 4.4.3.2.2. Keep and provide records to the City including the following dates provided, source of product

including name, physical location and contact information for each entity, operation or facility from whom the Recovered Organic Waste Products were procured, type of product, quantity provided; and invoice or other record or documentation demonstrating purchase, procurement, or transfer of material to giveaway location.

4.5. Energy Efficient and Water Saving Products

- 4.5.1. Purchase energy-efficient equipment with the most up-to-date energy efficiency functions. This includes, but is not limited to, high efficiency space heating systems and high efficiency space cooling equipment.
- 4.5.2. Replace inefficient interior lighting with energy-efficient equipment. Replace inefficient exterior lighting, street lighting and traffic signal lights with energy-efficient equipment. Minimize exterior lighting where possible to avoid unnecessary lighting of architectural and landscape features while providing adequate illumination for safety and accessibility.
- 4.5.3. Purchase U.S. EPA Energy Star certified products when available. When Energy Star labels are not available, choose energy-efficient products that are in the upper 25% of energy efficiency as designated by the Federal Energy Management Program.
- 4.5.4. Purchase U.S. EPA WaterSense labeled water-saving products when available and practicable. This includes, but is not limited to, high-performance fixtures like toilets, low-flow faucets and aerators, and upgraded irrigation systems.

4.6. Green Building Products and Practices

- 4.6.1. The City will comply with the adopted Green Building Code guidelines and green points system for the construction of all permanent municipal building and renovation projects which exceed 2,000 square feet in area.
- 4.6.2. In accordance with California Public Contract Code, Sec. 10409, purchase re-refined lubricating and industrial oil for use in its vehicles and other equipment, as long as it is certified by the American Petroleum Institute (API) as appropriate for use in such equipment. This section does not preclude the purchase of virgin-oil products for exclusive use in vehicles whose warranties expressly prohibit the use of products containing recycled oil.
- 4.6.3. When specifying asphalt, concrete, aggregate base or portland cement concrete for construction projects, use recycled, reusable or reground materials.
- 4.6.4. Specify and purchase recycled content traffic control products, including

signs, cones, parking stops, delineators, channelizers and barricades.

4.7. Landscaping Products and Practices

- 4.7.1. Employ Russian River Friendly Landscaping or sustainable landscape management techniques for all landscape renovations, construction and maintenance, including workers and contractors providing landscaping services, including, but not limited to, integrated pest management, grasscycling, drip irrigation, computerized central irrigation linked with the local weather station, composting, and procurement and use of mulch and compost that give preference to those produced from regionally generated plant debris and/or food scrap programs.
- 4.7.2. Choose a Russian River-Friendly Qualified Landscape Professional for landscape design and maintenance services. Training and qualifications shall include landscaping locally, landscaping for less to the landfill, nurturing the soil, conserving water, conserving energy, protecting water and air quality, and creating wildlife habitat.
- 4.7.3. Select plants to minimize waste by choosing species for purchase that are appropriate to the microclimate, species that can grow to their natural size in the space allotted them, and perennials rather than annuals for color. Native and drought-tolerant plants that require no or minimal watering once established are preferred.
- 4.7.4. Hardscapes and landscape structures constructed of recycled content materials are encouraged. Limit the amount of impervious surfaces in the landscape. Permeable substitutes, such as permeable asphalt or pavers, are encouraged for walkways, patios and driveways.

4.8. Household Hazardous Waste and Pollution Prevention Products and Practices

- 4.8.1. Manage pest problems through prevention and physical, mechanical and biological controls when contractors maintain buildings and landscapes. Either adopt and implement an Organic Pest Management (OPM) policy and practices or adopt and implement an Integrated Pest Management (IPM) policy and practices using the least toxic pest control as a last resort. Anticoagulant rodenticides shall never be used.
- 4.8.2. Use products with the lowest amount of volatile organic compounds (VOCs), highest recycled or reused content, low or no formaldehyde and no halogenated organic flame retardants when purchasing building maintenance materials such as paint, carpeting, adhesives, furniture and casework.
- 4.8.3. Purchase or require janitorial contractors to supply industrial and institutional cleaning products that meet Green Seal, EPA Safer Choice, or UL/Ecologo certification standards for environmental preferability and

performance.

- 4.8.4. Purchase, or require janitorial contractors to supply, vacuum cleaners that meet the requirements of the Carpet and Rug Institute Green Label/Seal of Approval Program for soil removal, dust containment and carpet fiber retention for indoor air quality protection and performance cleaning standards. Other janitorial cleaning equipment should be capable of capturing fine particulates, removing sufficient moisture so as to dry within 24 hours, operate with a sound level less than 70dBA, and use high-efficiency, low-emissions engines.
- 4.8.5. Purchase paper, paper products, and janitorial paper products that are unbleached or are processed without chlorine or chlorine derivatives.
- 4.8.6. Prohibit the purchase of products that use polyvinyl chloride (PVC) such as, but not limited to, furniture and flooring.
- 4.8.7. Prohibit the purchase of food service ware containing per- and polyfluoroalkyl substances (PFAS).
- 4.8.8. Purchase products and equipment with no lead or mercury whenever possible. For products that contain lead or mercury, preference should be given to those products with lower quantities of these metals and to vendors with established lead and mercury recovery programs. In addition, whenever lead- or mercury-containing products require disposal, products will be disposed in the most environmentally safe manner possible. All fluorescent lamps and batteries will be recycled.
- 4.8.9. Purchase or specify personal computers, displays, imaging equipment and televisions that meet, at a minimum, all Electronic Product Environmental Assessment Tool (EPEAT) environmental criteria designated as "required" as contained in the IEEE 1680 family of Environmental Assessment Standards.
- 4.8.10. Purchase or specify office furniture that meets the California Bureau of Household Goods and Services (BHGS) standard Technical Bulletin 117-2013 for testing upholstered furniture flammability without the use of flame retardant chemicals.
- 4.8.11. Purchase or specify commercial carpeting that meets NSF/ANSI 140 Standard for Sustainable Carpet Assessment and require old carpet that is removed be recycled.
- 4.8.12. Purchase or specify non-carpet floor coverings that meet NSF/ANSI 332 Standard for Resilient Flooring including vinyl, linoleum and rubber flooring. In conjunction with California State agency requirements, at least 50 percent of the quantity of paint used for architectural projects should contain reused or recycled paint with a recycled content consisting of at

least 50 percent post-consumer paint. Reused paint can be acquired from the Sonoma HHW Facility by either visiting the reuse lockers or by pre-arranging remixed paint in 5-gallon containers in off-white, tan, light grey, or light green.

- 4.8.13. When replacing vehicles, consider less-polluting alternatives to diesel such as compressed natural gas, bio-based fuels, hybrids, electric batteries, and fuel cells, as available.

4.9. Fiber-only Products

- 4.9.1. Use paper, paper products and construction products made from non-wood, plant- based contents such as agricultural crops and residues.
- 4.9.2. Priority should be given to reusable food service ware, however, if single-use food service ware is purchased, it is to be fiber only and BPI certified
- 4.9.3. Ask vendors to provide proof of compliance with ASTM standards for compostable, biodegradable and degradable plastic products upon request. One acceptable proof of compliance for compostable plastic products will be certification by the Biodegradable Products Institute (BPI).

4.10. Forest Conservation Products

- 4.10.1. To the greatest extent practicable, do not procure wood products such as lumber and paper that originate from forests harvested in an environmentally unsustainable manner. When possible, give preference to wood products that are certified to be sustainably harvested by a comprehensive, performance-based certification system. The certification system shall include independent third-party audits, with standards equivalent to, or stricter than, those of the Forest Stewardship Council certification.
- 4.10.2. Encourage the purchase or use of previously used or salvaged wood and wood products whenever practicable

5. RECORDKEEPING RESPONSIBILITIES

- 5.1. The department will be the responsible department and will select an employee to act as the Recordkeeping Designee that will be responsible for organizing records pertaining to Procurement of Recovered Organic Waste Products and Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper. The Recordkeeping Designee shall communicate frequently with Zero Waste Sonoma to transfer all the required documentation for reporting to CalRecycle.
- 5.2. The Recordkeeping Designee will do the following to track Procurement of Recovered Organic Waste Products, Recycled-Content Paper Products, and Recycled-Content Printing and Writing Paper:

- 5.2.1. Collect and collate copies of invoices or receipts (paper or electronic) or other proof of purchase that describe the procurement of Printing and Writing Paper and Paper Products, including the volume and type of all paper purchases; and, copies of certifications and other required verifications from all departments and/or divisions procuring Paper Products and Printing and Writing Paper (whether or not they contain recycled content) and/or from the vendors providing Printing and Writing Paper and Paper Products. These records must be kept as part of Jurisdiction's documentation.
- 5.2.2. Collect and collate copies of invoices or receipts or documentation evidencing procurement from all departments and divisions procuring Recovered Organic Waste Products and invoices or similar records from vendors/contractors/others procuring Recovered Organic Waste Products on behalf of the Jurisdiction to develop evidence of Jurisdiction meeting its Annual Recovered Organic Waste Product Procurement Target. These records must be kept as part of the Jurisdiction's documentation.
- 5.2.3. Collect, collate, and maintain documentation submitted by the Jurisdiction, Direct Service Providers, and/or vendors, including the information reported to the Recordkeeping Designee.
- 5.2.4. Compile an annual report on the Jurisdiction's direct procurement, and vendor/other procurement on behalf of the Jurisdiction, of Recovered Organic Waste Products, Recycled-Content Paper Products, and Recycled-Content Printing and Writing Paper, consistent with the recordkeeping requirements contained in 14 CCR Section 18993.2 for the Annual Recovered Organic Waste Product Procurement Target and 14 CCR Section 18993.4 for Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper procurement. This report shall be made available to the Jurisdiction's responsible entity for compiling the annual report to be submitted to CalRecycle (which will include a description of compliance on many other SB 1383 regulatory requirements). The procurement report shall also be shared with Council, JPA or other regulating body annually as evidence of implementing this Policy.

6. RESPONSIBILITIES

- 6.1. The health and safety of workers and citizens is of utmost importance and takes precedence over all other practices. Nevertheless, the duty to act in a fiscally responsible as well as a timely manner is recognized.
- 6.2. Nothing contained in this policy shall be construed as requiring a department, purchaser or contractor to procure products that do not perform adequately for their intended use, exclude adequate competition, risk the health or safety of workers and citizens, or are not available at a reasonable price in a reasonable period of time
- 6.3. Nothing contained in this policy shall be construed as requiring the jurisdiction,

department, purchaser, or contractor to take any action that conflicts with local, state or federal requirements.

- 6.4. The jurisdiction has made significant investments in developing a successful recycling system and recognizes that recycled content products are essential to the continuing viability of that recycling system and for the foundation of an environmentally sound production system. Therefore, to the greatest extent practicable, recycled content shall be included in products that also meet other specifications, such as chlorine free or bio- based.

7. IMPLEMENTATION

- 7.1. The City Manager shall implement this policy in coordination with other appropriate personnel.
- 7.2. Require successful vendors to certify in writing that the environmental attributes claimed in competitive proposals are accurate. In compliance with State law, vendors shall be required to specify the minimum or actual percentage of recovered and post-consumer material in their products, even when such percentages are zero.
- 7.3. Upon request, buyers making the selection from competitive procurement process shall be able to provide justification for product choices that do not meet the environmentally preferable purchasing criteria in this policy.
- 7.4. Include businesses certified by the Bay Area Green Business Program in purchasing requests for products and services.
- 7.5. Encourage vendors, contractors and grantees to comply with applicable sections of this policy for products and services provided.

8. PROGRAM EVALUATION

- 8.1. The City Manager shall periodically evaluate the success of this policy's implementation

9. EXCEPTIONS

Every effort will be made to adhere to the Environmentally Preferable Purchasing Policy to the extent possible, recognizing that certain procurement decisions such as for cleaning products, janitorial equipment, and electronics may be outside of the City's authority.

IX. PUBLIC PROJECTS

Accounting procedures were established by the California Uniform Public Construction Cost Accounting Commission, and are detailed in the Commission's Accounting Policies and Procedures Manual. Public Contract Code (PCC) §22000-22050 describe both the informal and formal bidding procedures, project dollar thresholds, bidding and noticing requirements, rejection of bids, the definition and procedure for emergency Public Projects, and other mandates related to California Uniform Public Construction Cost Accounting Act

(CUPCCAA).

Rather than the City's Purchasing Policy, Public Projects are subject to definitions, terms and conditions specified in the CUPCCAA, PCC Section 2200, et seq., as may be amended from time to time. When PCC requirements contradict City requirements, the PCC will apply. PCC § 22002(c), as may be amended, defines a "Public Project" as:

(c) "Public project" means any of the following:

- 1) Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.
- 2) Painting or repainting of any publicly owned, leased, or operated facility.
- 3) In the case of a publicly owned utility system, "public project" shall include only the construction, erection, improvement, or repair of dams, reservoirs, power-plants, and electrical transmission lines of 230,000 volts and higher.

(d) "Public project" does not include maintenance work. For purposes of this section, "maintenance work" includes all of the following:

- 1) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.
- 2) Minor repainting.
- 3) Resurfacing of streets and highways at less than one inch.
- 4) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.
- 5) Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, power-plants, and electrical transmission lines of 230,000 volts and higher.

(e) For purposes of this chapter, "facility" means any plant, building, structure, ground facility, utility system, subject to the limitation found in paragraph (3) of subdivision (c), real property, streets and highways, or other public work improvement.

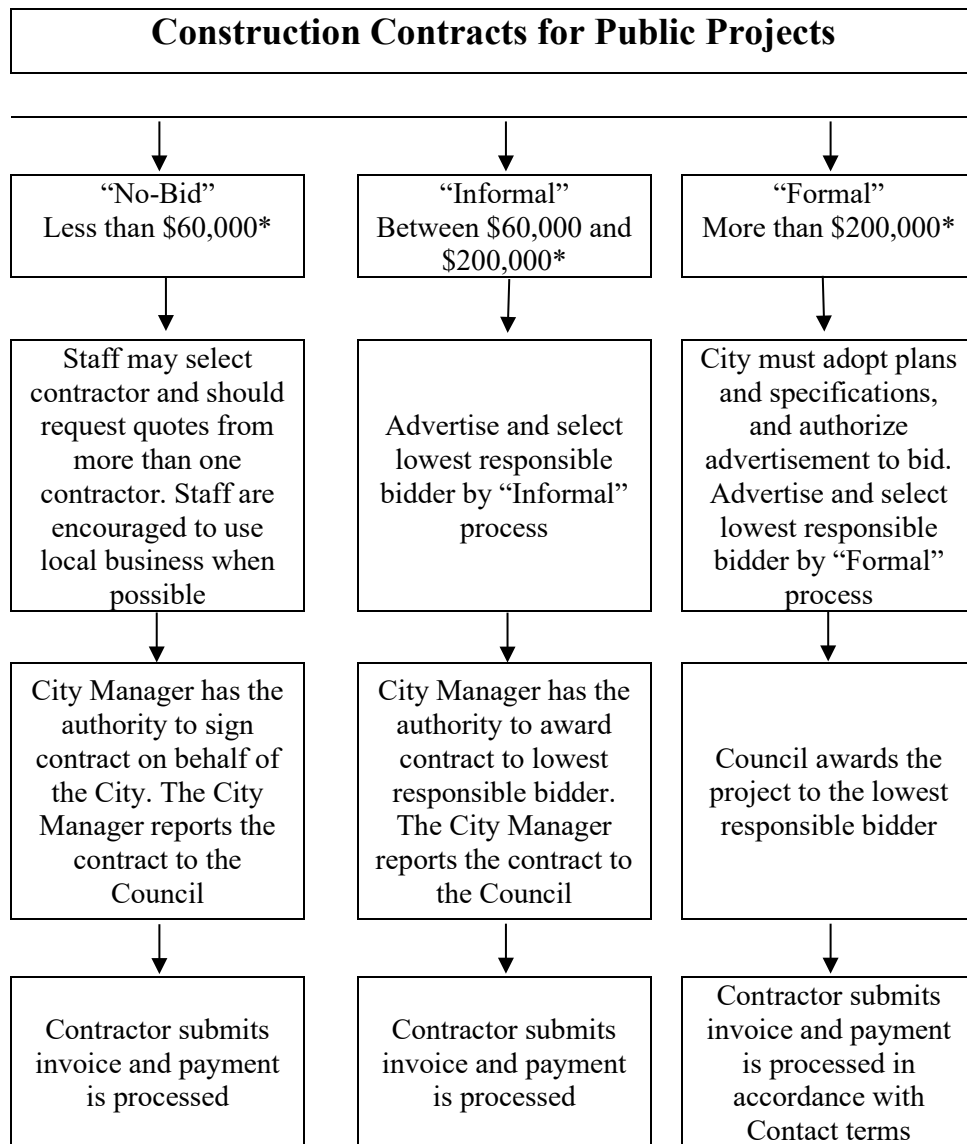
(f) Every November of each year, Department of Public Works will send out a written notice to all constructions trade journals designated for the City under PCC §22036(c), inviting all licensed contractors to register on the City's Bidders List for Notification of Informal Bids for the following calendar year. A qualified bidders' list can be obtained at the Public Works Department.

(g) City Council adopted Resolution No. 5763 electing that the City be subject to the CUPCCAA.

(g) Projects valued at less than \$200,000, or as may be revised from time to time by the State of California, may be let by informal bidding, in accordance with the informal bidding procedures of the Uniform Public Construction Cost Accounting Act. Projects valued at less

than \$60,000, or as may be revised from time to time by the State of California, may be performed by City forces or be let by informal quotes and negotiated price.

The following diagram illustrates the steps to follow for construction contracts:



*Dollar limits as may be revised, from time to time by the State of California, shall apply.

EXCEPTIONS TO COMPETITIVE BIDDING

Competitive bidding may be waived in the case of an emergency as defined above or when:

- ▶ The items or services to be furnished are in such short supply that there is no competition.
- ▶ Where the specifications or other restrictions limit the number of prospective suppliers.

- ▶ Where the skill or knowledge of a particular individual is sought.
- ▶ “Piggy-backing” or consolidating its procurement with that of another agency or entity constituted for governmental purposes; provided that the commodities or contractual services to be procured have been subjected to competitive bidding by said other agency or entity and documentation of such competitive bidding exists.

CHANGE ORDERS, TASK ORDERS, AND CONTRACT AMENDMENTS

A substantial change to a Purchase Order or Contract (i.e., pricing, terms and conditions, specifications and/or scope of work) shall be documented as a Change Order, Task Order, or Contract Amendment.

- a. Department Heads or their designees may sign Change Orders, Task Orders, and Contract Amendments for purchases and contracts up to \$5,000.
- b. When the initial purchase or contract exceeds \$5,000, the signature authority for that purchase shall be the City Manager or his/her designee.
- c. Change Orders, Task Orders, and Contract Amendments generally should not exceed 10% of the original contract amount, unless authorized by the City Manager or his/her designee. A new scope of work and/or a new contract may be required when the change exceeds 10% of the original amount. The signature authority for this purchase shall be the City Manager or his/her designee
- d. A Change Order, Task Order or Contract Amendment is not required when taxes, shipping and/or handling cause a purchase to exceed the authorized (Purchase Order) amount; the signatory limit may also be exceeded in that circumstance.

This section replaces and rescinds Council Policy #27 (Change Orders), Administrative Policy # 2 (Work Order Procedures), #3 (Small Purchase Order Procedures) and #17 (Processing Invoices)

X. URGENT AND EMERGENCY PURCHASES

Sound judgment shall be used in keeping urgent and emergency purchases to an absolute minimum. Specific procedures for managing these purchases shall apply, as determined by the Purchasing Agent.

- a. **Urgent Purchases** – Immediate purchases of material, supplies, equipment, vehicle and services may be made when an urgent circumstance (as defined in the Purchasing Policies) exists, and procurement should not be delayed by use of normal competitive and financial procedures. Urgent purchases of up to \$5,000 shall be authorized by the Department Head or designee; the City Manager may authorize urgent purchases up to \$50,000. Urgent purchases shall be followed, as soon as practical, with submission of a written justification for the purchase having been made outside normal procedures.

- b. Emergency Purchases** – In an emergency (as defined in the Purchasing Policy), the City Manager or designee may authorize the immediate purchase of material, supplies, equipment, and services, including those in excess of his/her City Council-approved signature threshold. Such purchases shall be followed, as soon as practical, with submission of a written justification for the purchase having been made outside normal procedures. City Council shall be notified, at its next regular meeting, of any emergency purchases in excess of \$50,000.
- a. Poor and/or lack of planning does not constitute justification for an urgent and emergency condition. An urgent and/or emergency condition is defined as “a situation that creates a threat to public health, welfare, safety, or public property such as floods, epidemics, riots, fire, unexpected equipment failures, or such other reasons as may be determined by the City Manager or his/her designee.” An urgent and emergency purchase may be made when the existence of an urgent and/or emergency condition creates an immediate and serious need for goods or services that cannot be met through normal procurement methods.
 - c. In the case of a disaster or for civil defense, nothing contained in this document shall limit the authority of the City Manager to make purchases and take such other emergency steps as are, or may be, authorized by the City Council, including opening a line or lines of credit to accommodate necessary purchases.
 - d. Emergency purchases related to Public Projects are authorized under jurisdiction of the Public Contract Code/UCCAP, and are subject to definitions, regulations and processes that vary from City policy. Emergency purchases to repair or replace public facilities may proceed prior to adoption of the working details, drawing, plans and specifications, only when in accordance with the UCAAP definition and requirements. Staff responsible for Public Projects shall be held accountable for compliance with these requirements.
 - e. Should any urgent or emergency purchase cause any budget line item to exceed the approved budget, the Department shall request City Manager approval to exceed and amend the budget, subject to subsequent City Council approval of an additional budget appropriation or budget amendment to cover the purchase. This section runs concurrent with the Amended City Council Policy #69 (Financial Policies).

XI. DISPOSAL OF SURPLUS PROPERTY

The City Manager or designee is authorized to exchange, trade-in, sell and dispose of surplus property having salvage value in the open market, by public auction, by competitive sealed bids or by exchange or trade in for new goods. The sale or lease of surplus property to a governmental, public or quasi-public agency may be without advertisement for or receipt of bids. Employees are not eligible to receive or purchase surplus property, however, employees may receive personalized items, and receive or purchase at market value items considered to be memorial or commemorative in nature, subject to City Manager approval. This section replaces and rescinds Council Policy #3 (Disposal of Surplus City Property to Qualified Charitable Organizations)

XII. PROPERTY WITH NO SALVAGE VALUE

Surplus property with no salvage value, as determined by the Department and recommended by the Administrative Services Director to the City Manager or designee, shall be disposed of in a manner that salvages recyclable components, if practical.

XIII. UNCLAIMED, SEIZED OR ABANDONED PROPERTY

The Department is hereby authorized to make recommendation to the City Manager to sell or dispose of all goods in the possession or custody of the Police Department which are unclaimed, seized and/or abandoned and may be legally disposed of by the City.

XIV. DONATIONS OF SURPLUS PROPERTY

Upon approval in advance in writing by the Administrative Services Director with the City Manager approval, surplus property may be donated to governmental, public or quasi-public agencies, charitable or non-profit organizations on a first-come first-served basis to be utilized for non-profit purposes.

XV. REPORTING

The Department shall provide regular reports to the City Manager indicating surplus property disposed of, the method of disposal, and the amounts received from disposal, and shall maintain records for public inspection relative to the disposal of surplus property for a period of time in compliance with State law and the City’s records retention schedule. Annual reports shall be provided to City Council accordingly.

XVI. CAPITAL EQUIPMENT

Purchase of equipment or furniture at a unit cost of \$10,000 or greater with a useful life greater than 5 years shall be capitalized. At the time of receipt, an asset number shall be issued and affixed to the asset.

XVII. INFORMATION TECHNOLOGY-RELATED PURCHASES

To keep costs under control and assure implemented technologies work together harmoniously and meet staff needs, the City shall work with our I.T consultant to standardize and control all purchases of equipment, including but not limited to desktops, laptops, and other electronic devices.

- a. With limited exceptions, the department shall include in its annual budget funding to support technology purchases. While the Information Technology consultant may provide support for specific departmental technology needs, those needs shall be funded through department budgets.
- b. The list of those authorized by the City Manager to request technology purchases shall be maintained by the Administrative Services (Finance) Department.

XVIII. CREDIT CARDS

The City Manager or designee may acquire credit cards in the name of the City for use by designated City Department Heads. The City shall maintain a written log of credit cards. Department Heads assigned credit cards will sign an acknowledgement form (Exhibit A) agreeing to the limitations of the card use as described below.

- ▶ May be used to charge necessary supplies and equipment, authorized travel, food and lodging for the person in possession of the credit card and any other City employee.
- ▶ May be used for the purchase of gas, oil, supplies, and repairs for City vehicles.
- ▶ May be used to purchase conference/seminar registration, airline, hotel, meals, car rental costs for the City Council, City Manager, or other City employee.
- ▶ May be acquired for vendors (i.e. Office Depot, Sebastopol Hardware, etc.)
- ▶ May not be used for personal benefit or personal use.
- ▶ May not be issued to members of the City Council. They will be reimbursed according to the City's established Reimbursement Policy.
- ▶ Must be returned to the City upon termination or resignation prior to receiving their last paycheck.

Misuse of the credit card privilege can result in disciplinary action, including termination.

Receipts for all credit card expenditures must be promptly turned into the Administrative Services (Finance) Department along with appropriate documentation stating the purpose of the expenditure.

Credit card limits are as follows:

City Manager	\$10,000
Assistant City Manager/City Clerk	\$10,000
Administrative Services Director	\$10,000
Planning Director	\$5,000
Building Official	\$5,000
Engineering Manager	\$5,000
Police Chief	\$5,000
Fire Chief	\$5,000
Public Works Superintendent	\$5,000

This section replaces and rescinds Council Policy #71 (Credit Card Use Policy)

XIX. PURCHASE ORDERS

A signed purchase order will be made for all expenditures in excess of \$5,000 and a copy will be given to the Administrative Services (Finance) Department. Purchase orders should be approved (signed by the City Manager or his/her designee) prior to making the actual purchase or commitment of funds. It is the responsibility of each department directors/managers to verify that the funding amount of the requested purchase is available before authorizing the purchase order.

XX. PETTY CASH FUND

A Petty Cash fund of \$200 will be established for each City department. Expenditures up to \$20 may be made for postage, freight, permit fees, licenses and similar charges, and employee expenses. In each instance a written receipt for payment is required. The Administrative Services Director or designee will be responsible for the Petty Cash Fund.

XXI. PREVAILING WAGES

State Law requires that contractors pay their workers "prevailing wages" when a project is a "public work". The meaning of "public works" is defined in the California Labor Code Section 1720-1743. Therefore, the City will affirmatively state in all "public works" contracts over \$1,000 that contractors are required to pay their workers "prevailing wages".

XXII. GRANT COMPLIANCE

Grant-required language will be incorporated in bid documents, professional services agreements, equipment supply contracts and construction contracts as needed. City contracts will provide language required to be in all subcontracts and disclosure of an audit requirement.

EXHIBIT A

CITY OF SEBASTOPOL CREDIT CARD HOLDER AGREEMENT

Employee: _____ Department: _____
(Cardholder)

The Cardholder has been issued a City credit card and hereby agrees to comply with all terms and conditions set forth in the City’s Purchasing policy, including but not limited to:

- 1. Official Use Only. Charging personal expenses on City cards is a misuse of public funds even if the intent is to reimburse the City at a later time and may result in disciplinary action, including termination, at the City Manager’s discretion.
2. Timely, Accurate and Supported Payments. Credit card payments will be processed on a timely basis, and adequate supporting documentation (such as vendor order forms, receipts, invoices and credit card receipts) will be retained for all charges and submitted to the Administrative Services (Finance) Department.
3. Disputed Charges. It is the responsibility of the cardholder to immediately notify the vendor and issuing bank of any disputed charges.
4. Lost or Stolen Cards. The issuing bank and the Administrative Services (Finance) Department will be notified immediately of a lost or stolen card. Failure to do so could make the Cardholder responsible for any fraudulent use of the card.
5. Surrender Upon Request or Separation. The credit card will be immediately surrendered upon separation from the City or upon request of the City Manager or designee. Use of the credit card for any purpose after its surrender is prohibited. The bottom section of this form will be signed upon return of the credit card.
6. Credit Card Limit. The credit limit of this card is \$_____.

Cardholder Signature _____ Date _____

RETURN OF CREDIT CARD UPON SEPARATION FROM CITY EMPLOYMENT

I HEREBY SURRENDER the credit card issued to me by the City of Sebastopol to the Administrative Services Director. I declare that all outstanding charges on the credit card are for official City business and will be paid through established procedures.

Cardholder Signature _____ Date _____ Administrative Services Director _____
Date _____

CITY OF SEBASTOPOL
Investment Policy #90



I. Policy

It is the policy of the City of Sebastopol to invest public funds in accordance with the relevant governing statutes and in such a manner as to obtain the highest investment return possible consistent with the safety and liquidity objective outlined in this policy.

II. Scope

This investment policy applies to all financial assets of the City of Sebastopol. These funds are accounted for in City of Sebastopol's Comprehensive Annual Financial Report and include:

- General Fund.
- Special Revenue Funds.
- Capital Project Funds.
- Enterprise Funds.
- Trust and Agency Funds.
- Any new fund created by the legislative body, unless specifically exempted.

III. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "Prudent Person" standard and shall be applied in the context of managing an overall portfolio under prevailing economic conditions at the moment of investment commitments. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

In determining whether an Investment official has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the investment of all funds over which the official had responsibility rather than a consideration as to the prudence of a single investment, and, whether the investment decision was consistent with the written investment policy of the entity.

IV. Objectives

The City's investments will be in accordance with all state statutes governing the investment of public funds. The City shall invest its cash with three objectives, listed in order of priority:

1. Safety. Safety of the principal invested is the primary objective to insure against loss. In order to obtain this objective, the portfolio will be diversified to guard against losses in any one security class.

2. Liquidity. The City's portfolio will remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated. Investment maturities shall be matched to anticipated cash flow requirements whenever possible. At a minimum, the City will "ladder" investment maturities to coincide with cash outflow needs and to ensure a consistent minimum balance in the liquid portion of the portfolio.
3. Return on Investment. The City's investment portfolio shall attain a market-average rate of return throughout budgetary and economic cycles, taking into account the cash flow characteristics of the City and shall be in keeping with accepted financial management practices and procedures.

V. Investment Authority and Delegation

Authority to manage the investment program is granted to the Finance Director hereinafter referred to as Investment Officer.

Responsibility for the operation of the investment program is hereby delegated to the Investment Officer who shall act in accordance with this Investment Policy. Officers will prepare quarterly investment reports and other special reports as may be deemed necessary.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. No officer or designee may engage in an investment transaction except as provided under the terms of this policy and supporting procedures.

VI. Ethics and Conflicts of Interest

Employees involved in the investment process shall refrain from any personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions. The Investment Officer shall disclose any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any personal financial/investment positions that could be related to the performance of the City's portfolio.

VII. Authorized Investments

The City's authorized investments shall be consistent with the relevant California Government Codes and include:

- Certificates, notes, bonds, or other obligations of the United States or its agencies, instrumentalities, or of any corporation wholly owned by the government of the United States, or of any other government-sponsored corporation such as:
 - Treasury bills, Treasury bonds, Government National Mortgage Association bonds
 - Federal Home Loan Bank notes and bonds, Federal National Mortgage Association, Federal Farm Credit Banks consolidated system-wide bonds and discount notes, Federal Home Loan Mortgage Corporation bonds and discount notes.
- Negotiable Certificates of Deposit (maximum 30% of the portfolio).
- Non-negotiable Certificates of Deposit
- Local Agency Investment Fund (LAIF)
- Sonoma County Investment Pool

VIII. Safekeeping and Custody

Securities shall be held in a Safekeeping/Investment account at a major national bank (e.g. Bank of New York Mellon).

IX. Maximum Maturities

The City's objective is to hold investments to maturity. The securities in the portfolio will be "laddered" and will attempt to match investments with anticipated cash flow requirements.

No single security will be purchased with a maturity date more than five years from the date of purchase.

Internal Controls

The City shall have internal controls established with policies, procedures, and prudent investment practices as outlined above.

The City Council will meet on a quarterly basis for review of the investment portfolio and performance. The Finance Director will provide a report summarizing investment activity and current portfolio status.

X. Performance Standards

The investment portfolio will be designed to obtain an average rate of return during budgetary and economic cycles consistent with the investment objectives and cash flow needs.

The investment strategy is passive (the City will be a buy and hold investor, not actively buying/selling securities). Given this strategy, the benchmark used by the Treasurer to determine performance levels will be the average return on the LAIF (Local Agency Investment Fund). Yield considerations are secondary, however, to legality, safety, and liquidity.

XI. Reporting

The Investment Officer shall provide the City Council with a quarterly report for review. This report will summarize the current performance of the portfolio for City as measured against the benchmark, including the following:

- A listing of individual securities held at the end of the reporting period.
- Final maturity of all investments listed and weighted average maturity of the portfolio.
- Earnings rates for each security and weighted average yield on the portfolio.

XII. Investment Policy Adoption

The City of Sebastopol Investment Policy shall be adopted by the City Council and reviewed on an annual basis. Any significant revisions thereto shall be approved by the Council.



CITY OF SEBASTOPOL Capitalization and Depreciation Policy #91

The City of Sebastopol has a Capital (Fixed) Asset Accounting System to safeguard a sizeable investment, fix responsibility for the custody of equipment, assist in the formulation of acquisition and retirement policies through accumulation of data regarding prices, sources of supply and useful life, to provide data for financial reporting, to provide record support and to account for reimbursement of depreciation under grants and proprietary service programs, and to provide information for insurance purposes.

Fixed assets are capitalized because they are used in the production of the goods or services provided and sold. Depreciation must be recorded to determine total expenses, user charges, net income, and changes in fund equity. Capital assets also may serve as a basis for debt issued to establish, acquire, or improve a public enterprise.

Capital assets are reported in the applicable proprietary funds or in the general fixed assets account group.

Definitions:

Capital assets are assets of a relatively permanent nature and of significant value, and are broadly classified as property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items) assets.

Land includes the investment in real estate other than:

- a. Structures, pipeline, pump stations, reservoirs and other improvements, and
- b. Land acquired for pipeline and road purposes.

All land, as above defined, shall be capitalized without regard for significance of cost.

Buildings and improvements are physical property of a permanent nature, examples of which are buildings, structural attachments, storage tanks, reservoirs, pump stations, wells, and parking areas. Sidewalks, trees and drives in connection with other structures should also be capitalized. Fixtures are permanent attachments to structures which are not intended to be removed and which function as part of the structure, such as boilers, pumps, lighting fixtures or plumbing.

Pipelines include mains, services, valves, hydrants, manholes, and other appurtenances. Paving of ditch lines is also included in plant values.

Equipment includes moveable personal property of a relatively permanent nature and of significant value, such as machines, tools, and vehicles, computer equipment and software.

Relatively permanent is defined as a useful life in excess of one year.

Significant value is defined as a minimum initial cost of more than \$10,000 (\$25,000 for infrastructure type assets).

Treatment of Costs Subsequent to Acquisition

Expenditures on fixed assets which are incurred after their original acquisition are defined and recorded as follows:

Maintenance is defined as expenditures, which neither materially add to the value of property nor appreciably prolong its life, but merely keep it in an ordinary efficient operating condition. Maintenance costs shall not be capitalized.

Capitalized Expenditures are defined as expenditures, which materially add to the value of property or appreciably extend its life. The cost of capitalized expenditures should be added to the book value of the asset where the original cost of a component being improved can be specifically identified. This amount should be written off and the new cost capitalized. Capitalized expenditures are on occasion referred to as betterments. The decision as to whether an expenditure should be capitalized shall be made by an evaluation of engineering, physical, or other relevant factors apart from cost.

Additions are new and separate units, or extensions of existing units, and are considered to be fixed assets. As with betterments the test of significance should be applied.

Alterations are changes in the physical structure or arrangement of fixed assets, the cost of which does not qualify as an increase in fixed assets under the foregoing definitions of betterments and additions. Alterations shall not be capitalized.

Valuation

Reasons for Assigning Value

A dollar-value should be assigned to each fixed asset item for the following reasons:

- a. Dollar amounts serve as a control device; they are an important aspect of identification of a particular item or group of items.
- b. Dollar amounts make it possible to present to the public the City's investment in fixed assets.
- c. Dollar amounts provide a check on the adequacy of the City's insurance coverage.
- d. Dollar amounts on individual items provide information for cost accounting.

Valuation Basis

Fixed assets should be accounted for at historical cost, or estimated historical cost if purchased or constructed. Donated fixed assets should be recorded at their estimated fair market value at the date of donation. Surplus property purchases at nominal prices far below actual value are in part donations and should be so valued.

Land Cost

The cost of land includes all expenditures in connection with its acquisition, such as: purchase price; appraisal and negotiation fees; title search fees; surveying fees; cost of consents; relocation costs; condemnation costs; clearing land for use; demolishing or removing structures; and filing costs. Receipts from the sales of salvage should be credited against the land cost.

Buildings and Improvements Cost

The cost of structures and improvements includes all expenditures in connection with their acquisitions, such as: purchase price or construction cost; fixtures attached to the structure; architects' fees; accident or injury costs; payment of damages; insurance during construction; cost of permits and licenses; and net interest cost during construction.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The cost should be reduced for: sale of salvage from materials charged against the construction; discounts, allowance and rebates secured; and amounts recovered through surrender of liability and casualty insurance. Rentals of property during the construction period should be credited to revenue unless otherwise restricted.

Equipment Cost

The cost of equipment includes: purchase price or construction cost less discounts; freight or other carriage charges; sale, use, or transportation taxes; and installation costs.

Construction by Force Account

Fixed assets constructed by the City are recorded in the same manner as those acquired by purchase or construction contract. Costs are initially charged to the accounts of the cost center performing the construction and are then transferred to the project. These costs include direct labor, materials, equipment usage and overhead. Overhead is limited to those items, such as worker's compensation and employee group insurance premiums, retirement, sick leave and vacation allowances, which can be distributed on the basis of direct labor. Administrative overhead outside the cost center may be capitalized when clearly related to the construction.

Assets Acquired Under Lease Purchase Agreements

Lease contracts convey property to another for a specific period of time for a specified rent. Lease contracts are accounted for either by the operating method under which periodic payments are charged as expenditures, or by the financing method under which the payments are treated as debt service.

Sources of Information

Information regarding fixed asset additions is best taken from purchase invoices and contracts, even though there is sometimes an undue lag between physical possession of the property and the receipt of these documents. The individual department head controls the purchase, movement, and disposition of assets.

Disposition of Fixed Assets

With City Manager approval, capital assets may be sold, abandoned or traded in on new assets. Regardless of the manner of disposition or the amount of the proceeds, the asset must be removed from the fixed asset account at its recorded value along with the asset's accumulated depreciation. The resulting gain or loss is recorded in the revenue and expense accounts.

Recordkeeping

Individual Records

An individual record of each unit of accountability should be maintained. Information recorded should include:

- a. Date acquired.
- b. Classification, such as: Buildings, Vehicles, Machinery & Equipment, etc.
- c. The vehicle unit number assigned.
- d. An abbreviated word description.
- e. Cost or other basis.
- f. Method by which acquired, such as: lease, grant, donation, purchase.
- g. Grant from which purchased, if applicable.
- h. Vendors name, if purchased.
- i. Date and method of retirement.
- j. Posting reference.

Optional data might include value for insurance purposes, estimated life, and equipment class code.

Subsidiary Records

For control purposes it is convenient to group detailed records by classification, department, or by location. Such records constitute a subsidiary ledger to the fixed asset control accounts.

Depreciation

Depreciation, depletion, or amortization of capital assets must be recorded to determine the total expenses, net income, and changes in fund equity. In addition, as an option, depreciation on fixed assets acquired by contributed capital can be closed to the contributed capital account. This method should be considered when there is no obligation and the policy is not to replace the fixed assets with future contributed capital. In such circumstances, the contributed capital rather than the retained earnings account is decreased by the related depreciation expense.

Depreciation is computed using the straight-line method over the estimated years of useful life at the time the asset is placed in service. Useful life shall be determined by the Public Works Superintendent, Finance Director or City Manager or his/her designee, as appropriate, using the following guidelines:

<u>Assets</u>	<u>Years</u>
Buildings	30
Building improvements	15-20
Public Domain Infrastructure	50
System Infrastructure	50-100
Vehicles	7
Office Equipment	3-7
Computer Equipment	3-5

Once established, the useful life may be modified as necessary to account for betterments or impairments of an asset.

CITY OF SEBASTOPOL
Vehicle, Travel & Reimbursement Policy # 92



Overview

To establish the policy, procedures and guidelines for the use of City and personal vehicles for the efficient and effective delivery of City services, while minimizing City expenditures and maximizing current resources, and to establish policy for City travel and reimbursements. This procedure applies to all City employees and officials, and supersedes all other administrative directives previously issued pertaining to the use of City owned or personal vehicle use while conducting City business, or City travel and reimbursement procedures. This policy is written to document the policies and procedures that shall be followed when traveling on City business, attending City related meeting expense for reimbursement, use and care of City vehicles and property by all employees and officials. Transportation required for employees to conduct official City business will be available by the use of a City provided vehicle or the use of an authorized personal vehicle at the City's sole discretion. Everyone who travels for City related business and/or attends meetings for City business purposes (or supervises someone who does) is responsible for reading and understanding guidelines.

Vehicle Policy

The City Council is responsible for adopting the City's vehicle and meeting guidelines, and for approving any significant policy revisions to them. The City Manager or his/her designee has the responsibility for administration of the provisions of this policy, and is responsible for making decisions regarding certain specific vehicle uses as described in this policy. The Finance Director is responsible for developing administrative procedures (such as additional forms, new account codes) as needed to implement the guidelines consistently and efficiently. City Manager or his/her designee is authorized to make minor administrative changes in the guidelines as long as they are intended to carry out the purpose of these guidelines and will not have any significant policy impacts.

This policy assumes a mutual trust between the City of Sebastopol and its employees and City Officials. The City expects to reimburse its employees and officials for all reasonable costs incurred on behalf of the City. Employees and officials are expected to use good judgment in the expenditure of public funds. These guidelines are not intended to address every issue, exception, or contingency that may arise in the course of City travel; however, the basic standard that should always prevail is to exercise good judgment in the use and stewardship of the City's resources. Many of these guidelines simply reaffirm values in judgments that are already practiced.

This policy is to assure that City employees and officials adhere to procedures when arranging for travel, lodging, meals and other expenses and that they are paid for reasonable expenses incurred for travel, conferences, meetings, and meals as a result of conducting authorized City business. The policy assures that payments made by the City are for actual and necessary expenses incurred for City business as well as ensuring that City employees and officials will received advances/reimbursements in a timely manner.

VEHICLE POLICY:

City provided vehicles shall be used only for official City business.

I. **Transportation Types:**

The following transportation options listed below are potentially available for conducting City business.

A. **City Vehicles**

Use of City-Owned Vehicles - REMIF's liability coverage extends to include use of all city-owned vehicles when an employee or volunteer is driving the vehicle on city business. The employee or volunteer must not use city vehicles for unauthorized purposes. The coverage agreement states that coverage extends to "any person while using a city-owned automobile – provided the actual use of the automobile is by or with the permission of the named "covered party." Although "permission" is usually broadly interpreted by courts, if city employees or volunteers are made aware of this limitation, it should provide them with additional incentive to obey regulations concerning use of vehicles. In any case, the city always has the full protection of the coverage agreement.

1. Special Purpose Vehicles: Vehicles whose primary use requires special equipment designed to perform job functions, or whose primary use is in a restricted area where non-City vehicles are prohibited.
2. Police and Fire Vehicles: Vehicles whose primary use involves official business conducted by the Police or Fire Departments.
3. Take-Home Vehicles: Take-home vehicles are to enable after-hours emergency response by authorized City employees who are on standby duty assignments that require Special Purpose vehicles. Authorization for a take-home vehicle is granted to a classification meeting the requirements as described below, and in no event does authority for a take-home vehicle belong to any specific City employee who is not in a classification that meets the requirements. This means that an individual employee previously granted authorization for a take-home vehicle whose assignments are updated and no longer require Special Purpose vehicles is no longer authorized for a take-home vehicle. Non-City employees shall not be permitted to take City vehicles home under any circumstances.
 - a. The employee is required to be on standby duty and must respond to after hour emergencies; and
 - b. The standby duty job function requires a Special Purpose vehicle; and
 - c. The employee responding to the call-back will be able to respond to the first call-back instance and be onsite within a maximum of 30 minutes of the call; and
 - d. The one-way commute miles of the employee assigned to call-back duty do not exceed 30 miles; and
 - e. The Department Director has received authorization from the City Manager's Office for take-home use of the vehicle.

B. Employee-Owned Vehicles

Use of privately-owned vehicles on City business. If employees or volunteers receive a mileage allowance for use of personally-owned vehicles on city business, such persons should be advised that:

1. The mileage allowance is intended to cover the city's share of the employee or volunteer's personal auto insurance premium.
2. Each employee or volunteer is expected to maintain an automobile insurance policy whether or not they receive a mileage allowance.

3. Each such policy should be maintained with liability limits of no less than:
 - a) *\$100,000 per person Bodily Injury; \$300,000 per accident Bodily Injury; \$100,000 per accident Property Damage; or
 - b) *\$300,000 Combined (Bodily Injury and Property damage) single limit.

* In the event that the personal auto insurance policy does not align with these liability limits, use of a private vehicle to conduct City business is not authorized.

4. Each such policy is primary coverage in the event of a loss or claim, with REMIF coverage applying in excess.

The form Authorization to Use Privately-Owned Automobiles on city business should be completed and filed with the appropriate office designated by the City Manager or his/her designee. A diary system should be maintained to assure that policies are in force (Exhibit A)

In order to protect the city's interests no employee or volunteer should be allowed to drive a vehicle on city business until the city has verified that the employee or volunteer has a valid driver's license. Verification is the responsibility of the employee's supervisor.

Once authorized by the Department Director (or designee) to use an employee-owned vehicle, employees will be eligible for mileage reimbursement subject to the provisions of the Mileage Reimbursement as follows:

- a. Authorized employees will be compensated for the use of their automobiles on City business at the prevailing mileage reimbursement rate for employee business use of private automobiles as established and used the Internal Revenue Service (IRS) standard mileage rate. For miles driven on or after January 14, 2018, the City's mileage reimbursement rate shall be \$.545 per mile and will be re-evaluated when the IRS issues a new rate. Any changes to this rate will be updated on the Mileage Reimbursement Form.
- b. Mileage from the employee's home to the first point of duty, and from the last point of duty to home will not be considered as City business, unless the employee's first or last point of duty is outside of City of Sebastopol limits. Immediate supervisors are responsible for ensuring that employees provide appropriate documentation for all trips for which reimbursement is requested. Examples of appropriate documentation include online map distance data; or trip beginning/ending odometer readings. Employees are encouraged to discuss documentation alternative with supervisors prior to traveling.
- c. In instances when an employee's first and/or last point of duty is outside City of Sebastopol limits, an employee shall be reimbursed for the number of miles driven between the employee's home and the first and/or last point of duty, minus the number of miles the employee normally commutes from home to and/or from the employee's regular work location.

- d. Employees requesting mileage reimbursement shall complete the Mileage Reimbursement Claim Form. Claims should typically be submitted to the employee's supervisor and timekeeper for approval within thirty (30) calendar days of when the travel occurred. However, routine (i.e. for short daily or weekly errands) mileage reimbursement can be submitted quarterly. At the end of a fiscal year end, employees shall submit all mileage reimbursement claimed through June 30th no later than July 31st. Claims outside the timeframes described shall be paid only by approval of the City Manager or his/her designee.
- e. Report only travel on authorized City business. If the continuity of a day's travel is interrupted by a personal trip, deduct this trip from the mileage claim.
- f. Report only beginning and ending mileage during working hours, related to official City business.
- g. Adequate explanation of locations covered must be shown. Where applicable or required by the supervisor, indicate assigned area and number of trips.
- h. Employees shall sign all mileage reimbursement claim forms and submit the claim to the supervisor or department director or designee for approval. Employees who submit false claims for mileage reimbursement are subject to disciplinary action, up to and including termination.

II. Qualifications for Employees Operating Vehicles

- a. The City recognizes the benefit of the assignment of City-owned vehicle to specific employees, officials, or volunteers for City related business. City vehicle, property, materials, supplies, tools, and equipment are intended for the maintenance and operations of the City and shall be readily available for use of authorized City staff. Authorization for use of such vehicles must be controlled and limited to business use only. Personal items or information shall not be stored in City vehicles. Any loss, damage or misuse of personal items stored in City vehicles shall not be the responsibility of the City. No personal or political use of any City property, materials, supplies, tools, equipment is permitted, except for de minimus vehicle use by authorized staff for benefit of the City.
- b. City employees who drive a vehicle in the course of conducting City business must possess a valid California State Driver License appropriate to the type of vehicle being driven. Employees authorized to use special purpose vehicles will maintain and comply with vehicle specific training and licensing requirements as defined by any relevant rules and regulations, and/or the California Department of Motor Vehicles, and/or the employee's job classification minimum qualifications.
- c. Per employee's job classification to maintain and possess an appropriate operator's license issued by the State Department of Motor Vehicle, therefore, employees required to drive a vehicle on City business shall notify their supervisor in writing of the suspension, revocation, cancellation, expiration, lost privilege, disqualification, or other action affecting the status of their driver license or their authority to drive a vehicle. The effective date for notification must be made no later than the first workday following the day the employee received notice of the suspension, revocation, cancellation, expiration, lost privilege, disqualification, or other action affecting the status of their

driver license or their authority to drive a vehicle.

- d. If an employee is notified that an action MAY be taken which could affect the employee's license, including the possible suspension, revocation, cancellation, expiration, lost privilege, disqualification, or other action affecting the status of their driver license or their authority to drive a vehicle, the employee shall notify their supervisor as soon as practicable, but in no case more than five (5) working days following the day the employee received notice of the potential action. The employee shall continue to keep their supervisor informed of any further changes or updates regarding their driving status.
- e. Employees cannot drive their vehicles on City business unless all of these requirements are met. Employees are specifically required to immediately contact their supervisor if, at any time, there is a change to these requirements or they do not meet all of the requirements.
- f. Employees who are unable to comply with these requirements shall not be permitted to drive any vehicle (City or personal) to conduct City business and may not drive onto any City property or City facility.

III. Conditions of Vehicle Use

City and employee owned vehicles used for City business shall be operated in a manner consistent with all safety and legal requirements. Vehicles authorized for use based on this Policy shall only be used to conduct official City business.

A. Transportation of Passengers and Goods

Vehicles driven to conduct official City business should not be used to transport any passengers other than authorized City employees on official City business or persons directly related to the official City business being conducted. Nothing herein shall be construed to prohibit the carrying of any person or persons in case of accident or emergency.

City owned vehicles should not be used to transport any items or goods that are not the property of the City, unless such transportation is directly related to official business being conducted by the City.

B. Vehicle Idling

In order to reduce emissions that are a result of idling diesel and gasoline engines, no City-owned diesel or gasoline powered vehicles/equipment or stationary engines may idle for more than five (5) consecutive minutes, with the following exceptions:

- Idling when queuing;
- Idling to verify that the vehicle is in safe operating condition;
- Idling for testing, servicing, repairing or diagnostic purposes;
- Idling when it is necessary to accomplish work for which the vehicle was designed (such as operating a crane or when emergency vehicles used by Police and Fire are at the scene of an incident);
- Idling to bring the machine system to operating temperature; and
- Idling to ensure safe operation of the vehicle and/or of the occupants.

For the purpose of this section, queuing shall mean the intermittent starting and stopping of a vehicle while the driver, in the normal course of doing business, is waiting to perform work or a service, and when shutting the vehicle engine off would impede the progress of the queue and is impracticable. Queuing does not include the time a driver may wait motionless in line in anticipation of the start of a workday or a location where work or a service will be performed.

C. Cellular Telephone Safety While Driving

1. Wireless Telephones

Employees shall not use their wireless telephone (either City issued phones or personal phones) while driving on City business or while conducting City business unless the telephone is designed and configured to allow hands free listening and talking, and is used in that manner while driving. Even when using a hands-free wireless telephone, conducting City business on a cellular telephone while driving should be kept to a minimum and only done when necessary. This section does not apply to an employee or non-City employee using a wireless telephone for emergency purposes (such as calling 911) while driving on City business.

2. Electronic Wireless Communication Devices

Employees shall not use an electronic wireless communication device to write, send, or read a text-based communication while driving on City business. "Write, send, or read a text-based communication" means using an electronic wireless communications device to manually communicate with any person using a text-based communication, including, but not limited to, communications referred to as a text message, instant message, or electronic mail.

3. Sworn Police and Fire Personnel and Volunteers

Sworn police and fire personnel and volunteers using wireless telephones and electronic wireless communication devices in the course and scope of their duties shall do so in accordance with their respective Duty Manuals and applicable policies and procedures relating to the use of wireless telephones and electronic wireless communication devices.

IV. **Collision/Accident Reporting**

- A. Non-sworn Employees - Reporting of vehicle collisions or accidents by City employees driving a City-owned vehicle or their authorized personal vehicle on City business is required. Reporting must be prompt, accurate and complete. These reports shall be made within no less than 24 hours (or 48 hours if the accident occurs on a weekend) to the employee's immediate supervisor. In all cases, accident reports involving city-owned equipment shall be provided to the City Manager's Office.

Incidental damage to a vehicle or equipment, defined as damage while the vehicle is unattended or damage such as a broken windshield from a flying rock must also be reported to the employee's immediate supervisor. In all cases, incidental damage to city-owned equipment shall be reported to the City Manager's Office.

The reporting procedure to be followed by City employees and non-City employees who are involved in a vehicle accident while driving a City-owned or authorized personal vehicle on City

business shall be as follows:

- a) Stop immediately and render aid if such is necessary.
 - b) Call the police. Tell the police this is an accident involving a City owned vehicle or authorized private vehicle on City business.
 - c) Do not make or sign statements for anyone except the police.
 - d) Obtain the Accident Report and give it to the supervisor, who is responsible for the services being provided by the City or non-City employee. The Department Director will route one copy of the accident report to the City Manager's Office.
- B. Sworn Police and Fire Personnel - Reporting of vehicle collisions or accidents by sworn Police and Fire personnel driving a City-owned vehicle or their authorized personal vehicle while in the course and scope of their duties shall do so in accordance with their respective Duty Manuals and applicable policies and procedures relating to vehicle collisions or accidents. In all cases, accident reports involving city-owned equipment shall be provided to the City Manager's Office.

V. Traffic and Parking Citations

Traffic and/or parking citations issued to a City employee while using a City or authorized personal vehicle on City business are the sole responsibility of the employee receiving the citation.

Travel & Reimbursement Policy

The purpose of The Employee Travel Policy is to provide guidelines for authorization of travel; and reimbursement and payment of travel expenses. This policy is not intended to cover short trips during work hours made by employees in the course of their regularly assigned work duties. In all areas, not just in economy pricing, officials and employees are responsible for exercising good judgement in requesting, arranging, and making a trip. Trips should be planned in advance if possible. Personal business should not be mixed with official business if it will cost the City anything in dollars or lost time, or if it will harm the City's interest in any way.

- I. Traveler Accountability - The Travel Policy is in place to provide accountability to employees traveling for the purpose of benefiting the City. Travelers are responsible for ensuring compliance with this Policy, as may be amended from time to time.

How will you travel?

To drive a privately-owned vehicle on City business you must:

- Possess a valid California driver's license.
- Carry liability insurance limits required by the City's Redwood Empire Municipal Insurance Fund.
- Realize that any damage to your car, needed service or repair occurring on the trip will be your responsibility, as these costs are included in the City's per mile cost reimbursement.

If a car rental is required, you shall use a City credit card or request reimbursement when you return. Car rentals must have prior approval from the City Manager or his/her designee.

When will you travel?

You should schedule your trip so that you depart at the latest reasonable hour and still arrive at your destination on time. You should also return promptly when your business is finished, thereby minimizing the time away from work and ensuring full reimbursement of all related expenses.

Where will I stay?

The City will pay for a single room (including taxes and parking) for as many nights as necessary. The accommodations used should be clean, safe, economical ~~but~~ and practical. For example, it is preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the area. Location is also important; a hotel close to where you will be conducting business may be slightly more expensive than outlying hotels, but it may be easier to achieve the City's travel goal by staying at closer location. In general, you should stay at the most reasonably priced accommodations available consistent with the purpose and goals of your travel. If you have a question about using a particular hotel, obtain concurrence or direction from your Department Head before making a reservation.

Should you make reservation?

Whenever possible, you should make reservations. They are often required for large conferences. You shall use a City credit card to confirm reservations. Be sure to cancel any reservations you will not use. If the City is charged for an unused reservation, you will be billed for that charge unless circumstances requiring cancellation were reasonably beyond your control.

II. Travel Authorizations

Travel authorizations (TA's) are required approval of Department Heads, and out of state travel requires the further approval of City Manager or his/her designee. Department Heads approving travel authorizations are responsible for determining that the cost is reasonable and justified by the trip's purpose. They should be certain that:

- a. The purpose cannot be accomplished by mail or telephone.
- b. The seminar, meeting or conference is necessary to accomplish key City goals and objectives and is unavailable locally if overnight accommodations are required.
- c. The minimum number of City staff members are going.
- d. The itinerary ensures accomplishment of the purpose at the lowest reasonable cost.
- e. The traveler understands and follows these guidelines.
- f. There is adequate funding in the appropriate travel budget to cover the costs.

Ultimately, the responsibility for following these guidelines and exercising good judgment in the use and stewardship of the City's resources rest with each City employee traveling on City business.

Requests for Payments to Vendors

The City will pay all legitimate expenses of your trip. These include transportation, lodging, registration fees, meals and any other related expenses if they are for official business and fit within these guidelines.

In advance booking payment for transportation, e.g. airfare, City authorized credit card shall be utilized for the transaction. Each department director has been issued a credit card. Credit cards are issued pursuant to the City Purchasing Policy#89.

Direct vendor payments are made by the City to an organization to pay for specific costs related to a trip (usually registration fees) through Accounts Payable.

To obtain either direct vendor payments you must complete the appropriate sections of the TA (Exhibit B) and attach payment requests for all payments.

III. Making The Trip

There are two key “golden rules” to remember about making an official trip:

- a. Keep it official.
- b. Keep records for all expenses.

Keeping It Official

If you take time away from official business for personal matters, or if you delay your return after completing your business, you will not be reimbursed for expenses incurred during that time. When combining business and personal travel in this manner, Department Head approval is required. If this extended period occurs during your regular scheduled work hours, the time will be counted as vacation, comp time (if available) or leave without pay.

Keeping Records for All Expenses

As discussed below under Accounting for Expenses, you must maintain a detailed record of all expenses incurred during your travel: meals, transportation, lodging, baggage handling, parking fees, registration fees, telephone and any other reasonable and necessary expenses. It is important to save receipts to be able to claim for reimbursement. Unless otherwise approved by the City Manager or his/her designee, payments will not be issued for reimbursement requests without receipts.

Meal Allowances:

The General Services Administration (GSA) sets per diem rate on a monthly basis for each of the 59 counties in California. Per diems are broken down county-by-county. The average 59 counties in California for meals rate is \$59.81. The allowable maximum amount, unless otherwise approved by the City Manager or his/her designee, is \$60.00* per day (including beverages, taxes and gratuities) for meals, which reimbursement is available on presentation of supporting receipts and conference agenda to document amounts spent while travelling and completion of an expense report upon returning from your travel.

*The following break-down applies to partial day of meal allowance.

- If your conference is between 7:00 a.m. to 11:00 a.m. – breakfast only allowance \$10.00

- If your conference is between 11:00 a.m. to 4:00 p.m. – lunch only allowance \$20.00
- If your conference is beyond 4:00 p.m. – dinner only allowance \$30.00

Breakfast	\$10.00
Lunch	\$20.00
Dinner	<u>\$30.00</u>
Total Per Diem	<u>\$60.00</u>

- If the event is scheduled to take place all day from 7:00 a.m. to 5:00 p.m., you are entitled to the full \$60.00 meal allowance.

Alcoholic Beverages

City funds should not be used to purchase alcohol or reimburse employees for alcohol related costs. The Council or City Manager or his/her designee may approve exceptions to this policy on a case-by-case basis for special receptions or other unique circumstances. This discretion applies primarily to non-travel related expenditures such as special receptions, and not to routine travel or meetings by City employees.

Spouses and Guests

Spouses and guests may accompany you on City travel and at conferences, seminars and meetings. However, any additional costs associated with the participation of your spouse or guests are your responsibility.

IV. Accounting for Expenses

When you return from your trip or official function, a final accounting of all expenses must be approved by your Department Head and submitted to Finance within ten working days. An expense report is always required.

The final accounting is made by completing the Expense Report (Exhibit B). After completing the expense report, you should attach required receipts, sign the report attesting to its accuracy and submit it to your Department Head for review and approval.

Department Heads approving expense reports are responsible for ensuring that:

- All expenses are reasonable, necessary and consistent with these guidelines.
- Any required receipts are attached.
- The final disposition is correct.
- Final accounting of all expenses is submitted to Finance.

Upon approval by the Department Head, the expense report should be forwarded to Finance along with a claim for payment to you; the reimbursement will be processed in accordance with the Accounts Payable calendar.

RESOLUTION NO 6220-2019

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEBASTOPOL
APPROVING AND ADOPTING VEHICLE, TRAVEL & REIMBURSEMENT POLICY

WHEREAS, the City has a responsibility to ensure it handles public funds appropriately; and

WHEREAS, the Vehicle, Travel & Reimbursement Policy describes conditions governing the required procedures when utilizing City and/or privately-owned vehicles, and overall travel reimbursements; and


WHEREAS, the auditing firm for the City has recommended that the City Council adopt a Vehicle, Travel & Reimbursement policy that promote sound financial management practices designed to meet Council's goals and objectives of being financial prudent; and


WHEREAS, the primary objective of the Vehicle, Travel and Reimbursement Policy is to set forth the current practices and to ensure guidance on the use and care of City and/or privately owned vehicles and to set limits for all travel and reimbursements.

NOW, THEREFORE, BE IT RESOLVED, the City Council of the City of Sebastopol hereby approves the Vehicle, Travel & Reimbursement Policy #92 as submitted and attached.

IN COUNCIL DULY ADOPTED this 15th day of January, 2019.

Ayes: Councilmembers Carnacchi, Glass, Gurney, Vice Mayor Slayter and Mayor Hinton
Noes: None
Absent: None
Abstain: None

APPROVED: 
Mayor Neysa Hinton

ATTEST: 
Mary Gourley, MMC, Assistant City Manager / City Clerk

Approved as to Form: 
Larry McLaughlin, City Attorney



City of Sebastopol

TRAVEL AUTHORIZATION/EXPENSE REPORT

(Due within two weeks after travel)

Name:

Department:

Date(s) of Travel:

Purpose:

Destination:

Please attach ALL corresponding including but not limited to conference/training agenda and/or announcement, backup/proof of payment to support reimbursement requested

Account#
Must fill in account
number

Check where applicable:

- Airfare
(receipt must be attached for reimbursement)
- Personal Auto
_____ Miles @ 0.56 per miles
(attach map with destination for reimbursement)
- Car Rental
_____ Days @ \$_____ Per Day
(receipt must be attached for reimbursement)
- Lodging
_____ Nights @ \$_____ Per Night
(receipt must be attached for reimbursement)
- Registration Fees
(receipt must be attached for reimbursement)
- Per Diem _____ Days
(receipt must be attached for reimbursement)
- Other _____
(receipt must be attached for reimbursement)

Paid by City	Paid by Employee	Account#
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
\$ -	\$ -	
Total Difference owed:		
\$ -	\$ -	
to City \$	to employee: \$	

EMPLOYEE SIGNATURE:	Date:
DEPT HEAD APPROVAL:	Date:
CITY MANAGER OR DESIGNEE APPROVAL: (OUT OF STATE TRAVEL ONLY)	Date:

FINANCIAL AND BUDGET TERMS

Adopted Budget - appropriations adopted by the City Council.

Adoption - formal action by the City Council, which sets the spending path for the fiscal year.

Appropriation - legal authorization given by the City Council to make expenditures and incur obligations using City funds.

Assessed Value - the valuation of real property established by the Property Appraiser as a basis for levying taxes.

Bond - a special type of “loan” that provides funding for capital projects. Local governments are prohibited from borrowing funds to cover standard operating expenses.

Debt Service Budget - the debt service budget is money used to repay bond issues.

Enterprise Fund – the funding source for city agencies that are self-supporting, such as resource recovery facilities and water and wastewater facilities.

Fiscal Year - the 12-month financial period in which funds are appropriated and accounted for by the City, which begins July 1 and ends June 30 of the following year. A fiscal year is identified by the year in which it ends.

Fund - monies set aside and accounted for separately in order to ensure that the monies are spent for a specific purpose.

Fund Balance - the balance remaining after accounting for all liabilities and revenue incurred during that year, plus the previous year’s fund balance. It is calculated at the end of each fiscal year.

Mandated Service - required by State, Federal, County law, health and safety code of California, contractual obligations, legal and tort liabilities.

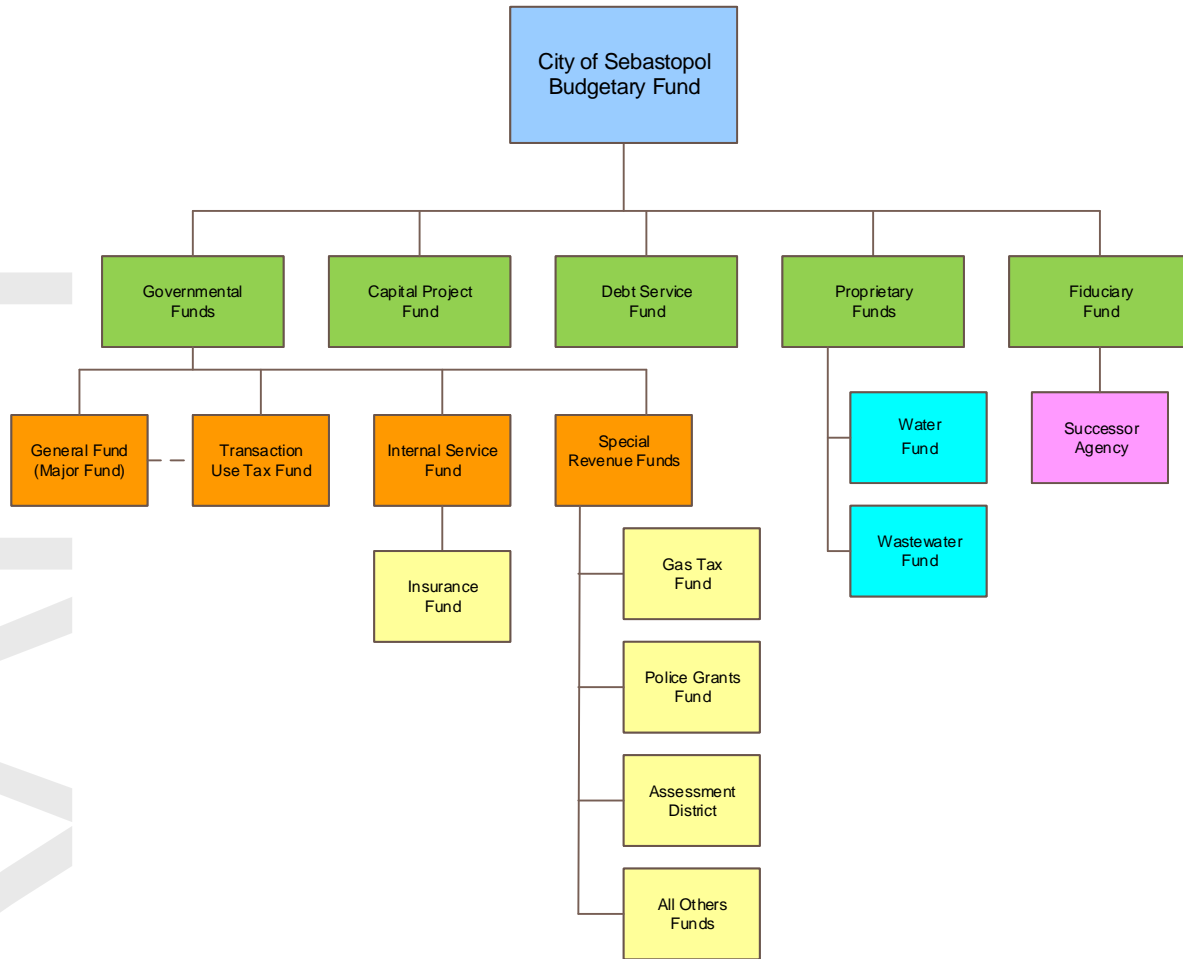
MOU - Memorandum of Understanding. A labor contract pursuant to state, law, the Meyers, Millias and Brown Act, between the City and a labor union or organized group of employees under which all conditions of employment are negotiated.

Operating Budget - a plan of financial operations that provides a basis for the planning, controlling, and evaluating the operational portion of governmental activities. The operating budget supports ongoing services and programs.

Property Tax base – total value of land and property upon which a taxing authority can levy taxes. The tax base is often different from the total property value in any area because some types of property, like schools and government facilities, are exempted from property taxes.



Fund Structure Chart



DRAFT

City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description
General	100 124	Unrestricted	General	The General Fund is the primary operating fund of the City and is used to account for most day-to-day activities. Revenue sources include (but are not limited to) property tax, current fees for services and business registration
	103	Assigned	Building, Facilities & Infrastructure	This fund should be established and maintained similar to an Internal Service fund which account for centralized service costs, charges from this fund appear as an expenditure in the user department and as a revenue in the central service department to provide for the timely replacement of the City's owned fixed assets.
	104	Assigned	Equipment Technology & Vehicle	This fund should be established similar to an Internal Service fund which account for centralized service costs, charges from this fund appear as an expenditure in the user department and as a revenue in the central service department as set aside for the proper funding of equipment, technology, and vehicle replacement.
	105	Assigned	Pension & OPEB	This fund should be established similar to an Internal Service fund which account for centralized service costs, charges from this fund appear as an expenditure in the user department and as a revenue in the central service department for the annual funding of Pension and the City's obligation for other post-employment benefits (OPEB)
	120	Restricted	Tree Replacement Fund	This fund is used to remove and replace trees along City streets and City-owned properties (excluding Parks). It is primarily funded by tree deposits that have been forfeited.
	121	Restricted	BSA Fund-SB1473 Fee	Funds collected per SB1473 , which requires cities and counties to collect a fee on building permit applicants, in the amount of \$4 per every \$100,000 in valuation. The City retains 10% for administrative costs and code enforcement education, while the remainder will be available to the Building Standards Commission.
	122	Restricted	Building Permit Technology Fund	Land use type permits including use permits, special events, grading, building and fire permits are collect at the issuance. Fee will be used to maintain the permitting system, property information and homeowner data website and other associated costs
	123	Restricted	Street Pavement Reserve	An annual transfer of residual balance from the Special Sales Tax Fund 124 to the Street Pavement Reserve Fund 123 for maintenance of a range of services including public safety, street and road maintenance and repairs, flood maintenance, park and open space maintenance, and other general community services
	125	Restricted	Vehicle Abatement	Funds collected per County Resolution 94-1207, the funds are collected by the DMV and distributed to participating cities. The funds are to be used for the removal and disposal of abandoned vehicles.
	500 510	Restricted	Water/Sewer Operating	The Water/Sewer Fund accounts for the provision of water/sewer services to residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing, billing and collections. Treatment services are provided by Santa Rosa Subregional Partner
	501 511	Restricted	Water/Sewer Capital	The Capital Improvements Fund accounts for City-wide construction and improvements specifically paid for through the proprietary funds
	512	Restricted	Sewer Impacting Fee	
	200	Restricted	Gas Tax	The Gas Tax Fund accounts for the construction and maintenance of the street system in Sebastopol. Financing is provided by the City's share of state gasoline taxes allocated to cities from the State in accordance with the Streets and Highways Code

City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description
Special Revenue	201	Restricted	Measure M - Road Maintenance	The County Measure M Fund accounts for the half-cent County sales tax revenue restricted for local transportation improvement projects
	202	Restricted	Measure M - Park Improvement	The County Measure M Fund accounts for the half-cent County sales tax revenue restricted for local park improvement projects
	203	Restricted	Art in Lieu	The Art in Lieu fund accounts for developer contributions in lieu of installation of public art on project sites and income received from art programs and events to fund public artwork, cultural programs, maintenance/conservation, and administrative costs relating to the Art in Public Places Program.
	204	Restricted	Housing Linkage Fund	The Housing Linkage Fee Fund is used to mitigate the housing impacts caused by new, changed and expanded nonresidential development in the City and provide a source of revenue for housing affordable to person of very low and low income.
	205	Restricted	Inclusionary Housing Fund	The Inclusionary Housing Fund accounts for revenue received from fee payment to be used for the exclusive purpose of providing housing affordable to low and moderate income households in the City for construction of five or more new dwelling units, or for the division or subdivision of land into five or more lots for residential use.
	206	Restricted	Building Permit Incremental Fee Fund	The Building Permit Incremental Fee Fund accounts for revenue received from construction inspection and plan checks to fund training, certification exams and courses.
	207	Restricted	Building Improvement District	Business Improvement District was established via ordinance 666 and shall include all businesses located within the area described in Exhibit A. The revenues derived from taxes imposed upon all the businesses in the area shall be utilized for acquisition, construction or maintenance of parking facilities, decoration of any public place, promotion of public events which are to take place, furnishing of music in any public place and general promotion of retail trade activities for the benefit of the area.
	208	Restricted	General Plan Update Fee	General Plan Update Fee Fund is assessed on Building Permits and is designed to help recover the significant long-term costs of periodically updating the General Plan and Zoning Ordinance. The Fund is typically used for consultant and other costs related to updates.
	209	Restricted	Supplemental Law Enforcement Services Fund	The Supplemental Law Enforcement Services Fund receives funds from the State of California to supplement local law enforcement activities
	210 211	Restricted	Asset Forfeiture Fund	The Police Seized Assets Fund accounts for properties seized by the Police Department during the normal course of police operation
	212	Restricted	Park Improvement Fund	The Park Improvement Fund receives revenue from new residential and hotel development to mitigate the impact of such new development on City park and recreational facilities. The use of revenues from the Fund is restricted to park and recreational capital improvements.
	213	Restricted	Traffic Impact Fee Fund	The Traffic Impact Fee Fund was established to reduce the traffic impacts caused by new development within the City limits and certain public improvements (transportation system infrastructure) and revenue collected from these fees shall be used solely to pay for the City's future construction of facilities or services or reimburse the City for facilities constructed by the City with funds advanced by the City from other sources.
	214	Restricted	Underground Utilities Fee Fund	The Underground Utilities Fee Fund is an in-lieu fee paid by development projects where the City Engineer has determined physical undergrounding of overhead utilities is not practical. The Fund is used for general City utility undergrounding projects.
	215	Restricted	Street Lighting Assessment District	Funds collected per CA act 1972, funds are collected through annual parcel assessments and used for the operation and maintenance of the Citywide street light system.
	216	Restricted	Community Development Block Grant	Community Development Block Grant funds communities with resources to address a wide range of unique community development needs such as affordable housing, anti-poverty programs and infrastructure development.

City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description
	217	Restricted	Road Maintenance & Rehabilitation (SB1)	The Road Maintenance & Rehabilitation fund accounts for funds from the State of California under Road Repair and Accountability Act of 2017. The use of funds is similar but, not identical, to Gas Tax use rules and must be used for projects related to road maintenance and rehabilitation, safety projects, and traffic control devices.
	218	Restricted	Park Land & Development Fee	Fees collected from development projects. This fund is used for the acquisition of land and development of new park facilities and/or to add additional amenities at the City's existing parks that increase the capacity of the park.
	219	Restricted	Gen Government Facilities Fee	Fees collected from development projects. This fund is used to fund government facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand general facilities to maintain the existing standard.
	220	Restricted	Fire Facilities Fee	Fees collected from development projects. Fees collected from development projects. This fund is used to fund new fire facilities that are necessary to maintain the existing level of service the City provides.
	221	Restricted	Stormwater Facilities Fee	Fees collected from development projects. This fund is used to fund new development's fair share of stormwater facilities that are necessary to mitigate the impacts of new development in the City.
	233	Restricted	Human Services & Community Fund	Human Services & Community Fund accounts for revenue obtained by the solicitation of voluntary contributions from residents and property owners through water and sewer bills and other means of collection or fundraising activities to fund programs or activities which
	240-246	Restricted	Police Grants Funds	The Police Grants Fund accounts for grant activities and services paid and reimbursed by grant funding from Federal, State, County and local government agencies. These funds are designed for specific police services, activities and capital equipment. The current source of revenues is the Citizens Option for Public Safety or COPS grant used to augment public safety expenditures
	247	Restricted	Supplemental Planning Grant	Supplemental Planning Grant funds for local governments to address California's critical housing needs. The grant awards to accelerate housing production by streamlining the approval of affordable housing and promoting development consistent with the State's planning priorities, among other related activities.
	601	Unrestricted	Employee Benefits Workers Compensation General Liability	The General Liability Fund covers the cost of the City's insurance policies and payments liability claims against the City. Revenue for this fund is derived from internal service charges to City departments
	Debt Service	400	Restricted	
401		Restricted		Woodstone Assessment District
402		Restricted		CREBS Debt Service Fund