

SUMMARY - PLANNING DESCRIPTION OF CHANGES

| EXPENSE | 2023-24 Adjusted Budget | 2024-25 Proposed Budget | \$ Inc/(Dec) * | Type On-Going One Time | Reasons |
|-------------------------------|-------------------------------|-------------------------------|------------------|------------------------------|--|
| Salaries & Wages | 367,884 | 323,184 | (44,700) | One Time | Net decrease is due to: ^Removal of the One time Payout. This may change depending on contract negotiations ^FY23-24 budgeted for higher step with new hire at lower step ^Previously not budgeted for projects reimbursement. In FY24-25 will account for reimbursement for staff charges to development projects. This is based on typical staff reimbursement costs from development review processing. Note, this is dependent on staff capacity related to other project assignments, as well as how many and what type of development applications the City receives. |
| Benefits | 134,278 | 101,354 | (32,924) | One Time | The bulk of the reduction is due to removal of UAL (Unfunded Accrued Liabilities) & retiree medical reimbursement |
| Contracted Services | 55,340 | 32,300 | (23,040) | On-Going | Savings primarily in technology support anticipated with fewer committee and board meetings and Zoom only. |
| Services & Supplies | 12,700 | 11,750 | (950) | On-Going | 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 | 537,243 | (106,213) | | |
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* 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 | 2024-25 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 | 32,300 | (23,040) | -41.6% |
| 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 | 537,243 | (106,213) | -16.5% |

| 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 | 25,500 | (27,340) | -51.7% |
| 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 | 32,300 | (23,040) | -41.6% |
| 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 | 537,243 | (106,213) | -16.5% |

| City of Sebastopol* | | | | |
|--|--|-----------------------------|---------------------------|------------------------|
| Object Details | | | | |
| Object | Worksheet Description | Worksheet Unit Price | Worksheet Quantity | Worksheet Total |
| Grand Total | | 33,810 | 32 | 35,525 |
| 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 |
| Total 4210 - Professional Contract Services | | 24,675 | 15 | 25,500 |
| 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 |