


REVISED AS OF 12.18.23 - 5PM

Agenda Item Number: 6

Agenda Report Reviewed by:

City Manager: 

**CITY OF SEBASTOPOLE
CITY COUNCIL
AGENDA ITEM**

Meeting Date: December 19, 2023
To: Honorable Mayor and City Councilmembers
From: Budget Committee
Subject: FY23-24 Year to Date Financial Update
Recommendation: Informational Item for FY23-24 Financial Update
Funding: Currently Budgeted: Yes No Not Applicable

Account Code: Various

Costs authorized in City Approved Budget: Yes (Finance Initialed AK) No (Finance Exempt)

INTRODUCTION/PURPOSE:

This item is to update the City Council the overall financial position of FY23-24, beginning July 1, 2023 and ending November 30, 2023. The purpose of this report is to monitor budgetary results on an interim basis and to provide an accounting summary that give a general indication of progress to date and for Council's review.

BACKGROUND:

The level of budget control lies at the department and fund level. Therefore, departments are authorized to spend up to the total department budget that has been authorized. Budgetary amendments can be completed throughout the year to adjust account categories but require City Council authorization for any additional budgetary appropriations.

Revenues are collected on a cash basis for the purpose of this update. Certain revenues, like property taxes, are collected only a few times per year. Therefore, throughout portions of the year those accounts may look to be materially under budget. Additionally, certain budgetary expenditure accounts are not monthly recurring costs. This may result in each budget account to look over/under budget as well.

The Administrative Services (Finance) Department has reported to Council in past years to provide assurance of budget compliance and for informational and comparative purposes in relation to the budget which the City Council adopted on June 27, 2023. Attached to this staff report is FY23-24 from July through November 2023 adopted budget and financial status report for period ending November 30, 2023.

DISCUSSION:

The financial information reported includes transactions through November 30, 2023. The adopted budget that was approved by the City Council serves as starting point for budget to actual comparisons. We are at our five month mark of the fiscal year that starts July 1st and ends June 30th. As we are close to the half year point in this fiscal year, the current actual collection shows total general fund revenue is \$2.04M, trending 18.9% of budget. Specific items attributed to the less than 42% of fiscal year to date are as follows:

1. The first half of the property tax revenue doesn't come in until late December.
2. General Sales Tax and Measures T&Q are historically 2 months behind in cash disbursement. Through November 30, 2023, the California Department of Tax & Fee Administration (CDTFA) has disbursed through September 2023.
3. Transient occupancy tax is historically one month in arrear with actual collection. Based on the budgeted revenue, this income would be averaging at \$41,600 monthly. The actual collection monthly averaging with the first 3 months at \$52,700, which is approximately 26% above projection. It is too early to decide at this point if the projection for TOT revenue is too low.
4. The franchise fee category includes PG&E, Video, Garbage, and Cable TV. The PG&E franchise fees are normally received in late April. The Video franchise fees are submitted quarterly, and collections to-date have been received through September. The Garbage franchise fees is 2 months in arrear and projected to be on target.

These major categories of revenues are too early to decide whether it is trending with the adopted budget. Staff will know more as collection through the half year mark materialized.

The Administrative (Finance) Services staff in conjunction with all the department heads have analyzed the transactions in major accounts, and believe that at 5 months into the fiscal year, the budget is trending as intended/projected with overall expenditures are tracking with 35.1% expended through November and some expenditures are not linear and will eventually catch up by year-end. City departments continue to control the expenditures and achieve savings where necessary with the exception of Public Works Department would be asking for budget amendments.

In respect to the Public Works Department there are a few items of changes that have emerged during the first 5 months of the year. It was identified after the FY23-24 budget had been finalized there were two items that inadvertently were not carried over from the approved FY22-23 budget. These items include the previously approved repairs of the Ives Pool Building roof totaling \$18,788 and \$8,000 in funding for tree replacement and tree maintenance. This tree funding was identified in the Capital Improvement Plan to be transferred to the Public Works operations and completion of this transfer was not finalized in the approved budget. Other budget adjustments to the Public Works operating budgets include, the emergency replacement of the Ives Pool circulating pump totaling \$10,914 and unexpected major repairs of Public Works vehicle and heavy equipment maintenance totaling \$12,000. A separate agenda item will be taken to the full City Council for these emergency items for a budget amendment.

For the Sebastopol Community Cultural Center (SCCC), the City recently received a request for reimbursement of replacement of lighting that was damaged by the 2019 flood. The lighting work consisted of repair and replacement of lighting in the SCCC main hall (time and materials) damaged during the flood. The work is eligible for reimbursement for the flood mitigation monies that the City received from the State for the 2019 flood event. The reimbursement request is for \$17,600.00. There is sufficient flood mitigation monies to cover this reimbursement request.

In regard to the CIP, the Americorp Trail Extension Project (CP#0411-73.00) would need to return to the City Council for a budget amendment because there is insufficient funding to continue the project. The construction contract was awarded by Council and when the work was to start, it was discovered that environmental permits are needed. In addition, due to the Sonoma County Open Space District grant set to expire, extra effort was needed to extend the permit, and to coordinate with the contractor and State Fish and Wildlife to address the delay of the work and the permits needed. The budget also does not have sufficient funds to cover engineering during construction. Therefore,

Budget Committee FY23-24 Year to Date Financial Update December 8, 2023

Agenda Item Number: 6

a budget amendment for additional funding is needed with the breakdown of costs shown below. The funding source is Fund 202 Measure M Parks.

Project Management	10,000
Environmental and permits	32,000
Construction engineering	<u>13,000</u>
	\$ 55,000

The City Council has declared the fiscal emergency on November 21, 2023 due to stagnant revenue and increased expenditures, which created a structural deficit for many years. The City has been fortunate to receive one-time revenues which allows the City to weather through these budget deficits. In order to lessen further impact to General Fund reserves and being cognizant of the City's long term financial health, the budget committee has reconvened on December 6, 2023 with staff in attendance to continue to examine the list of revenue streams. The FY23-24 adopted budget conservatively estimates the City's revenues, and prudently reducing expenditures to close the budget gap, but the City still tapped into reserves and used \$1.67M to cover the deficit. Therefore, it is critical for the budget committee to meet regularly with staff to find ways to bring in more revenue into the City and ultimately close the structural gap. The Budget Committee will be meeting every 1st Wednesday of each month. The following list of potential revenues that are currently in review and being actively discussed:

1. Parcel tax for general use - 3 yes/2 no – continue discussion
2. Vacancy tax - 5 yes – the committee is requesting for further research
3. Events licenses enforcement - 5 yes – continue to explore for ways to address this
4. Asking the County to help with funding for Senior Center, Community Cultural Center, Ives Pool and the Library because they serve both Sebastopol and West County residents - 5 yes
5. EMS (Emergency Medical Services) reimbursement - 5 yes
6. Review City leases - 4 yes/1 no – requesting for further research
7. Review Business Licenses - 5 yes – staff has researched and compared the type of business license in other agencies as listed in the attached document.
8. Continue to seek grants - 5 yes – continue discussion
9. Cannabis tax - 5 yes (for more information) – Further discussion needed

ENVIRONMENTAL REVIEW:

The proposed action is Not a project under CEQA Not exempt Exempt under Section _____ from the requirements of the California Environmental Quality Act (CEQA).

GOALS:

This action supports the following City Council Goals and General Plan Actions:

Goal 1 – Maintain the long-term financial stability and sustainability of the City of Sebastopol and Operate City government in a responsive manner.

1.1 Develop and Implement Sound Financial Management Policies and Procedures

Economic Vitality (EV)

Goal EV7: Maintain a stable and self-sustaining fiscal base in order to generate the resources necessary to provide desired city services and support new growth that is consistent with the City's values and goals (Pg.9-8)

PUBLIC COMMENT:

As of the writing of this staff report, the City has not received any public comment. However, staff anticipates receiving public comment from interested parties following the publication and distribution of this staff report. Such

Agenda Item Number: 6

comments will be provided to the City Council as supplemental materials before or at the meeting. In addition, public comments may be offered during the public comment portion of the agenda item.

PUBLIC NOTICE:

This item was noticed in accordance with the Ralph M. Brown Act and was available for public viewing and review at least 72 hours prior to schedule meeting date.

FISCAL IMPACT:

There is no fiscal impact from receiving this report.

RECOMMENDATION:

Staff recommends the Sebastopol City Council receive the year-to-date financial information.

Attachments:

Consolidated General Fund – Financial Schedule
Water & Wastewater Fund – Combined Financial Reporting
Business License Comparison
PowerPoint Presentation
Public Works Budget Amendment Worksheet



CONSOLIDATED GENERAL FUND FINANCIAL SCHEDULE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Description	2021-22 Actual	2022-23 Preliminary Actuals *	2022-23 Adjusted Budget	2023-24 Adopted Budget	2023-24 YTD Actuals Thru November	Column 5 - 4 \$	Column 6 / 4 %
OPERATING REVENUE							
Property Tax	3,142,858	3,293,347	3,178,200	3,241,600	7,349	3,234,251	-99.8%
Real Property Transfer Tax	59,493	49,530	45,000	50,000	15,817	34,183	-68.4%
Other Sales Taxes	4,816,172	4,726,029	4,907,900	4,794,560	1,210,638	3,583,922	-74.7%
User Taxes	742,775	850,624	737,200	908,000	224,370	683,630	-75.3%
Transient Occupancy Tax	504,292	544,128	450,000	500,000	158,233	341,767	-68.4%
Franchise Fees	405,507	468,871	370,000	410,000	90,452	319,548	-77.9%
Licenses & Permits	427,814	728,112	640,100	439,500	195,297	244,203	-55.6%
Fines & Special Assessments	50,044	28,766	34,100	47,500	35,251	12,249	-25.8%
Intergovernmental Revenues	307,668	1,717,800	933,650	16,700	4,845	11,855	-71.0%
Interest & Rents	-28,460	96,033	73,800	96,000	20,273	75,727	-78.9%
Charges for Services	169,392	268,729	134,900	124,100	56,041	68,059	-54.8%
Miscellaneous Revenue	725,010	703,867	525,000	130,500	19,716	110,784	-84.9%
TOTAL	11,322,566	13,475,836	12,029,850	10,758,460	2,038,282	8,720,178	-81.1%
OPERATING EXPENDITURE							
10 - City Council	323,555	440,683	502,479	170,318	59,495	110,823	65.1%
11 - City Manager	236,807	226,816	229,306	302,683	86,019	216,664	71.6%
12 - City Attorney	354,650	435,786	300,679	593,621	48,836	544,784	91.8%
13 - City Clerk	311,507	363,890	399,492	369,258	128,112	241,147	65.3%
14 - Finance	309,429	306,996	345,345	397,920	75,341	322,579	81.1%
21 - Planning	518,688	548,669	604,886	592,259	205,364	386,895	65.3%
22 - Building	188,060	185,143	182,792	185,481	63,482	121,999	65.8%
23 - Engineering	324,245	263,820	335,134	288,087	92,720	195,366	67.8%
31 - Fire & Prevention	1,077,526	1,216,296	1,385,080	1,452,312	384,864	1,067,448	73.5%
32 - Police	4,968,998	5,002,999	5,957,860	5,477,732	1,945,349	3,532,383	64.5%
40 - Senior Center	56,862	64,732	78,050	69,572	18,395	51,177	73.6%
41 - Public Works	1,179,759	1,169,673	1,468,856	1,286,184	376,278	909,906	70.7%
42 - PW-Community Center	287,025	442,528	406,250	322,830	92,887	229,943	71.2%
43 - PW-Ives Pool	195,947	146,925	153,925	275,355	136,339	139,016	50.5%
00 - Non Departmental	207,170	280,357	289,542	236,980	44,345	192,635	81.3%
TOTAL	10,540,229	11,095,314	12,639,676	12,020,592	3,757,827	8,262,765	68.7%
OTHER SOURCES/(USES)							
Loss due to theft	-	-	-	-	-	-	0.0%
Debt Service Payments	142,646	254,140	261,802	265,903	147,097	118,806	44.7%
TOTAL	142,646	254,140	261,802	265,903	147,097	118,806	44.7%
TRANSFERS IN/(OUT)							
3999 - Transfers In	116,000	102,500	102,500	102,000	-0	102,000	-100.0%
4999 - Transfers Out	(386,427)	(167,570)	(160,000)	(251,500)	(855)	(250,645)	-99.7%
TOTAL	(270,427)	(65,070)	(57,500)	(149,500)	(855)	148,645	-99.4%
TOTAL OPERATING EXPENDITURES	11,069,301	11,517,024	13,061,478	12,537,995	3,905,779	8,130,926	64.9%
Net General Fund Surplus/(Deficit)	369,265	2,061,312	(929,128)	(1,677,535)	(1,867,497)		
Beginning Unassigned Fund Balance	2,688,223	3,057,488	3,057,488	5,118,799	5,118,799		
Ending Unassigned Fund Balance	3,057,488	5,118,799	2,128,360	3,441,265	3,251,303		
RESERVE							
Policy Reserve Level (Minimum-15%)	1,660,395	1,727,554	1,959,222	1,880,699	585,867		
Actual Reserve Level	27.6%	44.4%	16.3%	27.4%	83.2%		

* Amount is subject to change once year end audit is finalized



WATER FUND - COMBINED FINANCIAL REPORTING

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Description	2021-22 Actual	2022-23 Preliminary Actuals *	2022-23 Adjusted Budget	2023-24 Adopted Budget	2023-24 YTD Actuals Thru November	Column 5 - 4 \$ Available	Column 6 / 4 % Available
OPERATING REVENUE							
3600 - Usage Charges	2,228,816	2,199,007	2,410,954	2,300,000	937,763	1,362,237	-59.2%
3300 - Interest Income	-75,185	67,805	10,000	100,000	44,412	55,588	-55.6%
3603 - Backflow Inspections	-0	133	-0	150	-0	150	-100.0%
3604 - New Service Fee	10,300	16,457	-0	8,500	3,800	4,700	-55.3%
3605 - Water Meter Sales	833	1,845	-0	2,000	125	1,875	-93.8%
3606 - Penalties	-0	7,667	-0	3,500	6,132	(2,632)	75.2%
3607 - Other Charges	40,373	-0	35,000	-0	279	(279)	0.0%
3804 - Insurance Claims	166,250	60,185	-0	-0	-0	-	0.0%
3805 - Miscellaneous Income	58,704	43,364	-0	500	120	380	-76.1%
TOTAL	2,430,091	2,396,463	2,455,954	2,414,650	992,631	1,422,019	-58.9%
OPERATING EXPENDITURE							
Salaries & Wages	271,001	286,807	360,500	334,837	123,987	210,850	63.0%
Benefits	224,574	143,383	161,400	133,610	62,826	70,784	53.0%
Contracted Services	112,903	275,989	411,400	390,475	106,536	283,939	72.7%
Services & Supplies	181,868	180,048	158,400	176,950	42,476	134,474	76.0%
Special Programs	13,199	12,356	24,400	24,200	9,870	14,330	59.2%
Equipment (under \$10K)	-	2,055	-	3,000	-	3,000	100.0%
Vehicle Expense	-	-	-	6,000	-	6,000	100.0%
Conference & Training Expense	1,235	2,329	9,000	7,200	1,416	5,784	80.3%
Utilities	215,389	196,877	282,200	296,300	79,751	216,549	73.1%
Telecommunications	5,173	5,237	9,250	8,000	2,171	5,829	72.9%
Bad Debt Expense	14,980	8,328	-	-	-	-	0.0%
Allocated Insurance	76,545	82,414	91,800	87,949	36,643	51,306	58.3%
Capital Outlay	21,546	31,760	113,500	46,500	-	46,500	100.0%
Debt Service Payments	55,559	351,271	321,583	357,298	276,803	80,495	22.5%
TOTAL	1,193,970	1,578,853	1,943,433	1,872,319	742,478	1,129,841	60.3%
OTHER SOURCES/(USES)							
10 - City Council	31,121	28,880	33,110	19,381	8,075	11,306	58.3%
11 - City Manager	52,400	56,891	57,502	84,728	35,302	49,426	58.3%
12 - City Attorney	12,938	16,341	16,341	32,262	13,441	18,821	58.3%
13 - City Clerk	28,876	32,441	34,324	30,660	12,775	17,885	58.3%
14 - Finance	463,197	461,983	517,628	508,319	211,800	296,519	58.3%
21 - Planning	27,953	29,653	32,684	31,998	13,334	18,664	58.3%
22 - Building	31,290	31,454	31,454	31,899	13,291	18,608	58.3%
23 - Engineering	142,528	138,164	151,671	162,383	67,660	94,723	58.3%
31 - Fire & Prevention	78,066	86,408	96,670	101,591	42,330	59,261	58.3%
41 - Public Works	290,675	285,859	324,184	333,866	139,110	194,756	58.3%
00 - Non Departmental	23,108	31,313	31,779	26,010	10,836	15,174	58.3%
TOTAL	1,182,152	1,199,387	1,327,347	1,363,096	567,954	795,142	58.3%
TRANSFERS IN/(OUT)							
4999 - Transfers Out	(226,998)	(373,081)	(894,700)	(633,000)	(162,362)	(470,638)	-74.4%
TOTAL	(226,998)	(373,081)	(894,700)	(633,000)	(162,362)	470,638	-74.4%
TOTAL OPERATING EXPENDITURES	2,603,120	3,151,322	4,165,480	3,868,415	1,472,794	1,454,345	
Net Surplus/(Deficit)	(173,029)	(754,859)	(1,709,526)	(1,453,765)	(480,162)		
Beginning Unrestricted Cash Balance	2,251,155	2,078,126	2,078,126	1,323,267	1,323,267		
Ending Unrestricted Cash Balance	2,078,126	1,323,267	368,600	(130,498)	843,105		
RESERVE							
Policy Reserve Level (25%)	650,780	787,830	1,041,370	967,104	368,198		
Actual Reserve Level	79.8%	42.0%	8.8%	-3.4%	57.2%		

* Amount is subject to change once year end audit is finalized



WASTEWATER FUND - COMBINED FINANCIAL REPORTING

REVISED 12/18/23 DUE
TO FORMULA ERROR



	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Description	2021-22 Actual	2022-23 Preliminary Actuals *	2022-23 Adjusted Budget	2023-24 Adopted Budget	2023-24 YTD Actuals Thru November	Column 5 - 4 \$ Available	Column 6 / 4 % Available
OPERATING REVENUE							
3610 - Wastewater Service Charge	2,923,288	2,915,853	3,407,455	3,100,000	1,004,247	2,095,753	-67.6%
3300 - Interest Income	-43,007	45,617	4,000	5,500	12,790	(7,290)	132.5%
3606 - Penalties	-0	8,545	-0	2,500	5,955	(3,455)	138.2%
3607 - Other Charges	-0	-0	-0	-0	-0	-	0.0%
3804 - Insurance Claims	113,750	47,136	-0	-0	-0	-	0.0%
3805 - Miscellaneous Income	3,634	899	3,000	1,000	98	902	-90.2%
TOTAL	2,997,664	3,018,050	3,414,455	3,109,000	1,023,091	2,085,909	-67.1%
OPERATING EXPENDITURE							
Salaries & Wages	241,347	259,143	304,100	290,287	111,542	178,746	61.6%
Benefits	216,201	(5,086)	159,100	131,241	55,412	75,829	57.8%
Contracted Services	72,232	121,014	193,300	248,475	43,911	204,564	82.3%
Subregional O&M	1,650,401	1,737,404	1,737,400	1,952,850	650,947	1,301,903	66.7%
Services & Supplies	54,445	72,775	126,150	135,000	16,148	118,852	88.0%
Special Programs	50,450	419	1,000	1,000	-	1,000	100.0%
Equipment (under \$10K)	-	1,938	-	-	-	-	0.0%
Vehicle Expense	58	-	-	3,000	-	3,000	100.0%
Conference & Training Expense	7,307	4,658	10,500	10,500	5,627	4,873	46.4%
Utilities	46,277	58,723	65,250	65,250	19,981	45,269	69.4%
Telecommunications	1,755	1,954	3,500	3,500	704	2,796	79.9%
Bad Debt Expense	22,145	11,778	-	-	-	-	0.0%
Loss due to theft	-	-	-	-	-	-	0.0%
Allocated Insurance	49,658	61,761	69,900	66,176	27,575	38,601	58.3%
Capital Outlay	36,896	32,205	35,500	46,500	-	46,500	100.0%
Debt Service Payments	1,886	179,116	199,263	203,434	150,644	52,790	25.9%
TOTAL	2,451,058	2,537,804	2,904,963	3,157,214	1,082,492	2,074,721	34.3%
OTHER SOURCES/(USES)							
00 - Non Departmental	23,108	31,313	31,779	26,010	10,836	15,174	58.3%
10 - City Council	36,310	33,693	38,628	22,612	9,421	13,191	58.3%
11 - City Manager	52,400	56,891	57,502	84,728	35,302	49,426	58.3%
12 - City Attorney	7,762	9,805	9,805	19,357	8,065	11,292	58.3%
13 - City Clerk	25,264	28,386	30,034	26,827	11,177	15,650	58.3%
14 - Finance	451,007	449,826	504,007	494,942	206,225	288,717	58.3%
21 - Planning	16,771	17,792	19,610	19,199	8,000	11,199	58.3%
22 - Building	31,290	31,454	31,454	31,899	13,291	18,608	58.3%
23 - Engineering	117,376	113,782	124,905	133,727	55,720	78,007	58.3%
41 - Public Works	220,034	217,364	248,680	253,745	105,726	148,019	58.3%
TOTAL	981,322	990,306	1,096,404	1,113,046	463,763	649,283	41.7%
TRANSFERS IN/(OUT)							
3999 - Transfers In	-0	-0	-0	-0	-0	-	0.0%
4999 - Transfers Out	(91,206)	(112,641)	(1,057,350)	(606,000)	(168,409)	(437,591)	-72.2%
TOTAL	(91,206)	(112,641)	(1,057,350)	(606,000)	(168,409)	437,591	-72.2%
TOTAL OPERATING EXPENDITURES	3,523,586	3,640,751	5,058,717	4,876,260	1,714,665	2,286,414	
Net Surplus/(Deficit)	(525,922)	(622,701)	(1,644,262)	(1,767,260)	(691,574)		
Beginning Unrestricted Fund Balance	1,599,171	1,073,249	1,073,249	450,547	450,547		
Ending Unrestricted Net Position	1,073,249	450,547	(571,013)	(1,316,713)	(241,027)		
RESERVE							
Policy Reserve Level (25%)	528,538	546,113	758,808	731,439	257,200		
Actual Reserve Level	30.5%	12.4%	-11.3%	-27.0%	-14.1%		

* Amount is subject to change once year end audit is finalized

Business License Comparison

City	Annual Budget	Population	General	Professional	Rental	Home-Based	Deliveries	Solicitor	Specialty Contractor	General Contractor
Sebastopol	\$ 137,500	7448	1-3 Employees \$90.00 4-7 Employees \$135.00 8-14 Employees \$200.00 15+ Employees \$340.00	First Professional \$150.00 Add'l Prof \$75.00	1-4 Units, Rooms \$60.00 Add'l Units \$3.00 Max. \$112.50	\$27	\$90	\$150	\$175	\$100
Santa Rosa	\$ 4,605,700	176938	Gross Receipts \$0.00-25,000 \$25.00 Add \$0.34 per 1,000 over \$25,000	Gross Receipts \$0.00-25,000 \$25.00 Add \$1.68 per 1,000 over \$25,000	Gross Receipts \$0.00-25,000 \$25.00 Add \$ 84 per 1,000 over \$25,000				Gross Receipts \$0.00-25,000 \$25.00 Add \$1.09 per 1,000 over \$25,000	Gross Receipts \$0.00-25,000 \$25.00 Add \$1.09 per 1,000 over \$25,000
Sonoma	\$ 387,600	10644	1 Employee \$ 74.00 Add'l Employee \$31.00	First Professional \$186.00 Add'l Professional \$31.00	First Unit \$40.00 Add'l Units \$3.00		Delivery to Retail \$44.00/veh Delivery to Constr. Site \$60.00/veh	\$90.00	First Employee \$74.00 Add'l Employee \$31.00	First Employee \$74.00 Add'l Employee \$31.00
Rohnert Park	\$ 430,000	41411	1 Employee \$ 50.00 Add'l Employee \$15.00	First Professional \$200.00 Add'l Professional \$15.00	First Unit \$50.00 Add'l Units \$25.00		\$15.00/day \$100.00/6 months \$200.00/1 year	\$75.00/Small Business \$100.00/6 months \$150.00/1 year	\$75.00/Small Business \$100.00/6 months \$150.00/1 year	\$100.00/Small Business \$150.00/6 months \$250.00/1 year
Petaluma	\$ 1,241,935	59403	0.016% of Total Gross Receipts or \$45.00, whichever is highest	0.048% of Total Gross Receipts or \$45.00, whichever is highest	\$373.87 Short Term Rental	\$134.07	\$54.00/veh	\$69.00 per 20 days	0.032% of Total Gross Receipts or \$45.00, whichever is higher	0.032% of Total Gross Receipts or \$45.00, whichever is higher
Windsor	\$ 60,000	26039	New Business License \$71.00 Annual Renewal \$26.00	New Business License \$71.00 Annual Renewal \$26.00	New Business License \$71.00 Annual Renewal \$26.00		New Business License \$71.00 Annual Renewal \$26.00	New Business License \$71.00 Annual Renewal \$26.00	New Business License \$71.00 Annual Renewal \$26.00	New Business License \$71.00 Annual Renewal \$26.00
Cotati	\$ 85,000	7498	1 Employee \$87.05 Add'l FT Employee up to 10 \$12.45 Add'l PT Employee over 10 \$6.22 Add'l PT Employee \$6.22		\$12.45 Per Rental		\$78	\$124.35	\$43.53/6 months \$62.18/1 year	\$74.61/6 months \$124.35/1 year



FY 2023-24
July – November 2023 Financial Update

December 19, 2023

FY 2023-24 General Fund Overview

	2023-24 Adopted Budget	Actual thru 11/30/23	\$ Available From Budget	% Available of Budget
Revenues	\$ 10,860,460	\$ 2,038,282	\$ 8,822,178	81.2%
Expenditures	12,537,995	3,905,779	8,632,216	68.8%
Net Results	(1,677,535)	(1,867,497)		



FY 2023-24

General Fund Expenditures by Departments

Department	2023-24 Adopted Budget	Actual thru 11/30/23	\$ Available From Budget	% Available of Budget
City Council	\$ 170,318	\$ 59,495	\$ 110,823	65.1%
City Manager	302,683	86,019	216,664	71.6%
City Attorney	593,621	48,836	544,784	91.8%
ACM/City Clerk	369,258	128,112	241,147	65.3%
Administrative Services	397,920	75,341	322,579	81.1%
Planning	592,259	205,364	386,895	65.3%
Building	185,481	63,482	121,999	65.8%
Engineering	288,087	92,720	195,366	67.8%
Fire & Prevention	1,452,312	384,864	1,067,448	73.5%
Police	5,477,732	1,945,349	3,532,383	64.5%
Senior Center	69,572	18,395	51,177	73.6%
Public Works	1,286,184	376,278	909,906	70.7%
Community Center	322,830	92,887	229,943	71.2%
Ives Pool	275,355	136,339	139,016	50.5%
Non-Departmental	236,980	44,345	192,635	81.3%
Debt Service	265,903	147,097	118,806	44.7%
Transfer Out	251,500	855	250,645	99.7%
Total Expenditures	12,537,995	3,905,779	8,632,216	68.8%

REVISED DUE TO FORMULA ERROR



FY 2023-24 For All Other Funds

- ✓ The enterprise operating accounts are tracking normally for both revenue and expenditures at this time.
- ✓ One CIP project would need to return to the City Council at a later date to discuss budget amendment.
- ✓ All other fund special revenue funds such as Measure M Streets and Parks, Permit Technology, Incremental, and Art-in Lieu, Traffic Impact Funds are trending at target.

FY 2023-24 Potential Revenue List

1. Parcel tax for general use
2. Vacancy Tax
3. Events licenses enforcement
4. Asking the County for help with funding for Senior Center, Community Cultural Center, Ives Pool and the Library
5. EMS (Emergency Medical Services) reimbursement
6. Review of City leases
7. Review of Business Licenses
8. Continue to seek grants
9. Cannabis Tax

Council Questions/Discussions

2023/24 Budget Amendment Form

For Administrative Services use only

Data Entry _____

Date ___/___/___

Instructions:

- Use this form to establish or adjust the original budget between line items.
- Attach justification and documentation requiring change to the original budget.
- If this amendment is to change salary/benefits and/or to fund a new position and/or revise a job classification attach a copy of the completed Request for Class/Position Form for review.
- Use the Line Item table below to review budget items.

Submit this form, after approval, directly to the Administrative Services Department.

General Information

Contact Person: Dante Del Prete	Department Public Works Extension 200
---------------------------------	--

Budget Amendment

Dept/Division Name	Fund Number	Department Number	Object Code	Action to be Taken	Current Budget	Change +/-	Revised Budget
Tree Maintenance and Replacement Funding CIP Transfer	100	4101	4330	Increase	0	8000	8000
Ives Pool Circulating Pump Replacement \$10,914 and Ives Pool Roof Repairs, 2022-23 Rollover \$18,788	100	4302	5100	Increase	65,000	29,702	94,702
PublicWorks Vehicle Maintenance	100	4102	4380	Increase	28,700	18,000	46,700
Replacement Street Painting Trailer	124	4103	5100	Decrease	6,300	(2,382)	3,918
Replacement Mower Painting Trailer	100	4104	5100	Decrease	6,300	(1,241)	5,095
Park Restroom Partitions and Stall Door Replacements	100	4101	4210	Decrease	14,500	(4,340)	9,666
Replacement Flatbed Dump Truck 1/2 Cost	500	4402	5100	Decrease	46,500	(3,347)	43,153
Replacement Flatbed Dump Truck 1/2 Cost	510	4402	5100	Decrease	46,500	(3,347)	43,153
TOTAL					213,800	33,045	246,387

Comments/Justification:

Tree maintenance and replacement was identified in the CIP-Pg 18, to be transferred to the Public Works operation Budget. Inadvertantly, these funds were not transferred in the final 2023-24 budget. \$8,000
Ives Pool Circulating Pump Failed and was Replaced as an Emergency Repair \$10,914. Ives Pool Roof Repairs funding approved in the 2022-23 budget was inadvertently not rolled over to the 2023-24 budget. \$18,788
Public Works Vehicle Maintenance experienced multiple unexpected major repairs \$18,000
Replacement Street Painting Trailer- purchase completed under budget (\$2,382)
Replacement Mower Painting Trailer- purchase completed under budget (\$1,241)
Park Restroom Partitions and Stall Door Replacements- completed under budget (\$4,340)
Replacement Flatbed Truck 1/2 Cost in Water Enterprize Fund- purchase completed under budget (\$3,347)
Replacement Flatbed Truck 1/2 Cost in Wastewater Enterprize Fund- purchase completed under budget (\$3,347)

Attach justification memo for budget change if need more space.

Approvals	
Department Head Signature	Date
City Manager Signature	Date