

MATRIX SUMMARIZING BUDGET CHANGES - SUMMARY - CITY MANAGER DESCRIPTION OF CHANGES					
EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Explanation and Impacts
Salaries & Wages	240,000	245,000	5,000	On-Going	Increase as prior budget assumed a lower amount
Benefits	99,140	68,310	(30,830)	On-Going	The bulk of the reduction is due to the shift of UAL (Unfunded Accrued Liabilities) to the non-departmental budget; other changes mostly reflect contracted benefits (vehicle allowance and deferred compensation at \$4,200 year each) and employee decision on benefit options.
Contracted Services	275,500	260,700	(14,800)	One Time	Carry over of contracts with R3 to support solid waste contractor procurement (\$140,000), Baker Tilly for financial modeling and support (\$20,200). Renewed funding for communications contract (\$40,000); could consolidate \$10,000 for communications in the City Council budget with this item. City's share of homelessness count (\$500). Addition of \$50,000 for analytic support which will likely include further work with Baker Tilly and management review of Administrative Services Department. Addition of \$10,000 for facilitated performance evaluation.
Services & Supplies	9,150	20,605	11,455	On-Going	Increase due to shifting of newsletter services from non-dept budget to promote clear accountability for managing this responsibility.
Equipment Rental/Maintenance	3,500	3,200	(300)	On-Going	Decreased in copier lease shared
Conference & Training Expense	800	2,300	1,500	On-Going	Training/development for City Manager
Telecommunications	2,820	3,420	600	On-Going	Cell phone for CM
Allocated Insurance	41,229	39,505	(1,724)	On-Going	This item reflects the costs allocation to each Department of premiums for insurance coverage such as Workers Compensation and liability. The allocation ensures that each department contributes its fair share to the insurance expenses based on an established method. For more information on the City's insurance allocations, see the Glossary of Budget terms.
Total Expense	672,139	643,040	(29,099)		
* This Column Reflects the Difference (Increase/Decrease) from the FY 23-24 Adjusted Budget to the 24-25 Proposed Budget					

SUMMARY - CITY MANAGER							
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	165,066	240,000	240,000	207,000	245,000	5,000	2.1%
Benefits	69,439	99,140	99,140	74,168	68,310	(30,830)	-31.1%
Contracted Services	58,694	75,500	275,500	125,208	260,700	(14,800)	-5.4%
Services & Supplies	9,034	9,150	9,150	16,987	20,605	11,455	125.2%
Equipment Rental/Maintenance	3,060	3,500	3,500	3,200	3,200	(300)	-8.6%
Conference & Training Expense	50	800	800	300	2,300	1,500	187.5%
Telecommunications	3,331	2,820	2,820	3,320	3,420	600	21.3%
Allocated Insurance	31,924	41,229	41,229	41,229	39,505	(1,724)	-4.2%
Total Expense	340,598	472,139	672,139	471,412	643,040	(29,099)	-4.3%

Budget Expenditures							
City Manager							
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	158,282	240,000	240,000	207,000	245,000	5,000	2.1%
4017 - Salaries - COVID-19	3,035	-	-	-	-	-	0.0%
4023 - One Time Payment	3,750	-	-	-	-	-	0.0%
Total Salaries & Wages	165,066	240,000	240,000	207,000	245,000	5,000	2.1%
Benefits							
4105 - Medicare & Fica	2,428	3,480	3,480	3,020	3,552	72	2.1%
4106 - Vehicle Allowance	-	-	-	1,750	4,200	4,200	0.0%
4107 - Electronic Allowance	1,800	-	-	900	-	-	0.0%
4110 - CalPERS Employer Rate	41,691	58,312	58,312	42,320	30,674	(27,638)	-47.4%
4121 - Deferred Compensation	3,169	-	-	3,730	4,200	4,200	0.0%
4130 - Health Insurance	14,242	28,915	28,915	16,000	22,443	(6,472)	-22.4%
4140 - Retiree Health Insurance OPEB	3,733	3,733	3,733	3,733	-	(3,733)	-100.0%
4150 - Dental Insurance	1,349	3,164	3,164	1,500	1,839	(1,325)	-41.9%
4151 - Vision Insurance	157	348	348	200	208	(140)	-40.2%
4181 - Long Term Disability Insurance	589	795	795	650	795	-	0.0%
4182 - Short Term Disability Insurance	237	277	277	250	283	6	2.1%
4183 - EAP (Employee Asst Prog)	26	35	35	35	35	-	0.0%
4184 - Life Insurance	19	81	81	80	81	-	0.0%
Total Benefits	69,439	99,140	99,140	74,168	68,310	(30,830)	-31.1%
Contracted Services							
4210 - Professional Contract Services	58,061	45,500	245,500	100,000	260,700	15,200	6.2%
4212 - Internet & Network /Technology Maint	-	-	-	-	-	-	0.0%
4230 - Recruitment Services	633	30,000	30,000	25,208	-	(30,000)	-100.0%
Total Contracted Services	58,694	75,500	275,500	125,208	260,700	(14,800)	-5.4%
Services & Supplies							
4310 - Office Supplies	73	250	250	500	250	-	0.0%
4330 - Misc Supplies & Services	-	-	-	3,285	10,830	10,830	0.0%
4345 - Dues & Subscriptions	8,961	8,900	8,900	8,300	9,525	625	7.0%
4351 - Computer Equip (under \$10 K)	-	-	-	4,902	-	-	0.0%
Total Services & Supplies	9,034	9,150	9,150	16,987	20,605	11,455	125.2%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,060	3,500	3,500	3,200	3,200	(300)	-8.6%
Total Equipment Rental/Maintenance	3,060	3,500	3,500	3,200	3,200	(300)	-8.6%
Conference & Training Expense							
4510 - Conference & Training	-	500	500	-	500	-	0.0%
4515 - Meetings & Travel	50	300	300	300	1,800	1,500	500.0%
Total Conference & Training Expense	50	800	800	300	2,300	1,500	187.5%
Telecommunications							
4750 - Telecommunications	3,331	2,820	2,820	3,320	3,420	600	21.3%
Total Telecommunications	3,331	2,820	2,820	3,320	3,420	600	21.3%
Allocated Insurance							
4996 - Allocated Liability Insurance	20,421	17,875	17,875	17,875	16,885	(990)	-5.5%
4997 - Allocated Wrkrs Comp Insurance	11,503	23,354	23,354	23,354	22,620	(734)	-3.1%
Total Allocated Insurance	31,924	41,229	41,229	41,229	39,505	(1,724)	-4.2%
Total Operation	340,598	472,139	672,139	471,412	643,040	(29,099)	-4.3%

City of Sebastopol*				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		283,175	75	287,025
4210 - Professional Contract Services				
4210 - Professional Contract Services	Holly Hanson Contract - Routine	40,000	1	40,000
4210 - Professional Contract Services	Homeless Count	500	1	500
4210 - Professional Contract Services	Facilitator (Perf Eval)	10,000	1	10,000
4211 - Professional Contract Services	Analytic Support	50,000	1	50,000
4210 - Professional Contract Services	R3 Contract (carryover)	140,000	1	140,000
4210 - Professional Contract Services	Baker Tilly Contract (carryover)	20,200	1	20,200
Total 4210 - Professional Contract Services		260,700	6	260,700
4310 - Office Supplies				
4310 - Office Supplies	Routine Supplies (Paper/Calendar/Business Cards)	250	1	250
Total 4310 - Office Supplies		250	1	250
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Canon Desktop Printer Lease	65	12	780
4330 - Misc Supplies & Services	Newsletter Distribution Service	4,050	1	4,050
4330 - Misc Supplies & Services	Newsletter Content Creation Service	6,000	1	6,000
Total 4330 - Misc Supplies & Services		10,115	14	10,830
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	ERC (Employment Relation Consortium) LCW Membership	900	1	900
4345 - Dues & Subscriptions	RCPA Contribution	8,500	1	8,500
4345 - Dues & Subscriptions	Zoom Account	125	1	125
Total 4345 - Dues & Subscriptions		9,525	3	9,525
4510 - Conference & Training				
4510 - Conference & Training	CM Conference	500	1	500
Total 4510 - Conference & Training		500	1	500
4515 - Meetings & Travel				
4515 - Meetings & Travel	CM Conference (Hotel/Airfare)	1,500	1	1,500
4515 - Meetings & Travel	M&C Meetings Dinner	300	1	300
Total 4515 - Meetings & Travel		1,800	2	1,800
4750 - Telecommunications				
4750 - Telecommunications	Cell Phone Service	50	12	600
4750 - Telecommunications	Fax Line Shared	5	12	60
4750 - Telecommunications	Land Line Lease	30	12	360
4750 - Telecommunications	Sonic Shared	200	12	2,400
Total 4750 - Telecommunications		285	48	3,420