

MATRIX SUMMARIZING BUDGET CHANGES - SUMMARY - PLANNING DESCRIPTION OF CHANGES					
EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Explanation and Impacts
Salaries & Wages	367,884	323,184	(44,700)	One Time	The net decrease can be attributed to the following factors: The removal of the One-Time Payout\\$,7,500, which is not anticipated to occur in FY24-25. The FY23-24 budget accounted for a higher starting salary, but the new hire is at a lower step. There was no budget allocation for project reimbursements previously. In FY24-25, there will be an accounting for reimbursements for staff charges to development projects\\$,21,000, based on typical staff reimbursement costs from development review processing. It's important to note that this is contingent upon staff capacity in relation to other project assignments, as well as the volume and type of development applications received by the City.
Benefits	134,278	101,354	(32,924)	On-Going	Shift of Unfunded Accrued Liabilities (UAL)\\$,26,000 and retiree medical reimbursements\\$,1,600 shifted to non-departmental. Decrease in health premiums cost of\\$,4,200 due to insurance coverage tier for individual
Contracted Services	55,340	82,270	26,930	On-Going	The net increase is due to the following reasons: The carryover of the EIFD contract, amounting to \$50,000. A reduction in the affordable housing monitoring contract by \$18,000. A decrease in the local hazard mitigation plan review by \$11,300. A reduction in the need for outreach support by \$2,000.
Services & Supplies	12,700	11,750	(950)	On-Going	These elements collectively contribute to the overall increase in the net budget. Anticipated reduction in use of office supplies.
Equipment Rental/Maintenance	3,500	3,050	(450)	On-Going	Reduction in events and activities requiring rental of equipment.
Conference & Training Expense	2,100	1,075	(1,025)	On-Going	Reduced attendance of staff at conferences and training sessions.
Telecommunications	3,500	3,200	(300)	On-Going	Work with providers to obtain lower rates.
Allocated Insurance	64,154	61,330	(2,824)	On-Going	This is per our JPA with REMIF/CIRA - It is based on their costs to the City.
Total Expense	643,456	587,213	(56,243)		

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

SUMMARY - PLANNING							
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	208,753	367,884	367,884	319,750	323,184	(44,700)	-12.2%
Benefits	109,666	134,278	134,278	109,562	101,354	(32,924)	-24.5%
Contracted Services	207,368	55,340	55,340	28,750	82,270	26,930	48.7%
Services & Supplies	10,673	12,700	12,700	13,468	11,750	(950)	-7.5%
Equipment Rental/Maintenance	3,220	3,500	3,500	3,050	3,050	(450)	-12.9%
Conference & Training Expense	1,060	2,100	2,100	500	1,075	(1,025)	-48.8%
Telecommunications	5,927	3,500	3,500	3,200	3,200	(300)	-8.6%
Allocated Insurance	49,448	64,154	64,154	64,154	61,330	(2,824)	-4.4%
Total Expense	596,114	643,456	643,456	542,434	587,213	(56,243)	-8.7%

Budget Expenditures							
Planning							
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	250,053	356,384	356,384	338,000	340,184	(16,200)	-4.5%
4011 - Salaries - Part Time	9,240	-	-	-	-	-	0.0%
4012 - Overtime	2,956	4,000	4,000	4,250	4,000	-	0.0%
4023 - One Time Payment	15,000	7,500	7,500	2,500	-	(7,500)	-100.0%
4990 - Staff Time Projects Reimbursement	(68,497)	-	-	(25,000)	(21,000)	(21,000)	0.0%
Total Salaries & Wages	208,753	367,884	367,884	319,750	323,184	(44,700)	-12.2%
Benefits							
4104 - Accrual in Lieu	296	-	-	-	-	-	0.0%
4105 - Medicare & Fica	4,615	5,168	5,168	4,815	4,933	(235)	-4.5%
4110 - CalPERS Employer Rate	56,691	60,042	60,042	60,042	34,427	(25,615)	-42.7%
4130 - Health Insurance	40,112	58,338	58,338	37,000	54,141	(4,197)	-7.2%
4140 - Retiree Health Insurance OPEB	1,184	1,600	1,600	1,600	-	(1,600)	-100.0%
4150 - Dental Insurance	4,302	5,883	5,883	3,375	5,181	(702)	-11.9%
4151 - Vision Insurance	481	660	660	400	418	(242)	-36.7%
4181 - Long Term Disability Insurance	1,220	1,582	1,582	1,450	1,392	(190)	-12.0%
4182 - Short Term Disability Insurance	504	658	658	550	514	(144)	-21.9%
4183 - EAP (Employee Asst Prog)	85	105	105	105	105	-	0.0%
4184 - Life Insurance	175	243	243	225	243	-	0.0%
Total Benefits	109,666	134,278	134,278	109,562	101,354	(32,924)	-24.5%
Contracted Services							
4210 - Professional Contract Services	178,745	52,840	52,840	26,000	75,470	22,630	42.8%
4211 - Banking Fees	33	-	-	-	-	-	0.0%
4212 - Internet & Network /Technology Maint	4,864	-	-	-	-	-	0.0%
4214 - Litigation Expense	30	-	-	950	-	-	0.0%
4226 - Façade Improvement Programs	17,500	-	-	-	-	-	0.0%
4230 - Recruitment Services	2,082	-	-	-	5,000	5,000	0.0%
4250 - Publications/Legal Notices	4,114	2,500	2,500	1,800	1,800	(700)	-28.0%
Total Contracted Services	207,368	55,340	55,340	28,750	82,270	26,930	48.7%
Services & Supplies							
4310 - Office Supplies	863	3,000	3,000	2,800	1,200	(1,800)	-60.0%
4330 - Misc Supplies & Services	217	-	-	68	250	250	0.0%
4340 - Postage & Printing	1,147	1,000	1,000	1,900	1,600	600	60.0%
4345 - Dues & Subscriptions	8,446	8,700	8,700	8,700	8,700	-	0.0%
Total Services & Supplies	10,673	12,700	12,700	13,468	11,750	(950)	-7.5%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,220	3,500	3,500	3,050	3,050	(450)	-12.9%
Total Equipment Rental/Maintenance	3,220	3,500	3,500	3,050	3,050	(450)	-12.9%
Conference & Training Expense							
4510 - Conference & Training	850	1,500	1,500	400	975	(525)	-35.0%
4515 - Meetings & Travel	210	600	600	100	100	(500)	-83.3%
Total Conference & Training Expense	1,060	2,100	2,100	500	1,075	(1,025)	-48.8%
Telecommunications							
4750 - Telecommunications	5,927	3,500	3,500	3,200	3,200	(300)	-8.6%
Total Telecommunications	5,927	3,500	3,500	3,200	3,200	(300)	-8.6%
Allocated Insurance							
4996 - Allocated Liability Insurance	25,551	29,475	29,475	29,475	29,550	75	0.3%
4997 - Allocated Wrkrs Comp Insurance	23,897	34,679	34,679	34,679	31,780	(2,899)	-8.4%
Total Allocated Insurance	49,448	64,154	64,154	64,154	61,330	(2,824)	-4.4%
Total Operation	596,114	643,456	643,456	542,434	587,213	(56,243)	-8.7%

City of Sebastopol*				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		83,780	33	85,495
4210 - Professional Contract Services				
4210 - Professional Contract Services	City Arborist	2,400	1	2,400
4210 - Professional Contract Services	Tech Support - Planning Commission Meetings (PCA only)	18,700	1	18,700
4210 - Professional Contract Services	Vacation rental compliance contract	3,500	1	3,500
4210 - Professional Contract Services	tree deposits relinquished (per tree)	75	12	900
4210 - Professional Contract Services	EIFD Contract (carryover)	49,970	1	49,970
Total 4210 - Professional Contract Services		74,645	16	75,470
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Business cards	50	2	100
4330 - Misc Supplies & Services	Name plaques for new board/commission members	50	3	150
Total 4330 - Misc Supplies & Services		100	5	250
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	American Planning Association, AEP, etc.	1,500	1	1,500
4345 - Dues & Subscriptions	LAFCO	7,200	1	7,200
Total 4345 - Dues & Subscriptions		8,700	2	8,700
4510 - Conference & Training				
4510 - Conference & Training	Planning Commissioner training/SSU conference	35	5	175
4510 - Conference & Training	Staff training	200	4	800
Total 4510 - Conference & Training		235	9	975
4515 - Meetings & Travel				
4515 - Meetings & Travel	Travel for mtgs - to/from Santa rosa, etc	100	1	100
Total 4515 - Meetings & Travel		100	1	100