

MATRIX SUMMARIZING BUDGET CHANGES - SUMMARY - SENIOR CENTER DESCRIPTION OF CHANGES					
EXPENSE	2023-24 Adjusted Budget	2024-25 Proposed Budget	\$ Inc/(Dec) *	Type On-Going One Time	Explanation and Impacts
Salaries & Wages	9,427	5,325	(4,702)	On-Going	This reduction in Salaries & Wages includes; Freezing 1 open FTE Maintenance Worker 2 Position, Moving 1 FTE Laborer position to Enterprise Fund Allocation.- Will result in a decreased level of maintenance. Delay in identification and correction of maintenance and repair issues. Extended response times for requests for service. Maintenance functions will be primarily focused on addressing safety and potential liability issues as a priority. Non-essential aesthetic maintenance items may not get addressed.
Benefits	3,265	2,638	(627)	On-Going	
Contracted Services	5,900	6,100	(9,100)	On-Going	Reduction in Supplies and Contract Services. Including; Equipment servicing, HVAC services, and Facility maintenance.- Will result in a reduction in the ability to meet the community's expectations for an acceptable level of maintenance. Reduced and/or delayed response to maintenance issues. Reduced preventive
Services & Supplies	8,950	5,250	1,050	On-Going	(see above description)
Special Programs	38,250	-	(38,250)	On-Going	Reduction in financial support for general operations and living wage requirements. Senior Center has indicated that it recognizes the need for the City to reduce this support.
Allocated Insurance	3,780	4,000	220	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.
Capital Outlay	-	15,000	15,000	One-Time	Rain gutters have been found to be deteriorated beyond repair
Total Expense	69,572	38,313	(36,409)		

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

SUMMARY - SENIOR CENTER							
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	9,312	9,427	9,427	10,027	5,325	(4,702)	-88.3%
Benefits	2,952	3,265	3,265	3,265	2,638	(627)	-23.7%
Contracted Services	2,448	5,900	5,900	15,200	6,100	(9,100)	-149.2%
Services & Supplies	1,189	8,950	8,950	4,200	5,250	1,050	20.0%
Special Programs	45,000	38,250	38,250	38,250	-	(38,250)	0.0%
Allocated Insurance	3,832	3,780	3,780	3,780	4,000	220	5.5%
Capital Outlay	-	-	-	-	15,000	15,000	100.0%
Total Expense	64,732	69,572	69,572	74,722	38,313	(36,409)	-95.0%

Budget Expenditures							
Senior Center							
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	7,583	8,277	8,277	8,277	4,305	(3,972)	-48.0%
4012 - Overtime	562	450	450	1,100	570	120	26.7%
4013 - Standby/Shift	506	450	450	400	450	-	0.0%
4017 - Salaries - COVID-19	160	-	-	-	-	-	0.0%
4023 - One Time Payment	500	250	250	250	-	(250)	-100.0%
Total Salaries & Wages	9,312	9,427	9,427	10,027	5,325	(4,102)	-43.5%
Benefits							
4102 - Uniform Allowance	100	100	100	100	50	(50)	-49.9%
4105 - Medicare & Fica	137	120	120	120	62	(58)	-48.0%
4110 - CalPERS Employer Rate	1,036	636	636	636	339	(297)	-46.7%
4130 - Health Insurance	1,475	2,043	2,043	2,043	1,588	(456)	-22.3%
4150 - Dental Insurance	138	179	179	179	163	(16)	-8.7%
4151 - Vision Insurance	16	20	20	20	17	(3)	-15.3%
4181 - Long Term Disability Insurance	28	41	41	41	298	257	624.5%
4182 - Short Term Disability Insurance	11	10	10	10	5	(5)	-48.8%
4183 - EAP (Employee Asst Prog)	3	35	35	35	35	-	0.0%
4184 - Life Insurance	8	81	81	81	81	-	0.0%
Total Benefits	2,952	3,265	3,265	3,265	2,638	(626)	-19.2%
Contracted Services							
4210 - Professional Contract Services	2,448	5,900	5,900	15,200	6,100	200	3.4%
Total Contracted Services	2,448	5,900	5,900	15,200	6,100	200	3.4%
Services & Supplies							
4330 - Misc Supplies & Services	1,189	8,950	8,950	4,200	5,250	(3,700)	-41.3%
Total Services & Supplies	1,189	8,950	8,950	4,200	5,250	(3,700)	-41.3%
Special Programs							
4880 - Contr to Living Wages Ops	45,000	38,250	38,250	38,250	-	(38,250)	-100.0%
Total Special Programs	45,000	38,250	38,250	38,250	-	(38,250)	-100.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	3,387	2,975	2,975	2,975	3,200	225	7.6%
4997 - Allocated Wrkrs Comp Insurance	445	805	805	805	800	(5)	-0.6%
Total Allocated Insurance	3,832	3,780	3,780	3,780	4,000	220	5.8%
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	15,000	15,000	0.0%
Total Capital Outlay	-	-	-	-	15,000	15,000	0.0%
Total Operation	64,732	69,572	69,572	74,722	38,313	(31,259)	-44.9%

City of Sebastopol*				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		11,350	6	11,350
4210 - Professional Contract Services				
4210 - Professional Contract Services	HVAC, Electrical, Service and Repairs	2,600	1	2,600
4210 - Professional Contract Services	HVAV Service	1,700	1	1,700
4210 - Professional Contract Services	Pest Control and Exclusion	1,800	1	1,800
Total 4210 - Professional Contract Services		6,100	3	6,100
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services		-	-	-
4330 - Misc Supplies & Services	General Building Maintenance	5,000	1	5,000
4330 - Misc Supplies & Services	Lighting and Electrical	250	1	250
Total 4330 - Misc Supplies & Services		5,250	2	5,250
4880 - Contr to Living Wages Ops				
4880 - Contr to Living Wages Ops		-	-	-
4880 - Contr to Living Wages Ops	General Operating Costs	-	1	-
Total 4880 - Contr to Living Wages Ops		-	1	-
5100- Capital Outlay	Rain Gutter Replacement	15,000	1	15,000