

| MATRIX SUMMARIZING BUDGET CHANGES - SUMMARY - ADMINISTRATIVE SERVICES DESCRIPTION OF CHANGES | | | | | |
|---|-------------------------------|-------------------------------|------------------|------------------------------|---|
| EXPENSE | 2023-24 Adjusted Budget | 2024-25 Proposed Budget | \$ Inc/(Dec) * | Type On-Going One Time | Explanation and Impacts |
| 4010-4023 Salaries & Wages | 497,993 | 493,652 | (4,342) | One Time | Increase in staff salaries due to step increments and longevity incentive \$5,533. Conversely, there will be a decrease in one-time payouts \$9,875 that are not anticipated for FY24-25. |
| 4104-4184 Benefits | 252,886 | 202,126 | (50,760) | On-Going | A shift of Unfunded Accrued Liabilities (UAL) amounting to \$54,235 and retiree medical reimbursements of \$7,600 has been shifted to non-departmental categories. Additionally, various increases and decreases in other benefits have resulted in a net reduction of \$151. There has also been an increase in health premiums totaling \$11,226. |
| 4210-4230 Contracted Services | 488,800 | 441,984 | (46,816) | One Time | The budget has been adjusted with the following changes to ensure that the budget accurately reflects the necessary expenses: <u>Decreases:</u> A full cost allocation is now required only every three years, resulting in a saving of \$42,600. The creation of the 115 Trust in FY 23-24 eliminates the need for its expense, saving \$15,000. The number of ballot measure expenses charged in this budget has been reduced from three to one, saving \$45,000. A reduction in sales tax audit expenses based on actual costs, saving \$1,500. <u>Increases:</u> A reallocation from the non-departmental budget for property tax service to more accurately reflect where expenses are incurred, adding \$25,000. An adjustment to reflect actual expenses previously under-budgeted for software maintenance, adding \$10,000. An overall increase in technology maintenance including website plugin features, ongoing maintenance, and various licensing costs, totaling \$18,484. An additional expense for leadership training, adding \$3,000. A job posting portal expense that was previously not budgeted, totaling \$800. |
| 4300-4351 Services & Supplies | 31,715 | 22,715 | (9,000) | One Time | The purchase of the City Hall server, initially planned for FY23-24, will not be required for another 5-7 years, leading to a cost saving of \$12,000. Furthermore, the paper shredding services for City Hall, previously categorized under non-departmental, will now be allocated to the administrative service department, amounting to \$2,400. Plus various increase in dues and subscription of \$600. |
| 4375 Equipment Rental/Maintenance | 7,300 | 8,140 | 840 | On Going | The budget reflects an increase for the printer lease by \$960 and for the postage machine lease by \$200. Conversely, there is a decrease in the shared lease cost for the copier by \$320. |
| 4510-4515 Conference & Training Expense | 3,250 | 3,050 | (200) | One Time | The slight budget cut is due to fewer online webinars, aiming for more impactful online interactions. The department continues to request for the routine annual finance conference attendance to remain current on finance issues. |
| 4750 Telecommunications | 6,740 | 6,740 | - | N/A | NO CHANGE |
| 4996-4997 Allocated Insurance | 112,496 | 115,950 | 3,454 | On-Going | This is per our JPA with REMIF/CIRA - It is based on their costs to the City. |
| Total Expense | 1,401,180 | 1,294,357 | (106,823) | | |
| | | | | | |
| | | | | | |

* This Column Reflects the Difference (Increase/Decrease) from the FY 23-24 Adjusted Budget to the 24-25 Proposed Budget

| SUMMARY - ADMINISTRATIVE SERVICES | | | | | | | |
|-----------------------------------|-------------------|------------------------------|-------------------------------|--------------------------------|-------------------------------|------------------|--------------|
| EXPENSE | 2022-23 Actual | 2023-24 Adopted Budget | 2023-24 Adjusted Budget | 2023-24 Estimated Actual | 2024-25 Proposed Budget | \$ Inc/(Dec) | % Change |
| Salaries & Wages | 390,733 | 497,993 | 497,993 | 414,100 | 493,652 | (4,342) | -0.9% |
| Benefits | 227,184 | 252,886 | 252,886 | 211,587 | 202,126 | (50,760) | -20.1% |
| Contracted Services | 481,442 | 488,800 | 488,800 | 532,025 | 441,984 | (46,816) | -9.6% |
| Services & Supplies | 22,061 | 31,715 | 31,715 | 42,850 | 22,715 | (9,000) | -28.4% |
| Equipment Rental/Maintenance | 7,292 | 7,300 | 7,300 | 7,070 | 8,140 | 840 | 11.5% |
| Conference & Training Expense | 4,042 | 3,250 | 3,250 | 2,415 | 3,050 | (200) | -6.2% |
| Telecommunications | 5,941 | 6,740 | 6,740 | 6,000 | 6,740 | - | 0.0% |
| Allocated Insurance | 80,111 | 112,496 | 112,496 | 112,496 | 115,950 | 3,454 | 3.1% |
| Total Expense | 1,218,805 | 1,401,180 | 1,401,180 | 1,328,543 | 1,294,357 | (106,823) | -7.6% |

| Budget Expenditures | | | | | | | |
|--|------------------|------------------------|-------------------------|--------------------------|-------------------------|------------------|---------------|
| Administrative Services | | | | | | | |
| Account Number | 2022-23 Actual | 2023-24 Adopted Budget | 2023-24 Adjusted Budget | 2023-24 Estimated Actual | 2024-25 Proposed Budget | \$ Inc/(Dec) | % Change |
| Salaries & Wages | | | | | | | |
| 4010 - Salaries - Full Time | 363,304 | 488,118 | 488,118 | 407,500 | 493,652 | 5,533 | 1.1% |
| 4011 - Salaries - Part Time | 7,518 | - | - | - | - | - | 0.0% |
| 4012 - Overtime | 305 | - | - | 100 | - | - | 0.0% |
| 4017 - Salaries - COVID-19 | 6,071 | - | - | - | - | - | 0.0% |
| 4023 - One Time Payment | 14,750 | 9,875 | 9,875 | 7,500 | - | (9,875) | -100.0% |
| 4990 - Contra-Salaries/Projects | (1,215) | - | - | (1,000) | - | - | 0.0% |
| Total Salaries & Wages | 390,733 | 497,993 | 497,993 | 414,100 | 493,652 | (4,342) | -0.9% |
| Benefits | | | | | | | |
| 4104 - Accrual in Lieu | - | - | - | 1,004 | - | - | 0.0% |
| 4105 - Medicare & Fica | 5,708 | 7,078 | 7,078 | 6,200 | 7,158 | 80 | 1.1% |
| 4110 - CalPERS Employer Rate | 123,863 | 106,673 | 106,673 | 100,200 | 52,438 | (54,235) | -50.8% |
| 4130 - Health Insurance | 80,672 | 114,214 | 114,214 | 86,600 | 125,440 | 11,226 | 9.8% |
| 4140 - Retiree Health Insurance OPEB | 3,733 | 7,600 | 7,600 | 3,733 | - | (7,600) | -100.0% |
| 4150 - Dental Insurance | 9,346 | 12,498 | 12,498 | 9,800 | 12,872 | 375 | 3.0% |
| 4151 - Vision Insurance | 994 | 1,375 | 1,375 | 1,100 | 1,363 | (12) | -0.8% |
| 4181 - Long Term Disability Insurance | 1,866 | 2,084 | 2,084 | 1,950 | 1,690 | (394) | -18.9% |
| 4182 - Short Term Disability Insurance | 663 | 901 | 901 | 750 | 701 | (201) | -22.3% |
| 4183 - EAP (Employee Asst Prog) | 101 | 140 | 140 | 100 | 140 | - | 0.0% |
| 4184 - Life Insurance | 239 | 324 | 324 | 150 | 324 | - | 0.0% |
| Total Benefits | 227,184 | 252,886 | 252,886 | 211,587 | 202,126 | (50,760) | -20.1% |
| Contracted Services | | | | | | | |
| 4210 - Professional Contract Services | 346,643 | 352,900 | 352,900 | 397,800 | 269,884 | (83,016) | -23.5% |
| 4211 - Banking Fees | 20,618 | 22,000 | 22,000 | 22,000 | 22,000 | - | 0.0% |
| 4212 - Internet & Network /Technology Maint | 38,914 | 47,400 | 47,400 | 47,400 | 60,100 | 12,700 | 26.8% |
| 4220 - Audit & Accounting Services | 43,079 | 46,000 | 46,000 | 40,000 | 46,000 | - | 0.0% |
| 4221 - Property Tax Services | - | - | - | - | 25,000 | 25,000 | 0.0% |
| 4222 - Sales Tax Audit | 3,016 | 5,500 | 5,500 | 3,500 | 4,000 | (1,500) | -27.3% |
| 4223 - UUT Audit | 25,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0% |
| 4230 - Recruitment Services | 4,172 | - | - | 6,325 | - | - | 0.0% |
| Total Contracted Services | 481,442 | 488,800 | 488,800 | 532,025 | 441,984 | (46,816) | -9.6% |
| Services & Supplies | | | | | | | |
| 4300 - Short/Over | (19) | - | - | - | - | - | 0.0% |
| 4310 - Office Supplies | 4,788 | 3,850 | 3,850 | 3,850 | 3,850 | - | 0.0% |
| 4330 - Misc Supplies & Services | 8,437 | 3,500 | 3,500 | 5,000 | 5,900 | 2,400 | 68.6% |
| 4340 - Postage & Printing | 2,744 | 6,600 | 6,600 | 6,000 | 6,600 | - | 0.0% |
| 4345 - Dues & Subscriptions | 5,386 | 5,765 | 5,765 | 13,000 | 6,365 | 600 | 10.4% |
| 4351 - Computer Equip (under \$10 K) | 725 | 12,000 | 12,000 | 15,000 | - | (12,000) | -100.0% |
| Total Services & Supplies | 22,061 | 31,715 | 31,715 | 42,850 | 22,715 | (9,000) | -28.4% |
| Equipment Rental/Maintenance | | | | | | | |
| 4375 - Equipment Rental/Expenses | 7,292 | 7,300 | 7,300 | 7,070 | 8,140 | 840 | 11.5% |
| Total Equipment Rental/Maintenance | 7,292 | 7,300 | 7,300 | 7,070 | 8,140 | 840 | 11.5% |
| Conference & Training Expense | | | | | | | |
| 4510 - Conference & Training | 3,029 | 1,750 | 1,750 | 715 | 1,250 | (500) | -28.6% |
| 4515 - Meetings & Travel | 1,013 | 1,500 | 1,500 | 1,700 | 1,800 | 300 | 20.0% |
| Total Conference & Training Expense | 4,042 | 3,250 | 3,250 | 2,415 | 3,050 | (200) | -6.2% |
| Telecommunications | | | | | | | |
| 4750 - Telecommunications | 5,941 | 6,740 | 6,740 | 6,000 | 6,740 | - | 0.0% |
| Total Telecommunications | 5,941 | 6,740 | 6,740 | 6,000 | 6,740 | - | 0.0% |
| Allocated Insurance | | | | | | | |
| 4996 - Allocated Liability Insurance | 44,988 | 64,030 | 64,030 | 64,030 | 60,265 | (3,765) | -5.9% |
| 4997 - Allocated Wrks Comp Insurance | 35,123 | 48,466 | 48,466 | 48,466 | 55,685 | 7,219 | 14.9% |
| Total Allocated Insurance | 80,111 | 112,496 | 112,496 | 112,496 | 115,950 | 3,454 | 3.1% |
| Total Operation | 1,218,805 | 1,401,180 | 1,401,180 | 1,328,543 | 1,294,357 | (106,823) | -7.6% |

| City of Sebastopol* | | | | |
|--|---|----------------------|--------------------|-----------------|
| Object Details | | | | |
| Object | Worksheet Description | Worksheet Unit Price | Worksheet Quantity | Worksheet Total |
| Grand Total | | 297,785 | 130 | 313,645 |
| 4210 - Professional Contract Services | | | | |
| 4210 - Professional Contract Services | IT Contract | 64,084 | 1 | 64,084 |
| 4210 - Professional Contract Services | Human Resource Contract | 85,000 | 1 | 85,000 |
| 4210 - Professional Contract Services | Labor Negotiation Contract | 30,000 | 1 | 30,000 |
| 4210 - Professional Contract Services | Ballot Measure/Poll/Strategist | 15,000 | 1 | 15,000 |
| 4210 - Professional Contract Services | Business License Annual Maintenance | 10,000 | 1 | 10,000 |
| 4210 - Professional Contract Services | Springbrook Annual Maintenance | 35,000 | 1 | 35,000 |
| 4210 - Professional Contract Services | Springbrook Budget Module Maintenance | 10,000 | 1 | 10,000 |
| 4210 - Professional Contract Services | CalOPPS Recruitment Annual Contract | 4,000 | 1 | 4,000 |
| 4210 - Professional Contract Services | Express Evaluation | 2,500 | 1 | 2,500 |
| 4210 - Professional Contract Services | Government Job Posting Annual Contract | 800 | 1 | 800 |
| 4210 - Professional Contract Services | CAP/UFS Annual Updates | 10,500 | 1 | 10,500 |
| 4210 - Professional Contract Services | Leadership Training | 3,000 | 1 | 3,000 |
| Total 4210 - Professional Contract Services | | 269,884 | 12 | 269,884 |
| 4211 - Banking Fees | | | | |
| 4211 - Banking Fees | Annual Banking Fee for merchant credit cards and cash/check | 22,000 | 1 | 22,000 |
| Total 4211 - Banking Fees | | 22,000 | 1 | 22,000 |
| 4212 - Internet & Network /Technology Maint | | | | |
| 4212 - Internet & Network /Technology Maint | Connect-wise 24/7 Monitoring Alerts | 23,500 | 1 | 23,500 |
| 4212 - Internet & Network /Technology Maint | Licensing Renewal | 3,500 | 1 | 3,500 |
| 4212 - Internet & Network /Technology Maint | O365 Service | 12,000 | 1 | 12,000 |
| 4212 - Internet & Network /Technology Maint | Offsite Hosting Backup Support (Barracuda) | 4,000 | 1 | 4,000 |
| 4212 - Internet & Network /Technology Maint | Website Plug in | 4,000 | 1 | 4,000 |
| 4212 - Internet & Network /Technology Maint | Website Maintenance | 12,600 | 1 | 12,600 |
| 4212 - Internet & Network /Technology Maint | Website Notification Features (Text/Email Messages) | 500 | 1 | 500 |
| Total 4212 - Internet & Network /Technology Maint | | 60,100 | 7 | 60,100 |
| 4220 - Audit & Accounting Services | | | | |
| 4220 - Audit & Accounting Services | Annual Audit | 25,000 | 1 | 25,000 |
| 4220 - Audit & Accounting Services | Annual OPEB Calculations (GASB75) | 5,000 | 1 | 5,000 |
| 4220 - Audit & Accounting Services | Annual Stats Section Tables | 4,000 | 1 | 4,000 |
| 4220 - Audit & Accounting Services | Annual Pension Calculations (GASB-68) | 5,000 | 1 | 5,000 |
| 4220 - Audit & Accounting Services | Annual Debt Calculation (GASB-96) | 7,000 | 1 | 7,000 |
| Total 4220 - Audit & Accounting Services | | 46,000 | 5 | 46,000 |
| 4221 - Property Tax Services | | | | |
| 4221 - Property Tax Services | Property Tax Services | 25,000 | 1 | 25,000 |
| Total 4221 - Property Tax Services | | 25,000 | 1 | 25,000 |
| 4222 - Sales Tax Audit | | | | |
| 4222 - Sales Tax Audit | Annual Sales Tax Audit | 4,000 | 1 | 4,000 |
| Total 4222 - Sales Tax Audit | | 4,000 | 1 | 4,000 |
| 4223 - UUT Audit | | | | |
| 4223 - UUT Audit | Annual UUT Audit | 15,000 | 1 | 15,000 |
| Total 4223 - UUT Audit | | 15,000 | 1 | 15,000 |
| 4310 - Office Supplies | | | | |
| 4310 - Office Supplies | Routine Supplies (Paper, Toners, Calendars, Banker Boxes) | 2,500 | 1 | 2,500 |
| 4310 - Office Supplies | Secured Envelops | 1,000 | 1 | 1,000 |
| 4310 - Office Supplies | Various Annual Tax Forms (W2 & 1099) | 350 | 1 | 350 |
| Total 4310 - Office Supplies | | 3,850 | 3 | 3,850 |
| 4330 - Misc Supplies & Services | | | | |
| 4330 - Misc Supplies & Services | Annual Budget Book Printing | 2,000 | 1 | 2,000 |
| 4330 - Misc Supplies & Services | GFOA Award Submission Fees | 1,000 | 1 | 1,000 |
| 4330 - Misc Supplies & Services | PO Box Renewal | 500 | 1 | 500 |
| 4330 - Misc Supplies & Services | Shredding Services | 2,400 | 1 | 2,400 |
| Total 4330 - Misc Supplies & Services | | 5,900 | 4 | 5,900 |
| 4340 - Postage & Printing | | | | |

| City of Sebastopol* | | | | |
|---|---|----------------------|--------------------|-----------------|
| Object Details | | | | |
| Object | Worksheet Description | Worksheet Unit Price | Worksheet Quantity | Worksheet Total |
| 4340 - Postage & Printing | Annual BL Mailing | 2,200 | 1 | 2,200 |
| 4340 - Postage & Printing | Bi-weekly AP Checks Mailing | 2,200 | 1 | 2,200 |
| 4340 - Postage & Printing | Late Notices Mailing | 2,200 | 1 | 2,200 |
| Total 4340 - Postage & Printing | | 6,600 | 3 | 6,600 |
| 4345 - Dues & Subscriptions | | | | |
| 4345 - Dues & Subscriptions | Adobe Annual Subscription (7) | 200 | 7 | 1,400 |
| 4345 - Dues & Subscriptions | Annual DocuSign Subscription (5 seats) | 650 | 5 | 3,250 |
| 4345 - Dues & Subscriptions | CalGovHR Annual Membership (1) | 65 | 1 | 65 |
| 4345 - Dues & Subscriptions | COBRA Annual Subscription | 850 | 1 | 850 |
| 4345 - Dues & Subscriptions | CSMFO Annual Membership (2) | 150 | 2 | 300 |
| 4345 - Dues & Subscriptions | GFOA Annual Membership (1) | 200 | 1 | 200 |
| 4345 - Dues & Subscriptions | MMANC Membership | 100 | 1 | 100 |
| 4345 - Dues & Subscriptions | PARM Membership | 300 | 1 | 300 |
| Total 4345 - Dues & Subscriptions | | 2,515 | 19 | 6,465 |
| 4351 - Computer Equip (under \$10 K) | | | | |
| 4351 - Computer Equip (under \$10 K) | DC1/DC1/DC4 (Fire) | - | 0 | - |
| Total 4351 - Computer Equip (under \$10 K) | | - | 0 | - |
| 4375 - Equipment Rental/Expenses | | | | |
| 4375 - Equipment Rental/Expenses | Insert Machine Lease | 400 | 4 | 1,600 |
| 4375 - Equipment Rental/Expenses | Postage Machine Lease | 600 | 4 | 2,400 |
| 4375 - Equipment Rental/Expenses | Copier Lease Shared | 265 | 12 | 3,180 |
| 4375 - Equipment Rental/Expenses | Printer Lease | 960 | 1 | 960 |
| Total 4375 - Equipment Rental/Expenses | | 2,225 | 21 | 8,140 |
| 4510 - Conference & Training | | | | |
| 4510 - Conference & Training | CSMFO Conference | 750 | 1 | 750 |
| 4510 - Conference & Training | Various online/webinar training + chapter meetings | 500 | 1 | 500 |
| Total 4510 - Conference & Training | | 1,250 | 2 | 1,250 |
| 4515 - Meetings & Travel | | | | |
| 4515 - Meetings & Travel | Airfare | 250 | 1 | 250 |
| 4515 - Meetings & Travel | CSMFO Hotel | 1,300 | 1 | 1,300 |
| 4515 - Meetings & Travel | Meals | 100 | 1 | 100 |
| 4515 - Meetings & Travel | Mileage Reimbursement | 150 | 1 | 150 |
| Total 4515 - Meetings & Travel | | 1,800 | 4 | 1,800 |
| 4750 - Telecommunications | | | | |
| 4750 - Telecommunications | Annual Cell Phone Service | 60 | 12 | 720 |
| 4750 - Telecommunications | Annual Desk Phone Contract | 265 | 12 | 3,180 |
| 4750 - Telecommunications | eFax Secured Fax Line Service for HR Confidential Matters | 20 | 12 | 240 |
| 4750 - Telecommunications | Sonic Internet (Shared Allocation) | 200 | 12 | 2,400 |
| 4750 - Telecommunications | Zoom Conference Service | 200 | 1 | 200 |
| Total 4750 - Telecommunications | | 745 | 49 | 6,740 |