

**SUMMARY - ADMINISTRATIVE SERVICES DESCRIPTION OF CHANGES**

EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Reasons
Salaries & Wages	497,993	493,652	(4,342)	One Time	Net decrease is due to removal of the One time Payout.
Benefits	252,886	202,126	(50,760)	One Time	The bulk of the reduction is due to removal of UAL (Unfunded Accrued Liabilities) & retiree medical reimbursement
					Overall net decrease is due to a combination of the following: <u>Decrease:</u> ^Full cost allocation only needed every 3 years ^115 Trust creation has been established; expense no longer needed ^Reduction in a number of ballot measures (1 vs. 3)
Contracted Services	488,800	434,984	(53,816)	One Time	^Shifted from non departmental budget to better reflect where expenses incurred ^Previously under budgeted, new cost reflects actual expenses ^Additional expense for leadership training
Services & Supplies	31,715	22,715	(9,000)	One Time	Overall net decrease is due to: ^Purchased City Hall server in FY23-24. Not needed for 5-7 years ^New website Plug in feature
Equipment Rental/Maintenance	7,300	8,140	840	On Going	Increase for printer lease
Conference & Training Expense	3,250	3,050	(200)	One Time	Overall decreased in online webinar & increase in finance conference cost
Telecommunications	6,740	6,740	-	N/A	NO CHANGE
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.
<b>Total Expense</b>	<b>1,401,180</b>	<b>1,287,357</b>	<b>(113,823)</b>		

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

<b>SUMMARY - ADMINISTRATIVE SERVICES</b>							
<b>EXPENSE</b>	<b>2022-23 Actual</b>	<b>2023-24 Adopted Budget</b>	<b>2023-24 Adjusted Budget</b>	<b>2024-25 Estimated Actual</b>	<b>2024-25 Proposed Budget</b>	<b>\$ Inc/(Dec)</b>	<b>% Change</b>
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	434,984	(53,816)	-11.0%
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%
<b>Total Expense</b>	<b>1,218,805</b>	<b>1,401,180</b>	<b>1,401,180</b>	<b>1,328,543</b>	<b>1,287,357</b>	<b>(113,823)</b>	<b>-8.1%</b>

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
<b>Salaries &amp; Wages</b>							
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%
<b>Total Salaries &amp; Wages</b>	<b>390,733</b>	<b>497,993</b>	<b>497,993</b>	<b>414,100</b>	<b>493,652</b>	<b>(4,342)</b>	<b>-0.9%</b>
<b>Benefits</b>							
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%
<b>Total Benefits</b>	<b>227,184</b>	<b>252,886</b>	<b>252,886</b>	<b>211,587</b>	<b>202,126</b>	<b>(50,760)</b>	<b>-20.1%</b>
<b>Contracted Services</b>							
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	53,100	5,700	12.0%
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%
<b>Total Contracted Services</b>	<b>481,442</b>	<b>488,800</b>	<b>488,800</b>	<b>532,025</b>	<b>434,984</b>	<b>(53,816)</b>	<b>-11.0%</b>
<b>Services &amp; Supplies</b>							
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%
<b>Total Services &amp; Supplies</b>	<b>22,061</b>	<b>31,715</b>	<b>31,715</b>	<b>42,850</b>	<b>22,715</b>	<b>(9,000)</b>	<b>-28.4%</b>
<b>Equipment Rental/Maintenance</b>							
4375 - Equipment Rental/Expenses	7,292	7,300	7,300	7,070	8,140	840	11.5%
<b>Total Equipment Rental/Maintenance</b>	<b>7,292</b>	<b>7,300</b>	<b>7,300</b>	<b>7,070</b>	<b>8,140</b>	<b>840</b>	<b>11.5%</b>
<b>Conference &amp; Training Expense</b>							
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%
<b>Total Conference &amp; Training Expense</b>	<b>4,042</b>	<b>3,250</b>	<b>3,250</b>	<b>2,415</b>	<b>3,050</b>	<b>(200)</b>	<b>-6.2%</b>
<b>Telecommunications</b>							
4750 - Telecommunications	5,941	6,740	6,740	6,000	6,740	-	0.0%
<b>Total Telecommunications</b>	<b>5,941</b>	<b>6,740</b>	<b>6,740</b>	<b>6,000</b>	<b>6,740</b>	<b>-</b>	<b>0.0%</b>
<b>Allocated Insurance</b>							
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%
<b>Total Allocated Insurance</b>	<b>80,111</b>	<b>112,496</b>	<b>112,496</b>	<b>112,496</b>	<b>115,950</b>	<b>3,454</b>	<b>3.1%</b>
<b>Total Operation</b>	<b>1,218,805</b>	<b>1,401,180</b>	<b>1,401,180</b>	<b>1,328,543</b>	<b>1,287,357</b>	<b>(113,823)</b>	<b>-8.1%</b>

City of Sebastopol*				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
<b>Grand Total</b>		<b>290,785</b>	<b>130</b>	<b>306,645</b>
<b>4210 - Professional Contract Services</b>				
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
<b>Total 4210 - Professional Contract Services</b>		<b>269,884</b>	<b>12</b>	<b>269,884</b>
<b>4211 - Banking Fees</b>				
4211 - Banking Fees	Annual Banking Fee for merchant credit cards and cash/check	22,000	1	22,000
<b>Total 4211 - Banking Fees</b>		<b>22,000</b>	<b>1</b>	<b>22,000</b>
<b>4212 - Internet &amp; Network /Technology Maint</b>				
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	6,000	1	6,000
4212 - Internet & Network /Technology Maint	Website Maintenance	3,600	1	3,600
4212 - Internet & Network /Technology Maint	Website Notification Features (Text/Email Messages)	500	1	500
<b>Total 4212 - Internet &amp; Network /Technology Maint</b>		<b>53,100</b>	<b>7</b>	<b>53,100</b>
<b>4220 - Audit &amp; Accounting Services</b>				
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
<b>Total 4220 - Audit &amp; Accounting Services</b>		<b>46,000</b>	<b>5</b>	<b>46,000</b>
<b>4221 - Property Tax Services</b>				
4221 - Property Tax Services	Property Tax Services	25,000	1	25,000
<b>Total 4221 - Property Tax Services</b>		<b>25,000</b>	<b>1</b>	<b>25,000</b>
<b>4222 - Sales Tax Audit</b>				
4222 - Sales Tax Audit	Annual Sales Tax Audit	4,000	1	4,000
<b>Total 4222 - Sales Tax Audit</b>		<b>4,000</b>	<b>1</b>	<b>4,000</b>
<b>4223 - UUT Audit</b>				
4223 - UUT Audit	Annual UUT Audit	15,000	1	15,000
<b>Total 4223 - UUT Audit</b>		<b>15,000</b>	<b>1</b>	<b>15,000</b>
<b>4310 - Office Supplies</b>				
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
<b>Total 4310 - Office Supplies</b>		<b>3,850</b>	<b>3</b>	<b>3,850</b>
<b>4330 - Misc Supplies &amp; Services</b>				
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
<b>Total 4330 - Misc Supplies &amp; Services</b>		<b>5,900</b>	<b>4</b>	<b>5,900</b>
<b>4340 - Postage &amp; Printing</b>				

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
<b>Total 4340 - Postage &amp; Printing</b>		<b>6,600</b>	<b>3</b>	<b>6,600</b>
<b>4345 - Dues &amp; Subscriptions</b>				
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
<b>Total 4345 - Dues &amp; Subscriptions</b>		<b>2,515</b>	<b>19</b>	<b>6,465</b>
<b>4351 - Computer Equip (under \$10 K)</b>				
4351 - Computer Equip (under \$10 K)	DC1/DC1/DC4 (Fire)	-	0	-
<b>Total 4351 - Computer Equip (under \$10 K)</b>		<b>-</b>	<b>0</b>	<b>-</b>
<b>4375 - Equipment Rental/Expenses</b>				
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
<b>Total 4375 - Equipment Rental/Expenses</b>		<b>2,225</b>	<b>21</b>	<b>8,140</b>
<b>4510 - Conference &amp; Training</b>				
4510 - Conference & Training	CSMFO Conference	750	1	750
4510 - Conference & Training	Various online/webinar training + chapter meetings	500	1	500
<b>Total 4510 - Conference &amp; Training</b>		<b>1,250</b>	<b>2</b>	<b>1,250</b>
<b>4515 - Meetings &amp; Travel</b>				
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
<b>Total 4515 - Meetings &amp; Travel</b>		<b>1,800</b>	<b>4</b>	<b>1,800</b>
<b>4750 - Telecommunications</b>				
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
<b>Total 4750 - Telecommunications</b>		<b>745</b>	<b>49</b>	<b>6,740</b>