CITY OF SEBASTOPOL CITY COUNCIL
AGENDA ITEM REPORT FOR MEETING OF: June 2, 2026

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To:	Honorable Mayor and City Councilmembers
From:	Ana Kwong, Administrative Services Director
Responsible Department:	Administrative Services & All Other Departments
Subject:	Public Hearing and Consideration of the Proposed Fiscal Year 2026–27 Budget

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RECOMMENDATION:
It is recommended that the City Council conduct the public hearing and provide direction on the Proposed Fiscal Year 2026–27 Budget. Following the public hearing, staff recommends that the City Council consider adoption of the FY 2026–27 Budget at the June 16, 2026 meeting.

Any decisions regarding additional funding to the Section 115 Trust are recommended to be evaluated by the City Council as part of the FY 2026–27 budget hearings, along with consideration of the proposed pension distribution withdrawal schedule.

PROCESS OF AGENDA ITEM:

a. Presentation of the agenda item by department
b. Questions and Discussion from Councilmembers
c. Conduct Public Hearing
d. Council Deliberation and Continuation of Item to the June 16th City Council Meeting for Consideration of Adoption of Budget

EXECUTIVE SUMMARY:
The proposed FY 2026–27 Budget reflects the City's continued effort to maintain service levels, address infrastructure needs, and ensure long-term financial sustainability across all funds. The budget incorporates updated revenue projections, planned expenditures, and capital improvements, while continuing to address structural challenges in the General Fund and maintaining financial stability in Enterprise Funds.

Given the extensive nature of the budget review process, it is important to clearly outline the steps and contingencies to ensure a thorough and effective evaluation. The review process is comprehensive and may not be completed in a single meeting. This approach supports thoughtful deliberation and community involvement, resulting in a well-considered and balanced budget for the upcoming fiscal year.

- Review and consideration of adoption will continue at the City Council meeting scheduled for June 16, 2026. If the budget is ready for adoption at that time, the following resolutions will be presented for Council consideration:
  - FY 2026–27 Budget Adoption Resolution
  - FY 2026–27 Appropriations Limit Resolution
  - FY 2026–27 Supplemental Law Enforcement Services Fund (SLESF) Resolution
- If the budget is not finalized at that time, the City Council may schedule a special meeting to ensure the budget is completed and adopted prior to the end of the fiscal year on June 30, 2026.
- If the budget is not adopted by June 30, 2026, the City Council may adopt a resolution to extend the FY 2025–26 operating appropriations for a period of up to 60 days, through August 31, 2026.
- This extension would ensure the uninterrupted continuation of municipal services.
- There is no anticipated fiscal impact associated with continuing the FY 2025–26 adjusted budget during this extension period.

City of Sebastopol

BACKGROUND:

The City budget stands as the most crucial policy document reviewed by the City Council annually. It not only outlines the City's financial resources but also reflects the City's values and priorities in allocating those resources. This comprehensive document serves as a blueprint for the City's fiscal management and strategic planning.

Within the City budget, there are various Funds designated for specific purposes, each detailed in the budget message that introduces the budget. Among these, the General Fund is the principal funding source for the majority of the City's operations. As the largest and most flexible of the City's Funds, it provides the financial backbone for most City services. This Fund supports essential services such as public safety, parks and recreation, and general government operations, reflecting the City's commitment to maintaining the quality of life for its residents.

The General Fund's flexibility allows the City to respond to changing needs and priorities, ensuring that resources are allocated effectively to address both immediate and long-term goals. By carefully managing this Fund, the City can sustain its operations, invest in community improvements, and uphold its commitment to fiscal responsibility.

DISCUSSION:

The Proposed FY 2026–27 Budget is the result of a comprehensive, multi-step development process that incorporates input from departments, review by the Budget Committee, and ongoing evaluation of the City's financial conditions.

The budget development process began with departments reviewing prior-year performance and preparing updated revenue and expenditure projections based on operational needs and anticipated changes for the upcoming fiscal year. These requests were then reviewed and refined to ensure consistency, alignment with available resources, and responsiveness to City priorities.

Throughout the spring, the Budget Committee held a series 11 public meetings. These meetings also included other financial related matters of day to day operations, in addition to budget discussions focused on maintaining core services, addressing infrastructure needs, and identifying areas where adjustments or efficiencies could be implemented. The iterative nature of this process allowed for refinement of the budget based on policy direction and fiscal constraints.

In developing the Proposed Budget, updated financial data was incorporated, including year-end projections, revenue trends, and known cost drivers. Careful consideration was given to ensuring that ongoing expenditures are supported by sustainable funding sources. While the estimated year-end for FY 2025–26 reflects a significant surplus (one time savings due to salary savings, $478,000), these funds are being set aside in the unassigned fund balance as a reserve (City's savings) and will be carried forward into the next fiscal year to help offset the projected operating deficit.

The public hearing tonight provides an opportunity for the City Council and community to review the proposed budget, provide input, and help inform final adjustments prior to adoption.

STAFF ANALYSIS:

Overall Financial Overview

It is important to distinguish between the City's annual operating results and the timing of multi-year funding allocations, particularly with respect to Measure U revenues designated for infrastructure.

Overall, General Fund revenues are expected to remain relatively flat:

- Property Tax: moderate growth (~$170,000)
- Sales Tax: slight increase (~$8,000)
- Permits & Development: decline (~$100,000)
- Cost Allocation Revenue: decrease (~$169,000) due to methodology changes. The new cost allocation provides for direct charges for City Attorney services, and using FY24-25 audited expenditures

FY 26 27 assumptions reflect a cautious and realistic outlook based on current economic conditions. The FY 2026–27 Proposed General Fund budget totals $15.62 million in revenues and $16.58 million in expenditures, resulting in a projected $0.96 million operating deficit driven by public safety cost increases and Council-directed infrastructure investment.

A portion of this deficit reflects the City Council's policy to allocate Measure U revenues toward infrastructure improvements in FY 2026–27 (approximately $612,800). Additional factors contributing to the deficit include increased personnel costs, higher insurance expenses, and rising costs for services.

General Fund Snapshot

Category	Amount
Revenues	**$15.62 million**
Expenditures	**$16.58 million**
Operating Deficit	**($0.96 million)**

Measure U Overview
Measure U, the voter-approved ½-cent sales tax effective April 2025, continues to support General Fund services. Under Council policy:

- 40% is allocated to streets, roads, drainage, and parks
- Funding supports public safety services
- Remaining funds support core City operations

Measure U is projected to generate approximately $3.41 million from inception in April 2025 through the end of FY 2026–27. This amount reflects cumulative revenues. Of this amount, $290,000 has been expended on infrastructure or capital projects, and $1,122,800 has been committed or reserved for infrastructure and capital projects. The remaining balance is being used to support ongoing City operations, consistent with City Council policy. These funds contribute to public safety and other General Fund services.

Reserves
Despite the projected deficit, the City maintains a strong reserve position. The ending unassigned fund balance is projected at $4.27 million, or 25.8% of annual expenditures. This level exceeds both the City's 15% reserve requirement and its long-term goal of maintaining reserves at 20% of annual expenditures. While reserves remain strong, fund balance levels have gradually declined in recent years and will continue to be monitored as part of the City's ongoing long-term financial planning efforts.

Pension Trust and Withdrawal Strategy:
In addition to maintaining reserve levels, the City is continuing to evaluate strategies to manage long-term pension liabilities. This includes consideration of additional funding to the Section 115 Pension Trust and refinement of the associated withdrawal strategy.

The proposed approach includes, where feasible, transferring a portion of available funds into the Section 115 Trust to support long-term cost smoothing and investment growth. In parallel, a revised withdrawal schedule was developed to better align with projected pension obligations, with the goal of reducing volatility in annual pension costs while preserving flexibility in the General Fund.

While these strategies are reflected as part of the City's broader financial planning, any decision to commit additional funding to the Section 115 Trust is recommended to be evaluated and considered by the City Council during the FY 2026–27 budget hearings. Further investment policies will be brought back to the City Council for future consideration and direction.

Expenditure Overview and Service Priorities

General Fund expenditures are projected to increase by approximately 5.7% year-over-year, primarily driven by higher public safety staffing costs, increased funding for animal control services, mandated benefit increases (including CalPERS, medical premiums, general liability, and workers' compensation), and higher transfers for capital-related needs.

At the department level:

- **City Administration (City Council, City Manager, City Attorney, ACM/City Clerk):** Overall expenditures decrease by approximately $47,600 (-5.0%). This reflects adjustments to Council stipends, the new City Manager contract, partial reallocation of City Attorney costs to enterprise funds, and the continued vacancy of the Assistant City Manager/City Clerk position. Revised job descriptions and salary ranges for the Assistant City Manager and City Clerk positions will be brought back to the City Council for consideration prior to recruitment..
- **Planning:** Expenditures increase by approximately $79,500 (+11.3%), primarily due to the completion of grant-funded projects that previously offset staff costs, resulting in a greater share now being supported by the General Fund.
- **Police:** Expenditures increase by approximately $348,600 (+6.0%), driven by staffing-related costs, including labor agreement adjustments, higher CalPERS contributions, increased insurance costs, and expanded animal control services.
- **Senior Center, Community Center, and Ives Pool:** Expenditures reflect a mix of targeted adjustments, including modest increases for planned facility improvements and equipment replacement at the Senior Center and Ives Pool, partially offset by cost reductions at the Community Center primarily due to lower insurance-related expenses.
- **Transfers Out:** Transfers increase by approximately $323,000 (+40.4%), consistent with the City's policy to allocate a portion of Measure U revenues toward infrastructure and maintenance activities.

Overall, while certain departments reflect notable increases due to cost pressures and service needs, many others remain relatively stable or show modest changes, consistent with ongoing efforts to manage expenditures prudently.

Enterprise Funds and Capital Investments

The Water and Wastewater Enterprise Funds are projected to remain stable in the near term, supporting both ongoing operations and planned capital improvements for the upcoming fiscal year. Looking beyond the one-year horizon, capital needs identified in the recently completed Water Master Plan will require further evaluation to assess whether existing rate structures are sufficient to sustain long-term investment.

Within the Wastewater Fund, a key consideration is the City's share of Phase 1 of the Llano Trunk Line Rehabilitation Project, which has been completed at a cost of approximately $997,000. In coordination with the City of Santa Rosa, a revised financing approach has been developed that relies on available subregional reserves and a pay-as-you-go strategy rather than issuing new debt.

This approach allows the City to utilize available reserves, including the ability to temporarily operate at a negative balance, effectively serving as a no-interest financing mechanism. As a result, the City avoids incurring new debt or related interest costs. Funds previously assumed for debt service are instead redirected toward rebuilding reserves and preparing for future phases of the project, with continued set-asides included to support longer-term system needs.

Special Revenue Funds

Special revenue funds including Gas Tax, Measure M, grants, and development impact fees—are budgeted based on their restricted uses and available balances. These funds are limited to specific purposes and are primarily used to support capital projects rather than ongoing operations.

Projects funded by these sources are identified through the Capital Improvement Plan (CIP) and are aligned with infrastructure needs and funding requirements. Uses are limited to eligible activities for each source, such as roadway improvements, traffic safety projects, grant-funded work, and growth-related infrastructure.

The Downtown Business Improvement District (BID) is funded through assessments on businesses within the district and is restricted to uses that directly benefit the assessed area.

On May 4, 2026, the Budget Committee met with BID representative Jennifer Koelemeijer to discuss downtown revitalization priorities and potential improvements. Topics included enhancements to the Downtown Sebastopol website, such as an events calendar, updated content, and potential business log-in features, which could be managed by a designated member. The discussion also focused on strategies to improve BID engagement, including clearer communication methods, combining email outreach with mailed materials, and establishing a more formal leadership structure.

Additional discussions addressed broader downtown priorities, including lighting improvements, community clean-up efforts, marketing initiatives, and potential signage or façade support for businesses, including revisiting a prior façade improvement program. The Committee emphasized the importance of greater transparency in the use of BID funds, enhanced outreach through regular updates, and more effective use of available resources and grant opportunities.

Approximately $17,554 in revitalization funds is proposed in FY26-27 budget to support communication and outreach efforts. The Committee expressed general support for the list of suggested improvements identified by businesses, with the exception of the parking-related item, which was not considered feasible for implementation.

Overall, the budget reflects a coordinated effort to use these restricted funds strategically—advancing capital projects while ensuring compliance with funding requirements and maintaining fund balance levels for future needs.

Capital Investments and Transfers

Infrastructure investment remains a key focus of the FY 2026–27 Proposed Budget, particularly in the area of street maintenance and facility improvements. The budget includes approximately $1.12 million in General Fund transfers, inclusive of prior-year carryover, to support pavement improvements, completion of ongoing capital projects, and targeted facility upgrades.

Measure U revenues continue to play a central role in funding these efforts. Proposed allocations are slightly above the 40% policy benchmark on a cumulative basis, reflecting the City's continued effort to address deferred maintenance needs while remaining generally consistent with adopted policy direction.

BUDGET COMMITTEE REVIEW:

The table below highlights the Budget Committee meetings held throughout early 2026 and reflects the significant time and effort devoted to developing the FY 2026–27 Proposed Budget. These meetings also included review and discussion of other budget related items impacting operations, including the mid-year budget review, received FY24-25 audited financial report, quarterly financial updates, cost allocation plan, Section 115 pension and unfunded liability updates, construction contract amendments, and special event fees waiver.

City of Sebastopol

Budget Committee Meetings (January–May 2026)

Date	Meeting Name / Description
January 12, 2026	Monthly Budget Committee Meeting
February 9, 2026	Monthly Budget Committee Meeting
March 2, 2026	Budget Committee Meeting
March 9, 2026	Budget Committee Meeting
March 30, 2026	Joint Meeting – Budget Committee & Enterprise Fund Oversight
April 6, 2026	Joint Meeting – Budget Committee & Enterprise Fund Oversight
April 20, 2026	Budget Committee Meeting -Canceled
April 28, 2026	Joint Meeting – Budget Committee & Enterprise Fund Oversight
May 4, 2026	Budget Committee Meeting
May 11, 2026	Budget Committee Meeting
May 18, 2026	Budget Committee Meeting
May 27, 2026	Budget Committee Meeting - Canceled

CITY COUNCIL GOALS/PRIORITIES/ AND OR GENERAL PLAN CONSISTENCY:

This agenda item represents the City Council goals/priorities as follows:

Goal 5: Achieving Greater Fiscal Resilience and Long Term Fiscal Sustainability

This agenda item represents the City Council General Plan Consistency (if applicable): Not Applicable

FISCAL IMPACT:

The fiscal impacts associated with the Proposed FY 2026–27 Budget are detailed within the budget document. A summary All Funds overview is provided below.

Categories	General Fund	General Fund Reserves	Non Governmental Funds	Water Fund	Wastewater Fund	Special Revenue Funds	Assessment District	Total
Estimated Beginning Balance	**5,238,097**	**4,845,115**	**1,481,444**	**2,359,173**	**2,124,177**	**1,920,159**	**34,915**	**18,003,080**
Total Proposed Revenue	15,622,473	170,000	58,900	4,476,583	6,992,336	4,040,702	94,970	31,455,964
Total Proposed Expenditures	16,582,911	373,300	940,126	4,543,433	6,368,812	2,199,667	106,365	31,114,614
Net Budgetary Surplus/(Deficit)	(960,438)	(203,300)	(881,226)	(66,850)	623,524	1,841,035	(11,395)	341,350
Addition/(Uses) of Reserves	(960,438)	(203,300)	(881,226)	(66,850)	623,524	1,841,035	(11,395)	341,350
Estimated Ending Balance	**4,277,659**	**4,641,815**	**600,218**	**2,292,323**	**2,747,701**	**3,761,194**	**23,520**	**18,344,430**

COMMUNITY OUTREACH:

This item has been 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. The City has also used social media to promote and advertise the City Council Meeting Agenda Items.

As of the writing of this agenda item report, the City has not received any public comment. If staff receives public comment from interested parties following the publication and distribution of this agenda item report, such comments will be provided to the City Council as supplemental materials before or at the meeting and will be posted to the city website.

RESTATED RECOMMENDATION(S):

It is recommended that the City Council conduct the public hearing and provide direction on the Proposed Fiscal Year 2026–27 Budget. Following the public hearing, staff recommends that the City Council consider adoption of the FY 2026–27 Budget at the June 16, 2026 meeting.

Any decisions regarding additional funding to the Section 115 Trust are recommended to be evaluated by the City Council as part of the FY 2026–27 budget hearings, along with consideration of the proposed pension distribution withdrawal schedule.

OPTIONS:

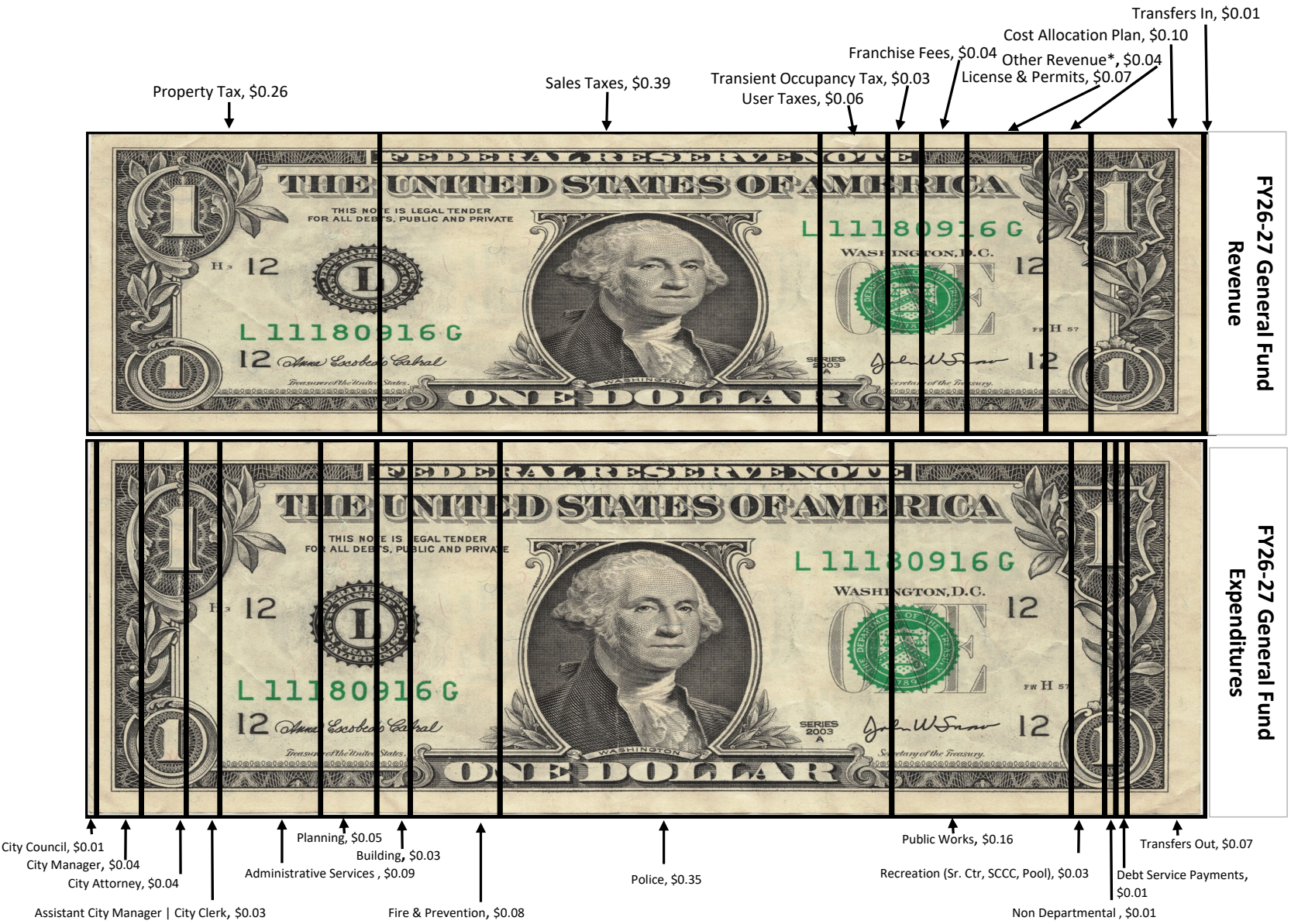
The City Council can reallocate funds within the budget, request additional information, or take other actions as it deems appropriate.

ATTACHMENTS:

Where Your General Fund Dollar Goes Illustration
General Fund Two-Year Financial Position
Measure U Overview
Receipt and Approval of Business Improvement District Use of Funds from BID Assessments
FY26-27 Proposed Budget Book

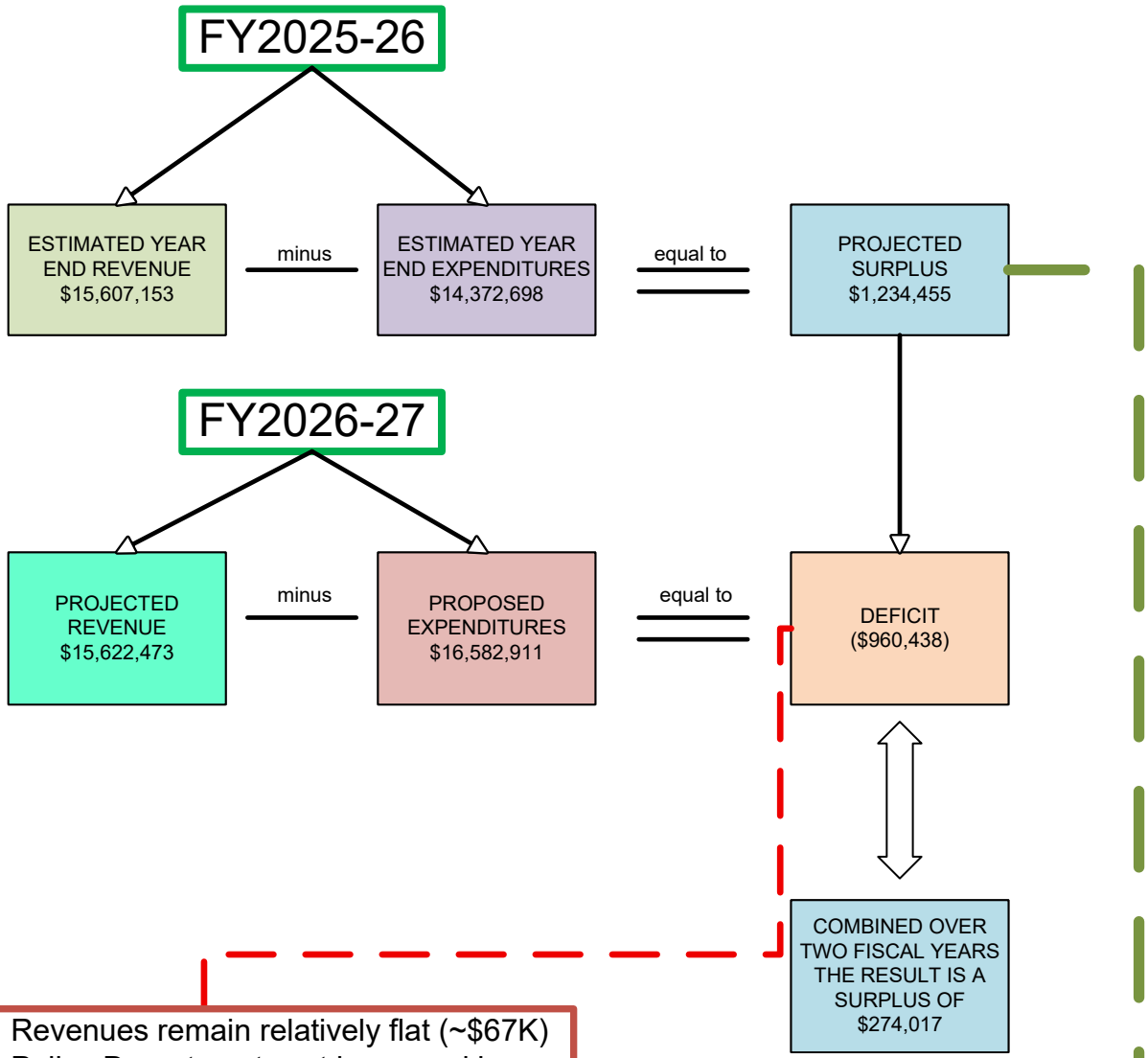
APPROVALS:

Department Head Approval: Approval Date: 5/14/26
CEQA Determination (Planning): Approval Date: N/A
The proposed action is not a project under the California Environmental Quality Act (CEQA)
Administrative Services (Financial) Approval Date: 5/14/26
Costs authorized in City Approved Budget: ☐ Yes ☐ No ☑ N/A
Account Code (f applicable) N/A
City Attorney Approval: Approval Date: 5/26/26
City Manager Approval: Approval Date: 5/26/26



*Other Revenue consists of:
- Fines & Special Assessments,
- Intergovernmental Revenues,
- Interests & Rents,
- Charges for Services,
- Misc. Revenue.

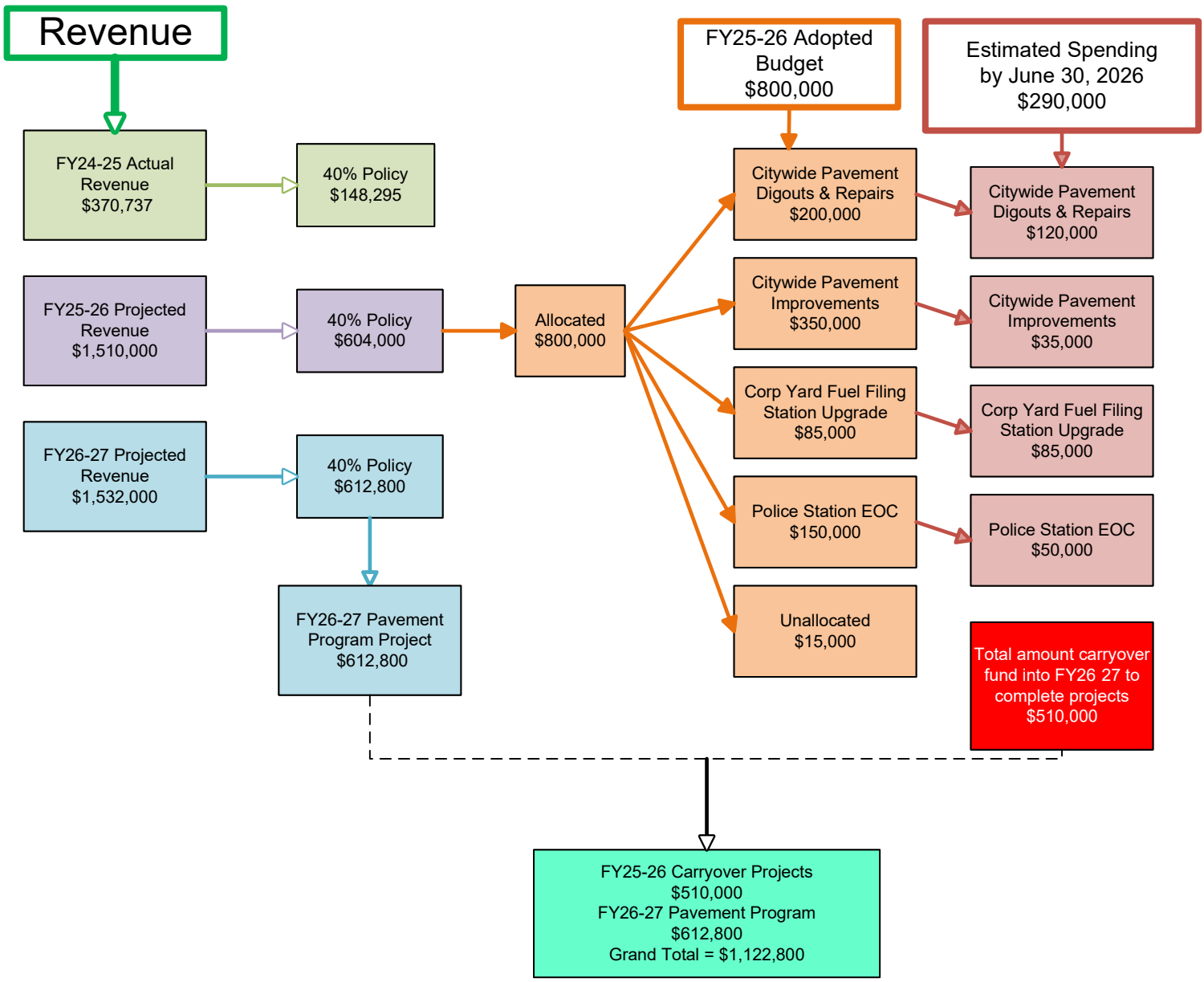
Proposed FY26-27
General Fund Two-Year Financial Position



- Revenues remain relatively flat (~$67K)
- Police Department cost increased by (~$348K) due to labor contract, rising pension, insurance cost and animal contract
- Planning costs increase by (~$79.5K) due to reduction in cost reimbursement
- Public Works costs increase by (~$64K) due to capital outlay (vehicle purchase and park village cabin stair replacement)
- Ives Pool costs increase by (~$34K) due to capital out (pool surfacing, solar cell replacement, building repairs due to rotten beam and siding)
- Deferred pavement projects carried forward to this fiscal year plus new allocation per policy for net increase of (~$323K)

- Primarily one-time savings, not ongoing
- Slight shortfall in revenues, mainly sales tax (~$80K)
- Staff vacancies and related salary/benefit savings across departments (~$550K)
- Deferred pavement projects carried forward to next fiscal year (~$510K)
- Lower-than-budgeted operating and contract costs (~$25K–$50K)
- Lower than budgeted in legal cost (~$140K)

Proposed FY26-27 Measure U Overview



Note: From inception through the projected FY 2026–27 revenue, Measure U collections are estimated at $3,412,737. Under the 40% policy guideline, the allowable amount would be $1,365,095. The currently budgeted allocation is $1,412,800, which exceeds the policy amount by $47,705, or approximately 3.5% above the policy threshold.

Dear Members of the Sebastopol City Council Budget Committee,

On behalf of the Downtown Sebastopol Business Improvement District (BID), we respectfully submit our proposed allocation of funds for the upcoming fiscal year and request your approval to proceed.

The BID currently holds approximately **$17,000 in available funds**, with **annual revenue of approximately $9,000**. Our proposal reflects a careful and conservative approach—balancing **one-time investments that create lasting shared assets** with **ongoing annual expenses that align with our recurring revenue**.

Our goal is to ensure that every dollar spent delivers **broad, visible benefit to the entire district**, while maintaining long-term financial sustainability.

Proposed Budget Framework

<u>One-Time / Foundational Investments (Year 1)</u>

These investments create shared tools that all BID businesses can use over multiple years:

- **Website & Downtown Events Calendar: $2000 – $3000**
  Development of a centralized, easy-to-use website that highlights downtown businesses and provides a single location for events and promotions. All BID members will be able to participate and list offerings at no additional cost.
- **Professional Content Creation (Photo & Video): $4000 - 5000**
  Creation of a high-quality, evergreen library of images and short-form video showcasing Downtown Sebastopol. These assets will be shared with all BID businesses to support their individual marketing efforts, reducing the need for each business to invest separately.

Estimated One-Time Total: $6000 – $8,000

<u>Annual / Recurring Investments</u>

These ongoing investments focus on visibility, visitor experience, and steady economic activity:

- **Main Street Beautification (Seasonal Flowers & Holiday Lighting): $4,000 – $5,000 annually**
  Enhancing the appearance of downtown creates a welcoming environment that encourages visitors to stay longer, explore more businesses, and return more often.
- **Sonoma County Tourism Magazine (2-Page Spread): Approximately $3,400 - $3,600 annually**
  Inclusion in this widely distributed publication ensures Downtown Sebastopol is represented to visitors already traveling within Sonoma County. This provides broad exposure for multiple businesses within a single placement.

- **Website Maintenance & Updates: $300 – $700 annually**
  Ongoing support to keep the website and events calendar current and useful for both businesses and visitors.

Estimated Annual Total: $7,700 – $9,300

This funding plan reflects a disciplined and practical approach: investing once in shared assets, maintaining manageable annual costs, and prioritizing improvements that benefit the entire downtown business community.

- **Aligned with Annual Revenue**
  Recurring costs are intentionally kept within the BID's approximate $9,000 annual income, avoiding structural deficits and ensuring sustainability.
- **Shared Value Across All BID Members**
  Investments focus on tools and visibility that benefit the entire district—not individual businesses—ensuring equitable return on BID contributions.
- **Supports Small and Independent Businesses**
  By providing shared marketing assets and a common promotional platform, this plan reduces the burden on individual businesses to fund their own advertising and content creation.
- **Increases Customer Activity Downtown**
  A more attractive streetscape, stronger regional visibility, and clear information about what is happening downtown all contribute to increased visitation and greater participation across multiple businesses.
- **Builds Long-Term Marketing Infrastructure**
  One-time investments in content and digital presence will continue to generate value in future years, reducing the need for repeated large expenditures.

We believe this proposal represents a responsible use of BID funds and supports the City's goals of economic vitality, small business support, and a vibrant downtown.

We appreciate your consideration and welcome any questions.

Warmly,

Downtown Sebastopol Business Improvement District represented by:

Jen Koelemeijer - Gather

Danielle Connor - Retrograde

Andrea Caron - Silk Moon

Erin Hillmer - Gather

Tessa Grul - Dressers

Date	Category	Suggestion on how funds could be used
4/15/2026	Parking	Offering lot-specific or 3-hour-spot specific parking passes, similar to what local residents have for street parking? What our Abacus team is finding is all of the park-n-ride spots in the Hopmonk lot are often full. We'd gladly pay a $60 annual fee to avoid tickets while we're working. It's great town is flourishing and we're looking at doing more to enhance its vitality, but until there's a parking structure or more public, long-term parking, passes seem an easy option. I plan to attend the meeting on May 4th to hear all that folks have to add.
4/22/2026	Advertising/ Marketing	Support the promotion of business activities and downtown vitality through marketing and advertising campaigns especially radio and Sonoma Magazine as well as other Press democrat publications. We believe decorations, public events and music activities are well managed by the Chamber of Commerce. Parking has never been a complaint of our customers. We have always believed that marketing and advertising is money well spent especially as a group entity, since it is expensive.
4/28/2026	Redesign Downtown	I brought up an idea at the last DRB meeting, to host a design competition for a redesign of the downtown plaza. I'd like to suggest that some of the BID finds could be used for this project, perhaps in combination with other public or private funds. While new banners and sidewalk sales can enliven the downtown streetscape, they are a temporary way to attract and sustain a thriving business environment. A plaza that is more welcoming, comfortable, and connected to the rest of downtown would be a much more robust, long-term effort towards this same goal.
4/28/2026	Downtown Improvement	**One Time:** • **Website & Downtown Events Calendar: $2000 – $3000** Development of a centralized, easy-to-use website that highlights downtown businesses and provides a single location for events and promotions. All BID members will be able to participate and list offerings at no additional cost. • **Professional Content Creation (Photo & Video): $4000 - 5000** Creation of a high-quality, evergreen library of images and short-form video showcasing Downtown Sebastopol. These assets will be shared with all BID businesses to support their individual marketing efforts, reducing the need for each business to invest separately. **Recurring** • **Main Street Beautification (Seasonal Flowers & Holiday Lighting): $4,000 – $5,000** annually Enhancing the appearance of downtown creates a welcoming environment that encourages visitors to stay longer, explore more businesses, and return more often. • **Sonoma County Tourism Magazine (2-Page Spread): Approximately $3,400 - $3,600** annually Inclusion in this widely distributed publication ensures Downtown Sebastopol is represented to visitors already traveling within Sonoma County. This provides broad exposure for multiple businesses within a single placement. • **Website Maintenance & Updates: $300 – $700** annually Ongoing support to keep the website and events calendar current and useful for both businesses and visitors.

Date	Category	Suggestion on how funds could be used
4/30/2026	Downtown Cleanup	Council should try to form a volunteer downtown cleanup association, which could be comprised of Chamber Members, Rotary clubs, Nonprofit members (like senior center folks) - get volunteers downtown 1x per month. I think this would foster community involvement and show people that residents and the business community want a nice downtown and also save money from a PW standpoint! I think it might be worth investigating. If you could get 20 volunteers each month, that would have a positive impact psychologically and on the actual appearance of downtown. Maybe the Downtown Business Tax could go toward organizing and supporting volunteer clean up days? If you could provide some funding for someone to organize it and provide drinks (?) that could go a long way. For instance if you could get $750 per session ($9000 annually) to organize and provide beverages and tools, that is much cheaper and has a better psychological impact than having Public Works do it. Maybe the organizer could target a volunteer group each month - rotary, senior center, analy high school, chamber members, 4H, Goldridge Fire Explorers, boy scouts - so you could build a core of volunteers and then supplement with specific groups.

CITY OF SEBASTOPOL

FISCAL YEAR 2026 - 2027 BUDGET













Jill McLewis, Mayor
Term Expires - November 2026





Sandra Maurer, Vice Mayor
Term Expires - November 2026



Meet the City Council

Sebastopol



Phill Carter
Term Expires - November 2028



Neysa Hinton
Term Expires - November 2028



Stephen Zollman
Term Expires - November 2026

CITY OFFICIALS

City Council:

Jill McLewis, Mayor
Sandra Maurer, Vice Mayor
Phill Carter, Councilmember
Neysa Hinton, Councilmember
Stephen Zollman, Councilmember

City Staff (Support):

City Manager	Mary Gourley
City Attorney	Alex Mog (Contract)
Assistant City Manager | City Clerk	Vacant
Administrative Services Director	Ana Kwong
Building Official	Steve Brown (Contract)
Planning Director	Jane Riley (Contract)
Public Works Director	Oriana Hart
Police Chief	Sean McDonagh

Advisory Commissions or Committees:

Planning Commission
Design Review Board
Public Arts Committee
Climate Action Committee

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City Council
Mayor Jill McLewis
Vice Mayor Sandra Maurer
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City of Sebastopol

City Manager
Mary Gourley
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May 27, 2026

Honorable Mayor, Councilmembers, and members of the Sebastopol Community,

The Proposed Fiscal Year (FY) 2026–27 Budget reflects a multi-month, collaborative effort to align the City's financial resources with its operational priorities and long-term fiscal sustainability. Development began in early January 2026 and progressed through a structured and iterative review process that incorporated budget discussions alongside key policy and operational considerations.

The Budget Committee convened eight times—on January 12, February 9, March 2, March 9, March 30, April 6, April 28 (jointly with the Enterprise Fund Oversight Committee), and May 4—to review the budget framework. These meetings included high-level overviews, detailed departmental reviews, enterprise fund discussions, and broader financial, policy, and operational issues that informed the overall budget approach.

Additional meetings on May 11 and May 18 were held to finalize deliberations, incorporate feedback, and refine recommendations in advance of presenting the proposed budget to the City Council for review and adoption.

New this year was the establishment of the Enterprise Fund Oversight Committee. This committee was established to:

- Reviewing Annual Budgets and Financial Reports: The Committee will analyze the financial health of the Enterprise Funds, ensuring that budgets and financial statements reflect accurate and sustainable practices.
- Analyzing Rate Studies and Rate Adjustment Proposals: The Committee will evaluate proposed rate changes, including providing recommendations on cost allocation methods to ensure fairness and financial viability.
- Evaluating Long-Term Financial Planning and Capital Improvement Needs: The Committee will assess capital improvement plans (CIP), master plans, and long-term financial forecasts related to Enterprise Fund operations, ensuring that projects are properly prioritized and funded and that master planning efforts align with Enterprise Fund financial sustainability.
- Engage with the public and other stakeholders to ensure that the community's interest and concerns are reflected in the Committee's recommendations.
- Such other duties as assigned by the City Council.
- Shall submit an annual report to the Council in early June before the next fiscal year budget is adopted.

The Budget Committee and Enterprise Fund Oversight Committee also received presentations on the Cost Allocation Plan Methodology and on Enterprise Fund considerations related to Propositions 218 and 26.

The FY 2026–27 budget reflects a year of deliberate evaluation, difficult choices, and an increased focus on aligning resources with the City's long-term priorities. Through substantive discussion with both committees, the process emphasized not only near-term affordability but long-term sustainability, requiring a reassessment of how the City funds services, infrastructure, and internal support functions rather than simply carrying forward prior assumptions.

This budget balances many competing needs, but challenges remain—especially with infrastructure, cost allocation, and service demands. The goal for FY 2026–27 was not to eliminate all risk, but to present a realistic financial plan that is transparent about constraints, intentional about priorities, and flexible enough to adapt as conditions change.

Throughout the budget process, staff worked to reflect City Council priorities as fully as possible within available resources. The final budget is more than just a spending plan. It is a clear policy document that shows how the City is using limited dollars to meet our community's needs. It also serves as a straightforward roadmap of City operations, helping residents see exactly how budget decisions support the services they rely on every day.

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On April 14, 2026, the City Council held a goal-setting workshop to define policy objectives that would guide both short-term actions and longer-term planning. The workshop included strong public input and active participation from both Councilmembers and staff. This process reinforced the importance of working together and sharing responsibility. As a result, the Council renewed the following six priority areas to guide the City's work:

1. Community Vitality
   - Budgeted: Downtown maintenance, beautification, safety improvements
   - Not Budgeted: Benches, Centennial planning, some park/event expansions
2. Public Safety
   - Budgeted: Existing operations, HEART/WCCS services, generator, trail maintenance
   - Not Budgeted: Additional police staffing, expanded patrols, some traffic enforcement tools
3. Infrastructure
   - Budgeted: Majority of CIP (roads, sidewalks, utilities, facilities, stormwater, water/sewer)
   - Not Budgeted: Bike infrastructure, select studies, fleet electrification, some park improvements
4. High-Performance Organization
   - Budgeted: Staffing, training, code updates, housing compliance (mostly)
   - Not Budgeted: Major new technology systems and certain organizational initiatives beyond current resource capacity are not included. While significant system upgrades are not proposed in this budget, staff will continue to evaluate opportunities to improve efficiency and service delivery over time.
5. Long-Term Financial Stability
   - Budgeted: Pension/financial policies, reporting, Measure U oversight, staff-driven efforts
   - Not Budgeted: New technology tools, select cost-reduction initiatives (such as shared services and developing an in-house "budget at a glance"), and grant writer support are not included. Cost-saving efforts will continue to focus on internal solutions where feasible rather than adding new external resources.
6. Economic Development
   - Budgeted: Limited items (e.g., signage, permitting improvements – mostly within existing resources)
   - Not Budgeted: Majority of new programs (business initiatives, downtown activation, strategy development)

The preliminary FY 2026–27 Proposed Budget incorporates, where feasible, the estimated costs and resource impacts associated with the City Council goals discussed at the April 14, 2026 goal-setting session. In some cases, specific cost estimates remain unknown or require further analysis; these items will be evaluated and brought forward at a later date through future budget adjustments.

This budget is structured to support progress across each of these priority areas while recognizing that meaningful outcomes often require sustained effort over multiple fiscal years. As such, the proposed budget represents an incremental but intentional step toward long-term fiscal sustainability, continued service delivery, and responsible stewardship of public resources.

Types of Funds: This budget includes four types of operating funds:

a. **General Fund**: This is the City's primary operating fund. It funds most core City services, and the City Council has great flexibility in its use. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are sales taxes (including the voter-approved tax increase from Measure U), property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, parks, public safety (including police and fire), public works, and other services.

b. **Enterprise Funds**: These funds include activities that typically operate as independent enterprises, or businesses. These services pay for themselves through fees rather than taxes. They have their own sources of funding, which must be used to support those activities. Enterprise funds are used to account for self-supporting activities that provide services on a user-charge basis. For example, many cities provide water treatment and distribution services to their residents. Users of these services pay utility fees, which the city deposits in a water enterprise

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fund. Expenditures for water services are charged to this fund. Wastewater is another example. The Water and Wastewater funds are Sebastopol's enterprise funds.

c. **Special Revenue Funds**: These are funds to account for particular sources of revenue and related expenses. Unlike enterprise funds, the users of the funded services are not typically charged for the full cost of services. Special revenue funds are used to account for activities paid for by taxes or other designated revenue sources that have specific limitations on use according to law. For example, the state levies gas taxes and distributes some of these funds to cities and counties. A local government deposits gas tax revenue in a special fund and spends the money for street and road-related programs, according to law.

d. **Debt Service Funds**: These funds accumulate assets, or funds, usually from operating funds for repayment of long-term debt. Debt service for a city government is the money needed to pay back the principal and interest on debt over a specific time period. Example of Debt payments include the Energy Project Lease Payment of $375,000.

Overall Financial Overview:
The FY 2026–27 Proposed General Fund budget includes $15.62 million in revenues and $16.58 million in expenditures, resulting in a projected operating deficit of approximately $0.96 million. The proposed budget continues to support core City services, infrastructure improvements, and public safety, while reflecting ongoing increases in labor, pension, and operational costs.

Measure U revenues remain an important source of General Fund support. Consistent with prior Council policy direction, a portion of these revenues is proposed to be used for infrastructure-related expenditures, including streets and road maintenance, as part of the City's ongoing commitment to maintaining community assets and service levels. These planned investments contribute to the projected operating deficit reflected in the proposed budget.

Notwithstanding the projected operating deficit, the City continues to actively manage its financial position. Ongoing efforts include strengthening internal controls over expenditures, update of financial policies, enforcing cost recovery protocols, reviewing cost allocation methodologies, managing investment activity, pursuing grant opportunities, and exploring shared service arrangements with neighboring jurisdictions.

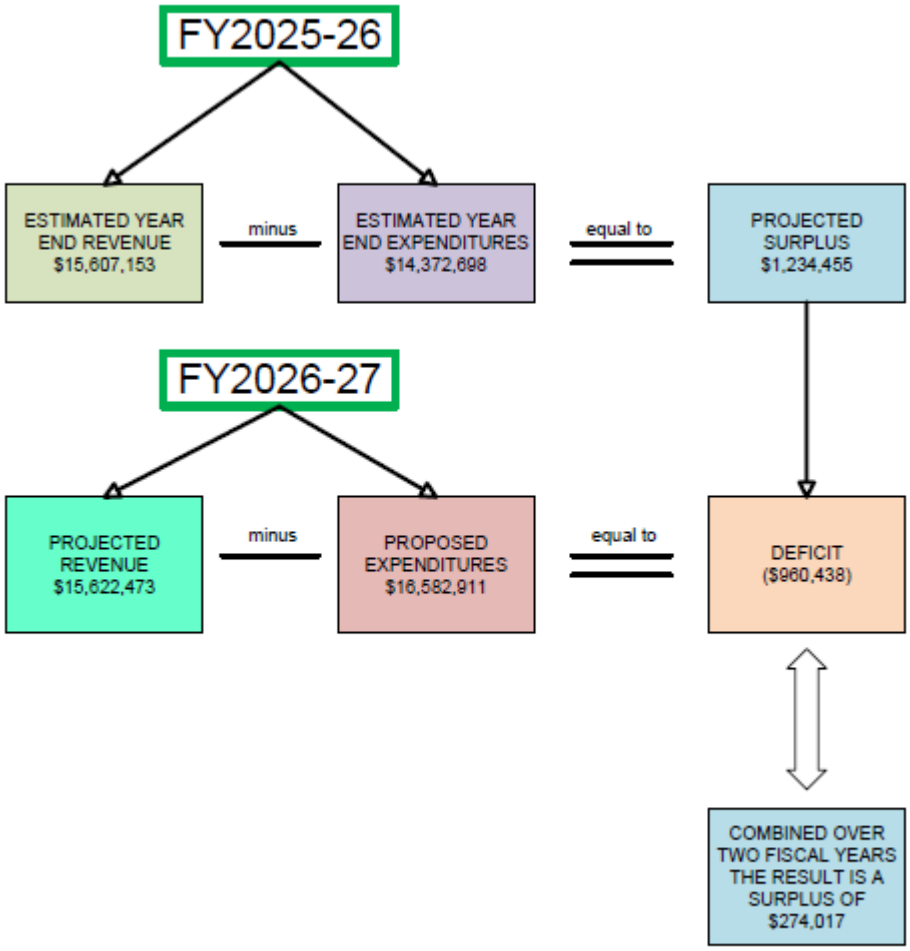
The General Fund's ending unassigned fund balance is projected at $4.27 million, or approximately 25.8% of annual expenditures. This level exceeds both the City's 15% reserve requirement and its long-term goal of maintaining reserves at 20% of annual expenditures. While reserves remain strong, fund balance levels have gradually declined in recent years and will continue to be monitored as part of the City's ongoing long-term financial planning efforts.

	FY26-27 Proposed Budget
Total General Fund Revenue	15,622,473
Total General Fund Expenditures	(16,582,911)
Net General Fund Surplus/(Deficit)	(960,438)
Beginning Unassigned Fund Balance	5,238,097
Ending Unassigned Fund Balance	**4,277,659**
Actual Reserve Level	**25.8%**

Budget Projections: The Fiscal Year (FY) 2026–27 Proposed Budget reflects the City of Sebastopol's continued commitment to fiscal responsibility, transparency, and the delivery of essential public services, while navigating ongoing financial pressures and long-term infrastructure needs. This budget is the result of extensive collaboration among the City Council, Budget Committee, Enterprise Fund Oversight Committee, and City staff. It balances the need to maintain core services, invest in critical infrastructure, and preserve the City's long-term financial sustainability.

This illustration reflects the City's two-year financial outlook. In FY 2025–26, revenues are projected to exceed expenditures, resulting in a surplus of approximately $1.23 million. In FY 2026–27, expenditures are projected to exceed revenues, resulting in a planned deficit of approximately $0.96 million. When viewed together, the prior year surplus is intended to offset the following year deficit, resulting in a modest net positive balance of approximately $274,000 over the two-year period.

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Like many local governments, Sebastopol continues to operate in an environment shaped by inflationary pressures, rising operating costs, and uncertainty in certain revenue streams. Revenue growth has not consistently kept pace with increases in labor costs, materials, utilities, and professional services. Labor costs in particular have been influenced by recently negotiated compensation packages, including public safety agreements that incorporated equity adjustments. These adjustments were made to keep pay competitive and to fix long-standing pay disparities.

The FY 2026–27 budget continues the City's practice of conservative revenue assumptions and prudent expenditure planning, with an emphasis on maintaining adequate reserves and avoiding structural imbalances.

General Fund Outlook:
General Fund revenues are projected to remain relatively stable, reflecting a modest decrease of 0.4% from the prior adopted budget. Key assumptions underlying the revenue forecast include the following:

- Sales Tax: Sales tax continues to represent the City's largest revenue source. Receipts are projected to increase approximately 0.1% (approximately $8,300) with a measured assessment of current economic conditions.
- Property Tax: Property tax revenues are projected to increase by approximately 4.7% (approximately $170,000). While state law limits standard annual growth to 2%, revenues may exceed this threshold when properties change ownership. Additionally, processing backlogs at the County Assessor's Office may result in "catch-up" adjustments that temporarily augment receipts.
- Franchise Fees and Permits: Franchise fees are projected to increase. Conversely, licenses and permits revenue is expected to decline about $100,000, reflecting reduced construction and development activity.
- Cost Allocation Plan: From 2014 through 2023, the City used a cost allocation plan based on flat percentage allocations applied to each department. These percentages were initially calculated using the adopted budget during the budget process and were then trued up at year end using actual expenditures, with the same flat percentages applied. The actual expenditures used for the year end true up were based on audited financials and

included salaries, benefits, and other costs such as contracted services, services and supplies, and dues and subscriptions, excluding the community support line item. Charges to the enterprise funds were ultimately based on these audited actual costs.

For FY 2024 25 and FY 2025 26, the cost allocation plan was based on budgeted amounts from the adopted FY 2023 24 and FY 2024 25 budgets, respectively.

For FY 2026-27, the allocation was recalculated using actual FY 2024 25 expenditures, resulting in Scenario or Option A. Option A is a placeholder in the FY 2026–27 budget that allows the City to continue moving forward with the budget process. It assumes that enterprise funds (such as utilities) will continue to reimburse the General Fund for shared City services using the current cost allocation approach. This approach is based on the most recent audited year (FY 2024–25) (actual expenses) and includes a modest 2.5% increase for inflation. Under Option A, cost allocation revenues are expected to decrease by about $169,000 compared to the prior year. This decrease is mainly due to a change in how certain costs are handled. Specifically, City Attorney costs are now charged directly to enterprise funds, rather than being included in the overall cost allocation formula.

- Transfers In: Transfers into the General Fund are expected to return to baseline levels. The majority of these transfers are attributable to the supplemental law enforcement grant of $120,000. The Supplemental Law Enforcement Services Fund use to support active law enforcement operations. Examples include use of funds for: motorcycle traffic officers, or community service officers (CSOs); funds also cover patrol vehicles, communication technology (radios), ballistic equipment, helmets, and gas masks; anti-crime prevention programs, community crime prevention, and public safety initiatives like National Night Out. State law strictly prohibits local agencies from using SLESF to replace money they would otherwise spend on public safety from their General Fund. SLESF monies cannot be diverted into a city's general fund.

The revenue forecast represents a prudent and realistic outlook, balancing historical performance with prevailing economic conditions and the inherent uncertainty surrounding future development activity.

Measure U

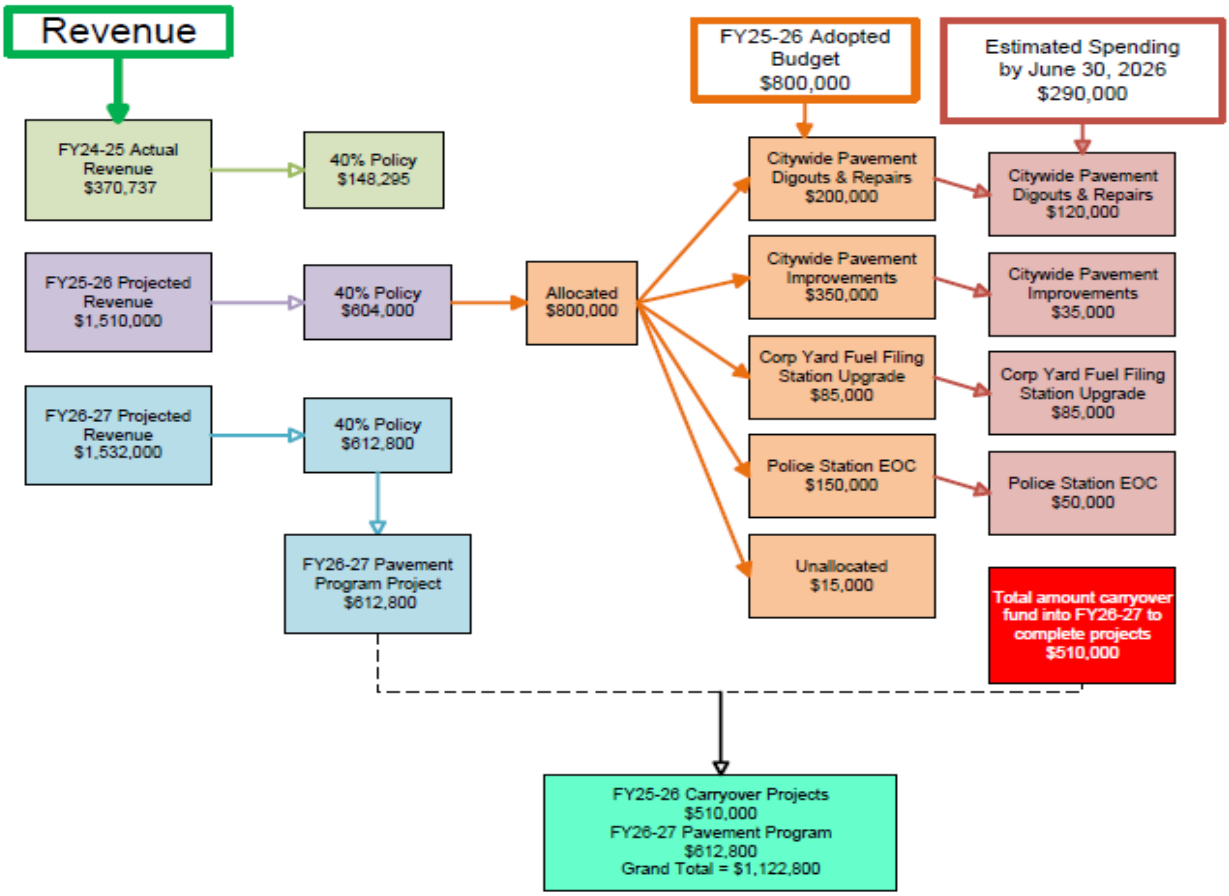
The voter-approved ½-cent sales tax (Measure U) took effect on April 1, 2025, and FY 2026–27 represents the City's second year of this revenue measure supporting General Fund services. The enactment of SB 132 ensures that the full ½-cent tax will remain in effect for the entire 12-year period approved by voters.

To ensure accountability and transparency, the City Council adopted a formal policy to guide the use of Measure U revenues. Under this policy:

1. 40% of the revenue shall be allocated for maintaining and repairing City roads, streets, drainage, and parks.
2. Sufficient revenue shall be allocated for maintaining public safety, including retaining existing Police Department staffing levels and providing sufficient funding for fire services after the reorganization of such services with the Gold Ridge Fire Protection District.
3. If there is sufficient revenue allocated for items 1 and 2 above, the remaining revenue will be allocated to maintain Sebastopol's City services such as 911 emergency medical/police/fire response, wildfire/emergency preparedness, maintenance of streets/roads, parks/trails, library, youth and senior services, retaining/attracting local businesses, and for general government use.

From inception through projected FY 2026–27 revenues, Measure U collections are estimated at $3,412,737. Applying the Council's 40% policy guideline, the allowable allocation for infrastructure would total $1,365,095. The current budget includes $1,412.800 for infrastructure, exceeding the policy amount by $47,705, or approximately 3.5%. This reflects the City's continued emphasis on addressing critical infrastructure needs while balancing competing operational demands. The Measure U revenue allocation by fiscal year is summarized below.

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Expenditure Overview and Services Priorities

Total General Fund expenditures are projected to increase 6.0% year-over-year, driven principally by increased salaries for public safety; animal control services; mandated benefit increases (such as health, CALPERS, CIRA General Liability; and CIRA Workman Compensation), and capital-related transfers. Key departmental highlights are summarized below:

- City Administration (City Council, City Manager, City Attorney, and Assistant City Manager/City Clerk): Expenditures reflect a net decrease of approximately $47,600 (-5.0%). This reflects adjustments to Council stipends, the new City Manager contract, partial reallocation of City Attorney costs to enterprise funds, and the continued vacancy of the Assistant City Manager/City Clerk position. Revised job descriptions and salary ranges for the Assistant City Manager and City Clerk positions will be brought back to the City Council for consideration prior to recruitment.
- Planning: Expenditures increase by $79,500 (+11.3%), reflecting the conclusion of grant-funded projects that had previously offset staff costs. As those projects have ended, a greater portion of Planning division expenditures must be borne by the General Fund.
- Police: Expenditures increase by $387,600 (+6.7%), driven by higher staffing costs including labor contract adjustments to address pay equity, increased California Public Employees' Retirement System (CalPERS) contributions, CIRA General Liability; Workman Compensation; and rising benefit costs; as well as significant increase in funding for animal control services.
- Senior Center: Expenditures increase by $10,000 (+20.9%) to fund the next phase of building improvements, including rain gutter replacement and HVAC upgrades.
- Community Center: Expenditures decrease by $17,200 (−10.5%), reflecting lower insurance costs allocated to the facility.
- Ives Pool: Expenditures increase by $34,000 (+14.9%), primarily to fund the planned replacement of the pool heater and solar cell replacement.
- Transfers Out: Expenditures increase by $323,000 (+40.4%), consistent with the City's policy to allocate a portion of Measure U revenues to fund street, road, drainage, and park maintenance.

Several departments reflect flat or modestly increased/reduced expenditure levels, consistent with the City's ongoing commitment to prudent fiscal management.

Unfunded Accrual Liability (UAL) represents the portion of a pension plan's liabilities that are not covered by plan assets. Essentially, it is the difference between the total projected benefits owed to employees and the assets currently available to fund those benefits. Changes in the UAL occur as the age and number of plan members changes and when the pension plan gains less or more from its investments than it has projected. The UAL is considered an employer's debt and is used to assess the funded status of a pension plan. The annual amount of the UAL is determined by an actuarial study that the City receives from CalPERS. There are two separate pools, the safety plan (Police and Fire) and the miscellaneous plan (all other employees). The safety plan is directly charged to Police and Fire as it is based on local safety employees only and is incurred as their UAL. Miscellaneous plan UAL is allocated among non-safety employees based on the percentage of salary cost in each department.

Insurance: The City is part of a joint powers authority (JPA) risk pool. Each year, the California Intergovernmental Risk Authority (CIRA) determines the premiums for various types of insurance, and the City of Sebastopol budgets accordingly. These premiums cover claims such as workers' compensation, personal liability, and property insurance. Each department is allocated a portion of these premiums to cover costs, regardless of whether they have filed any claims. The allocation method is as follows: workers' compensation is based on the total salary of the department, and liability is based on the department's expenses from the previous year. This process, known as allocated insurance, is noted in the budget line items to ensure that each department contributes its fair share to the insurance expenses based on an established method. It's a structured approach to managing insurance costs, ensuring that each department pays proportionately to the city's overall insurance expenses. The following shows the increase in various types of insurance that the City must pay:

- Medical insurance: 16%
- Dental and Vision Insurance: 0% increase (rates unchanged for one year)
- Workers' Compensation: 0%
- General Liability: 21%

Five-Year Outlook:

While the City's goal remains to adopt a balanced annual budget, the five-year financial forecast (page 181) continues to show a structural imbalance in the General Fund, with projected expenditures exceeding recurring revenues in forecast years. Beginning in FY 2026–27, ongoing operating deficits are anticipated, driven primarily by rising personnel costs, pension obligations, insurance costs, and general service cost inflation that outpaces revenue growth. These shortfalls are currently addressed through the planned use of fund balance and planned used of Section 115 Pension Trust contributions; however, this strategy is not sustainable over the long term. As reflected in the forecast, unassigned General Fund reserves are projected to decline from approximately 36.4% as estimated the year end of fiscal year 2025-26 of expenditures to near or below minimum policy levels in three years of the forecast if no corrective actions are taken. This outlook shows that the City must keep a close eye on its finances and look for long-term ways to increase income and control costs to maintain financial stability.

Enterprise Funds:

The City's Water and Wastewater Enterprise Funds remain financially stable and are sufficient to support ongoing operations as well as the capital improvements proposed for the upcoming one-year period. However, looking ahead, future capital needs identified in the recently completed Water Master Plan will need to be reassessed to determine whether the current rate structure is adequate to support those longer-term investments.

A significant item within the Wastewater Fund is Sebastopol's financial responsibility for Phase 1 of the Llano Trunk Line Rehabilitation Project. Phase 1 construction has been completed, with the City of Sebastopol's share totaling $997,394 based on the regional cost allocation. While a loan-based repayment approach was previously evaluated, staff has since worked with the City of Santa Rosa to develop a revised financing strategy.

The updated approach utilizes available subregional reserve funds and a pay-as-you-go strategy in lieu of issuing new debt. Santa Rosa has confirmed that these reserves may be used for Sebastopol's share of the project and has indicated a willingness to allow a temporary negative reserve balance, effectively functioning as a no-interest financing mechanism. Under this approach, no new debt or interest costs would be incurred.

The budget maintains funding levels previously assumed for debt service; however, those funds would be redirected toward rebuilding reserves and supporting future phases of the Llano Trunk Line project. In addition, the budget

continues to include a set-aside to prepare for future rehabilitation and capital improvements associated with the Llano Trunk Line.

Special Revenue Funds—including Gas Tax, Measure M, grant funds, and impact fee-supported projects—are budgeted in accordance with authorized uses and available fund balances.to support capital improvement projects. The projects can be found in the Capital Improvement Plan (CIP). Highlighted projects from these funds include:

Category Name	Total Budget	Funded	Unfunded
Bikes, Pedestrians & Safety	$1,453,747	$1,193,290	$260,457
Parks Projects	$3,785,000	$185,000	$3,600,000
Paving Projects	$1,457,800	$1,457,800	$0
Sewer and Wastewater Projects	$1,251,664	$1,251,664	$0
Stormwater and Flood Mitigation	$1,006,026	$1,006,026	$0
Water Projects *	$791,850	$791,850	$0
City-owned Buildings & Site Projects	$370,000	$370,000	$0
Total	**$10,116,087**	**6,255,630**	**$3,860,457**

Capital Investment and Transfers

A significant element of the FY 2026–27 budget is its investment in infrastructure, with particular emphasis on street maintenance. The City proposes $1.12 million in General Fund transfers (inclusive of carryover from the prior fiscal year), directed primarily toward the following:

- Citywide pavement repairs and pavement improvement projects
- Completion of prior-year capital projects
- Police facility and Corporation Yard improvements

Measure U local sales tax revenues provide essential support for these investments. Proposed allocations slightly exceed the City's 40% policy guideline on a cumulative basis, reflecting the urgency of addressing deferred infrastructure needs while remaining broadly consistent with adopted policy targets.

Key Considerations and Final Notes

The FY 2026–27 Proposed Budget is designed to strike an appropriate balance between fiscal discipline and the continued delivery of essential services and infrastructure investment. While the City is drawing upon reserves, those resources are being deployed deliberately and purposefully to:

- Address long-deferred infrastructure needs
- Sustain essential City Municipal Services:
    - Public Safety
    - Public Works / Infrastructure
    - Planning/Building Services
    - General Government/City Administration

Looking ahead, staff will continue to closely monitor revenue performance—including potential receipts from future hotel development—as well as labor and benefit cost trends and overall reserve adequacy. Mid-year budget updates will be presented to the City Council as economic and fiscal conditions warrant. City staff has also created internal controls for cost recovery.

I would like to recognize and thank the members of the Budget Committee, Vice Mayor Sandra Maurer and Councilmember Phill Carter for their thoughtful leadership and steady commitment throughout this year's budget process. Their careful review, constructive feedback, and willingness to devote significant time to difficult policy and financial decisions played an important role in strengthening the final budget. Their engagement and diligence helped ensure the document is both accurate and forward-looking.

I would also like to thank the Enterprise Fund Oversight Committee for their dedicated service and valuable guidance. Their careful oversight helps ensure our Water and Wastewater funds remain strong, transparent, and financially healthy.

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Developing this year's budget was a demanding but truly collaborative effort. I want to extend a heartfelt thank you to our Administrative Services staff, who worked tirelessly behind the scenes to support every City department through the budget process. I'm also deeply grateful to all department directors for their professionalism, patience, and thoughtful input. Their willingness to engage in tough conversations and work through complex financial and operational challenges made all the difference.

Finally, I want to thank the residents and businesses of Sebastopol.

It is truly a privilege to serve such an engaged, thoughtful, and caring community. I am optimistic about the future and look forward to continuing this next chapter together.

Mary Gourley
City Manager

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 1: Community Vitality

Enhance Sebastopol as a great place to live that values community health and well-being. Preserve Sebastopol's unique character.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
1.1	Public Art & Cultural Enhancements								
1.1.1		Install Charles Schulz Peanuts/Snoopy sculpture (Vice Mayor Maurer coordination, Public Arts Commission)		Vice Mayor Maurer/Public Arts Committee		Not Yet Estimated			
1.1.2		Complete Pomo mural project (Carry over $3000 funding from FY 25-26; request additional funding from Graton Rancheria)		Planning	NA	Budgeted	No	Planning effort low/10 staff hours	PAC to initiate call for artist at May 2026 meeting
1.2	Downtown Appearance & Cleanliness								
1.2.1		Maintain downtown cleanliness (garbage cans, flower baskets with Chamber)	Ongoing	Public Works	Included in Operations Budget / Chamber Costs	Budgeted	no		Public Works is working with the Chamber to establish an agreement for installation and maintenance of the proposed flower baskets. $20,000 for garbage cans budgted; City Manager working with county to approve $50000 from landfill agreement
1.2.2		Graffiti Clean Up (day-to-day operations)	Ongoing	Public Works	Included in Operations Budget	Budgeted	no		
1.2.3		Sidewalk Cleaning (day-to-day operations)	Ongoing	Public Works	Included in Operations Budget	Budgeted	no		
1.2.4		Install / maintain benches	1yr	Public Works	TBD	Not Budgeted	Yes	40	Public Works is reviewing current grant opportunities to help fund this goal. Benches are approximately $3k /ea. Public Works will start with an inventory and condition assessment of existing benches
1.2.5		Organize festive/holiday events (electricity in light poles, window decorations)	6mo	Public Works	$15k in the budget for downtown beautification / anniversary and $10k for Tree Lighting/Electricity in Light Poles	Budgeted	no	20	Public Works has obtained pricing for to install the electricity to serve the downtown trees. This is currently programmed in the FY27 budget
1.2.6		Improve safety (sidewalks, crosswalks, increased community policing/visibility)	Ongoing	Public Works / Police	Currently $1.4Mill programmed in FY27	Budgeted	Yes		Public Works has crosswalk improvements programmed into the FY27 CIP budget with HSIP grant funding.
1.3	Public Spaces, Parks, Arts & Community Events								
1.3.1		Expand public spaces, parks, arts & events	TBD	Public Works	TBD	Not Yet Estimated			Improvements part of projects programmed in CIP

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 1: Community Vitality

Enhance Sebastopol as a great place to live that values community health and well-being. Preserve Sebastopol's unique character.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
1.3.2		Plan and execute 125th Centennial (include historical walk and bronze historical markers/plaques)	Ad Hoc Committee Met/Timeline to be presented to Council July/Aug time frame	Ad Hoc Committee/All Departments	TBD	Not Yet Budgeted	Will be presented to budget committee once funding requirements determined		Ad Hoc committee to work with organzations

VALUES/GOALS FOR DAY-TO-DAY OPERATIONS/ARE CONSIDERED ROUTINE ITEMS INCORPORATED INTO DAY TO DAY OPERATIONS:

1	Support community events with city sponsorship and reduction of fees								
2	Clean up of Graffiti/sidewalks								
3	Land acknowledgement on all city agendas								

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 2: Public Safety

Strengthen the public's safety and improve the quality of life. Includes supporting our first responders (police, fire, public works), responding to emergencies, protecting people, property, and businesses, and engaging in emergency preparedness community outreach, public education and prevention activities.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
2.1	Downtown & Public Space Safety								
2.1.1		Increase public safety patrols downtown (interaction with businesses, walking public spaces such as downtown plaza & Main Street)	Unknown	Police	Unfreezing the frozen officer position would likely be about $200k	Not budgeted	FY 26 27 Budget does not propose unfreezing of this position	Low	This goal contemplates an increase in proactive patrols. Achieving this level of proactivity will require all currently authorized patrol officer positions to be filled, with those officers fully trained and operating independently (typically within one year of hire, depending on the individual). In addition, any effort to expand public safety proactivity would benefit from unfreezing the remaining officer position. This would allow for the scheduling of an additional officer, providing the necessary staffing overlap to support enhanced proactive patrols and the development of additional program areas. Polci Department is currently reviewing as requested by the Clty Council information on community service volunteer program which can help to increase community policing. Staff to return in the fall with an update of the volunteer programs as it is estiamted that other than the frozen position the Department should be fulled staffed.
2.1.2		Report back to Council on volunteer programs (Community Service Volunteer program, Horse Mounted Patrol would need to be approved by CIRA)	May 5th going before council to update on status. We are, at a minimum, one year away from being fully staffed and for those positions to be trained and operating with enough autonomy to allow the introduction of additional departmental program areas that require significant staff time	Police	Background cost for all applicants, though would be a reduced background in comparison to other public safety employees, but still a cost nonetheless	Not budgeted	Once a cost is determined, City staff will bring the associated costs to the budget committee.	Significant	Conducting a comprehensive review of all department programs, along with developing updated policies, procedures, and supporting documentation, would require a significant investment of staff time that is not currently available. Similarly, planning for and managing recruitment processes associated with program delivery, including selection, onboarding, and assignment of personnel or volunteers, would require dedicated oversight from initial recruitment through implementation and ongoing operations. Providing appropriate training, guidance, and supervision to personnel and volunteers performing these functions would further increase staffing demands. At current staffing levels, the department does not have sufficient capacity to effectively support, manage, and sustain these efforts without impacting core service delivery. Additional staff time or resources would be necessary to undertake these initiatives.
2.2	Homelessness Enforcement								
2.2.1		Increase police foot patrols downtown and engage with homeless individuals	Unknown	Police	Unfrozen position around $200k	Not budgeted	FY 26 27 Budget does not propose unfreezing of this position.	Low	Officers currently conduct patrols within the scope of their existing responsibilities during each shift. Given current staffing levels and the remaining frozen position, the department is unable to further increase foot patrols or have officers away from their patrol vehicles for extended periods beyond brief intervals. Maintaining immediate availability to respond to priority calls for service is essential. Operating with less officers and not all positions available and filled places constraints on our ability to provide any additional public safety services and program areas. Delays in response due to officers being engaged in foot patrols could expose the department, its personnel, supervisors, and the city to potential and significant liability. With full staffing and appropriate shift overlap, the department would have greater flexibility to deploy additional officers, allowing for expanded patrol strategies such as foot patrols and bicycle patrols, while still ensuring that sufficient units remain in vehicles and ready to respond to calls for service at all times.
2.2.2		Enforce homelessness/public space management and address drug activity	Ongoing	Police	N/A	N/A	None	Low	Staff already perform this function
2.2.3		Develop and enforce ordinance restricting blocking sidewalks/buildings	Unknown	City Attorney/Police	N/A	N/A	None	Low	The Chief of Police requested that this be considered in March 2025; however, it was discussed and subsequently declined by the city council at a later council meeting.
2.2.4		Track and report statistics on deliverables of WCCS/HEART services	Ongoing	Police	N/A	Budgeted	$40,000 in current budget for contract services	Low	This information is tracked by police department dispatch within the records management system, as well as by both WCCS and HEART, although the level of detail and accountability varies between agencies. HEART provides more comprehensive and detailed information, largely due to its collaborative working relationship with the police department.
2.3	Traffic Enforcement & Visibility								
2.3.1		Conduct traffic enforcement and speed control	Ongoing	Police	About $30k	Not budgeted	This is not budgeted.	Low	Speed enforcement is ongoing and conducted as part of day-to-day operational responsibilities. The department also deploys a grant-funded speed trailer at various locations throughout the city. This trailer has proven to be highly effective and is well received by residents, who frequently request its placement in areas of concern and often report noticeable reductions in vehicle speeds while it is deployed. At the time the Chief of Police assumed the role in March 2025, no patrol vehicles were equipped with radar units. Since then, radar units have been purchased, to be installed as part of the two most recent patrol vehicle acquisitions, with the intent of training officers in their use and increasing speed enforcement capabilities. Additional radar units are still needed to equip the remaining patrol vehicles; however, cost remains a limiting factor. It is estimated that approximately $25,000 would be required to fully outfit the fleet with radar units, along with an additional $6,000 to procure at least two LIDAR devices for targeted speed enforcement in areas where mobile radar is not suitable, or appropriate.

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 2: Public Safety

Strengthen the public's safety and improve the quality of life. Includes supporting our first responders (police, fire, public works), responding to emergencies, protecting people, property, and businesses, and engaging in emergency preparedness community outreach, public education and prevention activities.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
2.3.2		Review radar sign (including possibility of changing colors)	Unknown	Police	N/A	N/A	N/A	Low	The Chief of Police is not inclined to modify the color of the flashing lights on the speed trailer. The lights are only activated when a vehicle is traveling significantly above the posted speed limit and are consistent in color with those used by law enforcement vehicles during traffic stops for similar violations and also similar stationary speed alert equipment throughout the nation. These lights are industry standard and are intentionally designed to serve as a strong visual deterrent to encourage drivers to reduce speed. Public feedback indicates that the trailer has been highly effective in slowing traffic in areas where it is deployed.
2.3.3		Review parking and street configuration for safety		PD/PW/Planning	TBD	Not Yet Estimated	TBD		Coordinate with STG Plan
2.4	Joe Rodota Trail Corridor Safety								
2.4.1		Provide information on City maintenance areas for vegetation management, sight-line improvements, and blackberry removal in the Laguna	6mo	Public Works	$40k	Budgeted	no	20	Public Works is evaluating the most effective budget approach to address blackberry-related visibility issues. We are coordinating with grazing providers and assessing our ability to complete more of this work in-house with the addition of the skid steer proposed in the FY 27 budget.. If our skid steer is approved, we may be able to complete some of this work in-house, although we also have limited staff capacity. I'm currently researching several options, including Laguna Foundation volunteer groups, grazing, and additional landscaping assistance. We also discussed this with the Regional Water Board today to better understand what activities can be completed without triggering permit or regulatory requirements.
2.5	Emergency Preparedness & Disaster Resilience								
2.5.1		Finalize Emergency Operations Plan (EOP)	Ongoing. Going before council for review May 19th	Police	N/A	N/A		Moderate	The Chief of Police has been working diligently on this effort, as part of being assigned the Director of Emergency Management role for the city, which in itself represents a full-time commitment. He has also been appointed to several emergency management groups to ensure the City of Sebastopol benefits from a high level of expertise, collaboration, and preparedness.
2.5.2		Conduct trainings for Council, staff, and EOC	Ongoing	Police	N/A	N/A		Moderate	Trainings were organized and scheduled by the Chief of Police in 2025 as part of his responsibilities in the delegated role of Director of Emergency Management. Additional trainings will continue to be scheduled as operational demands permit and as deemed appropriate and necessary.
2.5.3		Install backup generator for EOC/Police Station	1 y	Public Works / Police	$370k	Budgeted	yes	40	The Police Station backup generator is programed in the FY27 CIP budget. 1002-25.04. IRR has started the design with the funding from this fiscal year.
2.5.4		Promote CERT trainings and volunteer programs (community service, mounted horse unit)	Unknown	Police	N/A	N/A		Low	CERT does not fall within the responsibility of the Police Department or the City of Sebastopol, as it is a county-run initiative. The responsible county department was contacted previously and advised that they may coordinate and conduct trainings within the city. The Chief of Police also offered use of the police department's training room should they determine it would support their program. The police department does not oversee or have administrative or operational control of the CERT program. With respect to the CSV and other volunteer-based programs, this has been addressed in a separate section above. The ability to support and expand these programs is dependent on the department being fully staffed and personnel being fully trained. Once those operational goals are met, the department will have the necessary capacity to take on additional program areas and provide appropriate oversight for their development and implementation.
2.6	Longer-Term Public Safety Improvements								
2.6.1		Evaluate best practices in public safety delivery models to reduce overtime; review shared services	Unknown	Police	N/A	N/A		Moderate	Fully staffing the department and unfreezing the remaining position will significantly reduce overtime costs, as officers will no longer need to backfill shifts created by training requirements, sick leave, vacation time, compensatory time, and other routine absences. There are no viable best practices that will meaningfully alleviate this overtime issue under current staffing levels. The primary driver is a lack of personnel, a condition inherited by the Chief of Police in March 2025, which he has been actively working to address. Absent a number of recent candidates failing background investigations, the department would be fully staffed at this time, with the exception of the currently frozen position, however, these background investigations exist to ensure the city is staffed with the best candidate available. Additionally, while shared services are sometimes raised as a potential solution, they are not a simple or immediate option in the public safety context. Implementation would require navigating employee associations, existing MOUs, and formal meet and confer obligations. There is also a general reluctance among staff to pursue this model for a variety of operational and practical reasons, further limiting its viability as a near-term solution. However City staff will continue review of shared services as invitation to meet with bargaining groups have been sent.

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 2: Public Safety

Strengthen the public's safety and improve the quality of life. Includes supporting our first responders (police, fire, public works), responding to emergencies, protecting people, property, and businesses, and engaging in emergency preparedness community outreach, public education and prevention activities.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
2.6.2		Continue exploring County-wide homelessness resources and pursue low or no-cost solutions	Unknown	Police	$40k as currently allocated to WCCS	Budgeted		Low	The Chief of Police has strongly advocated for the continued support and expansion of the HEART program by both the city and the county, citing its demonstrated success. Based on his professional experience, the program has proven to be one of the most effective initiatives he has been involved with in this service area. Given the observed outcomes, the Chief of Police recommends that the $40,000 currently allocated to WCCS be reevaluated for potential reallocation to the county's HEART program to support services within the city. This recommendation is based on the comparative effectiveness of the programs, real time collaborative feedback from the department, as well as feedback received from members of the unhoused community regarding service delivery.
2.6.3		Review Coalition of Housing / Keep County or change lead agencies / non-profits				N/A - Councilmember time attending meetings on Homeless Coalition			
2.6.4		SAFE Program (currently on hold due to costs)	Unknown	Police	Unknown	N/A		Low	This program is not on hold due to financial constraints. Rather, the SAFE program has advised the Chief of Police that it is not currently accepting additional municipalities due to internal administrative challenges. The program has further indicated that it does not anticipate expanding for approximately one to two years.

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 3: Infrastructure

Maintaining High Quality Infrastructure, Facilities and Services includes repairing/replacing outdated city facilities, improving streets, stormwater and wastewater infrastructure.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
3.1	Roads, Potholes & Pavement Management								
3.1.1		Address roads, potholes, and repaving using Pavement Management Program (PMP)	Ongoing	Public Works	$465k	Budgeted	yes	160	Citywide Pavement Improvement Project is programmed in the FY27 CIP Budget. Both of these for a total of $1,080,000. FY26 Citywide Pavement Program ($465k) will move forward and is programmed in the next year CIP. FY27 Citywide Pavement Program ($615k) is programmed as a separate project
3.1.2		Prepare and implement Capital Improvement Projects based on City needs and community priorities	60mo	Public Works	$615k	Budgeted	yes	160	Citywide Pavement Improvement Project is programmed in the FY27 CIP Budget. Both of these for a total of $1,080,000. FY26 Citywide Pavement Program ($465k) will move forward and is programmed in the next year CIP. FY27 Citywide Pavement Program ($61
3.1.3		SCTCA Funding Plan Cycle / Bodega Ave Bike Lanes (SCTCA Funding/Plan Cycle 2)	6mo	Public Works	TBD	Not Budgeted	yes	120	Determination of this grant funding is expected the end of summer
3.2	Sidewalks, Pedestrian Safety & Bike Infrastructure								
3.2.1		Implement Sidewalk Repair Program	1yr	Public Works	TBD	Budgeted	yes	60	Public Works is working on a sidewalk program and ordinance.Costs will depend on how we structure the program and if we decide to offer a cost share to homeowners asked to replace their sidewalks. Other than that piece, it's just staff time develop the ordinance and program
3.2.2		Complete crosswalk / pedestrian safety improvements	Ongoing	Public Works / Police		Budgeted	Yes		Public Works has crosswalk improvements programmed into the FY27 CIP budget with HSIP grant funding.
3.2.3		Install / improve bike infrastructure (racks, trails)				Not Budgeted			
3.2.4		Complete Apple Blossom Trail desktop feasibility study	6mo	Public Works	$30k	Not Budgeted	no	20	Public Works will bring the approval of the proposal for the Apple Blossom Trail Feasibility Study back to Council for further direction
3.3	Parks & Public Spaces (including Ives Park)								
3.3.1		Make improvements to parks and public spaces	TBD	Public Works	TBD	In CIP			Projects inlcuded in CIP
3.3.2		Implement Rotary Centennial Plan / revisioning of Ives Park		PW/Planning	N/A	Not Budgeted	no	Low/20 staff hours	Ives Park special events policy/sound mitigation?
3.3.3		Complete ADA walkway Phase 2	60mo	Public Works	$185k	Budgeted	yes	20	The Ives Park ADA Pathway is programmed into the FY27 CIP Budget
3.3.4		Secure CUSP Grant for Calder Creek naturalization		PW/Planning	N/A	Budgeted	no	Low/20 staff hours	Resolution for CUSP to apply on May 19 2026 agenda
3.4	Water, Sewer & Stormwater Infrastructure								
3.4.1		Complete Water Master Plan				Complete			Complete
3.4.2		Complete Sewer Master Plan	1yr	Public Works	$160k	Budgeted	Yes	100	This is programmed in FY27 CIP Budget. Flood Resiliency Master Plan is programmed in both FY26 ($60k) and FY27 ($100k) / Sewer Master Plan programmed in both FY26 ($10k) / and FY27 ($147k)

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 3: Infrastructure

Maintaining High Quality Infrastructure, Facilities and Services includes repairing/replacing outdated city facilities, improving streets, stormwater and wastewater infrastructure.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
3.4.3		Complete Flood Resiliency Master Plan	6mo	Public Works	$160k	Budgeted	yes	60	This is programmed in FY27 CIP Budget
3.4.4		Complete Well 4 updates / secure funding	1 yr	Public Works	$690k	Budgeted	yes	120	This is programmed in FY27 CIP Budget. $301k is in the FY26 budget and the contract has been awarded, the other $389k is programmed in FY27 as the 2nd Phase of the Well 4 Design
3.4.5		Perform silt removal from Calder Creek Pipeline	6 mo	Public Works	$260k	Budgeted	yes	200	This is programmed in FY27 CIP Budget. CIP 0715-26.11: We met with the Regional Waterboard today and are moving forward with permit applications for this work.
3.5	Project Readiness for Grants & Funding								
3.5.1		Advance projects to at least 50% design	1yr	Public Works	$50k	Budgeted	yes	40	Combined with 3.5.2
3.5.2		Maintain shovel-ready portfolio for state/federal grants	1yr	Public Works		Budgeted	yes	40	Combined with 3.5.1
3.6	Asset Management System Implementation								
3.6.1		Build out asset inventories (stormwater, roadways)	6mo	Public Works	$20k	Budgeted	no	180	This budget is built into our FY27 Operational Budgets. We are still considering where to further invest in our current system or start over which may actually be more cost effective and quicker.
3.6.2		Integrate work orders, maintenance, and inspections				Budgeted			Combined with 3.6.2
3.7	Capital Improvement Program (CIP) Delivery & Other Infrastructure								
3.7.1		Successfully deliver full FY 2026/27 CIP projects on schedule and budget	1yr	Public Works	$6Mil	Budgeted	Yes	TBD	Programmed FY27 CIP Budget with the exception of Calder Cr grant which would not implement FY. Brief Summary: The approximately $6 million CIP includes major investments in transportation, utility, stormwater, and facility infrastructure projects throughout the City. Key efforts include pedestrian safety improvements and citywide pavement rehabilitation, sewer and storm drain upgrades, water system reliability projects, flood repair work, and critical facility improvements such as a police station generator and structural assessments of water tanks. Summary Breakdown as follows: $1.4 Mil in Pedestrian Improvement - Pedestrian Crossings at Burnett, Keating, Walker, Hutchins, Covert, Johnson. $1.5 Mil in Citywide Pavement Program $0.2 Mil ADA Pathway at Ives $0.4 Mil Zimpher Creek Part 1 Construction & Part 2 Design $0.15 Mil Sewer Master Plan $0.25 Mil Morris St Pump Station Repair $0.55 Mil Community Ctr Flood Repair $0.25 Mil Calder Storm Drain Sediment Removal $0.39 Mil Well 4 Design $0.33 Mil Seismic & Structural Assessments Water Tanks $0.37 Mil Police Station Generator

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 3: Infrastructure

Maintaining High Quality Infrastructure, Facilities and Services includes repairing/replacing outdated city facilities, improving streets, stormwater and wastewater infrastructure.

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
3.7.2		Initiate Trench Cut ordinance	6mo	Public Works	NA	Budgeted	no	60	Public Works is researching other agency trench cut ordinances with the goal of brining and ordinance to City Council this summer in advance of the FY27 Citywide Pavement Improvement Project construction NTP
3.7.3		Create building component replacement schedule and funding plan	1yr	Public Work	NA	Budgeted	no	40	Combined with 3.6.1 - This is just an asset layer
3.7.4		Develop fleet replacement & electrification plan	1yr	Public Works	TBD	Not Budgeted	yes	60	Public Works to research Electrification Grant Programs

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 4: High Performance Organization

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
4.1	Staffing, Recruitment & Institutional Knowledge								
4.1.1		Fill key vacancies (Planning Director, Associate Planner, etc.)		City Manager		Budgeted			Associate Planner Interviews Being Conducted;Re Issuing Recruitment for Planning Director as well as RFP for Planning Services
4.1.2		Initiate succession planning, document procedures, and Continuity of Operations Plans		All Departments/Positions		Staff Time			
4.1.3		Continue employee cross-training		All Departments		Budgeted			**Ongoing Training**
4.2	Transparency, Accountability & Public Trust								
4.2.1		Improve Council responsiveness to community input				Council time respondgn to constituents			
4.2.2		Increase transparency and accountability				Within Budget			
4.2.3		Improve public communications				Within Budet			
4.2.4		Regain public trust				Within Day to day Operations			
4.3	Labor Relations & Internal Collaboration								
4.3.1		Strengthen collaborative relationships with labor unions through proactive communication and early engagement				May require HR and Labor Negotiator			
4.4	Policies, Codes & Procedures Updates								
4.4.1		Update Municipal Code (water use, sidewalks, turf, etc.)	1yr	Public Works	NA	Budgeted	no	80	
4.4.2		Complete City Council Protocols Handbook				Within Staff Time			
4.4.3		Strengthen development review integration across departments	1yr	Public Works	NA	Budgeted	no	40	These hours will be billed to Development Projects.
4.5	Avoid Builder's Remedy; Compliance with Housing Element								
4.5.1		Ensure proactive Housing Element compliance and streamlined permitting		Planning	up to $37,500	(mostly) Budgeted	yes	high/120+ staff hours. Consultant may be needed.	This item requires both adequate staffing and the ability to direct staff time to streamlined permit processing. Some outside services may be needed depending on the expertise of individual staff. Could be mostly absorbed by a fully staffed department with minimal consultant time, but would require additional City Attorney time and may require limited consultant time.
4.5.2		Secure ABAG Priority Development Grant		Planning	see discussion	Budgeted	no	medium/30 staff hours	Grant efforts are underway and expected to result in contract this summer. This effort could be supplemented with additional funding to allow planning efforts related to several Goal 6 programs (6.1.1, 6.2.2, 6.3.1) at the lowest possible cost.

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 4: High Performance Organization

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
4.5.3		Avoid triggering builder's remedy		Planning/All	N/A	Budgeted	no	low	level of effort for this item alone is low for 26/27; see 4.5.1 above which is where the work is for 26/27 and 27/28
4.6	Technology, Software & Shared Services								
4.6.1		Evaluate replacement of SMART Gov / CIP software		Building, Planning, CM		No budget-Remaining with current software for now			
4.6.2		Explore shared services (e.g., with Cloverdale, Cotati)				Within Salary Savings			City of Cotati releasing shared services RFP for Code Enforcement/City to review responses

VALUES/GOALS FOR DAY-TO-DAY OPERATIONS/ARE CONSIDERED ROUTINE ITEMS INCORPORATED INTO DAY TO DAY OPERATIONS:

1	Achieving staffing/ Program targets that match best standards and efficiency/operational staffing efficiencies/baseline budgets/performance management
2	Restoring public trust
3	Improve Public Communications
4	Cross Training of Administrative Staff/Actions from Class and Comp Study and Staffing Assessment

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 5: Long Term Financial Sustainability

Achieving Greater Fiscal Resilience and Long Term Fiscal Sustainability

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
5.1	Revenue Generation & Diversification								
5.1.1		Develop new revenue streams (tourism / TOT)		CM/Planning		Work with Downtown Association; Chamber and Sonoma County Tourism			Planning could assist with implementation of certain programs from the 1997 EDS related to TOT. Would façade grant program fit in here?
5.1.2		Support hotel development (Barlow Hotel)		Planning/Building	N/A	Budgeted	no	low	Costs expected to be absorbed by planning or funded by deposit account
5.1.3		Improve business license compliance & code enforcement				Budgeted for Staff Time			
5.2	Cost Control & Efficiency								
5.2.1		Implement spending reductions: o Limit consultant costs o Review cost allocation plan o Achieve cost recovery for fees o Review and reduce City utility costs		All		Not Budgeted			
5.3	Pension, Reserves & Financial Policies								
5.3.1		Review pension/benefits funding (Receive CalPERS Presentation + 115 Trust Presentation)				Budgeted			
5.3.2		Evaluate reserve policies				Budgeted for Staff Time			
5.3.3		Update financial policies to meet CIRA				Budgeted for Staff Time			
5.3.4		Evaluate long-term structural balance; present Five-year Forecasts yearly				Budgeted for Staff Time			
5.3.5		Conduct yearly Review of Measure U Funds				Budgeted for Staff Time			
5.4	Financial Transparency & Community Engagement								
5.4.1		Invest in technologies (Open Gov, easy financial reports)				Not Budgeted			
5.4.2		Conduct comprehensive community engagement on finances/budget				Budgeted for Staff Time			
5.4.3		Produce quarterly financial reports				Budgeted for Staff Time			
5.4.4		Create Budget at a Glance document				Budgeted for Staff Time			
5.5	Grants & Service Delivery Optimization								
5.5.1		Pursue regional grants (possible grant writer RFP)		Planning, PW		Not Budgeted			SCTCA has added Planning and PW to new grant info system which will assist us in identifying and applying for grants
5.5.2		Evaluate cost-effective service methods (contracted/shared services, limited-term staff)				Ongoing/would utilize vacancy savings			
5.5.3		Update impact/user fees		Finance/Planning/ Building		impact fee study partially budgeted			RFP for both impact and user fees has been drafted and is in internal reviews

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 5: Long Term Financial Sustainability

Achieving Greater Fiscal Resilience and Long Term Fiscal Sustainability

	Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
VALUES/GOALS FOR DAY-TO-DAY OPERATIONS/ARE CONSIDERED ROUTINE ITEMS INCORPORATED INTO DAY TO DAY OPERATIONS:									
1	Quarterly Financial report/annual long term budget reductions/Provides Quarterly Reports	a. General Fund: A quarterly update is an essential tool for monitoring and managing the financial health of an organization. It provides a snapshot of the financial performance over the past three months, allowing City Council to assess progress, identify trends, and make informed decisions.							
		b. Enterprise Fund: A quarterly update is an essential tool for monitoring and managing the financial health of an organization. It provides a snapshot of the financial performance over the past three months comparing with the water rate study model, allowing City Council to assess progress, identify trends, and make informed decisions.							
		c. TRUST FUND - 115							
2	Measure U Priority Resolution reviewed during Budget Process	Incorporated into the budget process.							
3	Publish Reports on Budget Illustrating Budget (Budget at	Update Yearly Budget at a Glance							

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ONE YEAR GOALS THROUGH JUNE 30, 2027

Goal 6: Economic Development

Strategy/Priority	Task	Timeline	Department Responsibilities	Potential Costs to City Budget	Budgeted/Not Budgeted	Budget Committee Review?	Level of Effort/Number of Staff Time/Consultant Time Needed	Additional Notes
Support Local Businesses & Vacant Spaces								
	Reuse vacant commercial spaces (Rite Aid, CVS, etc.)		Planning	up to $20k	Not Budgeted	yes	Depends on approach. If added to PDA Grant work, low-medium staff time absorbed within budget, but about $20k addition to PDA grant funding to include this work.	Adding $ to existing PDA grant funds could expand the project scope to ID key sites and develop strategies and appropriate zoning changes to facilitate development. Consider façade grant program?
	Implement Economic Gardening program				Not Budgeted			
	Conduct Downtown Business Listening Series				Not Budgeted			
	Launch “Downtown Roots” recognition program				Not Budgeted			
Business-Friendly Policies								
	Reduce regulations and streamline permitting (zoning code review)		Planning	Consultant cost $0 up to $12,000 IF NEEDED (depends on staff strengths)	Mostly Budgeted	yes	medium/50 staff hours/consultant may be needed depending on staff abilities. At a minimum, 12 hours of PD oversight would be required whether provided by staff or consultant	Underway, but staff hours needed. With FT staff, hours can be absorbed but would need to be prioritized. Budget provided is if a consultant is needed.
	Support local businesses (bike racks, sidewalk dining, parklets, street closures for events)		PW/Planning	N/A	Mostly Budgeted	yes		Planning for this work can initiate under the STG Plan; staff will seek out grant opportunities. Façade grant program?
Develop Economic Development Strategy								
	Create overall Economic Development Strategy (on hold until new Planning Director is hired – coordinate with Chamber and Sonoma County Tourism)		Planning	on hold	Not Budgeted	no		This work can initiate with the PDA Grant, which can provide for data collection and economic analysis needed to support the coming EDS

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Budget Timeline

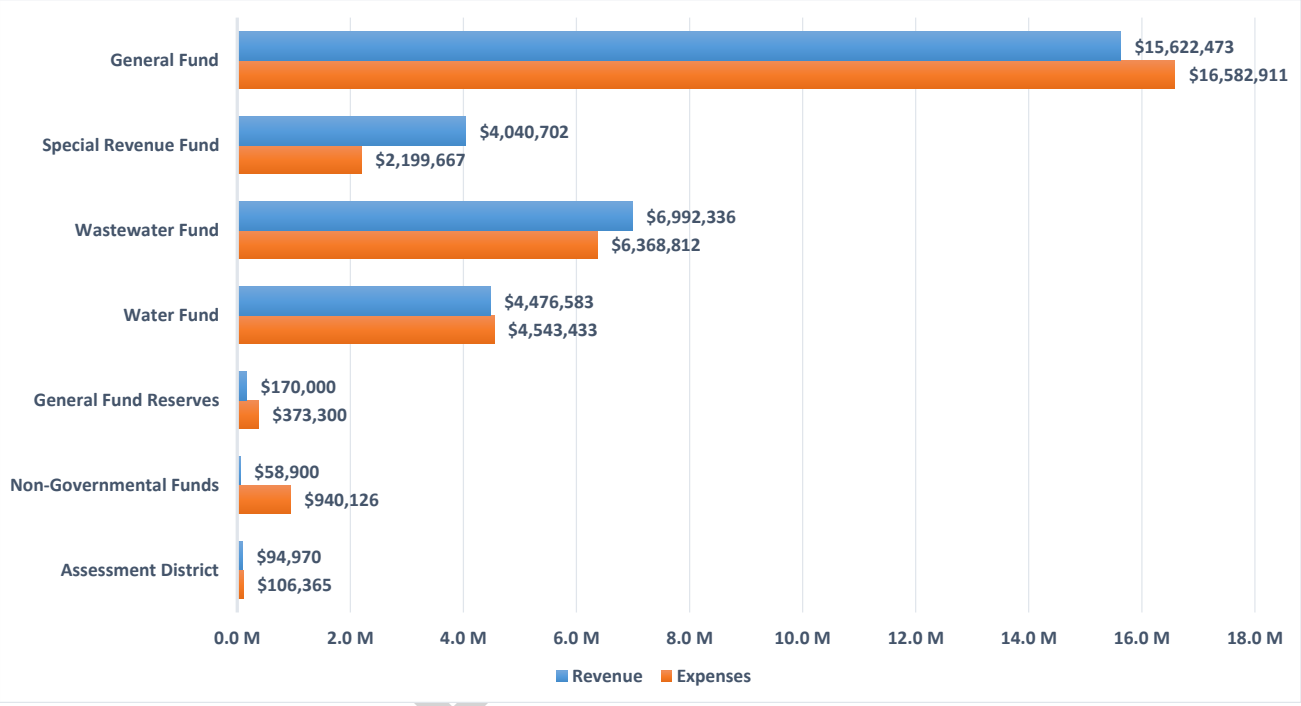
The City of Sebastopol's budget serves as a strategic blueprint for delivering efficient services while managing the revenues that support those services. It is a critical component of the City's financial planning, management, and oversight framework. As a financial roadmap, the budget outlines anticipated revenues and expenditures for the fiscal year and is intended to provide a transparent, coherent, and comprehensive strategy for achieving the City Council's goals and objectives.

The schedule below summarizes the public planning and reporting meetings for the budget cycle. The outline also describes Sebastopol's annual budget development process. All dates are subject to change at the discretion of the City Council.

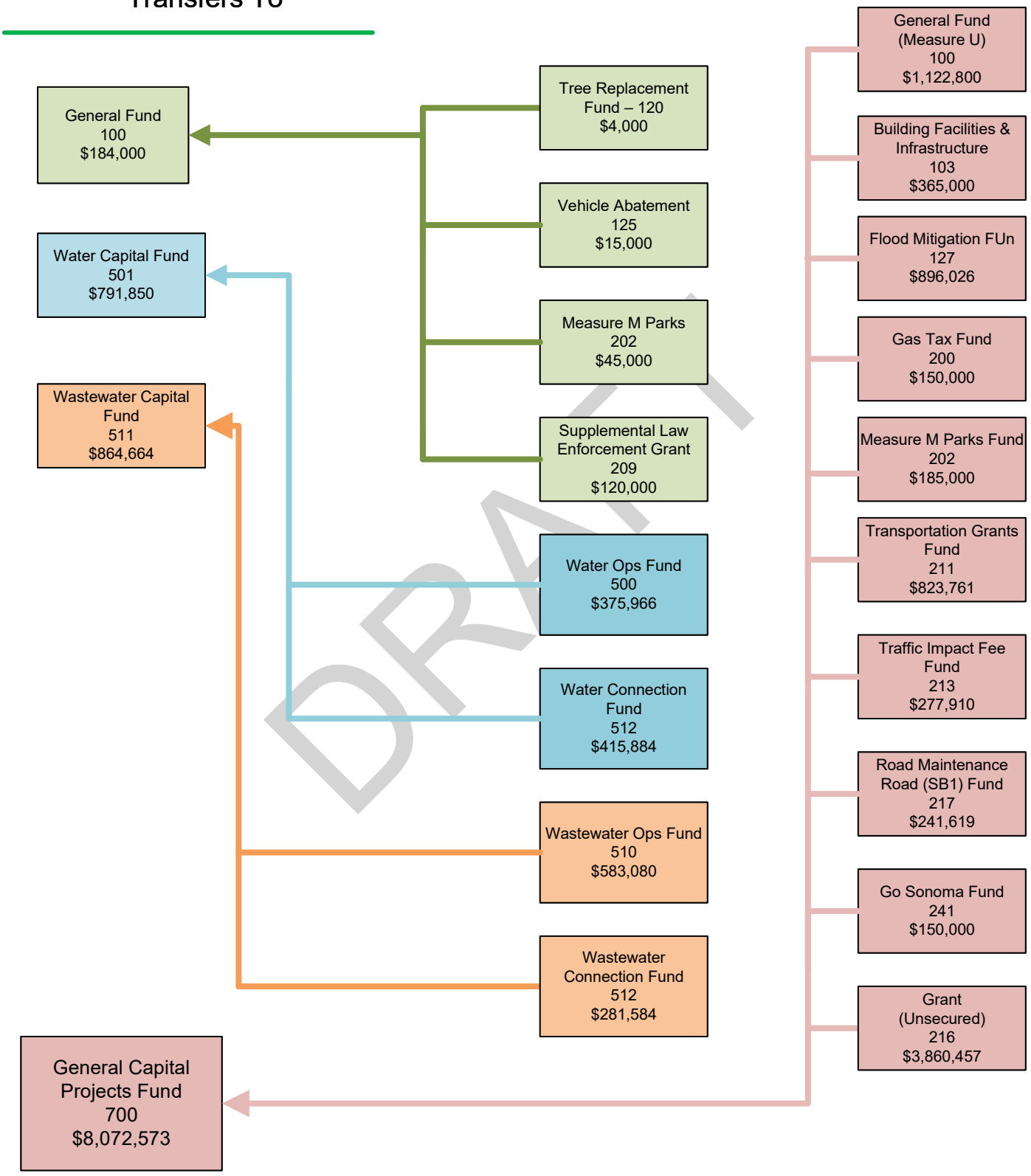


PROPOSED FISCAL YEAR 2026-27
CITYWIDE - ALL FUND REVENUE | EXPENDITURE

Categories	General Fund	General Fund Reserves	Non Governmental Funds	Water Fund	Wastewater Fund	Special Revenue Funds	Assessment District	Total
Estimated Beginning Balance	**5,238,097**	**4,845,115**	**1,481,444**	**2,359,173**	**2,124,177**	**1,920,159**	**34,915**	**18,003,080**
Total Proposed Revenue	15,622,473	170,000	58,900	4,476,583	6,992,336	4,040,702	94,970	31,455,964
Total Proposed Expenditures	16,582,911	373,300	940,126	4,543,433	6,368,812	2,199,667	106,365	31,114,614
Net Budgetary Surplus/(Deficit)	(960,438)	(203,300)	(881,226)	(66,850)	623,524	1,841,035	(11,395)	341,350
Addition/(Uses) of Reserves	(960,438)	(203,300)	(881,226)	(66,850)	623,524	1,841,035	(11,395)	341,350
Estimated Ending Balance	**4,277,659**	**4,641,815**	**600,218**	**2,292,323**	**2,747,701**	**3,761,194**	**23,520**	**18,344,430**



Proposed FY26-27
Citywide Transfers To | From



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Sebastopol
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

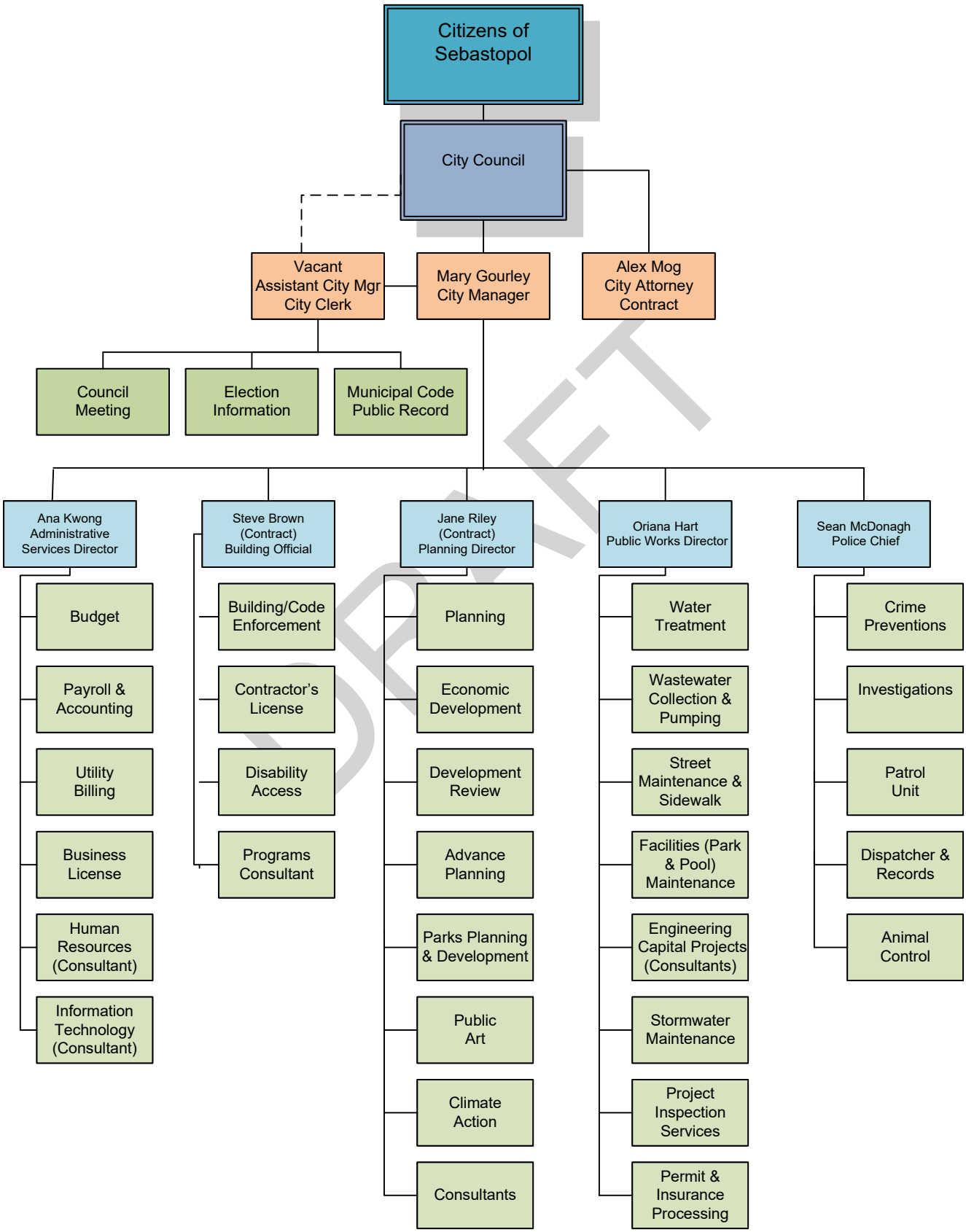
Executive Director

DRAFT

City Organization

FY26-27 Proposed Budget

City Wide Organization Chart by Function

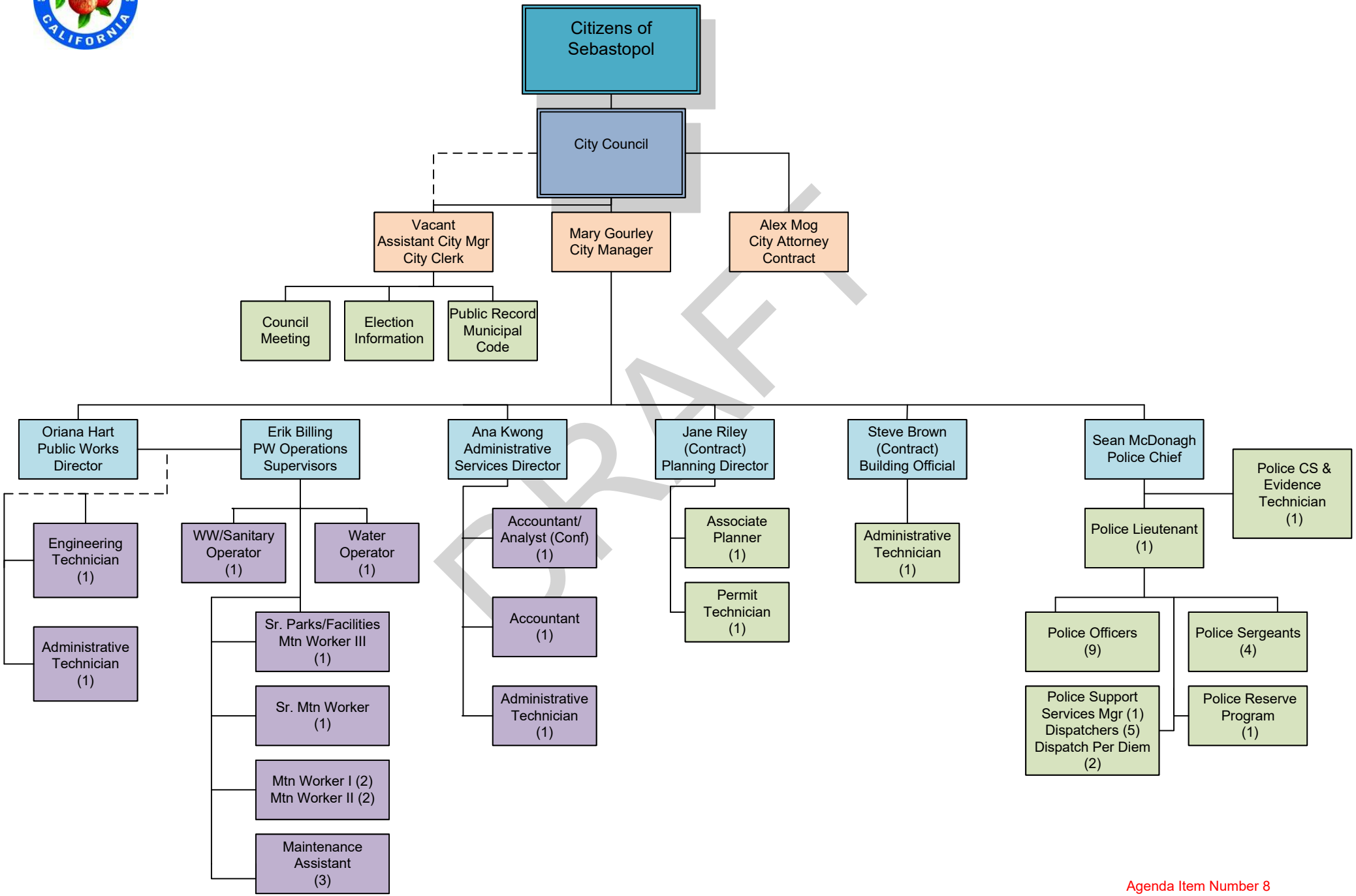


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City Wide Organization Chart by Allocated Position

City Organization

FY26-27 Proposed Budget

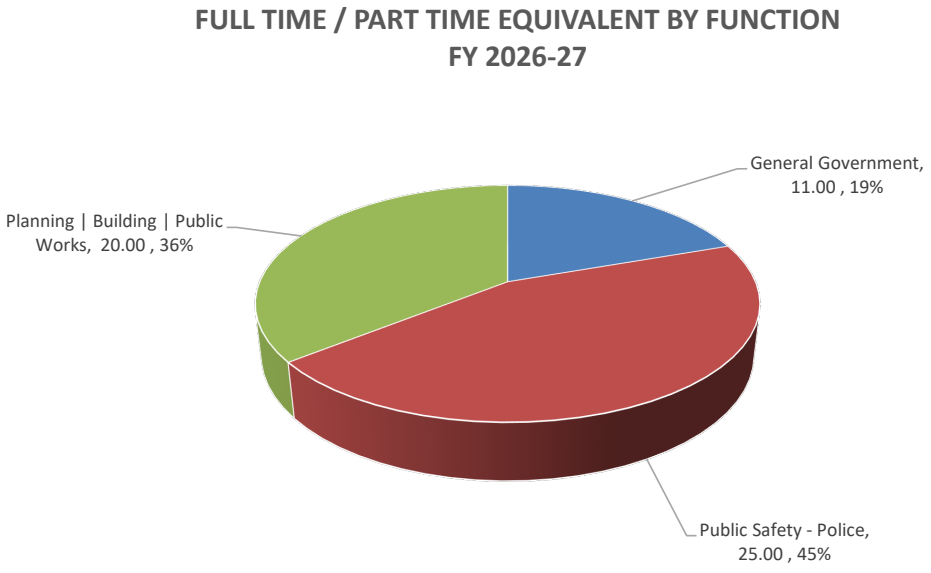


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CITY OF SEBASTOPOL
FULL-TIME / PART-TIME EQUIVALENT BY FUNCTION
LAST FIVE FISCAL YEARS

Function | Department	As of June 30, 2023	2024	2025	2026	2027
General Government					
City Council	6.00	6.00	5.00	5.00	5.00
Administrative	2.00	2.00	2.00	2.00	2.00
Administrative Services (Finance)	4.00	4.00	4.00	4.00	4.00
Public Safety					
Police Protection	22.00	21.00	22.00	22.00	24.00
Police Protection - Reserves/Volunteers	3.00	2.00	-	-	1.00
Fire Protection	3.50	3.50	3.50	-	-
Fire Protection - Volunteers	30.00	31.00	30.00	-	-
Municipal Development & Infrastructure Services					
Planning	3.00	3.00	3.00	3.00	3.00
Building Inspection	2.00	1.50	1.50	2.00	2.00
Public Works	14.00	13.75	15.00	15.00	15.00
Total	**89.50**	**87.75**	**86.00**	**53.00**	**56.00**

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FULL TIME (FTE) STAFFING SUMMARY (AUTHORIZED)

Department | Position	FY 2025-26 Adopted	Add	Delete	Adjustment	FY 2026-27 Proposed
City Council					
Council Members	5				5
Total	5	0	0	0	5
City Manager|Assistant City Manager|City Clerk					
City Manager	1				1
Assistant City Manager |City Clerk	1				1
Total	2	0	0	0	2
City Attorney					
City Attorney (Contracted)	0				0
Administrative Services (Finance)					
Administrative Services Director	1				1
Accountant/Analyst (Conf)	1				1
Accountant	1				1
Administrative Technician	1				1
Total	4	0	0	0	4
Building Inspection					
Building Official	1				1
Administrative Technician 2	1				1
Total	2	0	0	0	2
Planning					
Planning Director	1				1
Associate Planner	1				1
Permit Technician	1				1
Total	3	0	0	0	3
Public Works					
Public Works Director	1				1
Public Works Operations Supervisor	1				1
Administrative Technician 1	1				1
Engineer Technician 2	1				1
Water System Treatment Operator	1				1
Sanitary Sewer System Operator	1				1
Senior Maintenance Worker	1				1
Senior Parks & Facilities/Maintenance Worker III	1				1
Maintenance Worker II	2				2
Maintenance Worker I	2				2
Maintenance Assistant	2				2
Maintenance Assistant (FROZEN)	*1*				*1*
Total	15	0	0	0	15
Police Services					
Police Chief	1				1
Lieutenant	1				1
Sergeants	4				4
Officers	8				8
Officer (FROZEN)	*1*				*1*
Support Services Manager	1				1
Dispatchers	5				5
Dispatchers Per Diem	0	2			2
Community Services & Evidence Technician	1				1
Reserves/Volunteers	0			1	1
Total	22	2	0	1	25
Grand Total	**53**	**2**	**0**	**1**	**56**

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STATISTICS

Date of Incorporation	1902
Form of Government	Council/City Manager
Estimated Population as of January 1 2025 (most recent available data)	7,367
Area in Square Miles	1.853
Police Protection	
Sworn Police Officers	14
Civilian Employees	7
Calls for Service/Incidents (2025 Calendar Year)	18,798
Arrests (2025 Calendar Year)	314
Water and Sewer Utility	
Active Residential Accounts	2,509
Active Commerical Accounts	451
Average Daily Water Consumption (2025)	775,821
Ground Storage Capacity (gallons)	0- no elevated tanks
Elevated Storage Capactiy (gallons)	7.5
Ground Water Production Capacity (gallons per day)	3,033,600
Pump Capacity (gallons per minute)	2,107
Waste Water Lift Station Capacity (gallons per day)	3,456,000
Building Permits	
Residential Building Permits (2025 Calendar Year)	401
Residential Assessed Valuation	48,684,716
Commerical Building Permits	54
Commercial Assessed Valuation	3,283,243

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GENERAL FUND
FY 26-27 PROPOSED BUDGET

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
Property Tax	3,642,556	3,639,105	3,734,475	3,734,475	3,809,165	170,060	4.7%
Real Property Transfer Tax	62,203	50,000	50,000	50,000	54,000	4,000	8.0%
Sales Taxes	5,015,507	6,130,700	6,067,200	5,974,000	6,139,000	8,300	0.1%
User Taxes	925,705	962,050	962,050	962,050	966,400	4,350	0.5%
Transient Occupancy Tax	480,263	534,500	534,500	534,500	539,845	5,345	1.0%
Franchise Fees	490,118	530,000	522,000	522,000	593,250	63,250	11.9%
Licenses & Permits	676,253	1,244,000	1,244,000	1,244,000	1,144,000	(100,000)	-8.0%
Fines & Special Assessments	70,935	77,300	77,300	77,300	79,135	1,835	2.4%
Intergovernmental Revenues	27,724	20,200	20,200	20,200	20,200	-	0.0%
Interest & Rents	166,399	157,450	157,450	157,450	143,520	(13,930)	-8.8%
Charges for Services	182,375	162,300	153,065	153,065	163,600	1,300	0.8%
Miscellaneous Revenue	393,335	110,790	106,790	106,790	159,400	48,610	43.9%
Cost Allocation Plan	1,761,797	1,796,323	1,796,323	1,796,323	1,626,958	(169,365)	-9.4%
Transfers In	209,622	275,000	275,000	275,000	184,000	(91,000)	-33.1%
TOTAL REVENUES	**14,104,792**	**15,689,718**	**15,700,353**	**15,607,153**	**15,622,473**	**(67,245)**	**-0.4%**
OPERATING EXPENDITURE - By Department							
City Council	176,804	183,214	165,951	165,952	194,107	10,893	5.9%
City Manager	827,312	581,282	292,508	292,508	614,996	33,714	5.8%
City Attorney	646,785	643,750	643,750	500,000	593,750	(50,000)	-7.8%
Assistant City Manager | City Clerk	457,159	470,818	478,180	478,180	428,618	(42,200)	-9.0%
Administrative Services (Finance)	1,385,796	1,466,539	1,452,124	1,457,419	1,529,943	63,404	4.3%
Planning	657,815	701,666	652,812	650,291	781,203	79,537	11.3%
Building	303,081	437,909	354,908	274,908	431,126	(6,783)	-1.5%
Fire & Prevention	1,492,276	1,247,640	1,247,640	1,258,365	1,292,820	45,180	3.6%
Police	5,123,538	5,767,329	5,775,329	5,691,619	6,114,895	347,566	6.0%
Public Works	2,298,834	2,650,318	2,650,318	2,589,463	2,714,201	63,883	2.4%
Senior Center	42,620	47,650	47,650	47,650	57,655	10,005	21.0%
Community Center	172,309	164,202	164,201	164,201	147,059	(17,143)	-10.4%
Ives Pool	212,031	225,761	218,781	214,447	259,483	33,722	14.9%
Non Departmental	97,126	146,940	146,940	146,940	149,500	2,560	1.7%
Debt Service Payments	269,979	150,755	150,755	150,755	150,755	-	0.0%
Transfers Out	300,000	800,000	800,000	290,000	1,122,800	322,800	40.4%
TOTAL EXPENDITURES	**14,463,465**	**15,685,773**	**15,241,847**	**14,372,698**	**16,582,911**	**897,138**	**5.7%**
Net General Fund Surplus/(Deficit)	**(358,673)**	**3,945**	**458,506**	**1,234,455**	**(960,438)**		
Beginning Unassigned Fund Balance	4,392,757	4,003,642	4,003,642	4,003,642	5,238,097		
Ending Unassigned Fund Balance	**4,003,642**	**4,007,587**	**4,462,148**	**5,238,097**	**4,277,659**		
Actual Reserve Level	**27.7%**	**25.5%**	**29.3%**	**36.4%**	**25.8%**		
RESERVE LEVEL							
Minimum-15%	2,169,520	2,352,866	2,286,277	2,155,905	2,487,437		
Maximum-20%	2,892,693	3,137,155	3,048,369	2,874,540	3,316,582		

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GENERAL FUND REVENUES DETAILED
FY 26-27 PROPOSED BUDGET

Revenue Categories	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	% Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
3000 - Property Tax Secured / Unsecured	2,650,054	2,626,755	2,679,290	2,679,290	2,732,876	106,121	4.0%
3002 - Real Property Transfer Tax	62,203	50,000	50,000	50,000	54,000	4,000	8.0%
3004 - Property Tax in Lieu of VLF	992,502	1,012,350	1,055,185	1,055,185	1,076,289	63,939	6.3%
Property Tax	**3,704,759**	**3,689,105**	**3,784,475**	**3,784,475**	**3,863,165**	**174,060**	**4.7%**
3010 - Sales Tax-Bradley Burn	2,248,299	2,212,000	2,188,000	2,156,000	2,200,000	-12,000	-0.5%
3011 - Sales Tax-1/4 cent (T)	763,260	772,000	755,000	749,000	766,000	-6,000	-0.8%
3012 - Sales Tax-1/2 cent (Q)	1,529,446	1,544,000	1,510,000	1,498,000	1,532,000	-12,000	-0.8%
3018 - Sales Tax-1/2 cent (U)	370,737	1,500,000	1,510,000	1,466,000	1,532,000	32,000	2.1%
3014 - Sales Tax-Prop 172	103,766	102,700	104,200	105,000	109,000	6,300	6.1%
Sales Taxes	**5,015,507**	**6,130,700**	**6,067,200**	**5,974,000**	**6,139,000**	**8,300**	**0.1%**
3020 - Transient Occupancy Tax	**480,263**	**534,500**	**534,500**	**534,500**	**539,845**	5,345	1.0%
						-0	0.0%
3050 - Garbage Franchise	302,261	330,000	330,000	330,000	401,250	71,250	21.6%
3051 - PG&E Franchise	121,902	125,000	125,000	125,000	125,000	-0	0.0%
3052 - Cable TV Franchise	65,955	75,000	67,000	67,000	67,000	-8,000	-10.7%
Franchise Fees	**490,118**	**530,000**	**522,000**	**522,000**	**593,250**	**63,250**	**11.9%**
3055 - Vehicle in lieu Tax	11,862	12,500	12,500	12,500	12,500	-0	0.0%
3056 - UUT PG&E	488,518	494,100	494,100	494,100	496,920	2,820	0.6%
3057 - UUT-Sonoma Clean Power	122,164	129,150	129,150	129,150	124,230	-4,920	-3.8%
3058 - UUT-Garbage	98,326	108,200	108,200	108,200	133,750	25,550	23.6%
3059 - UUT-Cable	71,201	77,000	77,000	77,000	68,500	-8,500	-11.0%
3060 - UUT-General	132,562	140,600	140,600	140,600	130,000	-10,600	-7.5%
3061 - UUT-(AB-1717)	1,072	500	500	500	500	-0	0.0%
User Taxes	**925,705**	**962,050**	**962,050**	**962,050**	**966,400**	**4,350**	**0.5%**
3101 - Business License	139,028	140,000	140,000	140,000	140,000	-0	0.0%
3102 - Business License-Late Fees	4,399	4,000	4,000	4,000	4,000	-0	0.0%
3103 - Building Permits	532,826	1,100,000	1,100,000	1,100,000	1,000,000	-100,000	-9.1%
Licenses & Permits	**676,253**	**1,244,000**	**1,244,000**	**1,244,000**	**1,144,000**	-100,000	**-8.0%**
3105 - Vehicle/ Criminal Code Fines	14,643	12,500	12,500	12,500	15,000	2,500	20.0%
3106 - Parking Fines	14,278	18,000	18,000	18,000	15,000	-3,000	-16.7%
3107 - RBS Training Fees	14,200	14,800	14,800	14,800	14,800	-0	0.0%
3110 - Business License - DSA 70% $1	5,213	5,500	5,500	5,500	5,000	-500	-9.1%
3202 - State Mandated Cost Reimb	22,602	26,500	26,500	26,500	29,335	2,835	10.7%
Fines & Special Assessments	**70,935**	**77,300**	**77,300**	**77,300**	**79,135**	**1,835**	**2.4%**
3203 - POST Reimb	32	-0	-0	-0	-0	-0	0.0%
3204 - Casino Mitigation	20,192	20,200	20,200	20,200	20,200	-0	0.0%
3206 - County Grant	7,500	-0	-0	-0	-0	-0	0.0%
3207 - State Grant	-0	-0	-0	-0	-0	-0	0.0%
3209 - Federal Grant	-0	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	**27,724**	**20,200**	**20,200**	**20,200**	**20,200**	**-0**	**0.0%**
3300 - Interest Income	118,282	100,000	100,000	100,000	82,000	-18,000	-18.0%
3308 - Interest Income- FMV	-18,421	-0	-0	-0	-0	-0	0.0%
3301 - Cell Tower Lease Rental	37,540	44,300	44,300	44,300	48,370	4,070	9.2%
3302 - City Property Rental - Little League	4,396	3,150	3,150	3,150	3,150	-0	0.0%
3304 - City Property Rental - Parking Space	430	500	500	500	500	-0	0.0%
3305 - City Property Rental - Palm Ave	3,500	2,500	2,500	2,500	2,500	-0	0.0%
3390 - Lease Interest Income	9,422	-0	-0	-0	-0	-0	0.0%
3401 - Plaza and Special Event Fees	11,250	7,000	7,000	7,000	7,000	-0	0.0%
Interest & Rents	**166,399**	**157,450**	**157,450**	**157,450**	**143,520**	**-13,930**	**-8.8%**

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GENERAL FUND REVENUES DETAILED
FY 26-27 PROPOSED BUDGET

Revenue Categories	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	% Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
3404 - Credit Card Transaction Fee	1,934	2,000	2,000	2,000	2,000	-0	0.0%
3405 - Finance Fee	6,486	7,000	7,000	7,000	7,000	-0	0.0%
3425 - Fire Dept Fees	68,125	40,000	40,000	40,000	50,000	10,000	25.0%
3426 - Planning Fees	35,721	38,000	38,000	38,000	35,000	-3,000	-7.9%
3441 - Encroachment Permits Fee	26,540	30,000	24,000	24,000	23,000	-7,000	-23.3%
3442 - Grading Permit Fee	1,130	2,000	1,200	1,200	-0	-2,000	-100.0%
3445 - Public Works Services	2,053	7,500	2,000	2,000	7,500	-0	0.0%
3502 - Police Services	25,494	18,000	25,500	25,500	26,000	8,000	44.4%
3504 - Impounded Vehicle Release Fee	2,003	1,800	1,800	1,800	2,000	200	11.1%
3505 - Police Reports Copy Fee	1,545	2,000	2,000	2,000	1,200	-800	-40.0%
3506 - Police False Alarms Fee	60	-0	-0	-0	-0	-0	0.0%
3507 - Police OT Reimbursement	2,964	6,000	1,565	1,565	2,000	-4,000	-66.7%
3615 - Solar Payback	8,320	8,000	8,000	8,000	7,900	-100	-1.3%
Charges for Services	**182,375**	**162,300**	**153,065**	**153,065**	**163,600**	**1,300**	**0.8%**
3801 - Sales of Surplus Equipment	870	-0	-0	-0	-0	-0	0.0%
3804 - Insurance Reimbursement	39,973	500	500	500	7,100	6,600	1320.0%
3805 - Miscellaneous Income	830	500	3,000	3,000	3,000	2,500	500.0%
3806 - Donations & Contributions	253,000	500	2,000	2,000	51,500	51,000	10200.0%
3807 - Rebates	17,332	15,300	15,300	15,300	15,300	-0	0.0%
3810 - Pool Expense Reimbursement	81,331	93,990	85,990	85,990	82,500	-11,490	-12.2%
Miscellaneous Revenue	**393,335**	**110,790**	**106,790**	**106,790**	**159,400**	**48,610**	**43.9%**
3998 - Cost Allocation Plan	1,761,797	1,796,323	1,796,323	1,796,323	1,626,958	-169,365	-9.4%
3999 - Transfers In	209,622	275,000	275,000	275,000	184,000	-91,000	-33.1%
Total Revenue	**14,104,792**	**15,689,718**	**15,700,353**	**15,607,153**	**15,622,473**	**-67,245**	**-0.4%**

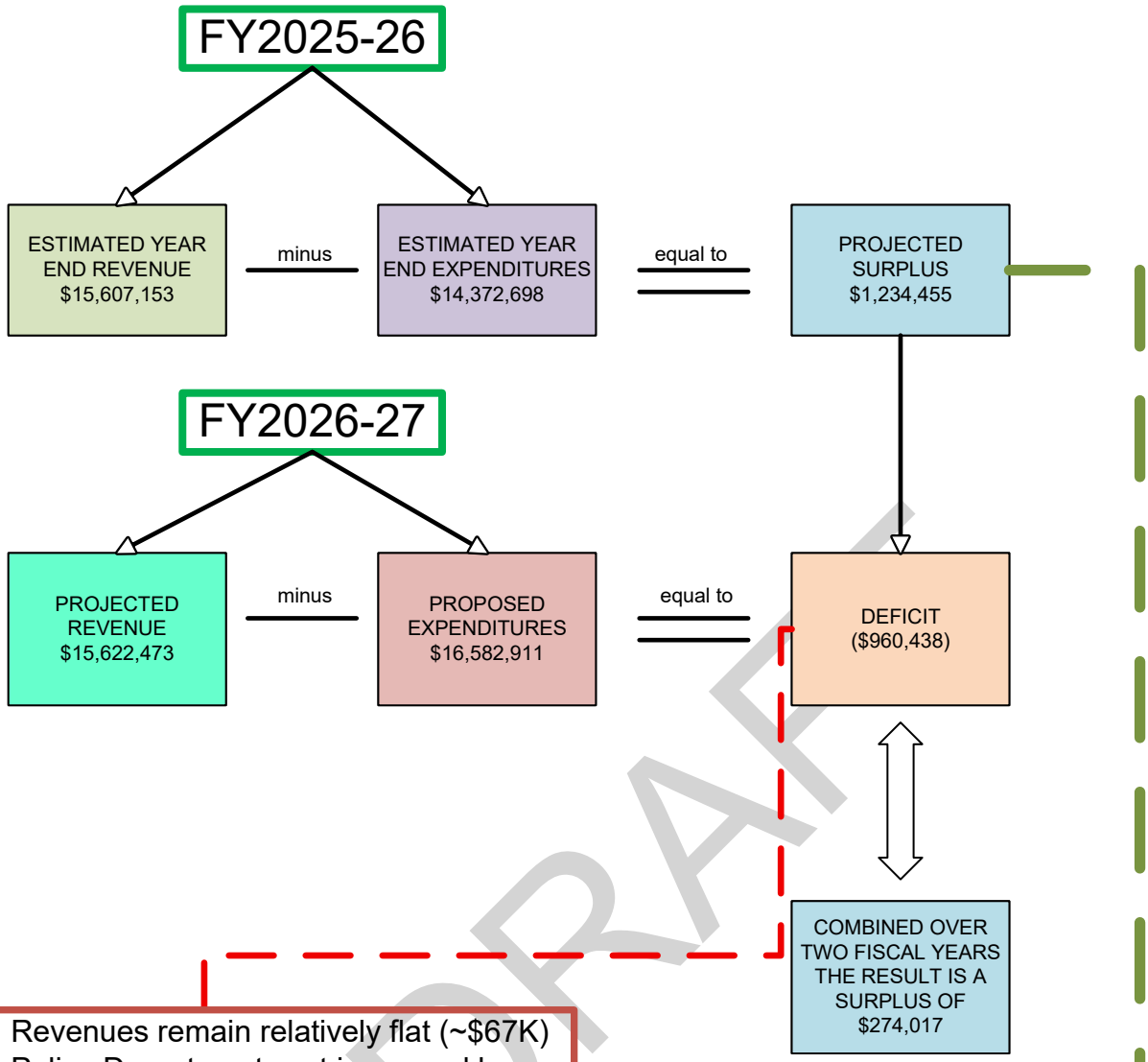
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GENERAL FUND
FY26-27 PROPOSED TRANSFERS SCHEDULE

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
TRANSFERS IN/(OUT)							
Transfer in							
From Building, Facilities & Infra Reserve (Fund 103)	41,400			-	-	-	0.0%
From Equipment, Technology & Vehicle Reserve (Fund 104)	-	14,000	14,000	14,000	-	(14,000)	-100.0%
From Tree Replacement (Fund 120)	-	4,000	4,000	4,000	4,000	-	0.0%
From Permit Technology Fund (Fund 122)	-	500	500	500	-	(500)	-100.0%
From Vehicle Abatement (Fund 125)	4,500	15,000	15,000	15,000	15,000	-	0.0%
From Measure M Parks (Fund 202)	-	65,000	65,000	65,000	45,000	(20,000)	-30.8%
From Inclusionary Housing (Fund 205)	22,000	-	-	-	-	-	0.0%
From Police Grant (Fund 209)	120,000	175,000	175,000	175,000	120,000	(55,000)	-31.4%
From CDBG (Fund 206)	-	1,500	1,500	1,500	-	(1,500)	-100.0%
From Measure H (Fund 248)	238,051	-	-	-	-	-	0.0%
3999 - Transfers In	**425,951**	**275,000**	**275,000**	**275,000**	**184,000**	**-91,000**	**-33.1%**
Transfer out							
To General Capital Project (Fund 700)	(150,000)	(800,000)	(800,000)		(612,800)	187,200	-23.4%
0520-22.09 Citywide Pavement Repairs and Repaving Program: Digouts and Repairs				(120,000)	(80,000)		
0521-25.05 Citywide Pavement Repairs and Repaving Program:Pavement Improvements FY 25-26				(35,000)	(315,000)		
1001-25.03 Corpyard Fuel Filling Station Upgrade				(85,000)	-		
1002-25.04 Police Station Emergency Generator and Electrical Improvements				(50,000)	(115,000)		
Unallocated CIP Project - TBD					-		
To Equipment, Technology & Vehicle (Fund 104)	(150,000)	-	-	-	-	-	0.0%
4999 - Transfers Out	**(300,000)**	**(800,000)**	**(800,000)**	**(290,000)**	**(1,122,800)**	**(322,800)**	**40.4%**
TOTAL NET TRANSFERS	**125,951**	**(525,000)**	**(525,000)**	**(15,000)**	**(938,800)**		

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Proposed FY26-27
General Fund Two-Year Financial Position

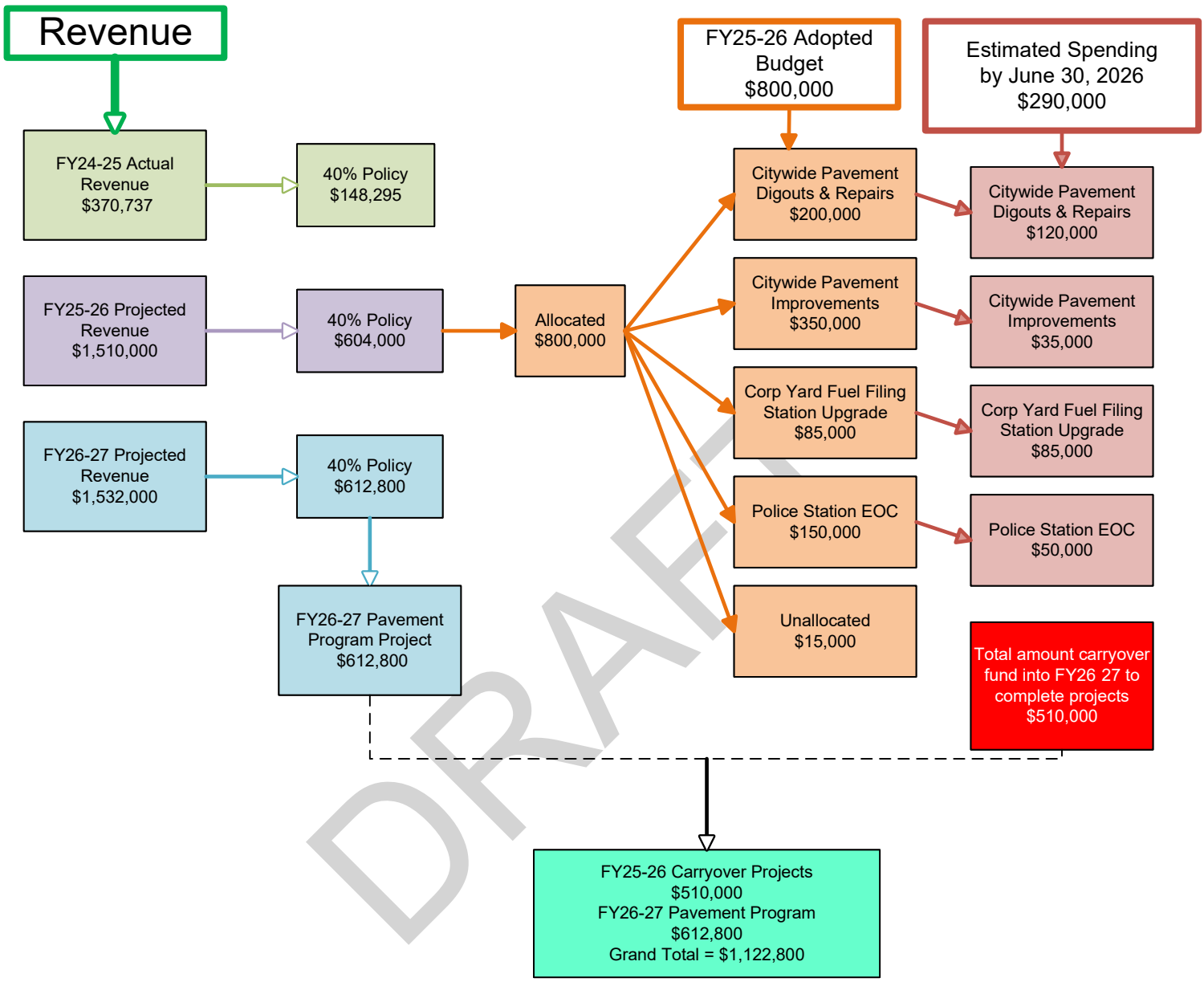


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- Revenues remain relatively flat (~$67K)
- Police Department cost increased by (~$348K) due to labor contract, rising pension, insurance cost and animal contract
- Planning costs increase by (~$79.5K) due to reduction in cost reimbursement
- Public Works costs increase by (~$64K) due to capital outlay (vehicle purchase and park village cabin stair replacement)
- Ives Pool costs increase by (~$34K) due to capital out (pool surfacing, solar cell replacement, building repairs due to rotten beam and siding)
- Deferred pavement projects carried forward to this fiscal year plus new allocation per policy for net increase of (~$323K)

- Primarily one-time savings, not ongoing
- Slight shortfall in revenues, mainly sales tax (~$80K)
- Staff vacancies and related salary/benefit savings across departments (~$550K)
- Deferred pavement projects carried forward to next fiscal year (~$510K)
- Lower-than-budgeted operating and contract costs (~$25K–$50K)
- Lower than budgeted in legal cost (~$140K)

Proposed FY26-27 Measure U Overview



Note: From inception through the projected FY 2026–27 revenue, Measure U collections are estimated at $3,412,737. Under the 40% policy guideline, the allowable amount would be $1,365,095. The currently budgeted allocation is $1,412,800, which exceeds the policy amount by $47,705, or approximately 3.5% above the policy threshold.

CITY COUNCIL



Incorporated in 1902, the City of Sebastopol operates under California's general law and is governed by a five-member City Council. The city follows a Council-Manager system, where the Council, elected at-large for four-year terms, is responsible for setting city-wide policies, goals, and overseeing the city's operations through the City Manager.

The City Council has the authority to appoint key city officials, including the City Manager, City Attorney, and City Clerk. Regular Council meetings are held on the first and third Tuesday of each month, with special meetings called as needed. The Council also appoints a Mayor and Vice Mayor annually to lead the meetings and represent the city.

City Council Goals:

Goal 1: Community Vitality
Goal 2: Public Safety
Goal 3: Infrastructure
Goal 4: High Performance Organization
Goal 5: Long Term Financial Sustainability
Goal 6: Economic Development

SUMMARY - CITY COUNCIL							
EXPENSE	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages	18,300	18,000	18,000	18,000	37,500	19,500	108.3%
Benefits	32,353	31,884	30,406	30,405	36,022	4,138	13.0%
Contracted Services	59,229	57,900	47,800	47,800	65,000	7,100	12.3%
Services & Supplies	13,475	12,280	12,746	12,746	13,605	1,325	10.8%
Equipment Rental/Maintenance	2,108	2,460	2,460	2,460	2,500	40	1.6%
Conference & Training Expense	14,798	12,700	12,700	12,700	12,700	-	0.0%
Telecommunications	3,150	2,760	2,760	2,760	2,760	-	0.0%
Council Objectives	10,062	14,400	8,250	8,250	10,400	(4,000)	-27.8%
Allocated Insurance	23,329	30,830	30,830	30,830	13,620	(17,210)	-55.8%
Total Expense	**176,804**	**183,214**	**165,952**	**165,952**	**194,107**	**10,893**	**5.9%**

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City Council
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	18,300	18,000	18,000	18,000	37,500	19,500	108.3%
Total Salaries & Wages	**18,300**	**18,000**	**18,000**	**18,000**	**37,500**	**19,500**	**108.3%**
Benefits							
4101 - Health in Lieu	3,166	-	-	-	-	-	0.0%
4105 - Medicare & Fica	1,400	1,377	1,377	1,377	2,869	1,492	108.4%
4130 - Health Insurance	23,205	24,279	24,279	24,190	28,061	3,782	15.6%
4150 - Dental Insurance	3,845	5,142	5,142	4,106	4,108	(1,034)	-20.1%
4151 - Vision Insurance	405	506	506	405	404	(102)	-20.2%
4183 - EAP (Employee Asst Prog)	170	175	175	183	175	-	0.0%
4184 - Life Insurance	162	405	405	144	405	-	0.0%
4189 -Benefit Savings	-	-	(1,478)	-	-	-	0.0%
Total Benefits	**32,353**	**31,884**	**30,406**	**30,405**	**36,022**	**4,138**	**13.0%**
Contracted Services							
4210 - Professional Contract Services	54,146	54,400	44,300	44,300	57,500	3,100	5.7%
4212 - Internet & Network /Technology Maint	-	-	-	-	-	-	0.0%
4250 - Publications/Legal Notices	5,083	3,500	3,500	3,500	7,500	4,000	114.3%
Total Contracted Services	**59,229**	**57,900**	**47,800**	**47,800**	**65,000**	**7,100**	**12.3%**
Services & Supplies							
4310 - Office Supplies	1,134	1,500	950	950	1,500	-	0.0%
4330 - Misc Supplies & Services	1,878	1,000	800	800	1,000	-	0.0%
4340 - Postage & Printing	45	50	-	-	-	(50)	-100.0%
4345 - Dues & Subscriptions	10,418	9,730	10,996	10,996	11,105	1,375	14.1%
Total Services & Supplies	**13,475**	**12,280**	**12,746**	**12,746**	**13,605**	**1,325**	**10.8%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	2,108	2,460	2,460	2,460	2,500	40	1.6%
Total Equipment Rental/Maintenance	**2,108**	**2,460**	**2,460**	**2,460**	**2,500**	**40**	**1.6%**
Conference & Training Expense							
4510 - Conference & Training	2,650	3,250	3,250	3,250	3,250	-	0.0%
4515 - Meetings & Travel	12,148	9,450	9,450	9,450	9,450	-	0.0%
Total Conference & Training Expense	**14,798**	**12,700**	**12,700**	**12,700**	**12,700**	**-**	**0.0%**
Telecommunications							
4750 - Telecommunications	3,150	2,760	2,760	2,760	2,760	-	0.0%
Total Telecommunications	**3,150**	**2,760**	**2,760**	**2,760**	**2,760**	**-**	**0.0%**
Council Objectives							
4800 - Council Approved Intiatives	-	-	-	-	-	-	0.0%
4820 - Community Grants Program	-	-	-	-	-	-	0.0%
4890 - Other Community Support	10,062	14,400	8,250	8,250	10,400	(4,000)	-27.8%
Total Council Objectives	**10,062**	**14,400**	**8,250**	**8,250**	**10,400**	**(4,000)**	**-27.8%**
Allocated Insurance							
4996 - Allocated Liability Insurance	21,584	28,945	28,945	28,945	12,020	(16,925)	-58.5%
4997 - Allocated Wrkrs Comp Insurance	1,745	1,885	1,885	1,885	1,600	(285)	-15.1%
Total Allocated Insurance	**23,329**	**30,830**	**30,830**	**30,830**	**13,620**	**(17,210)**	**-55.8%**
Total Operation	**176,804**	**183,214**	**165,952**	**165,952**	**194,107**	**10,893**	**5.9%**

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City Council
Object Details

Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026-27 Proposed Budget	2025-26 Adopted Budget
Grand Total		**94,443**	**52**	**104,465**	
4210 - Professional Contract Services					
4210 - Professional Contract Services	Closed Captioning (Average $1,800 per month)	21,600	1	21,600	21,600
4210 - Professional Contract Services	Videographer - PCA (Average 6 hours for 1 tech x 28 meetings @100/hour)	16,800	1	16,800	14,300
4210 - Professional Contract Services	Videographer - Cody (Average 8 hours for 1 tech x 28 meetings @ $75/hour)	12,600	1	12,600	16,800
4210 - Professional Contract Services	Videographer (Video Editing for Zoom Bombing @100/hour)	1,500	1	1,500	1,700
4210 - Professional Contract Services	City Council Goal Setting Consulting Services	5,000	1	5,000	-
Total 4210 - Professional Contract Services		**57,500**	**5**	**57,500**	**54,400**
4250 - Publications/Legal Notices					
4250 - Publications/Legal Notices	Legal Ads & Public Hearing Notices	7,500	1	7,500	3,500
Total 4250 - Publications/Legal Notices		**7,500**	**1**	**7,500**	**3,500**
4310 - Office Supplies					
4310 - Office Supplies	Misc Routine Supplies (Plagues, Record Retention Boxes, Tapes for label)	1,000	1	1,000	1,000
4310 - Office Supplies	Paper Allocation	500	1	500	500
Total 4310 - Office Supplies		**1,500**	**2**	**1,500**	**1,500**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Plaque & CC Business Cards	1,000	1	1,000	1,000
Total 4330 - Misc Supplies & Services		**1,000**	**1**	**1,000**	**1,000**
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	Association of Bay Area Govt (ABAG)	3,600	1	3,600	3,000
4345 - Dues & Subscriptions	League of California Cities	5,200	1	5,200	5,200
4345 - Dues & Subscriptions	Chamber of Commerce	250	1	250	250
4345 - Dues & Subscriptions	Sister Cities International	155	1	155	155
4345 - Dues & Subscriptions	Main Street America	500	1	500	-
4345 - Dues & Subscriptions	Dropbox	125	1	125	125
4345 - Dues & Subscriptions	Zoom Large Meeting (1 Seat + Large Meeting)	700	1	700	700
4345 - Dues & Subscriptions	Adobe Programs	288	2	575	300
Total 4345 - Dues & Subscriptions		**10,818**	**9**	**11,105**	**9,730**
4510 - Conference & Training					
4510 - Conference & Training	League of California Cities Conferences Registration (Any Oct/Jan)	650	5	3,250	3,250
Total 4510 - Conference & Training		**650**	**5**	**3,250**	**3,250**
4515 - Meetings & Travel					
	League of California Cities Conferences Air/Hotel/Transportation (Mileage Reimbursement)	1,350	5	6,750	6,750
4515 - Meetings & Travel	M&C Bi-Monthly Meeting ($65 x 5 x 6)	325	6	1,950	1,950
4515 - Meetings & Travel	M&C Meeting Supplies	750	1	750	750
Total 4515 - Meetings & Travel		**2,425**	**12**	**9,450**	**9,450**
4750 - Telecommunications					
4750 - Telecommunications	Internet Service (Shared)	1,860	1	1,860	1,860
4750 - Telecommunications	Vimeo Annual Fee	780	1	780	780
4750 - Telecommunications	Main Fax Line (Shared)	10	12	120	120
Total 4750 - Telecommunications		**2,650**	**14**	**2,760**	**2,760**
4890 - Other Community Support					
4890 - Other Community Support	M&C Clerk Position Share Cost	2,700	1	2,700	2,700
4890 - Other Community Support	Shuttle Fare	6,000	1	6,000	10,000
4890 - Other Community Support	Community First Credit Union Covid Loan Default	1,700	1	1,700	1,700
Total 4890 - Other Community Support		**10,400**	**3**	**10,400**	**14,400**

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CITY MANAGER

Mission Statement

The City Manager is responsible for implementing the City Council's goals and directives. This includes overseeing the implementation of policies related to city operations, budget management, personnel, and public communications. The City Manager also advises the City Council on all matters related to the city's operations and ensures the smooth functioning of the city's day-to-day activities.



Major Accomplishments in 2025-26

- ✓ Completion of Labor Negotiations with Two Bargaining Units (SPOA – Sebastopol Police Officer Association and SEIU – Service Employee International Union)
- ✓ Successfully transitioned Fire Department services to the Gold Ridge Fire Protection District.
- ✓ Recruited and hired a new Public Works Director.
- ✓ Successfully established the Enterprise Fund Oversight Committee and the Sebastopol Commons Building Committee.
- ✓ Led the City Council goal-setting process.

Goals and Objectives for 2026-27

Continue to support City Council in achieving its goals by focusing on priority projects and initiatives. The goals include:

- Community Vitality
- Public Safety and Responding to Homelessness
- Infrastructure
- High Performance Organization
- Long-term Financial Sustainability
- Economic Development

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SUMMARY - CITY MANAGER							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	380,695	240,630	50,800	50,800	289,884	49,254	20.5%
Benefits	163,293	147,952	70,981	70,981	140,867	(7,085)	-4.8%
Contracted Services	214,900	110,500	96,250	96,250	75,500	(35,000)	-31.7%
Services & Supplies	21,247	21,735	18,532	18,532	27,560	5,825	26.8%
Equipment Rental/Maintenance	3,233	3,360	4,020	4,020	4,140	780	23.2%
Conference & Training Expense	828	4,700	390	390	4,525	(175)	-3.7%
Telecommunications	2,515	3,420	2,550	2,550	1,575	(1,845)	-53.9%
Allocated Insurance	40,599	48,985	48,985	48,985	70,945	21,960	44.8%
Total Expense	**827,310**	**581,282**	**292,508**	**292,508**	**614,996**	**33,714**	**5.8%**

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City Manager
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	195,531	245,000	245,000	40,800	284,884	39,884	16.3%
4011 - Salaries - Part-Time	1,414	5,000	10,000	10,000	5,000	-	0.0%
4023 - One Time Payment	183,750	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	(9,370)	(204,200)	-	-	9,370	-100.0%
Total Salaries & Wages	**380,695**	**240,630**	**50,800**	**50,800**	**289,884**	**49,254**	**20.5%**
Benefits							
4104 - Accrual in Lieu	45,879	-	-	-	-	-	0.0%
4105 - Medicare & Fica	6,245	3,553	3,553	737	4,131	578	16.3%
4106 - Vehicle Allowance	3,500	4,200	4,200	-	-	(4,200)	-100.0%
4110 - CalPERS Employer Rate	24,502	30,821	30,821	5,304	35,838	5,017	16.3%
4111 - CalPERS UAL Cost	49,991	56,750	56,750	54,940	72,005	15,255	26.9%
4121 - Deferred Compensation	3,332	4,200	4,200	700	4,200	-	0.0%
4130 - Health Insurance	19,594	35,733	35,733	600	14,628	(21,105)	-59.1%
4140 - Retiree Health Insurance OPEB	7,466	7,500	7,500	7,500	7,500	-	0.0%
4150 - Dental Insurance	1,612	3,487	3,487	600	1,027	(2,460)	-70.5%
4151 - Vision Insurance	182	345	345	36	101	(244)	-70.7%
4181 - Long Term Disability Insurance	653	795	795	300	795	-	0.0%
4182 - Short Term Disability Insurance	246	452	452	210	526	74	16.4%
4183 - EAP (Employee Asst Prog)	27	35	35	18	35	-	0.0%
4184 - Life Insurance	64	81	81	36	81	-	0.0%
4189 - Benefit Savings	-	-	(76,971)	-	-	-	0.0%
Total Benefits	**163,293**	**147,952**	**70,981**	**70,981**	**140,867**	**(7,085)**	**-4.8%**
Contracted Services							
4210 - Professional Contract Services	214,900	75,500	61,250	61,250	75,500	-	0.0%
4212 - Internet & Network /Technology Maint	-	-	-	-	-	-	0.0%
4230 - Recruitment Services	-	35,000	35,000	35,000	-	(35,000)	-100.0%
Total Contracted Services	**214,900**	**110,500**	**96,250**	**96,250**	**75,500**	**(35,000)**	**-31.7%**
Services & Supplies							
4310 - Office Supplies	250	250	500	500	250	-	0.0%
4330 - Misc Supplies & Services	11,416	10,050	9,675	9,675	17,050	7,000	69.7%
4345 - Dues & Subscriptions	9,581	11,435	8,357	8,357	10,260	(1,175)	-10.3%
4351 - Computer Equip (under $10 K)	-	-	-	-		-	0.0%
Total Services & Supplies	**21,247**	**21,735**	**18,532**	**18,532**	**27,560**	**5,825**	**26.8%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,233	3,360	4,020	4,020	4,140	780	23.2%
Total Equipment Rental/Maintenance	**3,233**	**3,360**	**4,020**	**4,020**	**4,140**	**780**	**23.2%**
Conference & Training Expense							
4510 - Conference & Training	384	1,375	-	-	1,200	(175)	-12.7%
4515 - Meetings & Travel	444	3,325	390	390	3,325	-	0.0%
Total Conference & Training Expense	**828**	**4,700**	**390**	**390**	**4,525**	**(175)**	**-3.7%**
Telecommunications							
4750 - Telecommunications	2,515	3,420	2,550	2,550	1,575	(1,845)	-53.9%
Total Telecommunications	**2,515**	**3,420**	**2,550**	**2,550**	**1,575**	**(1,845)**	**-53.9%**
Allocated Insurance							
4996 - Allocated Liability Insurance	17,354	23,290	23,290	23,290	48,500	25,210	108.2%
4997 - Allocated Wrkrs Comp Insurance	23,245	25,695	25,695	25,695	22,445	(3,250)	-12.6%
Total Allocated Insurance	**40,599**	**48,985**	**48,985**	**48,985**	**70,945**	**21,960**	**44.8%**
Total Operation	**827,310**	**581,283**	**292,509**	**292,508**	**614,996**	**33,714**	**5.8%**

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City Manager					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
Grand Total		**113,300**	**23**	**113,300**	
4210 - Professional Contract Services					
4210 - Professional Contract Services	Holly Hanson Contract - Routine	40,000	1	40,000	40,000
4210 - Professional Contract Services	Holly Hanson Contract - Special Project	10,000	1	10,000	10,000
4210 - Professional Contract Services	Homeless Count	500	1	500	500
4210 - Professional Contract Services	Financial Forecast & Advisor Support	25,000	1	25,000	25,000
Total 4210 - Professional Contract Services		**75,500**	**4**	**75,500**	**75,500**
4230 - Recruitment					
4230 - Recruitment	City Manager Recruitment	-	-	-	35,000
Total 4230 - Recruitment		**-**	**-**	**-**	**35,000**
4310 - Office Supplies					
4310 - Office Supplies	Routine Supplies (Paper/Calendar/Business Cards)	250	1	250	250
Total 4310 - Office Supplies		**250**	**1**	**250**	**250**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Newsletter Distribution Service	4,050	1	4,050	4,050
4330 - Misc Supplies & Services	Newsletter Content Creation Service	6,000	1	6,000	6,000
4330 - Misc Supplies & Services	Ergonomic Support Equipment	7,000	1	7,000	-
Total 4330 - Misc Supplies & Services		**17,050**	**3**	**17,050**	**10,050**
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	RCPA Contribution	8,525	1	8,525	8,500
4345 - Dues & Subscriptions	ERC (Employment Relation Const LCW Membership	900	1	900	900
4345 - Dues & Subscriptions	ICMA (International City/County Mgmt Assoc)	-	-	-	1,200
4345 - Dues & Subscriptions	CCMF (California City Mgmt Foundation)	400	1	400	400
4345 - Dues & Subscriptions	Adobe Subscription	300	1	300	300
4345 - Dues & Subscriptions	Annual Zoom Account	135	1	135	135
Total 4345 - Dues & Subscriptions		**10,260**	**5**	**10,260**	**11,435**
4375-Equipment Rental/Maintenance					
4375 - Equipment Rental/Maintenance	Canon Desktop Printer Lease	1,140	1	1,140	900
4375 - Equipment Rental/Maintenance	Canon Shared Copier Lease Cost	3,000	1	3,000	2,460
Total 4375-Equipment Rental/Maintenance		**4,140**	**2**	**4,140**	**3,360**
4510 - Conference & Training					
4510 - Conference & Training	ICMA Conference	-	1	-	775
4510 - Conference & Training	Annual Conference (League of California)	600	1	600	-
4510 - Conference & Training	California City Manager Conference	600	1	600	600
Total 4510 - Conference & Training		**1,200**	**3**	**1,200**	**1,375**
4515 - Meetings & Travel					
4515 - Meetings & Travel	City Manager Conferences (Hotel/Airfare)	1,500	1	1,500	3,000
4515 - Meetings & Travel	Annual Conference (League of California) Air/Hotel/Transporation	1,500	1	1,500	-
4515 - Meetings & Travel	M&C Meetings Dinner	325	1	325	325
Total 4515 - Meetings & Travel		**3,325**	**3**	**3,325**	**3,325**
4750 - Telecommunications					
4750 - Telecommunications	Cell Phone Service	-	-	-	600
4750 - Telecommunications	Land Line Lease	-	-	-	360
4750 - Telecommunications	Fax Line Shared	75	1	75	60
4750 - Telecommunications	Sonic Shared	1,500	1	1,500	2,400
Total 4750 - Telecommunications		**1,575**	**2**	**1,575**	**3,420**

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CITY ATTORNEY

Mission Statement

The Office of the City Attorney provides timely, efficient and high-quality legal services, advice and support to the City Council, Board and Committees, and City staff related to the establishment, implementation, and enforcement of City policies. The City Attorney also evaluates and addresses legal issues arising out of the City's decisions and activities to minimize the risk of liability.

Goals for FY 2026 2027

- Provide timely, solution-oriented legal guidance for key Council initiatives.
- Support staff and Council in structuring agreements.
- Conduct a targeted review of the Municipal Code to identify outdated, redundant, or inconsistent provisions.
- Prioritize updates in areas impacting day-to-day operations (planning, permitting, enforcement, and administrative procedures).
- Ensure consistent compliance with the Brown Act through review of agenda practices, staff reports, and Council procedures.
- Improve Citywide compliance with the California Public Records Act by refining response protocols and reducing escalated complaints or disputes.
- Provide at least one annual joint training for Council and staff on open government requirements
- Actively manage all pending litigation with a focus on early resolution where cost-effective and consistent with City interests.
- Reduce avoidable legal exposure by improving contract language, staff training, and early legal review of high-risk actions.
- Develop or refine standard contract templates (services, consulting, interagency agreements, and construction-related contracts).
- Provide legal support for City staffing challenges
- Support compliance with employment law, personnel policy updates, and disciplinary processes to reduce risk exposure.
- Assist in ensuring labor-related decisions are defensible, consistent, and aligned with operational needs.
- Improve clarity of legal advice by emphasizing practical implications and implementation steps.
- Provide clear, plain-language legal analysis to support Council decision-making in complex or high-sensitivity matters.
- Where appropriate, summarize legal risk in decision-focused formats (options, risks, and recommended paths forward).
- Help reduce ambiguity in governance processes that can delay Council action or implementation.

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SUMMARY - CITY ATTORNEY							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Contracted Services	623,248	643,750	643,750	500,000	593,750	(50,000)	-7.8%
Services & Supplies	-	-	-	-	-	-	0.0%
Allocated Insurance	23,537	-	-	-	-	-	0.0%
Total Expense	**646,785**	**643,750**	**643,750**	**500,000**	**593,750**	**(50,000)**	**-7.8%**

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City Attorney

Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Contracted Services							
4214 - Litigation Expense (General)	174,081	189,250	189,250	227,250	343,750	154,500	81.6%
4217 - Litigation Expense (Special)	449,167	454,500	454,500	272,750	250,000	(204,500)	-45.0%
Total Contracted Services	**623,248**	**643,750**	**643,750**	**500,000**	**593,750**	(50,000)	**-7.8%**
Services & Supplies							
4330 - Misc Supplies & Services	-	-	-	-	-	-	0.0%
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**	-	**0.0%**
Allocated Insurance							
4996 - Allocated Liability Insurance	23,537	-		-	-	-	0.0%
4997 - Allocated Wrkrs Comp Insurance	-	-		-		-	**0.0%**
Total Allocated Insurance	**23,537**	**-**	**-**	**-**	**-**	-	**0.0%**
Total Operation	**646,785**	**643,750**	**643,750**	**500,000**	**593,750**	**(50,000)**	**-7.8%**
Legal Support - General	174,081	189,250	189,250	227,250	343,750		
Fire - Consolidation [1]	28,789	1,000	1,000	500	-		
Sales Tax Measure Support [2]	59,448	1,000	1,000	750	-		
Well No. 4 Support	7,560	15,000	15,000	25,000	-		
Enterprise Fund - Routine [3]	-	-	-	5,000	-		
Enterprise Fund - Non Routine [4]	-	-	-	7,500	-		
Litigation - ACLU	201,032	220,000	220,000	100,000	100,000		
Labor - Negotiations	10,000	20,000	20,000	34,000	-		
Personnel - Confidential	142,338	197,500	197,500	100,000	150,000		
Total	**623,248**	**643,750**	**643,750**	**500,000**	**593,750**		

[1] FY 2025–26 costs reflect support for communications and post–fire consolidation grant deed review

[2] FY 2025–26 costs reflect support for coordination with staff and the CDTFA on documentation review related to Measure U implementation

[3] FY 2025–26 costs reflect support for staff report review and coordination with staff regarding utility billing (UB) customer correspondence

[4] FY 2025–26 costs reflect support for the Enterprise Fund Oversight Committee (EFOC), inquiries related to Propositions 218 and 26, and the cost allocation plan.

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ASSISTANT CITY MANAGER / CITY CLERK

Mission Statement

The mission of the City Clerk Department is to provide efficient, quality services in a courteous, knowledgeable and professional manner. The City Clerk's Office represents the "front door" of City Hall and is here to help demystify the government process. The City Clerk's office encourages community members to have a voice in local government. The City Clerk's multi-faceted office functions have evolved in response to the needs of legislative bodies and their constituents. As Clerk to the City Council, this Office records and preserves Council proceedings and provides procedural and technical support where needed. As official record keeper, the City Clerk maintains custody of City records.



*Designated Assistant City Manager holding two positions: Assistant City Manager and City Clerk.

Major Accomplishments in 2025-2026:

✓ **ACM / City Clerk Staffing**

- Conducted a comprehensive assessment of workload, responsibilities, and service demands for the combined Assistant City Manager and City Clerk roles.
- Determined the dual-role structure is operationally unsustainable and developed a recommended approach for separation of functions.
- Implemented cross-training and mentoring to strengthen internal capacity and ensure continuity of operations.
- Initiated exploration of shared services opportunities with neighboring jurisdictions to improve efficiency and reduce administrative costs.
- Successfully recruited and onboarded new staff, increasing administrative capacity and improving service delivery timelines.

✓ **Labor Negotiations**

- Initiated engagement planning with bargaining units to support timely negotiations.
- Developed a structured framework addressing key priorities, including compensation, benefits, and working conditions

✓ **Leadership and Staff Development**

- Partnered with Human Resources to expand leadership development efforts across departments.
- Increased access to professional development, training, and mentorship opportunities.
- Implemented initiatives to improve workplace culture, emphasizing communication, transparency, and collaboration.
- Enhanced cross-departmental coordination and developed protocols and best practices to reduce operational silos.

✓ **Technology and IT Improvements**

- Initiated a comprehensive assessment of the City's technology infrastructure, including systems, security, and operational needs.

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- Strengthened cybersecurity awareness and data resiliency through CIRA sponsored trainings

✓ **Policy Development**

- Advanced development and refinement of policies supporting City Council procedures and operations.
- Strengthened coordination with the City Attorney to proactively address legal and regulatory changes.
- Improved clarity, consistency, and accountability in internal policies, supporting more effective governance and decision-making.

✓ **Communications and Transparency**

- Increased frequency, clarity, and accessibility of public communications from City leadership.
- Implemented strategies to improve transparency and public awareness of City initiatives and decisions.
- Strengthened community engagement through more consistent and accessible information sharing.
- Improved coordination and responsiveness to Public Records Act (PRA) requests, enhancing compliance and public access to records.

Goals for FY 2026–2027

❖ **Implement a Sustainable and Effective Staffing Model**

- Finalize and implement the separation of the Assistant City Manager and City Clerk roles, subject to Council approval.
- Recruit and onboard qualified candidates within established timelines.
- Continue cross-training and succession planning to ensure operational continuity.
- Evaluate and, if feasible, implement shared services agreements with neighboring jurisdictions.

❖ **Strengthen Leadership Capacity and Workplace Culture**

- Expand professional development and training opportunities for staff at all levels.
- Continue initiatives that promote communication, transparency, and cross-departmental collaboration.
- Establish regular employee feedback mechanisms (e.g., surveys, check-ins).
- Improve employee engagement, increased retention, and expanded internal advancement opportunities.

❖ **Enhance Technology Infrastructure**

- Modernize and enhance the Municipal Code platform to improve transparency and user experience.

❖ **Ensure Clear, Consistent, and Compliant Policies**

- Complete and maintain updates to City Council procedures and administrative policies.
- Develop standardized policy templates and formal review processes.
- Continue coordination with the City Attorney to ensure compliance with evolving regulations.

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❖ Improve Transparency and Community Engagement

- Increase frequency and clarity of communications from City leadership.
- Incorporate video communication to enhance accessibility and engagement.
- Expand online access to City documents and improve self-service capabilities.
- Streamline Public Records Act (PRA) processes to reduce response times.
- Update and expand City Clerk document templates to improve consistency and efficiency.

❖ Election Management

- Administer the November 2026 General Municipal Election for three City Council seats.
- Oversee all phases, including planning, candidate filings, campaign disclosures, and certification.
- Enhance public outreach, education, and transparency throughout the election process.

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SUMMARY - ASSISTANT CITY MANAGER | CITY CLERK							
EXPENSE	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages	274,103	264,587	275,250	275,250	198,000	(66,587)	-25.2%
Benefits	108,540	125,077	124,191	124,191	111,403	(13,674)	-10.9%
Contracted Services	17,799	5,125	3,150	4,985	47,835	42,710	833.4%
Services & Supplies	5,139	5,690	5,660	3,825	3,425	(2,265)	-39.8%
Equipment Rental/Maintenance	3,462	3,480	3,360	3,360	4,620	1,140	32.8%
Conference & Training Expense	1,674	6,860	6,860	6,860	2,660	(4,200)	-61.2%
Telecommunications	2,141	2,190	1,899	1,899	1,830	(360)	-16.4%
Allocated Insurance	44,299	57,810	57,810	57,810	58,845	1,035	1.8%
Total Expense	**457,156**	**470,819**	**478,180**	**478,180**	**428,618**	**(42,201)**	**-9.0%**

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Assistant City Manager | City Clerk							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	273,694	274,250	274,250	274,250	198,000	(76,250)	-27.8%
4011 - Salaries - Part Time	409	-	1,000	1,000	-	-	0.0%
4023 - One Time Payment	-	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	(9,663)	-	-	-	9,663	-100.0%
Total Salaries & Wages	**274,103**	**264,587**	**275,250**	**275,250**	**198,000**	**(66,587)**	**-25.2%**
Benefits							
4105 - Medicare & Fica	3,986	3,977	3,977	3,977	2,871	(1,106)	-27.8%
4110 - CalPERS Employer Rate	34,152	34,501	34,501	35,653	8,597	(25,904)	-75.1%
4111 - CalPERS UAL Cost	48,750	63,525	63,525	61,641	50,045	(13,480)	-21.2%
4121 - Deferred Compensation	4,246	4,200	4,200	4,200	-	(4,200)	-100.0%
4130 - Health Insurance	11,372	12,627	12,627	12,610	41,397	28,770	227.8%
4140 - Retiree Health Insurance OPEB	3,733	3,700	3,700	3,732	3,735	35	0.9%
4150 - Dental Insurance	975	1,029	1,029	1,027	3,480	2,451	238.2%
4151 - Vision Insurance	102	101	101	101	345	244	241.6%
4181 - Long Term Disability Insurance	784	795	795	690	537	(258)	-32.5%
4182 - Short Term Disability Insurance	324	506	506	453	199	(307)	-60.7%
4183 - EAP (Employee Asst Prog)	35	35	35	36	35	-	0.0%
4184 - Life Insurance	81	81	81	72	162	81	100.0%
4185 - Benefit Savings	-	-	(886)	-	-	-	0.0%
Total Benefits	**108,540**	**125,077**	**124,191**	**124,191**	**111,403**	**(13,674)**	**-10.9%**
Contracted Services							
4210 - Professional Contract Services	2,500	5,125	3,150	4,985	6,835	1,710	33.4%
4212 - Internet & Network /Technology Maint	-	-	-	-	-	-	0.0%
4230 - Recruitment Services	-	-	-	-	10,000	10,000	0.0%
4270 - Elections	15,299	-	-	-	31,000	31,000	0.0%
Total Contracted Services	**17,799**	**5,125**	**3,150**	**4,985**	**47,835**	**42,710**	**833.4%**
Services & Supplies							
4310 - Office Supplies	1,033	1,480	1,450	1,450	1,480	-	0.0%
4330 - Misc Supplies & Services	721	500	500	500	120	(380)	-76.0%
4340 - Postage & Printing	45	50	50	50	-	(50)	-100.0%
4345 - Dues & Subscriptions	3,340	3,660	3,660	1,825	1,825	(1,835)	-50.1%
Total Services & Supplies	**5,139**	**5,690**	**5,660**	**3,825**	**3,425**	**(2,265)**	**-39.8%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,462	3,480	3,360	3,360	4,620	1,140	32.8%
Total Equipment Rental/Maintenance	**3,462**	**3,480**	**3,360**	**3,360**	**4,620**	**1,140**	**32.8%**
Conference & Training Expense							
4510 - Conference & Training	1,225	2,100	2,100	2,100	900	(1,200)	-57.1%
4515 - Meetings & Travel	449	4,760	4,760	4,760	1,760	(3,000)	-63.0%
Total Conference & Training Expense	**1,674**	**6,860**	**6,860**	**6,860**	**2,660**	**(4,200)**	**-61.2%**
Telecommunications							
4750 - Telecommunications	2,141	2,190	1,899	1,899	1,830	(360)	-16.4%
Total Telecommunications	**2,141**	**2,190**	**1,899**	**1,899**	**1,830**	**(360)**	**-16.4%**
Allocated Insurance							
4996 - Allocated Liability Insurance	21,642	29,045	29,045	29,045	33,720	4,675	16.1%
4997 - Allocated Wrkrs Comp Insurance	22,657	28,765	28,765	28,765	25,125	(3,640)	-12.7%
Total Allocated Insurance	**44,299**	**57,810**	**57,810**	**57,810**	**58,845**	**1,035**	**1.8%**
Total Operation	**457,156**	**470,819**	**478,180**	**478,180**	**428,618**	**(42,201)**	**-9.0%**

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Assistant City Manager | City Clerk					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
Grand Total		**34,400**	**65**	**60,370**	
4210 - Professional Contract Services					
4210 - Professional Contract Services	Annual Muni-Code Updates	5,000	1	5,000	5,000
4210 - Professional Contract Services	Annual Code Publishing (Annual Fee)	1,835	1	1,835	1,825
4210 - Professional Contract Services	Annual Zoom Contract	-	0	-	125
Total 4210 - Professional Contract Services		**6,835**	**2**	**6,835**	**6,950**
4230 - Recruitment					
4230 - Recruitment	Assistant City Manager	5,000	1	5,000	-
4230 - Recruitment	City Clerk	5,000	1	5,000	-
Total 4230 - Recruitment		**10,000**	**2**	**10,000**	**-**
4270 - Elections					
4270 - Elections	3 Council Seats	10,000	3	30,000	-
4270 - Elections	Election Materials	1,000	1	1,000	-
Total 4270 - Elections		**11,000**	**4**	**31,000**	**-**
4310 - Office Supplies					
4310 - Office Supplies	Shared Paper Cost Allocation	480	1	480	480
4310 - Office Supplies	Misc Routine Supplies (tapes/labels/folders/paper allocation)	1,000	1	1,000	1,000
Total 4310 - Office Supplies		**1,480**	**2**	**1,480**	**1,480**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Business Cards	120	1	120	-
4330 - Misc Supplies & Services	Clerk/Notary Supplies	-	0	-	500
Total 4330 - Misc Supplies & Services		**120**	**1**	**120**	**500**
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	IIMC (International Institute of Municipal Clerks)	215	1	215	215
4345 - Dues & Subscriptions	ICMA (International City/County Management Association)	240	1	240	240
4345 - Dues & Subscriptions	MMANC (Municipal Management Association of Northern California)	-	1	-	-
4345 - Dues & Subscriptions	CCAC (City Clerks Association of California)	250	1	250	250
4345 - Dues & Subscriptions	Society of HR Management	200	1	200	200
4345 - Dues & Subscriptions	CalPERLA	400	1	400	400
4345 - Dues & Subscriptions	Doodle Subscription	85	1	85	85
4345 - Dues & Subscriptions	Adobe	300	1	300	300
4345 - Dues & Subscriptions	Zoom Account	135	1	135	135
Total 4345 - Dues & Subscriptions		**1,825**	**9**	**1,825**	**1,825**
4375-Equipment Rental/Maintenance					
4375 - Equipment Rental/Maintenance	Canon Desktop Printer Lease	85	12	1,020	1,020
4375 - Equipment Rental/Maintenance	Canon Shared Copier Lease Cost	300	12	3,600	2,460
Total 4375-Equipment Rental/Maintenance		**385**	**24**	**4,620**	**3,480**
4510 - Conference & Training					
4510 - Conference & Training	City Clerk Annual Conference (League of California)	-	0	-	600
4510 - Conference & Training	City Clerk Annual Conference (League of California-New Law)	600	1	600	600
4510 - Conference & Training	City Clerk Annual Conference (City Clerk Association)	-	0	-	600
4510 - Conference & Training	Other Various Webinar	300	1	300	300
Total 4510 - Conference & Training		**900**	**2**	**900**	**2,100**
4515 - Meetings & Travel					
4515 - Meetings & Travel	City Clerk Annual Conference (League of California) Air/Hotel/Transporation	-	0	-	1,500
4515 - Meetings & Travel	City Clerk Annual Conference (League of California-New Law) Air/Hotel/Transporation	1,500	1	1,500	1,500
4515 - Meetings & Travel	City Clerk Annual Conference (City Clerk Association) Air/Hotel/Transportation	-	0	-	1,500
4515 - Meetings & Travel	M&C Meeting Dinner ($65 x 4)	65	4	260	260
Total 4515 - Meetings & Travel		**1,565**	**5**	**1,760**	**4,760**
4750 - Telecommunications					
4750 - Telecommunications	Sonic Shared	140	12	1,680	1,680
4750 - Telecommunications	Land Line Phone Allocation	-	1	-	360
4750 - Telecommunications	Fax Line Shared	150	1	150	150
Total 4750 - Telecommunications		**290**	**14**	**1,830**	**2,190**

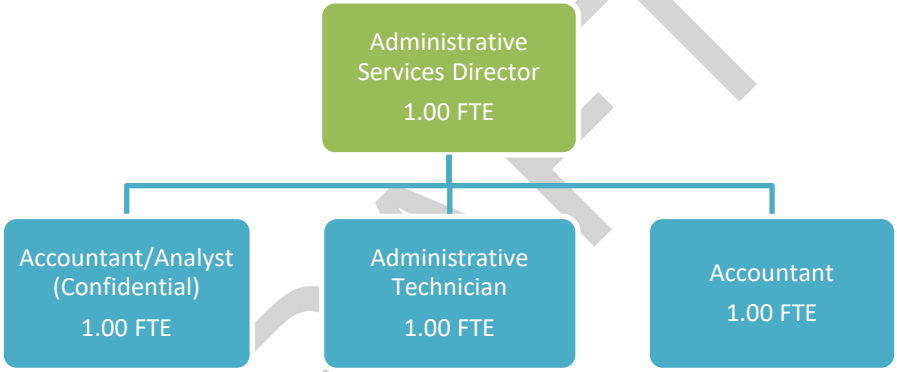
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ADMINISTRATIVE SERVICES (FINANCE) DEPARTMENT

Mission Statement

The Department of Administrative Services is responsible for the divisions of Finance & Accounting, Budgeting, Human Resources and Information Technology.

1. Finance & Accounting – Performing the accounting for all of the City's financial transactions and coordinating preparation of the annual audit.
2. Budgeting - Coordinating the annual operating and capital budget process, including the development of the fee schedule, assist departments with reports and analysis to ensure expenditures are within budgeted appropriations. Track and report on budget status to City Council.
3. Human Resources - Process bi-weekly payroll for all City employees, reporting and paying tax obligations, and completing all reporting requirements.
4. Information Technology - Work collaboratively with all City departments to deliver the IT services and infrastructure.



Major Accomplishments in 2025-26:

- ✓ Filled the Accountant position and strengthened the core finance team.
- ✓ Completed a successful audit with the new firm, Chavan & Associates, LLP.
- ✓ Issued Requests for Proposals (RFPs) for Information Technology services and Community Outreach Coordinator.
- ✓ Designed an internal Budget in Brief document to enhance transparency and communication
- ✓ Delivered routine quarterly financial updates to City Council.
- ✓ Completed and implemented new terms for the Memorandums of Understanding (MOUs) with the Sebastopol Police Officers Association (SPOA) and Service Employees International Union (SEIU).
- ✓ Completed onboarding of 9 new City personnel.
- ✓ Staffed the Standing Committee of the Budget Committee.
- ✓ Assisted staff with the Standing Committee of the Enterprise Fund Oversight Committee.
- ✓ Coordinated cross-departmental efforts to improve operational efficiency and administrative processes.

Goals and Objectives for 2026-27:

- ❖ Support citywide revenue and regulatory initiatives by assisting with impact and user fee studies.

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- Work with the Building and Planning Departments to identify permitting software that integrates with the City's financial system.
- Consolidate contractor licensing into the business license portal to streamline operations and customer service.
- Work with the Human Resources Advisor to update personnel rules and regulations.
- Enhance financial forecasting and long-range financial planning to address potential revenue constraints and economic uncertainties by utilizing financial advisors.
- Create financial policies in alignment with the City's Risk Management Agency (CIRA).
- Ensure continued staff compliance with mandatory trainings through CIRA's Vector Solutions platform.
- Continue collaboration with CIRA on general liability and workers' compensation claims.
- Work with Human Resources on citywide staff development, recruitment, succession planning, and mandated personnel regulation compliance.

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SUMMARY - ADMINISTRATIVE SERVICES							
EXPENSE	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages	428,071	507,017	491,880	491,880	556,560	49,543	9.8%
Benefits	267,689	352,048	300,189	300,189	364,333	12,285	3.5%
Contracted Services	537,303	367,834	420,370	425,415	349,070	(18,764)	-5.1%
Technology Maintenance		61,150	61,150	61,150	70,880	9,730	15.9%
Services & Supplies	24,910	21,590	22,440	22,440	21,710	120	0.6%
Equipment Rental/Maintenance	9,300	7,420	8,140	8,140	8,440	1,020	13.7%
Conference & Training Expense	2,799	3,150	3,000	3,250	2,900	(250)	-7.9%
Telecommunications	5,577	6,140	6,740	6,740	2,960	(3,180)	-51.8%
Allocated Insurance	110,146	138,215	138,215	138,215	153,090	14,875	10.8%
Total Expense	**1,385,795**	**1,464,564**	**1,452,124**	**1,457,419**	**1,529,943**	**65,379**	**4.5%**

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Administrative Services
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	420,548	530,012	530,012	490,530	557,060	27,048	5.1%
4011 - Salaries - Part Time	4,807	-	1,000	1,000	-	-	0.0%
4012 - Overtime		-	500	500	-	-	0.0%
4023 - One Time Payment	3,000	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	(22,495)	(39,482)	-	-	22,495	-100.0%
4990 - Contra-Salaries/Projects	(284)	(500)	(150)	(150)	(500)	-	0.0%
Total Salaries & Wages	**428,071**	**507,017**	**491,880**	**491,880**	**556,560**	**49,543**	**9.8%**
Benefits							
4104 - Accrual in Lieu	1,278	-	-	-	-	-	0.0%
4105 - Medicare & Fica	6,429	7,685	7,685	7,135	8,077	392	5.1%
4110 - CalPERS Employer Rate	42,090	56,364	56,364	49,397	54,459	(1,905)	-3.4%
4111 - CalPERS UAL Cost	103,824	120,985	120,985	116,581	140,805	19,820	16.4%
4130 - Health Insurance	97,149	141,146	141,146	108,273	138,819	(2,327)	-1.6%
4140 - Retiree Health Insurance OPEB	3,733	7,600	7,600	4,752	6,140	(1,460)	-19.2%
4150 - Dental Insurance	9,878	13,773	13,773	10,423	11,467	(2,306)	-16.7%
4151 - Vision Insurance	992	1,363	1,363	1,031	1,136	(227)	-16.7%
4181 - Long Term Disability Insurance	1,382	1,690	1,690	1,344	1,938	248	14.7%
4182 - Short Term Disability Insurance	572	978	978	882	1,028	50	5.1%
4183 - EAP (Employee Asst Prog)	109	140	140	126	140	-	0.0%
4184 - Life Insurance	254	324	324	245	324	-	0.0%
4189 - Benefit Savings	-	-	(51,859)	-	-	-	0.0%
Total Benefits	**267,689**	**352,048**	**300,189**	**300,189**	**364,333**	**12,285**	**3.5%**
Contracted Services							
4210 - Professional Contract Services	368,690	253,834	312,175	312,175	232,570	(21,264)	-8.4%
4211 - Banking Fees	24,241	24,000	18,955	24,000	24,000	-	0.0%
4212 - Internet & Network /Technology Maint	64,956	61,150	61,150	61,150	70,880	9,730	15.9%
4220 - Audit & Accounting Services	19,451	43,000	35,640	35,640	43,000	-	0.0%
4221 - Property Tax Services	27,871	25,000	27,000	27,000	28,000	3,000	12.0%
4222 - Sales Tax Audit	6,260	7,000	6,500	6,500	6,500	(500)	-7.1%
4223 - UUT Audit	15,000	15,000	15,000	15,000	15,000	-	0.0%
4230 - Recruitment Services	10,835	-	5,100	5,100	-	-	0.0%
Total Contracted Services	**537,303**	**428,984**	**481,520**	**486,565**	**419,950**	**(9,034)**	**-2.1%**
Services & Supplies							
4310 - Office Supplies	3,269	3,850	3,850	3,850	3,850	-	0.0%
4330 - Misc Supplies & Services	9,632	3,925	5,900	5,900	3,925	-	0.0%
4340 - Postage & Printing	5,506	6,600	5,700	5,700	6,600	-	0.0%
4345 - Dues & Subscriptions	6,502	7,215	6,990	6,990	7,335	120	1.7%
Total Services & Supplies	**24,910**	**21,590**	**22,440**	**22,440**	**21,710**	**120**	**0.6%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	9,300	7,420	8,140	8,140	8,440	1,020	13.7%
Total Equipment Rental/Maintenance	**9,300**	**7,420**	**8,140**	**8,140**	**8,440**	**1,020**	**13.7%**
Conference & Training Expense							
4510 - Conference & Training	764	1,250	800	800	1,150	(100)	-8.0%
4515 - Meetings & Travel	2,035	1,900	2,200	2,450	1,750	(150)	-7.9%
Total Conference & Training Expense	**2,799**	**3,150**	**3,000**	**3,250**	**2,900**	**(250)**	**-7.9%**
Telecommunications							
4750 - Telecommunications	5,577	6,140	6,740	6,740	2,960	(3,180)	-51.8%
Total Telecommunications	**5,577**	**6,140**	**6,740**	**6,740**	**2,960**	**(3,180)**	**-51.8%**
Allocated Insurance							
4996 - Allocated Liability Insurance	61,940	83,350	83,350	83,350	103,560	20,210	24.2%
4997 - Allocated Wrkrs Comp Insurance	48,206	54,865	54,865	54,865	49,530	(5,335)	-9.7%
Total Allocated Insurance	**110,146**	**138,215**	**138,215**	**138,215**	**153,090**	**14,875**	**10.8%**
Total Operation	**1,385,795**	**1,464,564**	**1,452,124**	**1,457,419**	**1,529,943**	**65,379**	**4.5%**

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Administrative Services
Object Details

Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026 Proposed Budget	2025-26 Adopted Budget
4210 - Professional Contract Services					
4210-01 - Professional Contract Services	Springbrook Annual Maintenance	45,000	1	45,000	45,000
4210-01 - Professional Contract Services	Business License Annual Maintenance	10,000	1	10,000	10,000
4210-01 - Professional Contract Services	Cost Allocation Plan Annual Refresh	8,200	1	8,200	6,000
4210-01 - Professional Contract Services	User Fee Schedule Annual Update	6,560	1	6,560	6,300
4210-01 - Professional Contract Services	SB90 Annual Filing	4,000	1	4,000	-
4210-10 - Professional Contract Services	IT Onsite Support Contract	56,160	1	56,160	64,085
4210-11 - Professional Contract Services	Human Resource Contract	85,000	1	85,000	85,000
4210-11 - Professional Contract Services	Labor Negotiation Contract	10,000	1	10,000	30,000
4210-11 - Professional Contract Services	CalOPPS Recruitment Annual Contract	4,300	1	4,300	4,300
4210-11 - Professional Contract Services	Express Evaluation	2,500	1	2,500	2,500
4210-11 - Professional Contract Services	Government Job Posting Annual Contract	850	1	850	850
Total 4210 - Professional Contract Services		**232,570**	**11**	**232,570**	**254,035**
4211 - Banking Fees					
4211 - Banking Fees	Annual Banking Fee for credit cards and cash/check	24,000	1	24,000	24,000
Total 4211 - Banking Fees		**24,000**	**1**	**24,000**	**24,000**
4212 - Internet & Network /Technology Maint					
4212 - Internet & Network /Technology Maint	Remote Monitoring (Automate 24/7)	2,500	12	30,000	35,500
4212 - Internet & Network /Technology Maint	MS365 Service	335	12	4,020	-
4212 - Internet & Network /Technology Maint	Backup Data/Servers & 365	600	12	7,200	4,000
4212 - Internet & Network /Technology Maint	Proofpoint SPAM and Malware Filter	3,500	1	3,500	-
4212 - Internet & Network /Technology Maint	Licensing Renewal	3,500	1	3,500	3,500
4212 - Internet & Network /Technology Maint	Teams Calling Licensing	4,510	1	4,510	-
4212 - Internet & Network /Technology Maint	Domain Renewal	50	1	50	50
4212 - Internet & Network /Technology Maint	Website Hosting & Maintenance	250	12	3,000	3,000
4212 - Internet & Network /Technology Maint	Website AI Search/Chat	800	12	9,600	9,600
4212 - Internet & Network /Technology Maint	Website Notification Features (Text/Email Messages)	500	1	500	500
4212 - Internet & Network /Technology Maint	Website Accessiblility (ADA)	5,000	1	5,000	5,000
Total 4212 - Internet & Network /Technology Maint		**21,545**	**66**	**70,880**	**61,150**
4220 - Audit & Accounting Services					
4220 - Audit & Accounting Services	Annual Audit	29,000	1	29,000	29,000
4220 - Audit & Accounting Services	Annual OPEB Calculations (GASB75)	5,000	1	5,000	5,000
4220 - Audit & Accounting Services	Annual Pension Calculations (GASB-68)	5,000	1	5,000	5,000
4220 - Audit & Accounting Services	Annual Stats Section Tables	4,000	1	4,000	4,000
Total 4220 - Audit & Accounting Services		**43,000**	**4**	**43,000**	**43,000**
4221 - Property Tax Services					
4221 - Property Tax Services	Property Tax Services	28,000	1	28,000	25,000
Total 4221 - Property Tax Services		**28,000**	**1**	**28,000**	**25,000**
4222 - Sales Tax Audit					
4222 - Sales Tax Audit	Annual Sales Tax Audit	6,500	1	6,500	7,000
Total 4222 - Sales Tax Audit		**6,500**	**1**	**6,500**	**7,000**
4223 - UUT Audit					
4223 - UUT Audit	Annual UUT Audit	15,000	1	15,000	15,000
Total 4223 - UUT Audit		**15,000**	**1**	**15,000**	**15,000**
4310 - Office Supplies					
4310 - Office Supplies	Routine Supplies (Paper, Toners, Calendars, Banker Boxes	2,500	1	2,500	2,500
4310 - Office Supplies	Secured Envelops	1,000	1	1,000	1,000
4310 - Office Supplies	Various Annual Tax Forms (W2 & 1099)	350	1	350	350
Total 4310 - Office Supplies		**3,850**	**3**	**3,850**	**3,850**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Annual Budget Book Printing	-	0	-	-
4330 - Misc Supplies & Services	GFOA Awards Submission Fees	1,000	1	1,000	1,000
4330 - Misc Supplies & Services	PO Box Renewal	525	1	525	525
4330 - Misc Supplies & Services	Shredding Services	2,400	1	2,400	2,400
Total 4330 - Misc Supplies & Services		**3,925**	**3**	**3,925**	**3,925**
4340 - Postage & Printing					
4340 - Postage & Printing	Annual BL Mailing	2,200	1	2,200	2,200
4340 - Postage & Printing	Bi-weekly AP Checks Mailing	2,200	1	2,200	2,200
4340 - Postage & Printing	Late Notices Mailing	2,200	1	2,200	2,200
Total 4340 - Postage & Printing		**6,600**	**3**	**6,600**	**6,600**

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Administrative Services
Object Details

Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026 Proposed Budget	2025-26 Adopted Budget
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	Adobe Annual Subscription (5)	300	5	1,500	1,500
4345 - Dues & Subscriptions	Annual DocuSign Subscription (5 seats)	700	5	3,500	3,350
4345 - Dues & Subscriptions	CalGovHR Annual Membership (1)	65	1	65	65
4345 - Dues & Subscriptions	COBRA Annual Subscription	850	1	850	850
4345 - Dues & Subscriptions	CSMFO Annual Membership (3)	270	1	270	300
4345 - Dues & Subscriptions	GFOA Annual Membership (1)	200	1	200	200
4345 - Dues & Subscriptions	MMANC Membership	100	1	100	100
4345 - Dues & Subscriptions	PARM Membership	300	1	300	300
4345 - Dues & Subscriptions	Amazon Prime	550	1	550	550
Total 4345 - Dues & Subscriptions		**3,335**	**17**	**7,335**	**7,215**
4375 - Equipment Rental/Expenses					
4375 - Equipment Rental/Expenses	Insert Machine Lease	400	4	1,600	1,600
4375 - Equipment Rental/Expenses	Postage Machine Lease	600	4	2,400	2,400
4375 - Equipment Rental/Expenses	Copier Lease Shared	285	12	3,420	2,460
4375 - Equipment Rental/Expenses	Printer Lease	85	12	1,020	960
Total 4375 - Equipment Rental/Expenses		**1,370**	**32**	**8,440**	**7,420**
4510 - Conference & Training					
4510 - Conference & Training	CSMFO Conference	750	1	750	750
4510 - Conference & Training	Finance Chapter Meeting	100	4	400	500
4510 - Conference & Training	Financial Software Annual Conference	-	1	-	-
Total 4510 - Conference & Training		**850**	**6**	**1,150**	**1,250**
4515 - Meetings & Travel					
4515 - Meetings & Travel	CSMFO Hotel	1,300	1	1,300	1,300
4515 - Meetings & Travel	CSMFO Mileage Reimbursement	250	1	250	150
4515 - Meetings & Travel	Airfare	-	1	-	350
4515 - Meetings & Travel	Meals - Incrementals	200	1	200	100
4515 - Meetings & Travel	Shared Ride	-	1	-	-
Total 4515 - Meetings & Travel		**1,750**	**5**	**1,750**	**1,900**
4750 - Telecommunications					
4750 - Telecommunications	Annual Cell Phone Service	45	12	540	720
4750 - Telecommunications	Annual Desk Phone Contract	-	0	-	3,180
4750 - Telecommunications	eFax Secured	20	12	240	240
4750 - Telecommunications	Sonic Internet (Shared Allocation)	165	12	1,980	1,800
4750 - Telecommunications	Zoom Conference Service	200	1	200	200
Total 4750 - Telecommunications		**430**	**37**	**2,960**	**6,140**

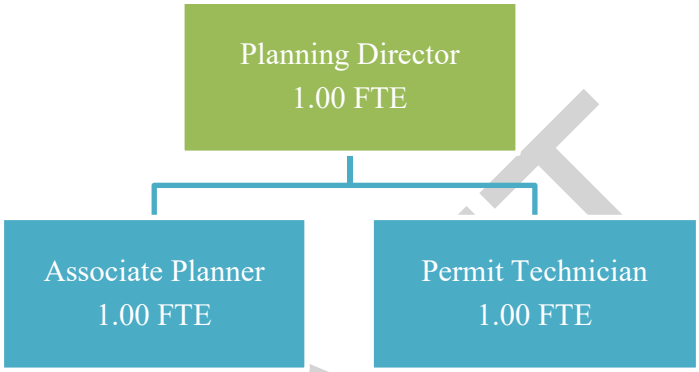
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PLANNING DEPARTMENT

Mission Statement

The Planning Department provides assistance to the City Council and staffs the following City boards and committees: Planning Commission, Design Review Board/Tree Board, Climate Action Committee, Public Arts Committee, Environmental Review Committee and Development Review Team.

In addition to the processing of development applications, Planning staff are involved in inter-jurisdictional outreach and regional/state programs and serve as the City's staff liaison to agencies such as the Sonoma County Transportation and Climate Authorities, the Sonoma Land Trust, the Sonoma County Community Development Commission, the Napa-Sonoma Planning Collaborative, the Association of Bay Area Governments/Metropolitan Transportation Commission, and other regional, state and federal agencies on an as-needed basis to support City initiatives and State or federally-mandated programs involving land use and environmental laws.



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Major Accomplishments in 2025-26:

- ✓ Worked with the Public Works Department to include Active Transportation Plan projects into the Capital Improvement Plan budget for the upcoming 5 year cycle.
- ✓ Adopted Zoning Code updates to address necessary Housing Element Programs and Zoning Code updates as required by ~~the~~ Housing and Community Development (HCD).
- ✓ Adopted provisions to implement Assembly Bill 1033 (AB 1033) which allows for the separate sale of Accessory Dwelling Units (ADUs) as condominium lots pursuant to State Law.
- ✓ Worked with Caltrans on Downtown Study supported by their Sustainable Transportation Grant (Sustainable Transportation Plan) to evaluate traffic patterns and safety improvements along a section of the Main Street corridor.
- ✓ Worked with ABAG/MTC to implement an ABAG Priority Development Area (PDA) grant supporting Housing Element implementation including review of zoning requirements along Highway 116 and revitalization planning for the Commercial parcels along this route.
- ✓ Adopted a related Workforce Housing overlay district into the Zoning Code.

Goals and Objectives for 2026-27:

- ❖ Continue work on updates to the Sebastopol Municipal Code (SMC) to address new State Laws.
- ❖ Continue Housing Element implementation.
- ❖ Continue work on the Priority Development Area (PDA) grant funded Housing implementation initiatives including review of zoning requirements along Highway 116 and revitalization planning for the City's commercial areas including the Downtown.
- ❖ Continue to work with our Commissions, boards and committees to implement their work plans.
- ❖ Initiate work to streamline current permitting processes to promote business development by eliminating unnecessary regulations and proving better clarity and consistency.
- ❖ Continue to process development applications in an efficient and effective manner while protecting the City's values and its environment.

SUMMARY - PLANNING DEPARTMENT							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	206,952	302,763	166,204	163,704	369,212	66,449	21.9%
Benefits	138,613	247,108	134,563	134,542	254,812	7,704	3.1%
Contracted Services	231,758	43,280	243,530	243,530	53,445	10,165	23.5%
Services & Supplies	10,020	14,900	14,900	14,900	13,360	(1,540)	-10.3%
Equipment Rental/Maintenance	2,108	3,050	3,050	3,050	3,600	550	18.0%
Conference & Training Expense	126	5,800	5,800	5,800	1,575	(4,225)	-72.8%
Telecommunications	3,361	3,200	3,200	3,200	2,804	(396)	-12.4%
Allocated Insurance	64,878	81,565	81,565	81,565	82,395	830	1.0%
Total Expense	**657,815**	**701,666**	**652,812**	**650,291**	**781,203**	**79,537**	**11.3%**

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Planning

Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	212,795	398,819	398,819	131,960	380,212	(18,607)	-4.7%
4011 - Salaries - Part Time	19,565	-	-	-	-	-	0.0%
4012 - Overtime	3,289	5,500	5,500	4,000	4,000	(1,500)	-27.3%
4023 - One Time Payment	5,000	-	30,244	30,244	-	-	0.0%
4090 - Vacancy Savings	-	(14,800)	(266,859)	-	-	14,800	-100.0%
4990 - Staff-Time Projects Reimb	(33,698)	(86,756)	(1,500)	(2,500)	(15,000)	71,756	-82.7%
Total Salaries & Wages	**206,952**	**302,763**	**166,204**	**163,704**	**369,212**	**66,449**	**21.9%**
Benefits							
4104 - Accrual in Lieu	11,754	-	3,720	3,720	-	-	0.0%
4105 - Medicare & Fica	3,671	5,783	5,783	2,410	5,513	(270)	-4.7%
4110 - CalPERS Employer Rate	17,830	41,369	41,369	14,357	43,571	2,202	5.3%
4111 - CalPERS UAL Cost	74,219	90,130	90,130	87,101	96,103	5,973	6.6%
4130 - Health Insurance	25,657	95,910	95,910	22,140	97,422	1,512	1.6%
4140 - Retiree Health Insurance OPEB	1,579	1,600	1,600	1,580	1,580	(20)	-1.3%
4150 - Dental Insurance	2,383	8,942	8,942	1,985	7,987	(955)	-10.7%
4151 - Vision Insurance	239	898	898	307	791	(107)	-11.9%
4181 - Long Term Disability Insurance	759	1,392	1,392	478	795	(597)	-42.9%
4182 - Short Term Disability Insurance	324	736	736	340	702	(34)	-4.6%
4183 - EAP (Employee Asst Prog)	59	105	105	40	105	-	0.0%
4184 - Life Insurance	139	243	243	84	243	-	0.0%
4189 - Benefit Savings	-	-	(116,265)	-	-	-	0.0%
Total Benefits	**138,613**	**247,108**	**134,563**	**134,542**	**254,812**	**7,704**	**3.1%**
Contracted Services							
4210 - Professional Contract Services	202,169	39,680	219,930	219,930	39,845	165	0.4%
4230 - Recruitment Services	26,481	-	20,000	20,000	10,000	10,000	0.0%
4250 - Publications/Legal Notices	3,108	3,600	3,600	3,600	3,600	-	0.0%
Total Contracted Services	**231,758**	**43,280**	**243,530**	**243,530**	**53,445**	**10,165**	**23.5%**
Services & Supplies							
4310 - Office Supplies	708	1,200	1,200	1,200	525	(675)	-56.3%
4330 - Misc Supplies & Services	526	3,400	3,400	3,400	1,900	(1,500)	-44.1%
4340 - Postage & Printing	1,732	1,600	1,600	1,600	1,500	(100)	-6.3%
4345 - Dues & Subscriptions	7,055	8,700	8,700	8,700	9,435	735	8.4%
Total Services & Supplies	**10,020**	**14,900**	**14,900**	**14,900**	**13,360**	**(1,540)**	**-10.3%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	2,108	3,050	3,050	3,050	3,600	550	18.0%
Total Equipment Rental/Maintenance	**2,108**	**3,050**	**3,050**	**3,050**	**3,600**	**550**	**18.0%**
Conference & Training Expense							
4510 - Conference & Training	61	5,400	5,400	5,400	1,150	(4,250)	-78.7%
4515 - Meetings & Travel	65	400	400	400	425	25	6.3%
Total Conference & Training Expense	**126**	**5,800**	**5,800**	**5,800**	**1,575**	**(4,225)**	**-72.8%**
Telecommunications							
4750 - Telecommunications	3,361	3,200	3,200	3,200	2,804	(396)	-12.4%
Total Telecommunications	**3,361**	**3,200**	**3,200**	**3,200**	**2,804**	**(396)**	**-12.4%**
Allocated Insurance							
4996 - Allocated Liability Insurance	30,374	40,765	40,765	40,765	48,580	7,815	19.2%
4997 - Allocated Wrkrs Comp Insurance	34,504	40,800	40,800	40,800	33,815	(6,985)	-17.1%
Total Allocated Insurance	**64,878**	**81,565**	**81,565**	**81,565**	**82,395**	**830**	**1.0%**
Total Operation	**657,815**	**701,666**	**652,812**	**650,291**	**781,203**	**79,537**	**11.3%**

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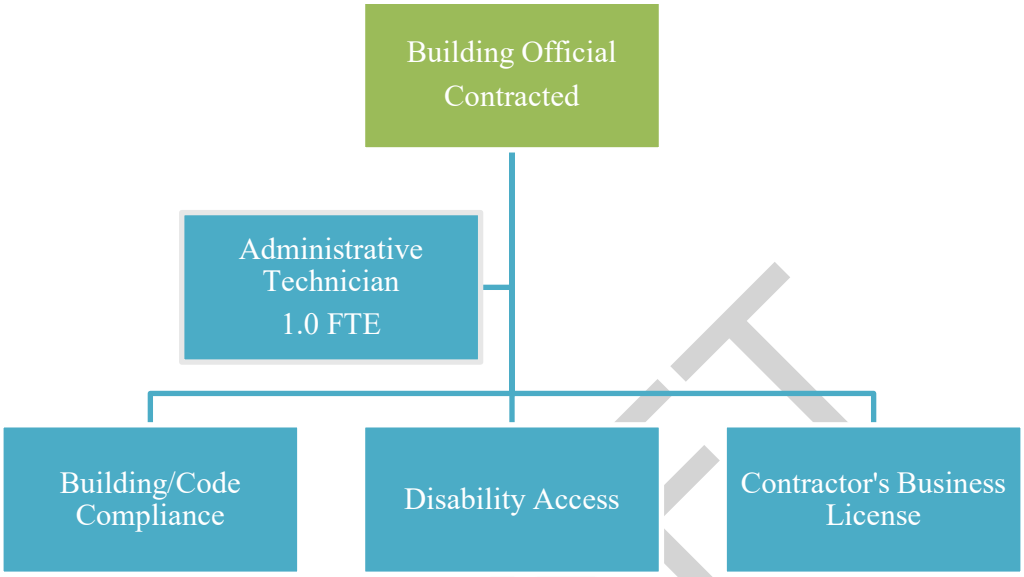
Planning Department					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4990 - Staff Time Project Reimbursement					
4990 - Staff Time Project Reimb	Main Street STG Planning and Redesign Project	-	0	-	(24,444)
4990 - Staff Time Project Reimb	PDA Land Use Housing Project Staff Time	-	0	-	(40,000)
4990 - Staff Time Project Reimb	Various Developer Deposit Accounts Reimbursement	(15,000)	1	(15,000)	(22,312)
Total 4990 - Staff Time Project Reimb		**(15,000)**	**1**	**(15,000)**	**(86,756)**
4210 - Professional Contract Services					
4210 - Professional Contract Services	City Arborist	8,000	1	8,000	7,050
4210 - Professional Contract Services	Audio/Video Tech Support - PC Meetings	15,600	1	15,600	10,000
4210 - Professional Contract Services	Audio/Video Tech Support - DRB Meetings	7,200	1	7,200	-
4210 - Professional Contract Services	Vacation rental compliance contract	4,045	1	4,045	3,850
4210 - Professional Contract Services	Telecomm Legal Services	5,000	1	5,000	-
4210 - Professional Contract Services	EIFD Contract Carryover	-	0	-	15,780
4210 - Professional Contract Services	4Leaf Support	-	0	-	183,250
Total 4210 - Professional Contract Services		**39,845**	**5**	**39,845**	**219,930**
4230 - Recruitment Services					
4230 - Recruitment Services	Planning Director	6,000	1	6,000	10,000
4230 - Recruitment Services	Associate Planner	4,000	1	4,000	10,000
Total 4210 - Professional Contract Services		**10,000**	**2**	**10,000**	**20,000**
4250 - Publications/Legal Notices					
4250 - Publications/Legal Notices	Routine Public Notices (ordiances, tree removal)	2,400	1	2,400	1,800
4250 - Publications/Legal Notices	Special Notices (PC/DRB/CAC/PAC)	1,200	1	1,200	1,800
Total 4510 - Publications/Legal Notices		**3,600**	**2**	**3,600**	**3,600**
4310 - Office Supplies					
4310 - Office Supplies	Shared Paper Cost	75	3	225	675
4310 - Office Supplies	Other Supplies (Calendar, Storage Boxes)	300	1	300	300
Total 4330 - Misc Supplies & Services		**375**	**4**	**525**	**975**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Business cards	50	2	100	100
4330 - Misc Supplies & Services	Name plaques for new board/commission members	50	6	300	300
4330 - Misc Supplies & Services	Business Networking Events (Carter - 2x/year Women Owned Business Events @ $750/each)	750	2	1,500	3,000
Total 4330 - Misc Supplies & Services		**850**	**10**	**1,900**	**3,400**
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	American Planning Association, AEP, etc.	1,200	1	1,200	1,500
4345 - Dues & Subscriptions	LAFCO	7,200	1	7,200	7,200
4345 - Dues & Subscriptions	International Institute of Municipal Clerk (IIC)	135	1	135	-
4345 - Dues & Subscriptions	California Muncipal Clerks Association	300	1	300	-
4345 - Dues & Subscriptions	Adobe Annual Subscription (2)	300	2	600	-
Total 4345 - Dues & Subscriptions		**9,135**	**6**	**9,435**	**8,700**
4510 - Conference & Training					
4510 - Conference & Training	Planning Commissioner Training (Online, passport subscription)	150	5	750	750
4510 - Conference & Training	Planning Tech - Meeting Prep Training	400	1	400	400
Total 4510 - Conference & Training		**550**	**6**	**1,150**	**1,150**
4515 - Meetings & Travel					
4515 - Meetings & Travel	Planning Staff Mileage Reimb	425	1	425	400
Total 4515 - Meetings & Travel		**425**	**1**	**425**	**400**
4750 - Telecommunications					
4750 - Telecommunications	Annual Cell Phone Service	60	12	720	720
4750 - Telecommunications	Annual Desk Phone Contract	-	0	-	595
4750 - Telecommunications	Sonic Internet (Shared Allocation)	150	12	1,800	1,800
4750 - Telecommunications	Fax (Shared Allocation)	7	12	84	85
4750 - Telecommunications	Zoom Conference Service	200	1	200	-
Total 4750 - Telecommunications		**417**	**37**	**2,804**	**3,200**

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BUILDING INSPECTION DEPARTMENT

Mission Statement

The Building Department of City of Sebastopol strives to implement State and City codes in a fair and equitable manner, in an expedient manner. Permit issuance for most projects in days not weeks or months. We will have a slight reduction in revenues next year compared to this year, as all approved projects have had permit issuance this year with the exception of the second half of Canopy.



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Major Accomplishments in 2025-26:

- ✓ With the relocation of the Building Department to City Hall, improvements with staff coordination and streamlining of project permitting/inspection process has been accomplished.
- ✓ Issued and inspected first 27 homes at Canopy.
- ✓ Continued refinement with Permit Issuance and Tracking Software.
- ✓ Permitted and inspected 44-unit affordable housing project including dealing with neighbor complaints on the Woodmark Project.
- ✓ Streamlining of plan checks.
- ✓ Issued and inspected approximately 500 permits-many larger projects.
- ✓ Issued and inspected 4 Habitat 4 Humanity units downtown.
- ✓ Issued and inspected 10 new homes at the east end of Bodega.

Goals and Objectives for 2026-27:

- ❖ Work with developer in the entitlement process for two downtown hotels, as well as two major projects on Valentine.
- ❖ Permit and inspect 80 new homes at the north end of town, being responsive to neighbors as much as possible through the process.
- ❖ Review of new software for permitting.
- ❖ Minimize number of days between code compliance complaints and initial action.
- ❖ Reduce permitting time for all small projects so that permits are issued in from one to three days from receipt.
- ❖ Facilitate ADU permitting process so that at least 80% of applications are processed and ready to issue within 5 working days.

SUMMARY - BUILDING							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	48,568	85,076	40,600	40,600	97,601	12,525	14.7%
Benefits	28,302	64,337	19,068	19,068	42,080	(22,257)	-34.6%
Contracted Services	199,379	257,400	263,900	183,900	250,400	(7,000)	-2.7%
Services & Supplies	4,019	4,850	3,095	3,095	4,025	(825)	-17.0%
Equipment Rental/Maintenance	3,840	3,500	3,500	3,500	3,180	(320)	-9.1%
Conference & Training Expense	-	500	500	500	1,200	700	140.0%
Telecommunications	1,800	-	2,000	2,000	1,560	1,560	0.0%
Allocated Insurance	17,173	22,245	22,245	22,245	31,080	8,835	39.7%
Total Expense	**303,081**	**437,908**	**354,908**	**274,908**	**431,126**	**(6,782)**	**-1.5%**

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Building							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	46,982	89,336	89,336	39,600	96,601	7,265	8.1%
4012 - Overtime	86	-	1,000	1,000	1,000	1,000	0.0%
4023 - One Time Payment	1,500	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	(4,260)	(49,736)	-	-	4,260	-100.0%
Total Salaries & Wages	**48,568**	**85,076**	**40,600**	**40,600**	**97,601**	**12,525**	**14.7%**
Benefits							
4101 - Health in lieu	-	-	2,550	2,550	-	-	0.0%
4105 - Medicare & Fica	706	1,295	1,295	574	1,401	106	8.2%
4110 - CalPERS Employer Rate	5,895	11,238	11,238	3,168	7,689	(3,549)	-31.6%
4111 - CalPERS UAL Cost	9,750	11,660	11,660	11,390	24,415	12,755	109.4%
4130 - Health Insurance	10,712	35,733	35,733	-	5,851	(29,882)	-83.6%
4150 - Dental Insurance	881	3,487	3,487	990	1,964	(1,523)	-43.7%
4151 - Vision Insurance	100	345	345	120	208	(137)	-39.7%
4181 - Long Term Disability Insurance	147	298	298	132	258	(40)	-13.4%
4182 - Short Term Disability Insurance	56	165	165	90	178	13	7.9%
4183 - EAP (Employee Asst Prog)	16	35	35	18	35	-	0.0%
4184 - Life Insurance	39	81	81	36	81	-	0.0%
4189 - Benefit Savings	-	-	(47,819)	-	-	-	0.0%
Total Benefits	**28,302**	**64,337**	**19,068**	**19,068**	**42,080**	**(22,257)**	**-34.6%**
Contracted Services							
4210 - Professional Contract Services	199,189	257,400	257,400	177,400	247,400	(10,000)	-3.9%
4230 - Recruitment Services	190	-	6,500	6,500	-	-	0.0%
4250 - Publications/Legal Notices	-	-	-	-	3,000	3,000	0.0%
Total Contracted Services	**199,379**	**257,400**	**263,900**	**183,900**	**250,400**	**(7,000)**	**-2.7%**
Services & Supplies							
4310 - Office Supplies	1,040	1,200	500	500	500	(700)	-58.3%
4330 - Misc Supplies & Services	2,555	3,200	2,000	2,000	2,500	(700)	-21.9%
4340 - Postage & Printing	94	50	50	50	50	-	0.0%
4345 - Dues & Subscriptions	330	400	545	545	975	575	143.8%
Total Services & Supplies	**4,019**	**4,850**	**3,095**	**3,095**	**4,025**	**(825)**	**-17.0%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,840	3,500	3,500	3,500	3,180	(320)	-9.1%
Total Equipment Rental/Maintenance	**3,840**	**3,500**	**3,500**	**3,500**	**3,180**	**(320)**	**-9.1%**
Conference & Training Expense							
4510 - Conference & Training	-	500	500	500	1,200	700	140.0%
Total Conference & Training Expense	**-**	**500**	**500**	**500**	**1,200**	**700**	**140.0%**
Telecommunications							
4750 - Telecommunications	1,800	-	2,000	2,000	1,560	1,560	0.0%
Total Telecommunications	**1,800**	**-**	**2,000**	**2,000**	**1,560**	**1,560**	**0.0%**
Allocated Insurance							
4996 - Allocated Liability Insurance	12,642	16,965	16,965	16,965	22,485	5,520	32.5%
4997 - Allocated Wrkrs Comp Insurance	4,531	5,280	5,280	5,280	8,595	3,315	62.8%
Total Allocated Insurance	**17,173**	**22,245**	**22,245**	**22,245**	**31,080**	**8,835**	**39.7%**
Total Operation	**303,081**	**437,908**	**354,908**	**274,908**	**431,126**	**(6,782)**	**-1.55%**

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Building					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
Grand Total		**257,055**	**10**	**257,055**	
4210 - Professional Contract Services					
4210 - Professional Contract Services	Corelogic Information Solutions - Property Data Information	2,400	1	2,400	2,400
4210 - Professional Contract Services	Local Hazard Mitigation Plan (LHMP) Contract	-	0	-	10,000
4210 - Professional Contract Services	Phillips & Seabrook Contract	175,000	1	175,000	175,000
4210 - Professional Contract Services	Impact Fees Study	70,000	1	70,000	70,000
Total 4210 - Professional Contract Services		**247,400**	**3**	**247,400**	**257,400**
4250 - Publications/Legal Notices					
4250 - Publications/Legal Notices	Routine Project Permit Public Notices	2,500	1	2,500	2,700
4250 - Publications/Legal Notices	Public Notices Printing	500	1	500	500
Total 4510 - Publications/Legal Notices		**3,000**	**2**	**3,000**	3,200
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Code Books	2,500	1	2,500	-
Total 4330 - Misc Supplies & Services		**2,500**	**1**	**2,500**	**-**
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	Adobe Annual Subscription (1)	250	1	250	-
4345 - Dues & Subscriptions	Annual Blue Beam (1)	150	1	150	-
4345 - Dues & Subscriptions	ICC Membership	575	1	575	400
Total 4345 - Dues & Subscriptions		**975**	**3**	**975**	**400**
4375 - Equipment Rental/Expenses					
4375 - Equipment Rental/Expenses	Canon Lease (Shared Allocation)	3,180	1	3,180	3,500
Total 4375 - Equipment Rental/Expenses		**3,180**	**1**	**3,180**	**3,500**
4750 - Telecommunications					
4750 - Telecommunications	Fax Line (Shared Allocation)	5	12	60	-
4750 - Telecommunications	Sonic Internet (Shared Allocation)	125	12	1,500	2,000
Total 4750 - Telecommunications		**130**	**24**	**1,560**	**2,000**

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SUMMARY - FIRE							
Salaries & Wages	259,318	-	-			-	0.0%
Benefits	220,453	97,640	97,640			1,880	1.9%
Contracted Services	551,482	1,100,000	1,100,000			43,300	3.9%
Services & Supplies	127,024	50,000	50,000			-	0.0%
Special Programs	900	-	-			-	0.0%
Equipment (under $10K)	19,247	-	-			-	0.0%
Equipment Rental/Maintenance	9,625	-	-			-	0.0%
Vehicle Expense	137,710	-	-			-	0.0%
Conference & Training Expense	17,576	-	-			-	0.0%
Utilities	34,666	-	-			-	0.0%
Telecommunications	10,870	-	-			-	0.0%
Allocated Insurance	103,405	-	-			-	0.0%
Capital Outlay	70,867	-	-			-	0.0%
Total Expense	**1,563,143**	**1,247,640**	**1,247,640**			**45,180**	**3.6%**

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Fire

Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	227,168	-	-	-	-	-	0.0%
4012 - Overtime	20,056	-	-	-	-	-	0.0%
4021 - Overtime Strike Team	8,594	-	-	-	-	-	0.0%
4023 - One Time Payment	3,500	-	-	-	-	-	0.0%
Total Salaries & Wages	**259,318**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Benefits							
4100 - Employee Benefits	173	-	-	-	-	-	0.0%
4101 - Health in Lieu	4,331	-	-	-	-	-	0.0%
4104 - Accrual in Lieu	44,332	-	-	-	-	-	0.0%
4105 - Medicare & Fica	4,476	-	-	-	-	-	0.0%
4110 - CalPERS Employer Rate	42,968	-	-	-	-	-	0.0%
4111 - CalPERS UAL Cost	81,309	94,325	94,325	94,325	95,920	1,595	1.7%
4130 - Health Insurance	29,342	-	-	-	-	-	0.0%
4140 - Retiree Health Insurance OPEB	3,748	3,315	3,315	3,315	3,600	285	8.6%
4150 - Dental Insurance	4,912	-	-	-	-	-	0.0%
4151 - Vision Insurance	526	-	-	-	-	-	0.0%
4180 - Fire LTD Disability Insurance	3,052	-	-	-	-	-	0.0%
4181 - Long Term Disability Insurance	735	-	-	-	-	-	0.0%
4182 - Short Term Disability Insurance	281	-	-	-	-	-	0.0%
4183 - EAP (Employee Asst Prog)	82	-	-	-	-	-	0.0%
4184 - Life Insurance	184	-	-	-	-	-	0.0%
Total Benefits	**220,453**	**97,640**	**97,640**	**97,640**	**99,520**	**1,880**	**1.9%**
Contracted Services							
4210 - Professional Contract Services	270,497	1,100,000	1,100,000	1,110,000	1,143,300	43,300	3.9%
4230 - Recruitment Services	2,915	-		-		-	0.0%
4413 - VFF Duty Shift	83,940	-		-		-	0.0%
4414 - VFF Calls/Drills	130,147	-		-		-	0.0%
4415 - VFF Captain Weekends	26,000	-		-		-	0.0%
4416 - VFF Retention	37,983	-		-		-	0.0%
Total Contracted Services	**551,482**	**1,100,000**	**1,100,000**	**1,110,000**	**1,143,300**	**43,300**	**3.9%**
Services & Supplies							
4310 - Office Supplies	1,429	-		-		-	0.0%
4330 - Misc Supplies & Services	116,410	50,000	50,000	50,000	50,000	-	0.0%
4340 - Postage & Printing	386	-		-		-	0.0%
4345 - Dues & Subscriptions	8,799	-		-		-	0.0%
Total Services & Supplies	**127,024**	**50,000**	**50,000**	**50,000**	**50,000**	**-**	**0.0%**
Special Programs							
4890 - Other Community Support	900	-		-		-	0.0%
Total Special Programs	**900**	**-**	**-**	**-**		**-**	**0.0%**
Equipment (under $10K)							
4370 - Equipment(under $10K)	19,247	-		-		-	0.0%
Total Equipment (under $10K)	**19,247**	**-**	**-**	**-**		**-**	**0.0%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,840	-		-		-	0.0%
4378 - Equipment Maintenance	5,785	-		-		-	0.0%
Total Equipment Rental/Maintenance	**9,625**	**-**	**-**	**-**		**-**	**0.0%**
Vehicle Expense							
4380 - Vehicle Maintenance	121,656	-		-		-	0.0%
4390 - City Vehicle Fuel Expense	16,054	-		-		-	0.0%
Total Vehicle Expense	**137,710**	**-**	**-**	**-**		**-**	**0.0%**
Conference & Training Expense							
4510 - Conference & Training	8,056	-		-		-	0.0%

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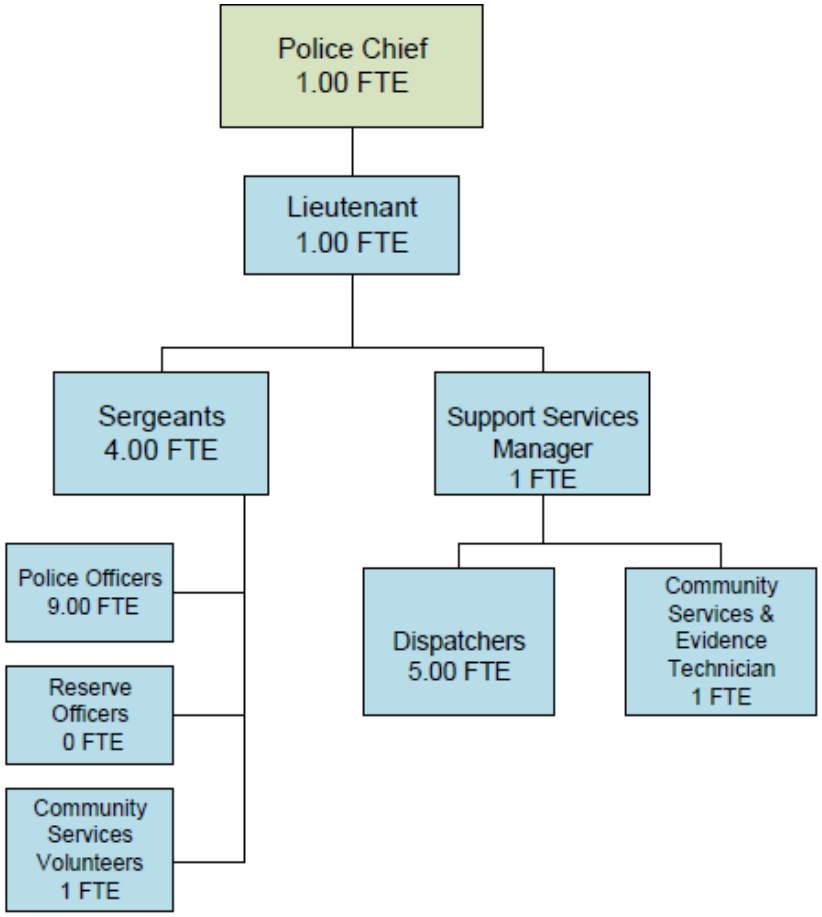
Fire							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
4515 - Meetings & Travel	9,521	-		-		-	0.0%
Total Conference & Training Expense	**17,576**	**-**	**-**	**-**		**-**	**0.0%**
Utilities							
4710 - Utilities - Gas & Electric	23,755	-		137		-	0.0%
4711 - Utilities - City Bill	10,911	-		-		-	0.0%
Total Utilities	**34,666**	**-**	**-**	**137**		**-**	**0.0%**
Telecommunications							
4750 - Telecommunications	10,870	-		588		-	0.0%
Total Telecommunications	**10,870**	**-**	**-**	**588**		**-**	**0.0%**
Allocated Insurance							
4996 - Allocated Liability Insurance	66,397	-		-		-	0.0%
4997 - Allocated Wrkrs Comp Insurance	37,008	-		-		-	0.0%
Total Allocated Insurance	**103,405**	**-**	**-**	**-**		**-**	**0.0%**
5100 - Capital Outlay							
5100 - Capital Outlay	70,867	-				-	0.0%
Total Capital Outlay	**70,867**	**-**	**-**	**-**		**-**	**0.0%**
Total Operation	**1,563,143**	**1,247,640**	**1,247,640**	**1,258,365**	**1,292,820**	**45,180**	**3.62%**

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POLICE DEPARTMENT

Mission Statement

The Sebastopol Police Department is committed to preserving life, peace, and property by providing policing that embodies integrity, professionalism, humanity, and service to the community.



Major Accomplishments in 2025-26:

- ✓ Significant progress toward full staffing, with all authorized positions currently in recruitment or hiring processes, positioning the Department to achieve full staffing levels for the first time in several years.
- ✓ Increased uniformed presence throughout the city, including expanded foot patrols and proactive community engagement efforts.
- ✓ Continued alignment of operational priorities with City Council public safety goals established during the 2025 Goal Setting Workshop.
- ✓ Successful internal leadership development through promotions, including the advancement of one officer to Sergeant and one Sergeant to Lieutenant.
- ✓ Strengthened organizational stability and service capacity through improved staffing, leadership continuity, and increased community-focused policing strategies.

Goals and Objectives for 2026-27:

- Expand training programs to ensure effective onboarding, field training, and professional development for newly hired personnel, supporting a smooth integration into the Department and maintaining service quality during staffing transitions.
- Continue recruitment and hiring efforts with the goal of achieving and sustaining full staffing levels across all authorized sworn and professional positions.
- Evaluate and revitalize the Citizen Volunteer Program, including assessing structure, supervision, and operational capacity with the intent to reestablish and expand volunteer participation where feasible.
- Explore the development and implementation of a Citizen's Academy program, subject to available staffing resources, to enhance community understanding of police operations and strengthen public engagement.
- Maintain and expand proactive patrol strategies, including foot, vehicle, and community-oriented policing efforts, with continued emphasis on visibility in the downtown core and commercial districts.
- Strengthen collaboration with community stakeholders to further enhance public safety services and responsiveness to identified community needs.
- Continue alignment of departmental operations and initiatives with City Council-adopted public safety goals and broader city strategic priorities.

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SUMMARY - POLICE							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
Salaries & Wages	2,322,671	2,443,313	2,443,313	2,443,313	2,594,001	150,688	6.2%
Benefits	1,791,091	2,202,754	2,202,754	2,127,044	2,372,731	169,977	7.7%
Contracted Services	226,983	323,545	331,545	323,545	332,905	9,360	2.9%
Services & Supplies	83,486	36,172	36,172	36,172	43,373	7,201	19.9%
Equipment Rental/Maintenance	5,893	14,260	14,260	14,260	14,260	-	0.0%
Vehicle Expense	43,771	38,000	38,000	38,000	38,000	-	0.0%
Conference & Training Expense	19,577	36,800	36,800	36,800	34,300	(2,500)	-6.8%
Utilities	51,453	47,150	47,150	47,150	48,720	1,570	3.3%
Telecommunications	30,972	31,700	31,700	31,700	31,700	-	0.0%
Allocated Insurance	476,774	593,635	593,635	593,635	604,905	11,270	1.9%
Capital Outlay	70,867	-	-	-	-	-	0.0%
Total Expense	**5,123,538**	**5,767,329**	**5,775,329**	**5,691,619**	**6,114,895**	**347,566**	**6.0%**

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Police

Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	1,944,417	2,380,503	2,380,503	2,380,503	2,563,001	182,498	7.7%
4011 - Salaries - Part Time	44,261	20,000	20,000	20,000	20,000	-	0.0%
4012 - Overtime (FLSA)	271,637	150,000	150,000	150,000	150,000	-	0.0%
4022 - Overtime-(Contractual)	-	-	-	-		-	0.0%
4023 - One Time Payment - Off Salary	62,357	-	-	-	-	-	0.0%
4023 - One Time Payment - Wellness	-	4,500	4,500	4,500	6,000	1,500	33.3%
4090 - Vacancy Savings	-	(111,690)	(111,690)	(111,690)	(145,000)	(33,310)	29.8%
Total Salaries & Wages	**2,322,671**	**2,443,313**	**2,443,313**	**2,443,313**	**2,594,001**	**150,688**	**6.2%**
Benefits							
4100 - Employee Benefits	2,190	-	-	-	16,000	16,000	0.0%
4101 - Health in Lieu	5,774	7,440	7,440	7,440	-	(7,440)	-100.0%
4102 - Uniform Allowance	15,800	18,600	18,600	18,600	27,000	8,400	45.2%
4103 - Holiday Pay	176,223	252,810	252,810	177,100	235,622	(17,188)	-6.8%
4104 - Accrual in Lieu	57,221	40,000	40,000	40,000	10,000	(30,000)	-75.0%
4105 - Medicare & Fica	37,181	34,517	34,517	34,517	37,164	2,647	7.7%
4110 - CalPERS Employer Rate	328,939	395,630	395,630	395,630	420,551	24,921	6.3%
4111 - CalPERS UAL Cost	634,398	708,600	708,600	708,600	774,400	65,800	9.3%
4122 - Reitrement Health Savings Plan	14,978	16,000	16,000	16,000	25,000	9,000	56.3%
4130 - Health Insurance	401,951	589,821	589,821	589,821	688,009	98,188	16.6%
4140 - Retiree Health Insurance OPEB	58,059	59,600	59,600	59,600	59,600	-	0.0%
4145 - PORAC LTD Insurance	3,130	6,865	6,865	6,865	7,140	275	4.0%
4150 - Dental Insurance	45,309	62,128	62,128	62,128	61,752	(376)	-0.6%
4151 - Vision Insurance	4,768	6,117	6,117	6,117	6,132	15	0.2%
4181 - Long Term Disability Insurance	2,946	1,565	1,565	1,565	1,308	(257)	-16.4%
4182 - Short Term Disability Insurance	278	625	625	625	617	(8)	-1.3%
4183 - EAP (Employee Asst Prog)	580	735	735	735	735	-	0.0%
4184 - Life Insurance	1,367	1,701	1,701	1,701	1,701	-	0.0%
Total Benefits	**1,791,091**	**2,202,754**	**2,202,754**	**2,127,044**	**2,372,731**	**169,977**	**7.7%**
Contracted Services							
4210 - Professional Contract Services	147,215	257,295	265,295	257,295	292,655	35,360	13.7%
4212 - Internet & Network /Technology Maint	32,922	30,250	30,250	30,250	30,250	-	0.0%
4216 - RBS Compliance	-	14,000	14,000	14,000	-	(14,000)	-100.0%
4230 - Recruitment Services	46,846	22,000	22,000	22,000	10,000	(12,000)	-54.5%
Total Contracted Services	**226,983**	**323,545**	**331,545**	**323,545**	**332,905**	**9,360**	**2.9%**
Services & Supplies							
4310 - Office Supplies	9,419	6,000	6,000	6,000	6,000	-	0.0%
4330 - Misc Supplies & Services	65,374	26,300	26,300	26,300	34,250	7,950	30.2%
4340 - Postage & Printing	1,366	750	750	750		(750)	-100.0%
4345 - Dues & Subscriptions	7,327	3,122	3,122	3,122	3,123	1	0.0%
Total Services & Supplies	**83,486**	**36,172**	**36,172**	**36,172**	**43,373**	**7,201**	**19.9%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	5,893	14,260	14,260	14,260	14,260	-	0.0%
Total Equipment Rental/Maintenance	**5,893**	**14,260**	**14,260**	**14,260**	**14,260**	**-**	**0.0%**
Vehicle Expense							
4380 - Vehicle Maintenance	20,671	18,000	18,000	18,000	18,000	-	0.0%
4390 - City Vehicle Fuel Expense	23,101	20,000	20,000	20,000	20,000	-	0.0%
Total Vehicle Expense	**43,771**	**38,000**	**38,000**	**38,000**	**38,000**	**-**	**0.0%**
Conference & Training Expense							
4510 - Conference & Training	13,040	14,800	14,800	14,800	13,800	(1,000)	-6.8%
4515 - Meetings & Travel	6,537	22,000	22,000	22,000	20,500	(1,500)	-6.8%
Total Conference & Training Expense	**19,577**	**36,800**	**36,800**	**36,800**	**34,300**	**(2,500)**	**-6.8%**
Utilities							
4710 - Utilities - Gas & Electric	35,617	31,500	31,500	31,500	32,445	945	3.0%
4711 - Utilities - City Bill	15,835	15,650	15,650	15,650	16,275	625	4.0%
Total Utilities	**51,453**	**47,150**	**47,150**	**47,150**	**48,720**	**1,570**	**3.3%**

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Police							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
Telecommunications							
4750 - Telecommunications	30,972	31,700	31,700	31,700	31,700	-	0.0%
Total Telecommunications	**30,972**	**31,700**	**31,700**	**31,700**	**31,700**	**-**	**0.0%**
Allocated Insurance							
4996 - Allocated Liability Insurance	254,910	342,120	342,120	342,120	376,940	34,820	10.2%
4997 - Allocated Wrkrs Comp Insurance	221,863	251,515	251,515	251,515	227,965	(23,550)	-9.4%
Total Allocated Insurance	**476,774**	**593,635**	**593,635**	**593,635**	**604,905**	**11,270**	**1.9%**
Capital Outlay							
5100 - Capital Outlay	70,867	-	-	-		-	0.0%
Total Capital Outlay	**70,867**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Operation	**5,123,538**	**5,767,329**	**5,775,329**	**5,691,619**	**6,114,895**	**347,566**	**6.03%**

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Police

Object Details

Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026-27 Proposed Budget	2025-26 Adopted Budget
Grand Total		**445,967**	**149**	**489,678**	
4011 - Part Time					
4011 - Part Time	Per Diem Dispatchers	10,000	1	10,000	10,000
4011 - Part Time	Reserve Officers	10,000	1	10,000	10,000
Total 4100 - Part Time		**20,000**	**2**	**20,000**	**20,000**
4023 - One Time Payment					
4023 - Wellness Program	One time Wellness Payment	6,000	1	6,000	4,500
Total 4023 - One Time Payment		**6,000**	**1**	**6,000**	**4,500**
4145 - PORAC LTD Insurance					
4145 - PORAC LTD Insurance	Police Dispatchers	175	12	2,100	1,925
4145 - PORAC LTD Insurance	Police Officers/Sergeant	420	12	5,040	4,940
Total 4145 - PORAC LTD Insurance		**595**	**24**	**7,140**	**6,865**
4210 - Professional Contract Services					
4210 - Professional Contract Services	KW Cleaning	13,000	1	13,000	13,000
4210 - Professional Contract Services	Chief Coaching	-	-	-	3,000
4210 - Professional Contract Services	Language Line	750	1	750	750
4210 - Professional Contract Services	Psych Evals	775	3	2,325	2,325
4210 - Professional Contract Services	Scheduling Software	775	1	775	775
4210 - Professional Contract Services	Lexis Nexis	2,400	1	2,400	2,400
4210 - Professional Contract Services	Lexipol Academy	4,585	1	4,585	4,585
4210 - Professional Contract Services	Background Investigations	2,500	3	7,500	7,500
4210 - Professional Contract Services	Sonoma County Sheriff's Bomb Squad Annual Fee	4,500	1	4,500	4,500
4210 - Professional Contract Services	AMR Blood Draws	5,000	1	5,000	5,000
4210 - Professional Contract Services	RV Tows	12,000	1	12,000	12,000
4210 - Professional Contract Services	SoCo ISD IJS Access and line	8,500	1	8,500	8,500
4210 - Professional Contract Services	Traffic Engineer Support	31,500	1	31,500	11,500
4210 - Professional Contract Services	DOJ Fingerprints	10,000	1	10,000	14,600
4210 - Professional Contract Services	Axon Taser 7 Annual Maintenance (Equipment,cloud)	15,000	1	15,000	15,000
4210 - Professional Contract Services	Axon Body Cams Annual Maintenance (Equip, cloud)	16,000	1	16,000	16,000
4210 - Professional Contract Services	Animal Control Contract Support	90,000	1	90,000	25,000
4210 - Professional Contract Services	Homeless Outreach Support	40,000	1	40,000	40,000
4210 - Professional Contract Services	Warming Center Ops	15,000	1	15,000	15,000
4210 - Professional Contract Services	EOC Assesments Study	-	-	-	40,000
4210 - Professional Contract Services	County Op Area Emergency Services Contract	2,000	1	2,000	2,000
4210 - Professional Contract Services	Website Updates Support (Holly Hanson)	-	-	-	2,500
4210 - Professional Contract Services	Sonoma County Sheriff Booking Fees	1,182	10	11,820	11,360
Total 4210 - Professional Contract Services		**275,467**	**33**	**292,655**	**257,295**
4212 - Internet & Network /Technology Maint					
4212 - Internet & Network /Technology Maint	Carousel - Storage Battery	400	1	400	400
4212 - Internet & Network /Technology Maint	Marin IT - PD Server Maintenance Only	1,250	1	1,250	1,250
4212 - Internet & Network /Technology Maint	Marin IT - Network Maintenance Equipment Replacement	2,500	1	2,500	2,500
4212 - Internet & Network /Technology Maint	Vertiv Battery Backup	2,500	1	2,500	2,500
4212 - Internet & Network /Technology Maint	CLETS Line Fee	3,100	1	3,100	3,100
4212 - Internet & Network /Technology Maint	Sun Ridge Systems- Annual Support Services CAD/RMS	20,500	1	20,500	20,500
Total 4212 - Internet & Network /Technology Maint		**30,250**	**6**	**30,250**	**30,250**
4230 - Recruitment Services					
4230 - Recruitment Services	Police Officer	4,000	1	4,000	4,000
4230 - Recruitment Services	Police Dispatcher	6,000	1	6,000	18,000
Total 4230 - Recruitment Services		**10,000**	**2**	**10,000**	**22,000**
4310 - Office Supplies					
4310 - Office Supplies	Routine Supplies	6,000	1	6,000	6,000
Total 4310 - Office Supplies		**6,000**	**1**	**6,000**	**6,000**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Ammunition	12,000	1	12,000	12,000
4330 - Misc Supplies & Services	Citations	1,300	1	1,300	1,300
4330 - Misc Supplies & Services	Evidence/Crime Scene Supplies	2,000	1	2,000	2,000
4330 - Misc Supplies & Services	eWaste, Records & Haz Mat Destruction	5,000	1	5,000	5,000
4330 - Misc Supplies & Services	Firearms, Holsters, Duty Equipment	5,000	1	5,000	5,000
4330 - Misc Supplies & Services	Radio Battteries	1,000	1	1,000	1,000
4330 - Misc Supplies & Services	Body Armor Vest (3)	1,800	3	5,400	-
4330 - Misc Supplies & Services	Rain Gear	850	3	2,550	-
Total 4330 - Misc Supplies & Services		**28,950**	**12**	**34,250**	**26,300**

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Police

Object Details

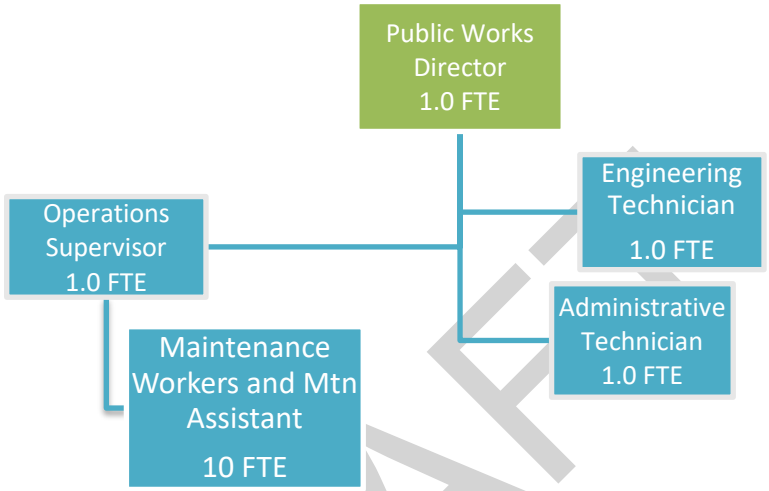
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026-27 Proposed Budget	2025-26 Adopted Budget
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	Adobe Subscriptions	288	2	576	576
4345 - Dues & Subscriptions	IACP	220	1	220	220
4345 - Dues & Subscriptions	CA Association for Property and Evidence Technicians	50	1	50	50
4345 - Dues & Subscriptions	California Police Chief's Association	375	1	375	375
4345 - Dues & Subscriptions	CLEAR (CA Law Enforcement Assn. of Records Supervisors)	100	1	100	100
4345 - Dues & Subscriptions	Copware - Legal Sourcebook	705	1	705	705
4345 - Dues & Subscriptions	Critical Reach APD Net Annual Subscription	250	1	250	250
4345 - Dues & Subscriptions	National Emergency Network Association Fee	147	1	147	147
4345 - Dues & Subscriptions	NBLETMA (North Bay Law Enforcement Training Managers Assn.)	250	1	250	250
4345 - Dues & Subscriptions	Sonoma County Law Enforcement Chiefs Association	200	1	200	200
4345 - Dues & Subscriptions	Zoom Subscriptions for Chief and Captain	125	2	250	249
Total 4345 - Dues & Subscriptions		**2,710**	**13**	**3,123**	**3,122**
4375 - Equipment Rental/Expenses					
4375 - Equipment Rental/Expenses	Badges and Cases	250	4	1,000	1,000
4375 - Equipment Rental/Expenses	Ballsitic Vests	1,575	4	6,300	6,300
4375 - Equipment Rental/Expenses	Canon Copier Lease	255	12	3,060	3,060
4375 - Equipment Rental/Expenses	Florence Avenue Closure Equipment	3,900	1	3,900	3,900
Total 4375 - Equipment Rental/Expenses		**5,980**	**21**	**14,260**	**14,260**
4510 - Conference & Training					
4510 - Conference & Training	Cal Chiefs- Annual Chief's Conference, 4 Days, Out of town	975	1	975	975
4510 - Conference & Training	Collision Investigation- 3 Officers, 5 days	200	3	600	600
4510 - Conference & Training	Crisis Intervention Training- 2 Officers, 5 days local	125	2	250	250
4510 - Conference & Training	CSI School- 3 Officers, 5 days likely out of town	1,135	3	3,405	3,405
4510 - Conference & Training	First Aid/CPR Instructor- 1 Officer, 5 days, Out of town	430	1	430	430
4510 - Conference & Training	FTO Program Coordinator- 1 Sergeant, 3 day course out of town	80	1	80	80
4510 - Conference & Training	Internal Affairs Investigations - 1 Sergeants. 3 day course out of town	300	1	300	300
4510 - Conference & Training	Interview and Interrogation- 3 officers, 5 days out of town	575	3	1,725	1,725
4510 - Conference & Training	Officer Involved Shooting Investigations - 2 Sergeants. 2 day course out of town	250	2	500	500
4510 - Conference & Training	Radar and Lidar- 3 Officers, 4 days possibly local	320	3	960	960
4510 - Conference & Training	RIMS Conference- Dispatch System Conference Annually, Out of town	1,350	1	1,350	1,350
4510 - Conference & Training	Women Law Enforcement Leadership Symposioum	575	3	1,725	1,725
4510 - Conference & Training	Records Supervisor School	750	1	750	750
4510 - Conference & Training	Firarms Instructor School	750	1	750	750
4510 - Conference & Training	IACP Conference	-	2	-	1,000
Total 4510 - Conference & Training		**7,815**	**28**	**13,800**	**14,800**
4515 - Meetings & Travel					
4515 - Meetings & Travel	Estimated Lodging for identified Courses	13,500	1	13,500	15,000
4515 - Meetings & Travel	Estimated Per Diem Costs	7,000	1	7,000	7,000
Total 4515 - Meetings & Travel		**20,500**	**2**	**20,500**	**22,000**
4750 - Telecommunications					
4750 - Telecommunications	Police Department Land Lines (AT&T)	14,000	1	14,000	14,000
4750 - Telecommunications	Police Department Cell Phone & MDT (AT&T Mobility)	12,800	1	12,800	12,800
4750 - Telecommunications	EOC Cable Service (Comcast)	3,200	1	3,200	3,200
4750 - Telecommunications	EOC Fax Line & Router (AT&T)	1,700	1	1,700	1,700
4750 - Telecommunications		**31,700**	**4**	**31,700**	**31,700**

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PUBLIC WORKS DEPARTMENT

Mission Statement

The Department is dedicated to serving the community by delivering high-quality, responsive services. It is responsible for the efficient and effective planning, design, construction, operation, and maintenance of the City's essential public infrastructure. The Department provides core services to ensure compliance with regulatory permitting requirements, supports the City's infrastructure systems, and reviews private development projects that impact the public right-of-way.



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Major Accomplishments in 2025-26:

- ✓ Completed the reorganization of the Public Works Department and Engineering Department and hired a new Public Works Director and selection of a new contract City Engineer.
- ✓ Maintained regulatory compliance with water, sewer, storm water, air quality, and ADA standards.
- ✓ Maintained Cal/OSHA regulatory compliance safety and training policies program.
- ✓ Completed work with Community Cultural Center ad-hoc to develop a master plan memorandum for a "roadmap" for future work at the center.
- ✓ Completed Bodega Avenue Bike Lanes and Pavement Rehabilitation project Phase 2.
- ✓ Began construction on Pavement Dig out and Repairs and Pavement Improvement Project.
- ✓ Completed Burbank Farms ADA Pathway and Restroom.
- ✓ Completed ADA improvements at City Hall and commenced construction by Public Works staff.
- ✓ Completed the Americorps Trail Extension project.
- ✓ Completed the installation of the Ives Park Reach 1 & 2 Fence.
- ✓ Completed the grant application and awarded a grant for pedestrian improvements at Covert Lane and Zimpher Drive.
- ✓ Completed the 2025 Pavement Management Program budget options report that identifies citywide pavement condition and deferred maintenance costs.
- ✓ Continued to coordinate with Caltrans on the replacement of the pedestrian crossing. improvements at SR 116 at four (4) intersections at Burnett, Keating, Hutchins, and Walker.

- ✓ Continued to search for grant and funding opportunities to continue moving forward with the Citywide Pavement and Repairs Program to improve and maintain the city's street and road network.
- ✓ Continued to search for grants for implementation of bike and pedestrian safety improvements.
- ✓ Continued grant funding pursuits for: ATP (Active Transportation Program) grant for Ragle Road/West Side bicycle trail and citywide pavement resurfacing.
- ✓ Completed the Water Master Plan.
- ✓ Completed replacement of the Moter for Well #4.
- ✓ Continued to support and develop prioritized sewer service improvements to areas within the city that pose a threat to public health and the environment as a result of deficiencies in existing sewer systems, including Zimpher Creek Sewer replacement / relocation and others list in FY 2025-26 CIP.
- ✓ Continued support of the Santa Rosa Plain Groundwater Sustainability Agency GSA) via participating in the GSA TAC, and the GSA Board and monitor/review potential rate increases.
- ✓ Continued to participate in the MS4 stormwater permit renewal process and implemented a stormwater work plan with the Russian River Watershed Association.
- ✓ Submitted five (5) grant applications for the Go Sonoma SCTCA cycle 2 program for street and transportation projects totaling nearly $16 million over a 5-year period.

Goals and Objectives for 2026-27:

- ❖ Continue the transition of relying less on consultants to perform day-to-day routine activities and services by hiring in-house staff to allow for better response times to the public and City departments, at less cost for engineering support services.
- ❖ Continue to invest in the training of in-house staff to provide for technical expertise needed to support the reorganization.
- ❖ Complete implementation of full asset management system.
- ❖ Continue to search for grant opportunities and funding sources to implement the 2026 Pavement Management Program budget options.
- ❖ Provide engineering responses and support for core services only to avoid expending City costs on non-core and discretionary services.
- ❖ Oversee the Capital Improvement Program (CIP) and continue to implement and invest in early-on design to develop a robust estimate of costs thereby reducing budget amendment requests.
- ❖ Continue pursuit of grant applications and financing for Well #4 replacement, inflow and infiltration reduction, ATP and other pedestrian safety enhancement grants, HSIP (highway safety improvement program) grants, and parks.
- ❖ Maintain clean, safe and accessible outdoor recreation spaces that encourage healthy community activities.
- ❖ Enhance and respect natural habitat areas and wildlife spaces through well maintained and defined public corridors.
- ❖ Implement water conservation measures and utilize native tree and plant species replacement whenever applicable.
- ❖ Address vandalism repairs and debris removal promptly discourage compounding associated issues related to these activities.

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PUBLIC WORKS - STAFFING ALLOCATION (FULL-TIME EQUIVALENT POSITIONS)

	FISCAL YEAR - 2026-27 [1]													
Budgeted Staffing	**Corp Yard 41-02**	**Gas Tax Streets 200-41-03**	**General Fund Streets 41-03**	**LAD 215-41-03**	**Parks & Landscaping 41-04**	**Parking Lots 41-05**	**Government Building 41-06**	**Engineering 41-07**	**Senior Center 40-02**	**Community Center 42-02**	**Ives Pool 43-02**	**Water Fund 500-44-02**	**Sewer Fund 510-44-02**	**FTE - Total**
Public Works/Engineering														
Director of Public Works	3%							97%						1.00
Public Works Operations Supervisor	5%		15%		10%							45%	25%	1.00
Administrative Technician	25%							75%						1.00
Engineering Technician	50%							50%						1.00
Water System Treatment Operator			20%									60%	20%	1.00
Sanitary Sewer System Operator		20%										20%	60%	1.00
Senior Maintenance Worker		20%										40%	40%	1.00
Senior Parks & Facilities/Maintenance Worker III		20%			30%	5%	10%			5%	20%	5%	5%	1.00
Maintenance Worker II		5%	20%		5%	10%	10%					25%	25%	1.00
Maintenance Worker II			5%		5%	10%	5%		5%			35%	35%	1.00
Maintenance Worker I					10%	10%	5%			5%		35%	35%	1.00
Maintenance Worker I		5%			15%	10%	5%			5%		35%	25%	1.00
Maintenance Assistant					10%							50%	40%	1.00
Maintenance Assistant		5%			85%	5%				5%				1.00
Maintenance Assistant - Vacant	FROZEN													0.00
Total	**0.83**	**0.75**	**0.60**	**0.00**	**1.70**	**0.50**	**0.35**	**2.22**	**0.05**	**0.20**	**0.20**	**3.50**	**3.10**	**14.00**

[1] The above staffing allocation is based on organizational structure, assigned duties, and schedules last reviewed by Department management in April 2026

	FISCAL YEAR - 2025-26 [2]													
Public Works/Engineering														
Director of Public Works/City Engineer				3%				97%						1.00
Public Works Operations Supervisor	5%		15%		10%							45%	25%	1.00
Administrative Technician	25%							75%						1.00
Engineering Technician	50%							50%						1.00
Water System Treatment Operator			20%									60%	20%	1.00
Sanitary Sewer System Operator		20%										20%	60%	1.00
Senior Maintenance Worker		20%										40%	40%	1.00
Senior Parks & Facilities/Maintenance Worker III		20%		5%	25%	5%	10%			5%	20%	5%	5%	1.00
Maintenance Worker II		5%	20%		5%	10%	10%					25%	25%	1.00
Maintenance Worker II			5%		5%	10%	5%		5%			35%	35%	1.00
Maintenance Worker I					10%	10%	5%			5%		35%	35%	1.00
Maintenance Worker I		5%			15%	10%	5%			5%		35%	25%	1.00
Maintenance Assistant					10%							50%	40%	1.00
Maintenance Assistant		5%			85%	5%				5%				1.00
Maintenance Assistant - Vacant	FROZEN													0.00
Total	**0.80**	**0.75**	**0.60**	**0.08**	**1.65**	**0.50**	**0.35**	**2.22**	**0.05**	**0.20**	**0.20**	**3.50**	**3.10**	**14.00**

[2] The above staffing allocation is based on organizational structure, assigned duties, and schedules last reviewed by Department management in January 2025.

Difference in Allocation FY26-27 vs. FY25-26	**0.03**	**0.00**	**0.00**	**-0.08**	**0.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

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SUMMARY - PUBLIC WORKS

EXPENSES	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	637,411	677,202	677,202	642,202	656,895	(20,307)	-3.0%
Benefits	439,180	487,185	487,185	487,185	459,703	(27,482)	-5.6%
Contracted Services	410,249	527,112	527,112	547,337	560,295	33,183	6.3%
Services & Supplies	258,519	315,925	317,925	309,925	353,638	37,713	11.9%
Equipment Rental/Maintenance	7,610	12,450	12,450	10,950	11,170	(1,280)	-10.3%
Vehicle Expense	65,233	70,525	70,525	70,525	73,250	2,725	3.9%
Conference & Training Expense	317	5,300	5,300	2,300	6,600	1,300	24.5%
Utilities-PG&E	85,278	80,950	80,950	89,690	93,940	12,990	16.0%
Utilities-City	197,718	200,034	200,034	156,614	157,200	(42,834)	-21.4%
Telecommunications	14,512	17,550	17,550	18,650	20,740	3,190	18.2%
Allocated Insurance	182,806	230,085	230,085	230,085	230,770	685	0.3%
Capital Outlay	-	24,000	24,000	24,000	90,000	66,000	275.0%
Total Expense	**2,298,833**	**2,648,318**	**2,650,318**	**2,589,463**	**2,714,201**	**65,883**	**2.5%**

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Public Works Consolidated
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	596,650	663,192	663,192	663,192	690,545	27,353	4.1%
4011 - Salaries - Part Time	29,170	20,000	20,000	20,000	11,800	(8,200)	-41.0%
4012 - Overtime	16,925	20,500	20,500	20,500	24,050	3,550	17.3%
4013 - Standby/Shift	4,672	8,250	8,250	8,250	8,000	(250)	-3.0%
4023 - One Time Payment	13,200	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	(34,740)	(34,740)	(34,740)	-	34,740	-100.0%
4990 - Staff Time Project Reimbursement	(23,655)	-	-	(35,000)	(77,500)	(77,500)	0.0%
Total Salaries & Wages	**637,411**	**677,202**	**677,202**	**642,202**	**656,895**	**(20,307)**	**-3.0%**
Benefits							
4100 - Employee Benefits	1,255	-	-	-	-	-	0.0%
4102 - Uniform Allowance	3,550	4,250	4,250	4,250	3,046	(1,204)	-28.3%
4104 - Accrual in Lieu	63,748	-	-	-	-	-	0.0%
4105 - Medicare & Fica	10,590	9,617	9,617	9,617	10,013	396	4.1%
4110 - CalPERS Employer Rate	54,227	65,712	65,712	65,712	68,815	3,103	4.7%
4111 - CalPERS UAL Cost	150,565	177,559	177,559	177,559	174,560	(2,999)	-1.7%
4130 - Health Insurance	125,963	180,603	180,603	180,603	161,446	(19,157)	-10.6%
4140 - Retiree Health Insurance OPEB	12,701	16,470	16,470	16,470	14,686	(1,784)	-10.8%
4150 - Dental Insurance	11,781	16,745	16,745	16,745	15,856	(889)	-5.3%
4151 - Vision Insurance	1,242	1,663	1,663	1,663	1,564	(99)	-6.0%
4181 - Long Term Disability Insurance	2,056	10,040	10,040	10,040	5,300	(4,740)	-47.2%
4182 - Short Term Disability Insurance	846	954	954	954	937	(17)	-1.7%
4183 - EAP (Employee Asst Prog)	197	980	980	980	1,050	70	7.1%
4184 - Life Insurance	460	2,592	2,592	2,592	2,430	(162)	-6.3%
Total Benefits	**439,180**	**487,185**	**487,185**	**487,185**	**459,703**	**(27,482)**	**-5.6%**
Contracted Services							
4210 - Professional Contract Services	340,993	501,894	501,894	513,790	526,895	25,001	5.0%
4212 - Internet & Network /Technology Maint	1,620	3,353	3,353	3,353	3,400	47	1.4%
4213 - Building/Grounds Maintenance	38,800	11,865	11,865	11,865	30,000	18,135	152.8%
4230 - Recruitment Services	28,835	10,000	10,000	18,329	-	(10,000)	-100.0%
Total Contracted Services	**410,249**	**527,112**	**527,112**	**547,337**	**560,295**	**33,183**	**6.3%**
Services & Supplies							
4310 - Office Supplies	330	630	630	630	630	-	0.0%
4330 - Misc Supplies & Services	221,954	244,015	246,015	243,015	277,150	33,135	13.6%
4332 - Janitorial & Safety Supplies	8,169	13,780	13,780	13,780	13,500	(280)	-2.0%
4340 - Postage & Printing	853	400	400	400	415	15	3.8%
4345 - Dues & Subscriptions	27,213	57,100	57,100	52,100	61,943	4,843	8.5%
Total Services & Supplies	**258,519**	**315,925**	**317,925**	**309,925**	**353,638**	**37,713**	**11.9%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	7,610	12,450	12,450	10,950	11,170	(1,280)	-10.3%
Total Equipment Rental/Maintenance	**7,610**	**12,450**	**12,450**	**10,950**	**11,170**	**(1,280)**	**-10.3%**
Vehicle Expense							
4380 - Vehicle Maintenance	26,964	31,885	31,885	31,885	32,750	865	2.7%
4390 - City Vehicle Fuel Expense	38,269	38,640	38,640	38,640	40,500	1,860	4.8%
Total Vehicle Expense	**65,233**	**70,525**	**70,525**	**70,525**	**73,250**	**2,725**	**3.9%**
Conference & Training Expense							
4510 - Conference & Training	-	4,700	4,700	1,700	5,500	800	17.0%
4515 - Meetings & Travel	317	600	600	600	1,100	500	83.3%
Total Conference & Training Expense	**317**	**5,300**	**5,300**	**2,300**	**6,600**	**1,300**	**24.5%**

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Public Works Consolidated							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Utilities							
4710 - Utilities - Gas & Electric	64,754	61,000	61,000	69,740	68,740	7,740	12.7%
4711 - Utilities - City Bill	197,718	200,034	200,034	156,614	157,200	(42,834)	-21.4%
4712 - Utilities(Elec Vehicle Charging Stations)	15,879	15,750	15,750	15,750	21,000	5,250	33.3%
4721 - Utilities-Little League Elec	4,645	4,200	4,200	4,200	4,200	-	0.0%
Total Utilities	**282,997**	**280,984**	**280,984**	**246,304**	**251,140**	**(29,844)**	**-10.6%**
Telecommunications							
4750 - Telecommunications	14,512	17,550	17,550	18,650	20,740	3,190	18.2%
Total Telecommunications	**14,512**	**17,550**	**17,550**	**18,650**	**20,740**	**3,190**	**18.2%**
Allocated Insurance							
4996 - Allocated Liability Insurance	111,580	149,685	149,685	149,685	169,345	19,660	13.1%
4997 - Allocated Wrkrs Comp Insurance	71,227	80,400	80,400	80,400	61,425	(18,975)	-23.6%
Total Allocated Insurance	**182,806**	**230,085**	**230,085**	**230,085**	**230,770**	**685**	**0.3%**
Capital Outlay			-				
5100 - Capital Outlay	-	24,000	24,000	24,000	90,000	66,000	275.0%
Total Capital Outlay	**-**	**24,000**	**24,000**	**24,000**	**90,000**	**66,000**	**275.0%**
Total Operation	**2,298,833**	**2,648,318**	**2,650,318**	**2,589,463**	**2,714,201**	**65,883**	**2.5%**

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Corporation Yard
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	132,547	79,841	79,841	79,841	110,173	30,332	38.0%
4011 - Salaries - Part Time	6,623	-	-	-		-	0.0%
4012 - Overtime	590	400	400	400		(400)	-100.0%
4023 - One Time Payment	750	-	-	-		-	0.0%
4090 - Vacancy Savings	-	(34,740)	(34,740)	(34,740)		34,740	-100.0%
4990 - Staff Time Project Reimbursement	(7,888)	-	-	-	-	-	0.0%
Total Salaries & Wages	**132,622**	**45,501**	**45,501**	**45,501**	**110,173**	**64,672**	**142.1%**
Benefits							
4100 - Employee Benefits	1,255	-	-	-	-	-	0.0%
4104 - Accrual in Lieu	63,748	-	-	-	-	-	0.0%
4105 - Medicare & Fica	2,969	1,158	1,158	1,158	1,598	440	38.0%
4110 - CalPERS Employer Rate	15,207	9,721	9,721	9,721	9,059	(662)	-6.8%
4111 - CalPERS UAL Cost	56,787	18,840	18,840	18,840	27,850	9,010	47.8%
4130 - Health Insurance	21,380	28,586	28,586	28,586	29,872	1,286	4.5%
4140 - Retiree Health Insurance OPEB	8,968	12,720	12,720	12,720	10,936	(1,784)	-14.0%
4150 - Dental Insurance	2,079	2,790	2,790	2,790	2,532	(258)	-9.2%
4151 - Vision Insurance	222	276	276	276	251	(25)	-9.1%
4181 - Long Term Disability Insurance	506	895	895	895	329	(566)	-63.2%
4182 - Short Term Disability Insurance	189	92	92	92	127	35	38.0%
4183 - EAP (Employee Asst Prog)	28	105	105	105	140	35	33.3%
4184 - Life Insurance	65	243	243	243	324	81	33.3%
Total Benefits	**173,403**	**75,426**	**75,426**	**75,426**	**83,018**	**7,592**	**10.1%**
Contracted Services							
4210 - Professional Contract Services	18,514	11,445	11,445	11,445	11,840	395	3.5%
4212 - Internet & Network /Technology Maint	-	1,653	1,653	1,653	1,700	47	2.8%
4230 - Recruitment Services	21,097	5,000	5,000	5,000	-	(5,000)	-100.0%
Total Contracted Services	**39,611**	**18,098**	**18,098**	**18,098**	**13,540**	**(4,558)**	**-25.2%**
Services & Supplies							
4310 - Office Supplies	330	630	630	630	630	-	0.0%
4330 - Misc Supplies & Services	10,296	13,335	13,335	13,335	17,100	3,765	28.2%
4332 - Janitorial & Safety Supplies	1,798	2,625	2,625	2,625	3,000	375	14.3%
4340 - Postage & Printing	779	300	300	300	315	15	5.0%
4345 - Dues & Subscriptions	372	-	-	-		-	0.0%
Total Services & Supplies	**13,575**	**16,890**	**16,890**	**16,890**	**21,045**	**4,155**	**24.6%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,805	5,200	5,200	5,200	5,400	200	3.8%
Total Equipment Rental/Maintenance	**3,805**	**5,200**	**5,200**	**5,200**	**5,400**	**200**	**3.8%**
Vehicle Expense							
4380 - Vehicle Maintenance	26,964	30,135	30,135	30,135	31,000	865	2.9%
4390 - City Vehicle Fuel Expense	38,269	38,640	38,640	38,640	40,500	1,860	4.8%
Total Vehicle Expense	**65,233**	**68,775**	**68,775**	**68,775**	**71,500**	**2,725**	**4.0%**
Conference & Training Expense							
4510 - Conference & Training	-	200	200	200	250	50	25.0%
4515 - Meetings & Travel	249	100	100	100	100	-	0.0%
Total Conference & Training Expense	**249**	**300**	**300**	**300**	**350**	**50**	**16.7%**
Utilities							
4710 - Utilities - Gas & Electric	4,498	6,000	6,000	4,500	4,500	(1,500)	-25.0%
4711 - Utilities - City Bill	11,201	11,801	11,801	7,500	7,500	(4,301)	-36.4%
Total Utilities	**15,699**	**17,801**	**17,801**	**12,000**	**12,000**	**(5,801)**	**-32.6%**

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Corporation Yard							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Telecommunications							
4750 - Telecommunications	11,755	13,650	13,650	13,650	16,700	3,050	22.3%
Total Telecommunications	**11,755**	**13,650**	**13,650**	**13,650**	**16,700**	**3,050**	**22.3%**
Allocated Insurance							
4996 - Allocated Liability Insurance	28,635	38,430	38,430	38,430	37,435	(995)	-2.6%
4997 - Allocated Wrkrs Comp Insurance	27,588	9,830	9,830	9,830	10,365	535	5.4%
Total Allocated Insurance	**56,223**	**48,260**	**48,260**	**48,260**	**47,800**	**(460)**	**-1.0%**
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	-	-	0.0%
Total Capital Outlay	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Operation	**512,175**	**309,901**	**309,901**	**304,100**	**381,526**	**71,625**	**23.1%**

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Corporation Yard					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	Generator Air Quality Permitting	840	1	$ 840	$ 840
4210 - Professional Contract Services	Generator Service and Repairs	5,200	1	$ 5,200	$ 5,040
4210 - Professional Contract Services	HVAC Service and Repairs	1,650	1	$ 1,650	$ 1,575
4210 - Professional Contract Services	Security Monitoring	4,150	1	$ 4,150	$ 3,990
Total 4210 - Professional Contract Services		**11,840**	**5**	**$ 11,840**	**$ 11,445**
4230 - Recruitment Services					
4230 - Recruitment Services	Admin Tech	-	-	-	2,500
4230 - Recruitment Services	Maintenance Assistant	-	-	-	2,500
Total 4230 - Recruitment Services		**-**	**-**	**-**	**5,000**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Above Ground Fuel Tanks Inspections and Maintenance	3,500	1	$ 3,500	$ 3,360
4330 - Misc Supplies & Services	Aerial Utility Equipment Safety Certification	2,200	1	$ 2,200	$ 2,100
4330 - Misc Supplies & Services	Building Repairs and Upgrades	4,400	1	$ 4,400	$ 4,200
4330 - Misc Supplies & Services	Safety Supplies	7,000	1	$ 7,000	$ 3,675
Total 4330 - Misc Supplies & Services		**17,100**	**4**	**$ 17,100**	**$ 13,335**

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*Report Contains Filters and Conditions

Streets Maintenance
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	52,206	68,419	68,419	68,419	72,350	3,931	5.7%
4012 - Overtime	10,097	9,450	9,450	9,450	12,000	2,550	27.0%
4013 - Standby/Shift	2,024	2,550	2,550	2,550	2,500	(50)	-2.0%
4023 - One Time Payment	750	-	-	-		-	0.0%
4990 - Staff-Time Projects Reimb	-	-	-	(5,000)	(40,000)	(40,000)	0.0%
Total Salaries & Wages	**65,077**	**80,419**	**80,419**	**75,419**	**46,850**	**(33,569)**	**30.8%**
Benefits							
4102 - Uniform Allowance	250	600	600	600	473	(127)	-21.2%
4105 - Medicare & Fica	950	992	992	992	1,049	57	5.7%
4110 - CalPERS Employer Rate	5,361	6,702	6,702	6,702	7,053	351	5.2%
4111 - CalPERS UAL Cost	13,768	12,204	12,204	12,204	18,300	6,096	50.0%
4130 - Health Insurance	15,743	21,440	21,440	21,440	24,838	3,398	15.8%
4150 - Dental Insurance	1,605	2,092	2,092	2,092	2,088	(4)	-0.2%
4151 - Vision Insurance	169	207	207	207	207	-	0.0%
4181 - Long Term Disability Insurance	174	1,193	1,193	1,193	895	(298)	-25.0%
4182 - Short Term Disability Insurance	81	79	79	79	84	5	6.3%
4183 - EAP (Employee Asst Prog)	18	105	105	105	140	35	33.3%
4184 - Life Insurance	41	324	324	324	324	-	0.0%
Total Benefits	**38,160**	**45,938**	**45,938**	**45,938**	**55,451**	**9,513**	**20.7%**
Contracted Services							
4210 - Professional Contract Services	67,106	77,550	77,550	77,550	92,160	14,610	18.8%
Total Contracted Services	**67,106**	**77,550**	**77,550**	**77,550**	**92,160**	**14,610**	**18.8%**
Services & Supplies							
4330 - Misc Supplies & Services	113,345	150,000	150,000	150,000	181,000	31,000	20.7%
4332 - Janitorial & Safety Supplies	-	1,500	1,500	1,500	1,500	-	0.0%
Total Services & Supplies	**113,345**	**151,500**	**151,500**	**151,500**	**182,500**	**31,000**	**20.5%**
Utilities							
4710 - Utilities - Gas & Electric	21,168	20,000	20,000	20,000	20,300	300	1.5%
4711 - Utilities - City Bill	21,828	22,820	22,820	14,000	14,000	(8,820)	-38.7%
Total Utilities	**42,996**	**42,820**	**42,820**	**34,000**	**34,300**	**(8,520)**	**-19.9%**
Allocated Insurance							
4996 - Allocated Liability Insurance	20,248	27,190	27,190	27,190	25,790	(1,400)	-5.1%
4997 - Allocated Wrkrs Comp Insurance	6,423	5,530	5,530	5,530	6,435	905	16.4%
Total Allocated Insurance	**26,671**	**32,720**	**32,720**	**32,720**	**32,225**	**(495)**	**-1.5%**
Capital Outlay							
5100 - Capital Outlay	-	14,000	14,000	14,000	65,000	51,000	364.3%
Total Capital Outlay	**-**	**14,000**	**14,000**	**14,000**	**65,000**	**51,000**	**364.3%**
Total Operation	**353,355**	**444,947**	**444,947**	**431,127**	**508,486**	**63,539**	**14.3%**

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Streets Maintenance					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	5,000	1	$ 5,000	$ 3,050
4210 - Professional Contract Services	Pedestrian Crosswalk Lighting Safety Inspection	15,950	1	$ 15,950	$ 15,500
4210 - Professional Contract Services	Street Light Pole Repairs and Replacement	7,210	1	$ 7,210	$ 7,000
4210 - Professional Contract Services	Traffic Signal Inspections and Maintenance (CALTRANS)	17,000	1	$ 17,000	$ 16,500
4210 - Professional Contract Services	Vegetation Management along ROW & Line of Sight Safety	25,000	1	$ 25,000	$ 12,000
4210 - Professional Contract Services	Storm drain spot repairs	15,000	1	$ 15,000	$ 15,000
4210 - Professional Contract Services	Traffic Signal Lighting Safety Inspections	7,000	1	$ 7,000	$ 8,500
Total 4210 - Professional Contract Services		**92,160**	**7**	**$ 92,160**	**$ 77,550**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Street & Sidewalk Repairs	39,500	1	$ 39,500	$ 4,000
4330 - Misc Supplies & Services	Main St Tree Lighting	10,000	1	$ 10,000	$ 5,000
4330 - Misc Supplies & Services	Downtown Beautification - Anniversary	15,000	1	$ 15,000	$ 15,000
4330 - Misc Supplies & Services	Flood Sand and Sandbags	5,500	1	$ 5,500	$ 5,500
4330 - Misc Supplies & Services	Hazardous Materials Disposal	3,000	1	$ 3,000	$ 3,000
4330 - Misc Supplies & Services	OSHA Compliance Safety Equipment	2,500	1	$ 2,500	$ 2,500
4330 - Misc Supplies & Services	Pedestrian Crosswalk and Traffic Signal Lighting and Controls Repairs	16,500	1	$ 16,500	$ 16,500
4330 - Misc Supplies & Services	Storm Water Systems Repair materials	7,500	1	$ 7,500	$ 7,500
4330 - Misc Supplies & Services	Street Landscaping Materials- Compost Plants and Irrigation	10,500	1	$ 10,500	$ 10,500
4330 - Misc Supplies & Services	Street Marking Maintenance Materials	5,500	1	$ 5,500	$ 5,500
4330 - Misc Supplies & Services	Street Sign Pole Reflective Safety Enhancements	5,000	1	$ 5,000	$ 5,000
4330 - Misc Supplies & Services	Street Sign Maintenance and Replacement Materials	10,500	1	$ 10,500	$ 10,500
4330 - Misc Supplies & Services	Trash Receptable Improvement	50,000	1	$ 50,000	$ 20,000
Total 4330 - Misc Supplies & Services		**181,000**	**14**	**$ 181,000**	**$ 150,000**
5100 - Capital Outlay					
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)				$ 14,000
5100 - Capital Outlay	Skid Steer-(split-3ways Str/Water/Sewer)	15,000	1	$ 15,000	
5100 - Capital Outlay	Vac Truck (split-3ways Str/Water/Sewer)	50,000	1	$ 50,000	
Total 5100 - Capital Outlay		**65,000**	**2**	**65,000**	**$ 14,000**

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Parks & Landscape Maintenance
Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	176,635	119,909	119,909	119,909	133,603	13,694	11.4%
4012 - Overtime	3,710	4,500	4,500	4,500	6,700	2,200	48.9%
4013 - Standby/Shift	1,294	3,000	3,000	3,000	2,000	(1,000)	-33.3%
4023 - One Time Payment	8,100	-	-	-	-	-	0.0%
4990 - Staff Time Project Reimbursement	(768)	-	-	-	(5,000)	(5,000)	0.0%
Total Salaries & Wages	**188,971**	**127,409**	**127,409**	**127,409**	**137,303**	**9,894**	**7.8%**
Benefits							
4101 - Health in Lieu	-	-					
4102 - Uniform Allowance	2,700	2,700	2,700	2,700	1,680	(1,020)	-37.8%
4105 - Medicare & Fica	2,800	1,739	1,739	1,739	1,937		
4110 - CalPERS Employer Rate	16,983	11,240	11,240	11,240	12,678	1,438	12.8%
4111 - CalPERS UAL Cost	36,518	55,160	55,160	55,160	33,770		
4130 - Health Insurance	54,389	34,079	34,079	34,079	40,944	6,865	20.1%
4150 - Dental Insurance	5,003	3,050	3,050	3,050	3,164		
4151 - Vision Insurance	521	296	296	296	307	11	3.7%
4181 - Long Term Disability Insurance	703	2,684	2,684	2,684	1,491		
4182 - Short Term Disability Insurance	281	138	138	138	154	16	11.6%
4183 - EAP (Employee Asst Prog)	93	315	315	315	280		
4184 - Life Insurance	220	729	729	729	648	(81)	-11.1%
Total Benefits	**120,211**	**112,130**	**112,130**	**112,130**	**97,053**	**7,229**	**6.4%**
Contracted Services							
4210 - Professional Contract Services	14,219	190,804	190,804	190,804	168,700	(22,104)	-11.6%
Total Contracted Services	**14,219**	**190,804**	**190,804**	**190,804**	**168,700**	**(22,104)**	**-11.6%**
Services & Supplies							
4330 - Misc Supplies & Services	68,557	54,100	54,100	54,100	54,100	-	0.0%
4332 - Janitorial & Safety Supplies	4,903	7,500	7,500	7,500	7,500	-	0.0%
Total Services & Supplies	**73,460**	**61,600**	**61,600**	**61,600**	**61,600**	**-**	**0.0%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	-	250	250	250	250	-	0.0%
Total Equipment Rental/Maintenance	**-**	**250**	**250**	**250**	**250**	**-**	**0.0%**
Vehicle Expense							
4380 - Vehicle Maintenance	-	1,750	1,750	1,750	1,750	-	0.0%
Total Vehicle Expense	**-**	**1,750**	**1,750**	**1,750**	**1,750**	**-**	**0.0%**
Utilities							
4710 - Utilities - Gas & Electric	5,335	8,000	8,000	5,000	5,000	(3,000)	-37.5%
4711 - Utilities - City Bill	147,369	149,680	149,680	125,000	125,000	(24,680)	-16.5%
4721 - Utilities-Little League Elec	4,645	4,200	4,200	4,200	4,200	-	0.0%
Total Utilities	**157,349**	**161,880**	**161,880**	**134,200**	**134,200**	**(27,680)**	**-17.1%**
Allocated Insurance							
4996 - Allocated Liability Insurance	20,042	26,890	26,890	26,890	44,225	17,335	64.5%
4997 - Allocated Wrkrs Comp Insurance	16,985	24,975	24,975	24,975	11,320	(13,655)	-54.7%
Total Allocated Insurance	**37,027**	**51,865**	**51,865**	**51,865**	**55,545**	**3,680**	**7.1%**
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	-	-	0.0%
Total Capital Outlay	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total Operation	**591,237**	**707,688**	**707,688**	**680,008**	**656,401**	**(28,981)**	**-4.1%**

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Parks & Landscape Maintenance					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	Asset Management Software Contract	5,000	1	$ 5,000	$ -
4210 - Professional Contract Services	Annual Biological Surveys	2,500	1	$ 2,500	$ 2,500
4210 - Professional Contract Services	Burbank Farm Tree Safety Maintenance	4,000	1	$ 4,000	$ 4,000
4210 - Professional Contract Services	Tree removals per arborist study-Ives Park	10,000	1	$ 10,000	$ 15,000
4210 - Professional Contract Services	Tree removals per arborist study-Libby Park	10,000	1	$ 10,000	$ 25,000
4210 - Professional Contract Services	Tree removals/pruning per arborist study-Various Parks	25,000	1	$ 25,000	$ 25,000
4211 - Professional Contract Services	Public Safety and Accessibility Vegitation Maintenance	15,000	1	$ 15,000	
4210 - Professional Contract Services	Landscape Maintenance Contract	97,200	1	$ 97,200	$ 75,300
4210 - Professional Contract Services	Ives Park Fence Improvement (Reach 3&4)	-	1	$ -	$ 44,004
Total 4210 - Professional Contract Services		**168,700**	**8**	**$ 168,700**	**$ 190,804**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Irrigation Supplies	4,000	1	4,000	4,100
4330 - Misc Supplies & Services	Landscaping Supplies-Compost, Mulch, Plants	22,000	1	22,000	23,500
4330 - Misc Supplies & Services	Park Restroom Facility Repairs	6,100	1	6,100	6,500
4330 - Misc Supplies & Services	Park Site Furnishings Repair and Replacement	12,000	1	12,000	10,000
4330 - Misc Supplies & Services	Pet Waste Bags and Dispensers	3,000	1	3,000	3,000
4330 - Misc Supplies & Services	Playground Fall Zone Safety Fiber	7,000	1	7,000	7,000
Total 4330 - Misc Supplies & Services		**54,100**	**6**	**54,100**	**54,100**
4711 - Utilities City Bill					
4711 - Utilities City Bill	Water Usage	100,000	1	100,000	120,780
4711 - Utilities City Bill	Sewer Cost	25,000	1	25,000	28,900
Total 4711		**125,000**	**2**	**125,000**	**149,680**
5100 - Capital Outlay					
5100 - Capital Outlay		-	-	-	-
Total 5100 - Capital Outlay		**-**	**-**	**-**	**$ -**

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Parking Lot Maintenance							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	33,025	39,462	39,462	39,462	42,137	2,675	6.8%
4012 - Overtime	1,329	1,750	1,750	1,750	2,000	250	14.3%
4013 - Standby/Shift	1,167	1,400	1,400	1,400	2,000	600	42.9%
4023 - One Time Payment	1,350	-	-	-		-	0.0%
Total Salaries & Wages	**36,871**	**42,612**	**42,612**	**42,612**	**46,137**	**3,525**	**8.3%**
Benefits							
4101 - Health in Lieu	-	-					
4102 - Uniform Allowance	450	600	600	600	525	(75)	-12.5%
4105 - Medicare & Fica	543	572	572	572	611	39	6.8%
4110 - CalPERS Employer Rate	3,163	3,425	3,425	3,425	3,646	221	6.5%
4111 - CalPERS UAL Cost	12,055	8,440	8,440	8,440	10,650	2,210	26.2%
4130 - Health Insurance	11,834	15,139	15,139	15,139	17,539	2,400	15.9%
4150 - Dental Insurance	1,169	1,413	1,413	1,413	1,411	(2)	-0.1%
4151 - Vision Insurance	121	140	140	140	140	-	0.0%
4181 - Long Term Disability Insurance	127	2,087	2,087	2,087	895	(1,192)	-57.1%
4182 - Short Term Disability Insurance	51	45	45	45	49	4	8.9%
4183 - EAP (Employee Asst Prog)	16	245	245	245	210	(35)	-14.3%
4184 - Life Insurance	37	567	567	567	486	(81)	-14.3%
Total Benefits	**29,566**	**32,673**	**32,673**	**32,673**	**36,162**	**3,489**	**10.7%**
Contracted Services							
4210 - Professional Contract Services	4,345	8,100	8,100	6,000	5,300	(2,800)	-34.6%
Total Contracted Services	**4,345**	**8,100**	**8,100**	**6,000**	**5,300**	**(2,800)**	**-34.6%**
Services & Supplies							
4330 - Misc Supplies & Services	3,016	4,500	6,500	4,500	4,500	-	0.0%
Total Services & Supplies	**3,016**	**4,500**	**6,500**	**4,500**	**4,500**	**-**	**0.0%**
Utilities							
4710 - Utilities - Gas & Electric	25,120	20,000	20,000	33,240	33,240	13,240	66.2%
4711 - Utilities - City Bill	11,261	12,119	12,119	6,500	6,500	(5,619)	-46.4%
4712 - Utilities(Elec Vehicle Charging Stations)	15,879	15,750	15,750	15,750	21,000	5,250	33.3%
Total Utilities	**52,260**	**47,869**	**47,869**	**55,490**	**60,740**	**12,871**	**26.9%**
Allocated Insurance							
4996 - Allocated Liability Insurance	6,784	9,130	9,130	9,130	10,195	1,065	11.7%
4997 - Allocated Wrkrs Comp Insurance	5,607	3,820	3,820	3,820	3,750	(70)	-1.8%
Total Allocated Insurance	**12,391**	**12,950**	**12,950**	**12,950**	**13,945**	**995**	**7.7%**
Total Operation	**138,449**	**148,704**	**150,704**	**154,225**	**166,784**	**18,080**	**12.2%**

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Parking Lot Maintenance					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	EV Charging Station Maintenance Contract (City Owned)	5,300	1	$ 5,300	$ 8,100
Total 4210 - Professional Contract Services		**5,300**	1	**$ 5,300**	**$ 8,100**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	2,000	1	$ 2,000	$ 3,500
4330 - Misc Supplies & Services	Street Markings- Paint and Thermoplastic	500	1	$ 500	$ 500
4330 - Misc Supplies & Services	Tree Maintenance and Replacement	2,000	1	$ 2,000	$ 2,500
Total 4330 - Misc Supplies & Services		**4,500**	3	**$ 4,500**	**$ 6,500**

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Government Building							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	15,231	34,623	34,623	34,623	33,289	(1,334)	-3.9%
4012 - Overtime	784	1,900	1,900	1,900	2,000	100	5.3%
4013 - Standby/Shift	187	1,300	1,300	1,300	1,500	200	15.4%
4017 - Salaries - COVID-19	450	-	-	-		-	0.0%
4990 - Staff-Time Projects Reimb	-	-	-	(5,000)	(7,500)	(7,500)	0.0%
Total Salaries & Wages	**16,651**	**37,823**	**37,823**	**32,823**	**29,289**	**(8,534)**	**16.8%**
Benefits							
4102 - Uniform Allowance	150	350	350	350	368	18	5.1%
4105 - Medicare & Fica	244	502	502	502	483	(19)	-3.8%
4110 - CalPERS Employer Rate	1,773	3,323	3,323	3,323	3,234	(89)	-2.7%
4111 - CalPERS UAL Cost	6,146	4,300	4,300	4,300	8,415	4,115	95.7%
4130 - Health Insurance	3,724	12,197	12,197	12,197	12,668	471	3.9%
4150 - Dental Insurance	351	1,133	1,133	1,133	1,032	(101)	-8.9%
4151 - Vision Insurance	35	111	111	111	101	(10)	-9.0%
4181 - Long Term Disability Insurance	42	1,789	1,789	1,789	895	(894)	-50.0%
4182 - Short Term Disability Insurance	19	40	40	40	38	(2)	-4.0%
4183 - EAP (Employee Asst Prog)	6	105	105	105	175	70	66.7%
4184 - Life Insurance	13	486	486	486	405	(81)	-16.7%
Total Benefits	**12,502**	**24,336**	**24,336**	**24,336**	**27,814**	**3,478**	**14.3%**
Contracted Services							
4210 - Professional Contract Services	98,483	131,995	131,995	131,995	157,395	25,400	19.2%
4213 - Building/Grounds Maintenance	38,800	11,865	11,865	11,865	30,000	18,135	152.8%
Total Contracted Services	**137,284**	**143,860**	**143,860**	**143,860**	**187,395**	**43,535**	**30.3%**
Services & Supplies							
4330 - Misc Supplies & Services	26,240	20,580	20,580	20,580	19,450	(1,130)	-5.5%
4332 - Janitorial & Safety Supplies	1,468	2,155	2,155	2,155	1,500	(655)	-30.4%
Total Services & Supplies	**27,708**	**22,735**	**22,735**	**22,735**	**20,950**	**(1,785)**	**-7.9%**
Utilities							
4710 - Utilities - Gas & Electric	8,633	7,000	7,000	7,000	5,700	(1,300)	-18.6%
4711 - Utilities - City Bill	6,059	3,614	3,614	3,614	4,200	586	16.2%
Total Utilities	**14,693**	**10,614**	**10,614**	**10,614**	**9,900**	**(714)**	**-6.7%**
Allocated Insurance							
4996 - Allocated Liability Insurance	9,559	12,770	12,770	12,770	16,390	3,620	28.3%
4997 - Allocated Wrkrs Comp Insurance	2,855	1,945	1,945	1,945	2,960	1,015	52.2%
Total Allocated Insurance	**12,413**	**14,715**	**14,715**	**14,715**	**19,350**	**4,635**	**31.5%**
Capital Outlay							
5100 - Capital Outlay	-	10,000	10,000	10,000	25,000	15,000	150.0%
Total Capital Outlay	**-**	**10,000**	**10,000**	**10,000**	**25,000**	**15,000**	**150.0%**
Total Operation	**221,250**	**264,083**	**264,083**	**259,083**	**319,698**	**55,615**	**21.1%**

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Government Building					
Object Details					
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026-27 Proposed Budget	2025-26 Adopted Budget
4210 - Professional Contract Services					
4210 - Professional Contract Services	Generator Air Quality Permitting	1,365	1	$ 1,365	$ 1,365
4210 - Professional Contract Services	HVAC Maintenance Service and Repairs	18,060	1	$ 18,060	$ 18,060
4210 - Professional Contract Services	Janitorial Cleaning Services (CH & PW)	18,700	1	$ 18,700	$ 18,700
4211 - Professional Contract Services	Janitorial Cleaning Services (Police)	13,650	1	$ 13,650	$ 13,650
4210 - Professional Contract Services	Pest Control and Exclusion	7,140	1	$ 7,140	$ 7,140
4210 - Professional Contract Services	Police Dept. and Fire Dept. Generator Maintenance Testing and Repairs	9,975	1	$ 9,975	$ 9,975
4210 - Professional Contract Services	Security System Monitoring and Maintenance - Public Works	1,575	1	$ 1,575	$ 1,575
4210 - Professional Contract Services	Security System Monitoring and Maintenance - City Hall	4,305	1	$ 4,305	$ 4,305
4210 - Professional Contract Services	Solar PV Maintenance Agreement	2,625	1	$ 2,625	$ 2,625
4210 - Professional Contract Services	Park Village Management Contract	75,000	1	$ 75,000	$ 54,600
4211 - Professional Contract Services	Building the Commons Translation Services	5,000	1	$ 5,000	
Total 4210 - Professional Contract Services		**152,395**	**11**	**$ 157,395**	**$ 131,995**
4213 - Building/Grounds Maintenance					
4213 - Building/Grounds Maintenance	Facility Improvements and Grounds Maintenance	12,000	1	$ 12,000	$ 4,725
4213 - Building/Grounds Maintenance	Park Village Maintenance and Repairs	12,000	1	$ 12,000	$ 4,725
4213 - Building/Grounds Maintenance	Library Maintenance and Repairs	3,000	1	$ 3,000	$ 1,050
4213 - Building/Grounds Maintenance	Museum Maintenance and Repairs	1,500	1	$ 1,500	$ 840
4213 - Building/Grounds Maintenance	Burbank Cottage Maintenance and Repairs	1,500	1	$ 1,500	$ 525
Total 4213 - Building/Grounds Maintenance		**30,000**	**5**	**$ 30,000**	**$ 11,865**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Electrical and Lighting Repairs	3,675	1	$ 3,675	$ 3,675
4330 - Misc Supplies & Services	General Building Maintenance- Paint, Plumbing, Roof Repairs	10,000	1	$ 10,000	$ 11,025
4330 - Misc Supplies & Services	Work Space Improvements	4,200	1	$ 4,200	$ 4,305
4330 - Misc Supplies & Services	Landscape Maintenance Supplies- Compost, Mulch, Plants	1,575	1	$ 1,575	$ 1,575
Total 4330 - Misc Supplies & Services		**19,450**	**4**	**$ 19,450**	**$ 20,580**
5100 - Capital Outlay					
5100 - Capital Outlay	Upgrade PD generator to run the EOC	-	-	$ -	$ -
5101 - Capital Outlay	Cabin Stair Replacement - Park Village	15,000	1	$ 15,000	
5100 - Capital Outlay	AB1572 Turfgrass conversion	10,000	1	$ 10,000	$ 10,000
Total 5100 - Capital Outlay		**25,000**	**1**	**$ 25,000**	**$ 10,000**

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Engineering							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	187,006	320,938	320,938	320,938	298,993	(21,945)	-6.8%
4011 - Salaries - Part Time	22,547	20,000	20,000	20,000	11,800	(8,200)	-41.0%
4012 - Overtime	415	2,500	2,500	2,500	1,350	(1,150)	-46.0%
4023 - One Time Payment	2,250	-	-	-	-	-	0.0%
4990 - Staff Time Project Reimbursement	(14,999)	-	-	(25,000)	(25,000)	(25,000)	0.0%
Total Salaries & Wages	**197,219**	**343,438**	**343,438**	**318,438**	**287,143**	**(31,295)**	**-9.1%**
Benefits							
4105 - Medicare & Fica	3,084	4,654	4,654	4,654	4,335	(319)	-6.9%
4110 - CalPERS Employer Rate	11,740	31,301	31,301	31,301	33,145	1,844	5.9%
4111 - CalPERS UAL Cost	25,291	78,615	78,615	78,615	75,575	(3,040)	-3.9%
4130 - Health Insurance	18,893	69,162	69,162	69,162	35,585	(33,577)	-48.5%
4140 - Retiree Health Insurance OPEB	3,733	3,750	3,750	3,750	3,750	-	0.0%
4150 - Dental Insurance	1,574	6,267	6,267	6,267	5,629	(638)	-10.2%
4151 - Vision Insurance	174	633	633	633	558	(75)	-11.8%
4181 - Long Term Disability Insurance	504	1,392	1,392	1,392	795	(597)	-42.9%
4182 - Short Term Disability Insurance	225	560	560	560	485	(75)	-13.4%
4183 - EAP (Employee Asst Prog)	36	105	105	105	105	-	0.0%
4184 - Life Insurance	84	243	243	243	243	-	0.0%
Total Benefits	**65,338**	**196,682**	**196,682**	**196,682**	**160,205**	**(36,477)**	**-18.5%**
Contracted Services							
4210 - Professional Contract Services	138,326	82,000	82,000	95,996	91,500	9,500	11.6%
4212 - Internet & Network /Technology Maint	1,620	1,700	1,700	1,700	1,700	-	0.0%
4230 - Recruitment Services	7,738	5,000	5,000	13,329	-	(5,000)	-100.0%
Total Contracted Services	**147,684**	**88,700**	**88,700**	**111,025**	**93,200**	**9,500**	**10.7%**
Services & Supplies							
4330 - Misc Supplies & Services	500	1,500	1,500	500	1,000	(500)	-33.3%
4340 - Postage & Printing	74	100	100	100	100	-	0.0%
4345 - Dues & Subscriptions	26,841	57,100	57,100	52,100	61,943	4,843	8.5%
Total Services & Supplies	**27,415**	**58,700**	**58,700**	**52,700**	**63,043**	**4,343**	**7.4%**
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,805	7,000	7,000	5,500	5,520	(1,480)	-21.1%
Total Equipment Rental/Maintenance	**3,805**	**7,000**	**7,000**	**5,500**	**5,520**	**(1,480)**	**-21.1%**
Conference & Training Expense							
4510 - Conference & Training	-	4,500	4,500	1,500	5,250	750	16.7%
4515 - Meetings & Travel	68	500	500	500	1,000	500	100.0%
Total Conference & Training Expense	**68**	**5,000**	**5,000**	**2,000**	**6,250**	**1,250**	**25.0%**
Telecommunications							
4750 - Telecommunications	2,757	3,900	3,900	5,000	4,040	140	3.6%
Total Telecommunications	**2,757**	**3,900**	**3,900**	**5,000**	**4,040**	**140**	**3.6%**
Allocated Insurance							
4996 - Allocated Liability Insurance	26,312	35,275	35,275	35,275	35,310	35	0.1%
4997 - Allocated Wrkrs Comp Insurance	11,769	34,300	34,300	34,300	26,595	(7,705)	-22.5%
Total Allocated Insurance	**38,081**	**69,575**	**69,575**	**69,575**	**61,905**	**(7,670)**	**-11.0%**
Total Operation	**482,367**	**772,995**	**772,995**	**760,920**	**681,306**	**(91,689)**	**-11.9%**

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Engineering
Object Details

Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	2026-27 Proposed Budget	2025-26 Adopted Budget
4210 - Professional Contract Services					
4210 - Professional Contract Services	City Engineering and Grant Support	50,000	1	50,000	50,000
4210 - Professional Contract Services	As-needed Land survenying services for minor land development projects	10,000	1	10,000	10,000
4210 - Professional Contract Services	Apple Blossom Trail feasibility study	-	1	-	-
4210 - Professional Contract Services	Public outreach services for engineering activities	-	1	-	1,500
4210 - Professional Contract Services	MS4 Stormwater Permit - Trash Amendment Compliance Programs	20,000	1	20,000	20,000
4210 - Professional Contract Services	Mandate storm water creek sampling-RWQCB suspended September 2022/Est. update Sep 2026	1,500	1	1,500	500
4210 - Professional Contract Services	Technical Support - Colleen Hunt	10,000	1	10,000	
Total 4210 - Professional Contract Services		**91,500**	**7**	**91,500**	**82,000**
4212 - Internet & Network /Technology Maint					
4212 - Internet & Network /Technology Maint	Breeze Software (CIP)	1,700	1	1,700	1,700
Total 4212 - Internet & Network /Technology Maint		**1,700**	**1**	**1,700**	**1,700**
4345 - Dues & Subscriptions					
4345 - Dues & Subscriptions	Adobe Acrobat Pro (for 2 Techs)	600	1	600	400
4345 - Dues & Subscriptions	SCTA Annual Fee (note RCPA annual fee approx $9k included in Planning ops budget)	6,043	1	6,043	6,000
4345 - Dues & Subscriptions	5-year MS4 permit renewal fee	5,000	1	5,000	5,000
4345 - Dues & Subscriptions	Russian River Water Shed work plan	39,500	1	39,500	36,000
4345 - Dues & Subscriptions	SWRCB annual stormwater permit fee	8,000	1	8,000	8,000
4345 - Dues & Subscriptions	APWA membership annual dues	1,500	1	1,500	400
4345 - Dues & Subscriptions	League of Cities-Public Works Institute annual dues	700	1	700	700
4345 - Dues & Subscriptions	LID certification fees	600	1	600	600
Total 4345 - Dues & Subscriptions		**61,943**	**7**	**61,943**	**57,100**
4510 - Conference & Training					
4510 - Conference & Training	APWA conference (Public Works Director/City Engineer)	2,000	1	2,000	1,500
4510 - Conference & Training	Public Works Institute conference	1,500	1	1,500	1,500
4510 - Conference & Training	LID/CASQA (Eng. Tech) - needed to obtain LID certification	1,750	1	1,750	1,500
Total 4510 - Conference & Training		**5,250**	**3**	**5,250**	**4,500**

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SUMMARY - SENIOR CENTER							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	5,763	5,768	5,768	5,768	6,233	465	8.1%
Benefits	4,028	4,042	4,042	4,042	4,517	475	11.8%
Contracted Services	5,516	6,405	6,405	6,405	6,405	-	0.0%
Services & Supplies	6,734	6,500	6,500	6,500	7,000	500	7.7%
Special Programs	-	-	-	-	-	-	0.0%
Allocated Insurance	4,105	4,935	4,935	4,935	3,500	(1,435)	-29.1%
Capital Outlay	16,475	20,000	20,000	20,000	30,000	10,000	50.0%
Total Expense	**42,620**	**47,650**	**47,650**	**47,650**	**57,655**	**10,005**	**21.0%**

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Senior Center							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	4,801	4,983	4,983	4,983	5,133	150	3.0%
4012 - Overtime	447	570	570	570	600	30	5.3%
4013 - Standby/Shift	364	450	450	450	500	50	11.1%
4023 - One Time Payment	150	-	-	-		-	0.0%
4090 - Vacancy Savings	-	(235)	(235)	(235)		235	-100.0%
Total Salaries & Wages	**5,763**	**5,768**	**5,768**	**5,768**	**6,233**	**465**	**8.1%**
Benefits							
4102 - Uniform Allowance	50	50	50	50	53	3	6.0%
4105 - Medicare & Fica	84	72	72	72	74	2	2.8%
4110 - CalPERS Employer Rate	380	397	397	397	409	12	3.0%
4111 - CalPERS UAL Cost	1,714	1,125	1,125	1,125	1,300	175	15.6%
4130 - Health Insurance	1,591	1,787	1,787	1,787	2,070	283	15.8%
4150 - Dental Insurance	163	174	174	174	174	-	0.0%
4151 - Vision Insurance	17	17	17	17	17	-	0.0%
4181 - Long Term Disability Insurance	16	298	298	298	298	-	0.0%
4182 - Short Term Disability Insurance	6	6	6	6	6	-	0.0%
4183 - EAP (Employee Asst Prog)	2	35	35	35	35	-	0.0%
4184 - Life Insurance	4	81	81	81	81	-	0.0%
Total Benefits	**4,028**	**4,042**	**4,042**	**4,042**	**4,517**	**475**	**11.8%**
Contracted Services							
4210 - Professional Contract Services	5,516	6,405	6,405	6,405	6,405	-	0.0%
Total Contracted Services	**5,516**	**6,405**	**6,405**	**6,405**	**6,405**	**-**	**0.0%**
Services & Supplies							
4330 - Misc Supplies & Services	6,734	6,500	6,500	6,500	7,000	500	7.7%
Total Services & Supplies	**6,734**	**6,500**	**6,500**	**6,500**	**7,000**	**500**	**7.7%**
Allocated Insurance							
4996 - Allocated Liability Insurance	3,289	4,425	4,425	4,425	3,045	(1,380)	-31.2%
4997 - Allocated Wrkrs Comp Insurance	816	510	510	510	455	(55)	-10.8%
Total Allocated Insurance	**4,105**	**4,935**	**4,935**	**4,935**	**3,500**	**(1,435)**	**-29.1%**
Capital Outlay							
5100 - Capital Outlay	16,475	20,000	20,000	20,000	30,000	10,000	50.0%
Total Capital Outlay	**16,475**	**20,000**	**20,000**	**20,000**	**30,000**	**10,000**	**50.0%**
Total Operation	**42,620**	**47,650**	**47,650**	**47,650**	**57,655**	**10,005**	**21.0%**

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Senior Center					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	HVAC, Electrical, Service and Repairs	2,730	1	2,730	2,730
4210 - Professional Contract Services	HVAV Service	1,785	1	1,785	1,785
4210 - Professional Contract Services	Pest Control and Exclusion	1,890	1	1,890	1,890
Total 4210 - Professional Contract Services		**6,405**	**3**	**6,405**	**6,405**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	General Building Maintenance	6,500	1	6,500	6,000
4330 - Misc Supplies & Services	Lighting and Electrical	500	1	500	500
Total 4330 - Misc Supplies & Services		**7,000**	**2**	**7,000**	**6,500**
5100- Capital Outlay					
5100 - Capital Outlay	Rain Gutter Replacement - Phase 2	20,000	**1**	20,000	20,000
5100 - Capital Outlay	HVAC	10,000	1	10,000	-
Total 5100 - Capital Outlay		**30,000**	**2**	**30,000**	**20,000**

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SUMMARY - COMMUNITY CENTER							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	24,462	16,946	16,946	16,946	19,061	2,115	12.5%
Benefits	19,237	13,961	13,961	13,961	13,468	(493)	-3.5%
Contracted Services	10,404	6,400	6,180	6,180	6,400	-	0.0%
Services & Supplies	5,526	22,075	23,728	23,728	22,075	-	0.0%
Special Programs	58,300	-	-	-	-	-	0.0%
Utilities	28,126	30,786	30,786	30,786	33,000	2,214	7.2%
Allocated Insurance	26,254	32,600	32,600	32,600	13,055	(19,545)	-60.0%
Capital Outlay	-	40,000	40,000	40,000	40,000	-	0.0%
Total Expense	**172,309**	**162,768**	**164,201**	**164,201**	**147,059**	**(15,709)**	**-9.7%**

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Community Center							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	21,840	15,518	15,518	15,518	16,361	843	5.4%
4012 - Overtime	1,129	1,600	1,600	1,600	2,200	600	37.5%
4013 - Standby/Shift	593	900	900	900	500	(400)	-44.4%
4090 - Vacancy Savings	900	(1,072)	(1,072)	(1,072)	-	1,072	-100.0%
4023 - One Time Payment	-	-	-	-	-	-	0.0%
4990 - Staff Time Project Reimbursement	-	-	-	-	-	-	0.0%
Total Salaries & Wages	**24,462**	**16,946**	**16,946**	**16,946**	**19,061**	**2,115**	
Benefits							
4101 - Health in Lieu	-	-				-	0.0%
4102 - Uniform Allowance	300	300	300	300	210	(90)	-30.0%
4105 - Medicare & Fica	360	225	225	225	237	12	5.3%
4110 - CalPERS Employer Rate	2,279	1,519	1,519	1,519	1,594	75	4.9%
4111 - CalPERS UAL Cost	7,859	5,150	5,150	5,150	4,135	(1,015)	-19.7%
4130 - Health Insurance	7,463	4,943	4,943	4,943	5,727	784	15.9%
4150 - Dental Insurance	744	443	443	443	443	-	0.0%
4151 - Vision Insurance	76	43	43	43	43	-	0.0%
4181 - Long Term Disability Insurance	86	895	895	895	596	(299)	-33.4%
4182 - Short Term Disability Insurance	34	14	14	14	19	5	35.7%
4183 - EAP (Employee Asst Prog)	11	105	105	105	140	35	33.3%
4184 - Life Insurance	25	324	324	324	324	-	0.0%
Total Benefits	**19,237**	**13,961**	**13,961**	**13,961**	**13,468**	**(493)**	**-3.5%**
Contracted Services							
4210 - Professional Contract Services	10,404	6,400	6,180	6,180	6,400	-	0.0%
Total Contracted Services	**10,404**	**6,400**	**6,180**	**6,180**	**6,400**	**-**	**0.0%**
Services & Supplies							
4330 - Misc Supplies & Services	5,526	22,075	23,728	23,728	22,075	-	0.0%
Total Services & Supplies	**5,526**	**22,075**	**23,728**	**23,728**	**22,075**	**-**	**0.0%**
Special Programs							
4880 - Contr to Living Wages Ops	-	-	-	-		-	0.0%
4881 - Contr to General Ops	58,300	-	-	-		-	0.0%
4883 - Contr to Teen Club	-	-	-	-		-	0.0%
4885 - Concert Series	-	-	-	-		-	0.0%
4886 - SCCC-Flood Reimbursement	-	-	-	-		-	0.0%
Total Special Programs	**58,300**	**-**	**-**	**-**	**-**	**-**	0.0%
Utilities							
4710 - Utilities - Gas & Electric	11,715	13,000	13,000	13,000	18,000	5,000	38.5%
4711 - Utilities - City Bill	16,411	17,786	17,786	17,786	15,000	(2,786)	-15.7%
Total Utilities	**28,126**	**30,786**	**30,786**	**30,786**	**33,000**	**2,214**	**7.2%**
Allocated Insurance							
4996 - Allocated Liability Insurance	22,612	30,265	30,265	30,265	11,600	(18,665)	-61.7%
4997 - Allocated Wrkrs Comp Insurance	3,642	2,335	2,335	2,335	1,455	(880)	-37.7%
Total Allocated Insurance	**26,254**	**32,600**	**32,600**	**32,600**	**13,055**	**(19,545)**	**-60.0%**
Capital Outlay							
5100 - Capital Outlay	-	40,000	40,000	40,000	40,000	-	0.0%
Total Capital Outlay	**-**	**40,000**	**40,000**	**40,000**	**40,000**	**-**	**0.0%**
Total Operation	**172,309**	**162,768**	**164,201**	**164,201**	**147,059**	**(15,709)**	**-9.7%**

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Community Center					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	HVAC Inspections and Maintenance Garzot Building	500	1	500	500
4210 - Professional Contract Services	HVAC Inspections and Maintenance SCCC	1,700	1	1,700	1,700
4210 - Professional Contract Services	HVAC Inspections and Maintenance Youth Annex	700	1	700	700
4210 - Professional Contract Services	Pest Control and Exclusion	3,500	1	3,500	3,500
Total 4210 - Professional Contract Services		**6,400**	**4**	**6,400**	**6,400**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Building Maintenance-Paint, Plumbing, Roof Repairs	6,500	1	6,500	6,500
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	1,575	1	1,575	1,575
4330 - Misc Supplies & Services	Lighting and Electrical Repairs	2,500	1	2,500	2,500
4330 - Misc Supplies & Services	Security System Monitoring and Maintenance	4,000	1	4,000	4,000
4330 - Misc Supplies & Services	Carpet for Youth Annex Director Office	1,500	1	1,500	1,500
4330 - Misc Supplies & Services	Back Deck Repair for Youth Annex	6,000	1	6,000	6,000
Total 4330 - Misc Supplies & Services		**22,075**	**6**	**22,075**	**22,075**
5100- Capital Outlay					
5100 - Capital Outlay	HVAC units (2) @ $15K each	15,000	2	30,000	60,000
5100 - Capital Outlay	Conversion of lawn to plants	10,000	1	10,000	10,000
Total 5100 - Capital Outlay		**25,000**	**3**	**40,000**	**70,000**

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SUMMARY - IVES POOL							
EXPENSE	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Inc/(Dec) Proposed vs. Adopted Budget**
Salaries & Wages	28,087	26,534	27,554	27,554	26,791	257	1.0%
Benefits	15,603	15,998	15,998	15,998	16,967	969	6.1%
Contracted Services	1,999	8,820	8,820	8,820	8,820	-	0.0%
Services & Supplies	14,157	16,695	16,695	16,695	23,205	6,510	39.0%
Equipment Rental/Maintenance	2,646	2,415	2,415	2,415	2,415	-	0.0%
Utilities	83,284	102,834	94,834	90,500	80,200	(22,634)	-22.0%
Allocated Insurance	10,378	12,465	12,465	12,465	18,085	5,620	45.1%
Capital Outlay	55,877	40,000	40,000	40,000	83,000	43,000	107.5%
Total Expense	**212,031**	**225,761**	**218,781**	**214,447**	**259,483**	**33,722**	**14.9%**

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Ives Pool

Budget Expenditures

Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	24,182	24,554	24,554	24,554	25,291	737	3.0%
4012 - Overtime	3,305	3,000	3,000	3,000	1,500	(1,500)	-50.0%
4090 - Vacancy Savings	600	(1,020)	-	-		1,020	-100.0%
4023 - One Time Payment	-	-				-	0.0%
Total Salaries & Wages	**28,087**	**26,534**	**27,554**	**27,554**	**26,791**	**257**	**1.0%**
Benefits							
4013 - Standby/Shift	310	1,000	1,000	1,000	-	(1,000)	-100.0%
4102 - Uniform Allowance	200	200	200	200	210	10	5.0%
4105 - Medicare & Fica	416	356	356	356	367	11	3.1%
4110 - CalPERS Employer Rate	3,034	3,089	3,089	3,089	3,182	93	3.0%
4111 - CalPERS UAL Cost	6,205	5,340	5,340	5,340	6,395	1,055	19.8%
4130 - Health Insurance	4,804	5,051	5,051	5,051	5,851	800	15.8%
4150 - Dental Insurance	479	477	477	477	476	(1)	-0.2%
4151 - Vision Insurance	46	43	43	43	43	-	0.0%
4181 - Long Term Disability Insurance	60	298	298	298	298	-	0.0%
4182 - Short Term Disability Insurance	25	28	28	28	29	1	3.6%
4183 - EAP (Employee Asst Prog)	7	35	35	35	35	-	0.0%
4184 - Life Insurance	17	81	81	81	81	-	0.0%
Total Benefits	**15,603**	**15,998**	**15,998**	**15,998**	**16,967**	**969**	**6.1%**
Contracted Services						-	0.0%
4210 - Professional Contract Services	1,999	8,820	8,820	8,820	8,820	-	0.0%
Total Contracted Services	**1,999**	**8,820**	**8,820**	**8,820**	**8,820**	**-**	**0.0%**
Services & Supplies							
4330 - Misc Supplies & Services	4,146	12,705	12,705	12,705	12,705	-	0.0%
4331 - Chlorination & Chemicals Reimb	10,011	3,990	3,990	3,990	10,500	6,510	163.2%
Total Services & Supplies	**14,157**	**16,695**	**16,695**	**16,695**	**23,205**	**6,510**	39.0%
Equipment Rental/Maintenance							
4378 - Equipment Maintenance	2,646	2,415	2,415	2,415	2,415	-	**0.0%**
Total Equipment Rental/Maintenance	**2,646**	**2,415**	**2,415**	**2,415**	**2,415**	**-**	**0.0%**
Utilities							
4710 - Utilities - Gas & Electric	71,267	90,000	82,000	82,000	72,000	(18,000)	-20.0%
4711 - Utilities - City Bill	12,017	12,834	12,834	8,500	8,200	(4,634)	-36.1%
Total Utilities	**83,284**	**102,834**	**94,834**	**90,500**	**80,200**	**(22,634)**	**-22.0%**
Allocated Insurance							
4996 - Allocated Liability Insurance	7,503	10,045	10,045	10,045	15,835	5,790	57.6%
4997 - Allocated Wrkrs Comp Insurance	2,875	2,420	2,420	2,420	2,250	(170)	-7.0%
Total Allocated Insurance	**10,378**	**12,465**	**12,465**	**12,465**	**18,085**	**5,620**	**45.1%**
Capital Outlay							
5100 - Capital Outlay	55,877	40,000	40,000	40,000	83,000	43,000	107.5%
Total Capital Outlay	**55,877**	**40,000**	**40,000**	**40,000**	**83,000**	**43,000**	**107.5%**
Total Operation	**212,031**	**225,761**	**218,781**	**214,447**	**259,483**	**33,722**	**14.9%**

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Ives Pool					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	California Environmental Reporting System (CERS) Fees	840	1	840	840
4210 - Professional Contract Services	Certified Unified Program Agencies (CUPA) Reporting Fees	840	1	840	840
4210 - Professional Contract Services	HVAC Pool Building Inspections and Maintenance Service	1,470	1	1,470	1,470
4210 - Professional Contract Services	Pool Heater and Pool Building Shower Heater Inspections and Maintenance Service	5,040	1	5,040	5,040
4210 - Professional Contract Services	Solar Array Inspections, Monitoring and Maintenance Repairs	630	1	630	630
Total 4210 - Professional Contract Services		**8,820**	**5**	**8,820**	**8,820**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Facility Maintenance Repairs- Paint, Plumbing, Roof Repairs	6,090	1	6,090	6,090
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	1,260	1	1,260	1,260
4330 - Misc Supplies & Services	Lighting and Electrical Repairs and Maintenance	1,365	1	1,365	1,365
4330 - Misc Supplies & Services	Monitoring system for chlorinator	1,260	1	1,260	1,260
4330 - Misc Supplies & Services	Security Fencing Maintenance and Repairs	2,730	1	2,730	2,730
Total 4330 - Misc Supplies & Services		**12,705**	**5**	**12,705**	**12,705**
4378 - Equipment Maintenance					
4378 - Equipment Maintenance	Chlorine Generator Maintenance and Supplies	1,890	1	1,890	1,890
4378 - Equipment Maintenance	Direct Current Cell Maintenance and Servicing	525	1	525	525
Total 4378 - Equipment Maintenance		**2,415**	**2**	**2,415**	**2,415**
5100 - Capital Outlay					
5100 - Capital Outlay	Building repair work (rotten beam and siding)	25,000	1	25,000	25,000
5100 - Capital Outlay	Rain Gutters	-	-	-	15,000
5100 - Capital Outlay	Solar Cell Replacement	8,000	1	8,000	
5100 - Capital Outlay	Repair Pool Surfacing	50,000	1	50,000	-
Total 5100 - Capital Outlay		**83,000**	**3**	**83,000**	**40,000**

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SUMMARY - NON DEPARTMENTAL							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
Benefits	86,095	76,840	76,840	76,840	81,100	4,260	5.5%
Services & Supplies	11,031	70,100	70,100	70,100	68,400	(1,700)	-2.4%
Transfers Out	300,000	800,000	800,000	290,000	1,122,800	322,800	40.4%
Total Expense	**397,126**	**946,940**	**946,940**	**436,940**	**1,272,300**	**325,360**	**34.4%**

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Non Departmental							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year-End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
Benefits							
4104 - Accrual in Lieu	84,864	75,740	75,740	75,740	80,000	4,260	5.6%
4105 - Medicare & Fica	1,231	1,100	1,100	1,100	1,100	-	0.0%
4170 - Fire Service CSFA Award	-	-	-	-	-	-	0.0%
Total Benefits	**86,095**	**76,840**	**76,840**	**76,840**	**81,100**	**4,260**	**5.5%**
Services & Supplies							
4330 - Misc Supplies & Services	11,031	70,100	70,100	70,100	68,400	(1,700)	-2.4%
Total Services & Supplies	**11,031**	**70,100**	**70,100**	**70,100**	**68,400**	**(1,700)**	**-2.4%**
Transfers Out							
4999 -Transfers Out	300,000	800,000	800,000	290,000	612,800	(510,000)	-63.8%
4999 -Transfers Out - Carryover	-	-	-	-	510,000	-	0.0%
Total Transfers Out	**300,000**	**800,000**	**800,000**	**290,000**	**1,122,800**	**322,800**	**40.4%**
Total Operation	**397,126**	**946,940**	**946,940**	**436,940**	**1,272,300**	**325,360**	**34.4%**

NON DEPARTMENTAL GUIDELINE

^The purpose of the Non-Departmental account/program is to record expenditures for those items that are not directly associated with any one department or operating budget, but to the City as a whole.

^Non-Departmental operating expenses include, personnel payout cost (per MOUs provisions), informational technology replacement plan

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Non Departmental					
Object Details					
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	2026-27 Proposed Budget	**2025-26 Adopted Budget**
4104 - Accrual in Lieu					
	Administrative Leave Cashout	$ 36,600	1	$ 36,600	$ 34,850
	Vacation Cashout	$ 43,400	1	$ 43,400	$ 40,890
Total		**$ 80,000**	**$ 2**	**$ 80,000**	**$ 75,740**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Laptops/Desktops Lease Program | Phase 1	$ 3,500	4	$ 14,000	$ 14,000
4330 - Misc Supplies & Services	Laptops/Desktops Lease Program | Phase 2	$ 2,700	4	$ 10,800	$ 14,000
4330 - Misc Supplies & Services	Laptops/Desktops Lease Program | Phase 3	$ 2,700	4	$ 10,800	$ -
4330 - Misc Supplies & Services	Police Dpt Server Lease Program	$ 4,700	4	$ 18,800	$ 20,000
4330 - Misc Supplies & Services	Cyber Security	$ 7,500	1	$ 7,500	$ 12,100
4330 - Misc Supplies & Services	DUO, 1 Password login	$ 6,500	1	$ 6,500	$ 10,000
Total 4330 - Misc Supplies & Services		**$ 27,600**	**$ 18**	**$ 68,400**	**$ 70,100**
4999 - Transfers Out					
4999 -Transfers Out	Per Policy - 40% Measure U	612,800	1	612,800	800,000
4999 -Transfers Out - Carryover	Per Policy - 40% Measure U	510,000	1	510,000	-
Total 4999 - Transfers Out		**$ 1,122,800**	**$ 2**	**$ 1,122,800**	**$ 800,000**

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DEBT SERVICE

The City records and disburses funds used to repay the annual principal and interest associated with issued debt. These debt service activities reflect both the accumulation of financial resources for repayment and the payment of principal on the City's general long-term obligations.

The General Fund accounts for the payment of debt service obligations related to general governmental purposes. The Utility Fund accounts for all debt service associated with the City's water utility operations.

Village Mobile Home Park (99-72)

On September 18, 2007 the City entered into a purchase agreement in the amount of $1,611,594 for the Village Mobile Home Park purchase. The lease financing was in the amount of $817,500 with an interest rate of 4.90% per annum for 20 years, and a $17,500 cost of issuance. The semi-annual payments are $32,293 and the debt will be paid in full on July 1, 2027.

Well 7 Arsenic Treatment System Construction Loan (99-77)

The City of Sebastopol needs to lower the arsenic level in Well 7, and construction plans and specifications for the Well 7 Water Treatment System has been completed by the consultant, and approved by the City Engineer. The City entered into 20 year loan from Muni Financing for the arsenic treatment system construction. The $1,235,000 loan at 4.10% is for 20 years ending on June 30,2035.

On May 18, 2021 the City adopted a resolution authorizing the refinancing of Well 7 Loan in the amount of $1,177,000. The lease cost of issuance was $30,000, with an interest rate of 2.09%, with annual payment of $84,955 and the lease will be paid in full on December 2034.

Energy Conservation Measure Tax Exempt Lease Purchase (99-80)

The City of Sebastopol selected Syserco Energy Solution, Inc. to develop and implement a "Comprehensive Energy Efficiency, Water Conservation, and Solar PV Project" at City-owned facilities and water meter connections. The Project received unanimous approval from the City Council on October 19, 2021, and approval of the Tax-Exempt Lease Financing. The City entered into 15 year Equipment Lease Purchase Agreement with Signature Public Funding Corporation. The $4,938,891 tax exempt lease purchase at 1.77% is for 15 years ending on July 1, 2036.

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Debt Service							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Actual**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
71 - Infrastructure Lease							
6100 - Principal							
100 - General Fund	118,089	-	-	-	-	-	0.0%
212 - Park Development Fund	56,858	-	-	-	-	-	0.0%
500 - Water Enterprise Fund	131,476	-	-	-	-	-	0.0%
510 - WasteWater Enterprise Fund	118,933	-	-	-	-	-	0.0%
Total 6100 - Principal	**425,355**	**-**	**-**	**-**	**-**	**-**	**0.0%**
6200 - Interest							
100 - General Fund	1,136	-	-	-	-	-	0.0%
212 - Park Development Fund	547	-	-	-	-	-	0.0%
500 - Water Enterprise Fund	1,306	-	-	-	-	-	0.0%
510 - WasteWater Enterprise Fund	1,218	-	-	-	-	-	0.0%
Total 6200 - Interest	**4,206**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total 71 - Infrastructure Lease	**429,561**	**-**	**-**	**-**	**-**	**-**	**0.0%**
72 - VMHP (Park Village) Lease							
6100 - Principal							
100 - General Fund	55,187	57,924	57,924	54,312	60,797	2,873	5.0%
Total 6100 - Principal	**55,187**	**57,924**	**57,924**	**54,312**	**60,797**	**2,873**	**5.0%**
6200 - Interest							
100 - General Fund	9,398	6,661	6,661	10,273	3,788	(2,873)	-43.1%
Total 6200 - Interest	**9,398**	**6,661**	**6,661**	**10,273**	**3,788**	**(2,873)**	**-43.1%**
Total 72 - VMHP (Park Village) Lease	**64,585**	**64,585**	**64,585**	**64,585**	**64,585**	**-**	**0.0%**
74 - Fire Truck Lease							
6100 - Principal							
100 - General Fund	-	-	-	-	-	-	0.0%
248 - Measure H Fund	413,732	-	-	-	-	-	0.0%
Total 6100 - Principal	**413,732**	**-**	**-**	**-**	**-**	**-**	**0.0%**
6200 - Interest							
100 - General Fund		-	-	-	-	-	0.0%
248 - Measure H Fund	55,654	-	-	-	-	-	0.0%
Total 6200 - Interest	**55,654**	**-**	**-**	**-**	**-**	**-**	**0.0%**
Total 74 - Fire Truck Lease	**469,386**	**-**	**-**	**-**	**-**	**-**	**0.0%**
77 - Well 7 Loan							
6100 - Principal							
500 - Water Enterprise Fund	143,452	62,049	62,049	68,839	70,293	8,244	13.3%
Total 6100 - Principal	**143,452**	**62,049**	**62,049**	**68,839**	**70,293**	**8,244**	**13.3%**
6200 - Interest							
500 - Water Enterprise Fund	16,539	22,016	22,016	15,115	13,661	(8,355)	-37.9%
Total 6200 - Interest	**16,539**	**22,016**	**22,016**	**15,115**	**13,661**	**(8,355)**	**-37.9%**
Total 77 - Well 7 Loan	**159,991**	**84,065**	**84,065**	**83,954**	**83,954**	**(111)**	**-0.1%**

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Debt Service							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Actual**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
80 - Signature DS-Energy Project							
6100 - Principal							
100 - General Fund	68,596	69,810	69,810	69,810	71,045	1,235	1.8%
500 - Water Enterprise Fund	134,209	136,584	136,584	136,584	139,002	2,418	1.8%
510 - WasteWater Enterprise Fund	95,437	97,127	97,127	97,127	98,846	1,719	1.8%
Total 6100 - Principal	**298,242**	**303,521**	**303,521**	**303,521**	**308,893**	**5,372**	**1.8%**
6200 - Interest							
100 - General Fund	17,574	16,360	16,360	16,359	15,124	(1,236)	-7.6%
500 - Water Enterprise Fund	34,384	32,008	32,008	32,008	29,591	(2,417)	-7.6%
510 - WasteWater Enterprise Fund	24,451	22,761	22,761	22,761	21,042	(1,719)	-7.6%
Total 6200 - Interest	**76,408**	**71,129**	**71,129**	**71,129**	**65,757**	**(5,372)**	**-7.6%**
Total 80 - Signature DS-Energy Project	**374,650**	**374,650**	**374,650**	**374,650**	**374,650**	**0**	**0.0%**
Total Debt Service	**1,498,173**	**523,300**	**523,300**	**523,189**	**523,189**	**(111)**	**0.0%**
DEBT SERVICE SUMMARY							
100 - General Fund	269,979	150,755	150,755	150,754	150,755	(1)	0.0%
500 - Water Fund	461,365	252,657	252,657	252,547	252,547	(110)	0.0%
510 - Sewer Fund	240,039	119,888	119,888	119,888	119,888	0	0.0%
212 - Park Development Fund	57,404	-	-	-	-	-	0.0%
248 - Measure H Fund	469,386	-	-	-	-	-	0.0%
402 - CREBS Fund	-	-	-	-	-	-	0.0%
Total	**1,498,173**	**523,300**	**523,300**	**523,189**	**523,189**	**(111)**	**0.0%**

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CITY OF SEBASTOPOL
MATURITY SCHEDULE
JULY 1,2026

		FY 2026 2027	FY 2027 2028	FY 2028 2029	FY 2029 2030	FY 2030 2031	FY 2031 2032	FY 2032 2033	FY 2033 2034	FY 2034 2035	FY 2035 2036	FY 2036 2037	Total
2007 Village Mobile Home Park Lease Financing	P	60,797	31,520										**92,318**
Fund 100	I	3,788	772										**4,560**
TOTAL		64,585	32,292										**96,877**
Well 7 Arsenic Treatment	P	70,293	71,778	73,294	74,842	76,422	78,036	79,685	81,368	83,086			**757,643**
Fund 500	I	13,661	12,177	10,661	9,113	7,532	5,918	4,270	2,587	868			**81,902**
TOTAL		83,954	83,955	83,955	83,955	83,954	83,954	83,955	83,955	83,954			**839,545**
2021 Comprehensive Energy Efficiency Project	P	308,893	314,360	319,924	325,587	331,350	337,215	343,184	349,258	355,440	361,731	368,134	**4,018,597**
Fund 100/500/510	I	65,757	60,289	54,725	49,063	43,300	37,435	31,466	25,392	19,210	12,919	6,516	**477,200**
23% | 45% | 32%													
TOTAL		374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	374,650	**4,495,797**
	P	**439,983**	**417,659**	**393,218**	**400,429**	**407,772**	**415,251**	**422,869**	**430,626**	**438,526**	**361,731**	**368,134**	**4,868,557**
	I	**83,206**	**73,238**	**65,386**	**58,175**	**50,831**	**43,353**	**35,736**	**27,979**	**20,078**	**12,919**	**6,516**	**563,662**
TOTAL CITYWIDE DEBT		**523,189**	**490,897**	**458,605**	**458,605**	**458,603**	**458,604**	**458,605**	**458,605**	**458,604**	**374,650**	**374,650**	**5,432,219**

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BUILDINGS, FACILITIES & INFRASTRUCTURE RESERVE FUND 103

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	46,084	50,000	50,000	20,000	20,000	-30,000	-60.0%
Donations/Contributions	150,000	-0	-0	-0	-0	-0	0.0%
Transfers In		800,000	800,000	-0	-0	-800,000	-100.0%
TOTAL REVENUE	**196,084**	**850,000**	**850,000**	**20,000**	**20,000**	**-830,000**	**-97.6%**
OPERATING EXPENSES							
Contracted Services		-	-	-	-	-0	0.0%
Council Objectives		-	-	-	-	-0	0.0%
Transfers Out - Staff Support		-	-		-	-0	0.0%
Transfers Out - Capital Fund	61,239	785,000	785,000	75,357	365,000	420,000	-53.5%
Capital Outlay		-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**61,239**	**785,000**	**785,000**	**75,357**	**365,000**	**420,000**	**53.5%**
NET BUDGETARY RESULT	134,845	65,000	65,000	(55,357)	(345,000)		
Addition/(Use) of Reserves	134,845	65,000	65,000	(55,357)	(345,000)		
Beginning Fund Balance (Estimated)	860,451	995,296	995,296	995,296	939,939		
Ending Fund Balance (Estimated)	995,296	1,060,296	1,060,296	939,939	594,939		

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Detail-Buidling, Facilities & Infrastructure 103							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
4210 - Contracted Services	-	-	-	-	-	-	0.0%
4999 - Transfers Out	61,239	785,000	785,000	75,357	365,000	(420,000)	-53.5%
5100 - Capital Outlay		-	-	-	-	-	0.0%
TOTAL	**61,239**	**785,000**	**785,000**	**75,357**	**365,000**	**(420,000)**	**-53.5%**
1001-25.03 NEW: Corp Yard Fuel Filling Station Upgrade		85,000	85,000				
1002-25.04 Police Station Emergency Generator and Electrical Improvements - Fund 103		150,000	150,000		255,000		
0427-25.07 Calder Creek Emergency Repairs (not Measure U)				75,357			
0714-26.03 NEW: Community Center Flood Mitigation and ADA Improvements					110,000		
0520-22.09 Various Streets Pavement Projects - Measure U		200,000	200,000				
0521-25.05 Various Streets Pavement Projects - Measure U		350,000	350,000				
		785,000	**785,000**	**75,357**	**365,000**		

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EQUIPMENT, TECHNOLOGY & VEHICLES RESERVE FUND 104

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	160,944	-0	-0		-0	-0	0%
Interest & Rents	39,945	40,000	40,000	20,000	15,000	-25,000	-63%
Miscellaneous Revenue	42,700	-0	-0	-0	-0	-0	0%
Transfer in	150,000	-0	-0	-0	-0	-0	0%
TOTAL REVENUE	**393,588**	**40,000**	**40,000**	**20,000**	**15,000**	**-25,000**	**-63%**
OPERATING EXPENSES							
Contracted Services	-	-	-	-	-	-0	0%
Capital Outlay	-	144,000	144,000	139,000	-	-144,000	-100%
Transfers out	-	14,000	14,000	14,000	-	-14,000	-100%
TOTAL OPERATING EXPENSE	**-**	**158,000**	**158,000**	**153,000**	**-**	**-158,000**	**-100%**
NET BUDGETARY RESULT	393,588	(118,000)	(118,000)	(133,000)	15,000		
Addition/(Use) of Reserves	393,588	(118,000)	(118,000)	(133,000)	15,000		
Beginning Fund Balance (Estimated)	643,217	643,217	643,217	643,217	510,217		
Ending Fund Balance (Estimated)	1,036,805	525,217	525,217	510,217	525,217		

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Detail-Equipment, Technology & Vehicles 104							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
4210 - Professional Contract Services							
00 - Non Departmental	-	-	-	-	-	-	0.0%
Total 4210 - Professional Contract Services	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
5100 - Capital Out							
00 - Non Departmental		-	-	-	-	-	0.0%
31 - Fire Department		-	-	-	-	-	0.0%
32 - Police [1]		90,000	90,000	85,000	-	(90,000)	-100.0%
41 - Public Works [2]		54,000	54,000	54,000	-	(54,000)	-100.0%
Total 5100 - Capital Outlay	**-**	**144,000**	**144,000**	**139,000**	**-**	**-**	**0.0%**
4999 - Transfer Out							
00 - Debt service Principal (Tractor)		**-**	**-**	**-**	-	-	0.0%
00 - Debt service Interest (Tractor)		**-**	**-**	**-**	-	-	0.0%
1/4 Ton Pickup (shared)		14,000	14,000	14,000	-	(14,000)	-100.0%
Total 4999 - Transfer Out	**-**	**14,000**	**14,000**	**14,000**	**-**	**(14,000)**	**-100.0%**
TOTAL	**-**	**158,000**	**158,000**	**153,000**	**-**	**(172,000)**	**-108.9%**
[1] Proposed to purchase one patrol SUV							
[2] Proposed to purchase 1 backhoe tractor (shared cost)							

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PENSION AND OPEB FUND 105

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Adopted Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	226,109	200,000	200,000	128,150	135,000	-65,000	-32.5%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	226,109	200,000	200,000	128,150	135,000	-65,000	-32.5%
OPERATING EXPENSES							
Misc Services/Supplies	12,775	7,500	7,500	8,125	8,300	-800	10.67%
TOTAL OPERATING EXPENSE	12,775	7,500	7,500	8,125	8,300	-800	10.67%
NET BUDGETARY RESULT	213,334	192,500	192,500	120,025	126,700		
Addition/(Use) of Reserves	213,334	192,500	192,500	120,025	126,700		
Beginning Fund Balance (Estimated)	3,061,600	3,274,934	3,274,934	3,274,934	3,394,959		
Ending Fund Balance (Estimated)	3,274,934	3,467,434	3,467,434	3,394,959	3,521,659		

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OTHER NON-MAJOR GOVERNMENTAL FUNDS

Non-major governmental funds are essential components of a city's financial structure, supporting specific activities and projects that fall outside the general fund's scope. It's important to note that while these funds are 'non-major' in the context of the city's overall budget, they play a significant role in maintaining the city's infrastructure and services to ensure transparency and accountability in their usage. The various funds and their sources include:

a) Tree Replacement Fund (120) This fund is used for the removal and replacement of trees along City streets and City-owned properties (excluding City parks). Tree removal and replacement in City parks is paid from Measure M-Parks fund.

b) Permit Technology Fund (122) is an integral part of the city's infrastructure, aimed at streamlining the permit process through the implementation of advanced technological solutions. This fund supports the development and maintenance of a digital platform that facilitates efficient permit issuance, tracking, and management, ensuring that the city's building and development standards are upheld while providing a user-friendly experience for residents and contractors.

c) Street Pavement Reserve Fund (123) This fund is used for paving streets including associated improvements (such as curb and gutter). The fund is primarily used for CIP street paving project and not intended for general street maintenance activities.

d) Vehicle Abatement Fund (125) was established to address the issue of abandoned vehicles within the city limits. It provides Sebastopol's share of a county pool of funds provided by the state based on city size and population to remove, store, and dispose of these vehicles in an environmentally responsible manner. The fund is a testament to the city's proactive approach to maintaining public safety and aesthetics. It ensures that abandoned vehicles, which can be eyesores and potential hazards, are promptly dealt with, thereby preserving the integrity of the city's streets and neighborhoods.

e) Flood Mitigation Fund (127) is a financial reserve established to manage and mitigate the impacts of flooding within the city. This fund is a component of the city's emergency preparedness and response strategy, ensuring that resources are available to address the immediate and long-term effects of flood events and focus on its role in safeguarding the community against flood risks, detailing the measures and projects it supports, such as the construction of levees, improvement of drainage systems, and restoration of floodplains.

f) Police Endowment Fund (128) is a fund that was established from an endowment donation from a donor who passed away but wanted a portion of their estate to go to the Sebastopol Police Department. The intention of the funds was for improvements and support for the police department that the employees would benefit from.

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TREE REPLACEMENT FUND 120

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	1,851	1,700	1,700	1,000	1,700	-0	0.0%
Miscellaneous Revenue	-0	1,200	1,200	-0	1,200	-0	0.0%
TOTAL REVENUE	1,851	2,900	2,900	1,000	2,900	-0	0.0%
OPERATING EXPENSES							
Contracted Services	-	-	-	-		-0	0.0%
Services & Supplies	-	-	-	-	-	-0	0.0%
Transfers Out	-	4,000	4,000	4,000	4,000	-0	0.0%
TOTAL OPERATING EXPENSE	-	4,000	4,000	4,000	4,000	-0	0.0%
NET BUDGETARY RESULT	1,851	(1,100)	(1,100)	(3,000)	(1,100)		
Addition/(Use) of Reserves	1,851	(1,100)	(1,100)	(3,000)	(1,100)		
Beginning Fund Balance (Estimated)	20,425	22,276	22,276	22,276	19,276		
Ending Fund Balance (Estimated)	22,276	21,176	21,176	19,276	18,176		

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PERMIT TECHNOLOGY FUND 122

DESCRIPTION	Footnote	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE								
Interest & Rents		6,969	6,500	6,500	4,000	4,500	-2,000	-30.8%
Charges for Services		31,174	22,000	22,000	30,000	30,000	8,000	36.4%
TOTAL REVENUE		38,144	28,500	28,500	34,000	34,500	6,000	21.1%
OPERATING EXPENSES								
Contracted Services	1,2,3	21,185	23,600	23,600	20,260	23,600	-0	0.0%
Services & Supplies	4	327	500	500	550	500	-0	0.0%
Conference & Training Expense	5		-	-	-	1,000	1,000	0.0%
Transfers out		-	500	500	-	-	-500	-100.0%
TOTAL OPERATING EXPENSE		21,512	24,600	24,600	20,809	25,100	500	-2.0%
NET BUDGETARY RESULT		16,631	3,900	3,900	13,191	9,400		
Addition/(Use) of Reserves		16,631	3,900	3,900	13,191	9,400		
Beginning Fund Balance (Estimated)		132,592	149,223	149,223	132,592	145,782		
Ending Fund Balance (Estimated)		149,223	153,123	153,123	145,782	155,182		
[1] Subscription Fee for e-permiting		2,312	2,100	2,100	-	2,100		
[2] Annual ePermit Software Cost		13,873	16,500	16,500	15,260	16,500		
[3] Santa Rosa GIS Maintenance Cost		5,000	5,000	5,000	5,000	5,000		
[4] Banking Fees		327	500	500	550	500		
[5] Building Staff training		-	500	500	-	1,000		
Total		21,512	24,600	24,600	20,809	25,100		

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STREET PAVEMENT RESERVE FUND 123

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	36,005	-0	-0	-0	-0	-0	0.0%
Interest & Rents	16,459	20,000	20,000	9,500	-0	-20,000	-100.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**52,464**	**20,000**	**20,000**	**9,500**	**-0**	**-20,000**	**-100.0%**
OPERATING EXPENSES							
Transfers Out	8,712	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**8,712**	**-**	**-**	**-**	**-**	**-0**	**0.0%**
NET BUDGETARY RESULT	43,751	20,000	20,000	9,500	-		
Addition/(Use) of Reserves	43,751	20,000	20,000	9,500	-		
Beginning Fund Balance (Estimated)	290,453	334,204	334,204	334,204	343,704		
Ending Fund Balance (Estimated)	334,204	354,204	354,204	343,704	343,704		

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VEHICLE ABATEMENT FUND 125

DESCRIPTION	Footnote	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE								
Interest & Rents		501	1,000	1,000	600	500	-500	-50.0%
Charges for Services		18,074	15,000	15,000	6,000	6,000	-9,000	-60.0%
TOTAL REVENUE		18,575	16,000	16,000	6,600	6,500	-9,500	-59.4%
OPERATING EXPENSES								
Transfers Out	[1]	4,500	15,000	15,000	15,000	15,000	-0	0.0%
TOTAL OPERATING EXPENSE		4,500	15,000	15,000	15,000	15,000	-0	0.0%
NET BUDGETARY RESULT		14,075	1,000	1,000	(8,400)	(8,500)		
Addition/(Use) of Reserves		14,075	1,000	1,000	(8,400)	(8,500)		
Beginning Fund Balance (Estimated)		11,011	25,086	25,086	25,086	16,686		
Ending Fund Balance (Estimated)		25,086	26,086	26,086	16,686	8,186		
[1] Transfer to General Fund to offset expense for RV Tows								

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FLOOD MITIGATION FUND 127

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	55,222	50,000	50,000	29,500	15,000	-35,000	-70.0%
Charges for Services		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	55,222	50,000	50,000	29,500	15,000	-35,000	-70.0%
OPERATING EXPENSES							
Contracted Services		-	-	-	-	-0	0.0%
Transfers Out	65,309	184,000	184,000	86,000	896,026	712,026	387.0%
TOTAL OPERATING EXPENSE	65,309	184,000	184,000	86,000	896,026	712,026	387.0%
NET BUDGETARY RESULT	(10,088)	(134,000)	(134,000)	(56,500)	(881,026)		
Addition/(Use) of Reserves	(10,088)	(134,000)	(134,000)	(56,500)	(881,026)		
Beginning Fund Balance (Estimated)	1,022,583	1,012,495	1,012,495	1,012,495	955,995		
Ending Fund Balance (Estimated)	1,012,495	878,495	878,495	955,995	74,969		

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Flood Mitigation Fund 127				
Object Details				
Object	**Worksheet Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**Worksheet Total**
4999 - Transfers Out	0713-24.09 Fire-related Building Improvements at Community Cultural Center	-	-	-
	0711-23.05 Flood Resiliency Master Plan	100,000	1	100,000
	0712-23.06 Community Cultural Center Master Plan	-	1	-
	0714-26.03 NEW: Community Cultural Center Flood Mitigation and ADA	440,000	1	440,000
	0714-26.11 Sormwater and Flood Mitigation Projects	356,026	1	356,026
Total 4999 - Transfers Out		**896,026**	**5**	**896,026**

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POLICE ENDOWMENT FUND 128

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	6,238	2,500	2,500	1,600	-0	-2,500	-100.0%
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
Transfer in	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	6,238	2,500	2,500	1,600	-0	-2,500	-100.0%
OPERATING EXPENSES							
Capital Outlay	128,013	90,000	90,000	106,806	-	-90,000	100.0%
TOTAL OPERATING EXPENSE	128,013	90,000	90,000	106,806	-	-90,000	100.0%
NET BUDGETARY RESULT	(121,776)	(87,500)	(87,500)	(105,206)	-		
Addition/(Use) of Reserves	(121,776)	(87,500)	(87,500)	(105,206)	-		
Beginning Fund Balance (Estimated)	226,982	105,206	105,206	105,206	0		
Ending Fund Balance (Estimated)	105,206	17,706	17,706	0	0		

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SPECIAL REVENUE FUNDS

Special Revenue Funds are designated for income obtained from particular sources which are limited or committed to spending for specific objectives. These funds are mandated by legal statutes, provisions, or ordinances to support certain government functions or activities. The various funds and their sources include:

a) Gas Tax Fund (200) accounts for funds from the State of California under the Street and Highway Code Sections 2103, 2105, 2106, 2107 and 2107.5. The use of funds is restricted to street related projects, which can include related public facilities for non-motorized traffic, e.g. bike and pedestrian paths.

b) Measure M Transportation Fund (201) receives funding from the County for construction of eligible transportation projects that improve the quality of roads, sidewalks and bike lanes. This allocation ends in March 2025 and being replaced with Go Sonoma (Fund 241)

c) Measure M Parks Fund (202) receives funding from the County from the November 6, 2018 voters approved measure of the one-eight cent sales tax that will support city parks, trails, signs, buildings, playgrounds, sports field, restrooms, picnic area and visitor centers.

d) Art In-Lieu Fund (203) accounts for developer contributions in lieu of installation of public art on project sites and income received from art programs and events to fund public artwork, cultural programs, maintenance/conservation, and administrative costs relating to the Art in Public Places Program.

e) Housing Linkage Fee Fund (204) is used to mitigate the housing impacts caused by new, changed and expanded nonresidential development in the City and provide a source of revenue for housing affordable to person of very low and low income.

f) Inclusionary Housing Fund (205) accounts for revenue received from fee payment to be used for the exclusive purpose of providing housing affordable to low and moderate income households in the City for construction of five or more new dwelling units, or for the division or subdivision of land into five or more lots for residential use.

g) Building Permit Incremental Fee Fund (206) accounts for revenue received from construction inspection and plan checks to fund training, certification exams and courses.

h) Downtown Improvement District (207) was established via ordinance 666 and shall include all businesses located within the area described in Exhibit A. The revenues derived from taxes imposed upon all the businesses in the area shall be utilized for acquisition, construction or maintenance of parking facilities, decoration of any public place, promotion of public events which are to take place, furnishing of music in any public place and general promotion of retail trade activities for the benefit of the area.

i) General Plan Update Fee Fund (208) is assessed on Building Permits and is designed to help recover the significant long-term costs of periodically updating the General Plan and Zoning Ordinance. The Fund is typically used for consultant and other costs related to updates.

j) Supplemental Law Enforcement Services Fund (209) receives funds from the State of California to supplement local law enforcement activities.

k) Asset Forfeiture Fund (210) is used for specified police activities (excluding regular salary) from confiscated assets of convicted drug felons.

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l) Transporation Grant Fund (211) funds is a financial resource aimed at enhancing the city's transportation infrastructure. It supports a variety of projects, including road maintenance, bicycle and pedestrian access improvements, and safety enhancements receiving transporation grant funding from regional, State and Federal agencies. The fund is managed to ensure that it addresses the city's needs while promoting sustainable transportation practices. It reflects the city's commitment to improving the quality of life for its residents through thoughtful and effective use of transporation grant resources.

m) Park in Lieu Fund (212) receives revenue from new residential and hotel development to mitigate the impact of such new development on City park and recreational facilities. The use of revenues from the Fund is restricted to park and recreational capital improvements.

n) Traffic Impact Fee Fund (213) was established to reduce the traffic impacts caused by new development within the City limits. Revenue collected from these fees shall be used solely to pay for the City's future construction of facilities or services or reimburse the City for facilities constructed by the City with funds advanced by the City from other sources.

o) Underground Utilities Fee Fund (214) is an in-lieu fee paid by development projects where the City Engineer has determined physical undergrounding of overhead utilities is not practical. The Fund is used for general City utility undergrounding projects.

p) Lighting Assessment District (215) was formed on May 18, 1981 by the City to cover the costs associated with the operation and maintenance of the citywide streetlight system. This action included adopting Resolution Number 3316 proposing the formation of the Assessment District pursuant to the Landscaping and Lighting Act of 1972. Assessments were levied for Fiscal Years 1981/82; but the Council elected not to collect annual assessment from 1983-1996. Since 1996/97 assessments have been collected on an annual basis. Funds are received from the County via property tax rolls for the exclusive use of paying the operating costs of street lighting within the City of Sebastopol. The assessment is the subject of an annual hearing to review projected costs and setting of the tax levy.

q) Community Development Block Grant (216) funds communities with resources to address a wide range of unique community development needs such as affordable housing, anti-poverty programs and infrastructure development.

r) Road Maintenance & Rehabilitation SB1 (217) accounts for funds from the State of California under Road Repair and Accountability Act of 2017. The use of funds is similar but, not identical, to Gas Tax use rules and must be used for projects related to road maintenance and rehabilitation, safety projects, and traffic control devices.

s) General Government Facilities Fee Fund (219) collected from development projects. This fund is used to fund government facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand general facilities to maintain the existing standard.

t) Fire Facilities Fee (220) collected from development projects. This fund is used to fund expansion of Fire facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand Fire facilities to maintain the existing standard.

u) Stormwater Facilities Fee (221) collected from development projects. This fund is used to fund expansion of the City's Stormwater management facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand the capacity of stormwater facilities to service new development.

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v) Human Services & Community Fund (233) accounts for revenue obtained by the solicitation of voluntary contributions from residents and property owners through water and sewer bills and other means of collection or fundraising activities to fund programs or activities which address the welfare of the City's residents regardless of all age, social status or income.

w) Wellness/Mental Health Fund (240) Program, established in the 2022 Budget Act (Assembly Bill 178, Chapter 45, Statutes of 2022), provides $50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental health sources. The funding may be used for any of the purposes such as establishing or expanding officer wellness units, establishing or expanding peer support units, services provided by a licensed mental health professional, counselor or other professional that works with law enforcement, expanding multiagency mutual aid programs focused on officer wellness and mental health, other programs and services that are evidence-based or have a successful track record of enhancing officer wellness.

x) Go Sonoma Fund (241) is voters passed a measure in 2020 to extend Measure M (Roads) sales tax funding for an additional 20 years. Similar to Measure M (Roads), this fund is used for traffic and safety improvements, maintain roads, and build bikeways and pathways..

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FY26-27 PROPOSED BUDGET
SPECIAL REVENUE FUND - SUMMARY

Fund Number	Fund Description	Estimated Beginning Balance	Proposed Revenue	Proposed Expenditures	Estimated Ending Balance
200	Gas Tax	166,822	228,645	328,377	**67,090**
201	Measure M - Road Maintenance	0	-	-	**0**
202	Measure M - Parks	155,185	115,000	230,000	**40,185**
203	Art in Lieu	24,127	350	3,000	**21,477**
204	Housing Linkage Fund	95,857	2,000	-	**97,857**
205	Inclusionary Housing Fund	42,512	1,000	-	**43,512**
206	Building Permit Incremental Fee Fund	178,509	34,206	-	**212,715**
207	Downtown Improvement District Fund	16,444	9,250	25,000	**694**
208	General Plan Update Fee	121,546	21,100	-	**142,646**
209	Supplemental Law Enforcement Services Fund	23,130	121,500	120,000	**24,630**
210	Asset Forfeiture Fund	3,187	500	-	**3,687**
211	Transportation Grant Fund	(126,136)	823,761	823,761	**(126,136)**
212	Park in Lieu Fee Fund	(57,404)	976,322	-	**918,918**
213	Traffic Impact Fee Fund	84,698	740,833	277,910	**547,621**
214	Underground Utilities Fee Fund	267,364	5,200	-	**272,564**
216	Community Development Block Grant	104,895	100	-	**104,995**
217	Road Maintenance & Rehabilitation (SB1)	568,150	226,085	241,619	**552,616**
219	General Government Facilities Fee	8,071	291,609	-	**299,680**
220	Fire Facilites Fee	68	95,855	-	**95,923**
221	Stormwater Facilities Fee	28,366	217,436	-	**245,802**
233	Human Services & Community Fund	13,539	950	-	**14,489**
240	Wellness/Mental Health Fund	0	-	-	**0**
241	Go Sonoma Roads (GSR)	201,229	129,000	150,000	**180,229**
Grand Total		**1,920,160**	**4,040,702**	**2,199,667**	**3,761,195**

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GAS TAX FUND 200

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
User Taxes	217,328	219,735	219,735	222,640	226,645	6,910	3.1%
Interest & Rents	3,503	3,500	3,500	1,835	2,000	-1,500	-42.9%
Transfers In		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**220,831**	**223,235**	**223,235**	**224,475**	**228,645**	**5,410**	**2.4%**
OPERATING EXPENSES							
Salaries & Wages	104,760	100,531	100,531	92,497	94,879	(5,652)	-5.6%
Benefits	63,745	70,645	70,645	58,490	64,658	(5,987)	-8.5%
Services & Supplies	-	3,000	3,000	-	3,000	-	0.0%
Utilities	7,313	8,000	8,000	7,600	7,980	(20)	-0.3%
Allocated Insurance	9,954	10,640	10,640	10,640	7,860	(2,780)	-26.1%
Transfer Out	-	150,000	150,000	-	150,000	-	0.0%
TOTAL OPERATING EXPENSE	**185,773**	**342,816**	**342,816**	**169,227**	**328,377**	**(14,439)**	**-4.2%**
NET BUDGETARY RESULT	35,058	(119,581)	(119,581)	55,248	(99,732)		
Addition/(Use) of Reserves	35,058	(119,581)	(119,581)	55,248	(99,732)		
Beginning Fund Balance (Estimated)	76,516	111,574	111,574	111,574	166,822		
Ending Fund Balance (Estimated)	111,574	(8,007)	(8,007)	166,822	67,090		

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Gas Tax Fund 200							
Budget Expenditures							
Account Number	**2024-25 Actual**	**2025-26 Adopted Budget**	**2025-26 Adjusted Budget**	**2025-26 Estimated Year End**	**2026-27 Proposed Budget**	**$ Inc/(Dec) Proposed vs. Adopted Budget**	**% Change Proposed vs. Adopted Budget**
Salaries & Wages							
4010 - Salaries - Full Time	95,827	94,031	94,031	85,997	88,379	(5,652)	-6.0%
4012 - Overtime	3,350	3,500	3,500	3,500	3,500	-	0.0%
4013 - Standby	2,583	3,000	3,000	3,000	3,000	-	0.0%
4023 - One Time Payment	3,000	-	-	-	-	-	0.0%
Total Salaries & Wages	**104,760**	**100,531**	**100,531**	**92,497**	**94,879**	**(5,652)**	**-5.6%**
Benefits							
4101 - Health in Lieu	-	-	-	-	-	-	0.0%
4102 - Uniform Allowance	1,000	1,000	1,000	800	788	(212)	-21.2%
4105 - Medicare & Fica	1,538	1,363	1,363	1,345	1,280	(83)	-6.1%
4110 - CalPERS Employer Rate	10,394	10,355	10,355	9,265	9,477	(878)	-8.5%
4111 - CalPERS UAL Cost	21,391	23,500	23,500	22,780	22,340	(1,160)	-4.9%
4130 - Health Insurance	26,039	28,075	28,075	21,565	26,674	(1,401)	-5.0%
4150 - Dental Insurance	2,612	2,673	2,673	2,135	2,192	(481)	-18.0%
4151 - Vision Insurance	269	257	257	200	214	(43)	-16.7%
4181 - Long Term Disability Insurance	278	2,386	2,386	195	895	(1,491)	-62.5%
4182 - Short Term Disability Insurance	112	108	108	125	102	(6)	-5.6%
4183 - EAP (Employee Asst Prog)	34	280	280	25	210	(70)	-25.0%
4184 - Life Insurance	79	648	648	55	486	(162)	-25.0%
Total Benefits	**63,745**	**70,645**	**70,645**	**58,490**	**64,658**	**(5,987)**	**-8.5%**
Services & Supplies							
4330 - Misc Supplies & Services	-	3,000	3,000	-	3,000	-	0.0%
Total Services & Supplies	**-**	**3,000**	**3,000**	**-**	**3,000**	**-**	**0.0%**
Utilities							
4710 - Utilities - Gas & Electric	7,313	8,000	8,000	7,600	7,980	(20)	-0.3%
Total Utilities	**7,313**	**8,000**	**8,000**	**7,600**	**7,980**	**(20)**	**-0.3%**
Allocated Insurance							
4997 - Allocated Wrkrs Comp Insurance	9,954	10,640	10,640	10,640	7,860	(2,780)	-26.1%
Total Allocated Insurance	**9,954**	**10,640**	**10,640**	**10,640**	**7,860**	**(2,780)**	**-26.1%**
Transfer Out							
4999 - Transfer Out	-	150,000	150,000	-	150,000	-	0.0%
Total Transfer Out	**-**	**150,000**	**150,000**	**-**	**150,000**	**-**	**0.0%**
TOTAL	**185,773**	**342,816**	**342,816**	**169,227**	**328,377**	**(14,439)**	**-4.2%**

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MEASURE M ROAD MAINTENANCE FUND 201

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Sales Tax	73,492	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	4,412	-0	-0	-0	-0	-0	0.0%
Interest & Rents	-0	-0	-0	2,652	-0	-0	0.0%
Transfers In	-0	-0	-0	57,905	-0	-0	0.0%
TOTAL REVENUE	**77,904**	**-0**	**-0**	**60,557**	**-0**	**-0**	**0.0%**
OPERATING EXPENSES							
Transfers Out	1,328	136,000	136,000	230,478	-	(136,000)	-100.0%
TOTAL OPERATING EXPENSE	**1,328**	**136,000**	**136,000**	**230,478**	**-**	**(136,000)**	**-100.0%**
NET BUDGETARY RESULT	76,576	(136,000)	(136,000)	(169,921)	-		
Addition/(Use) of Reserves	76,576	(136,000)	(136,000)	(169,921)	-		
Beginning Fund Balance (Estimated)	93,345	169,921	169,921	169,921	0		
Ending Fund Balance (Estimated)	169,921	33,921	33,921	0	0		

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MEASURE M PARKS FUND 202

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Sales Tax	109,186	119,185	119,185	119,185	108,000	-11,185	-9.4%
Interest & Rents	16,342	15,000	15,000	6,400	7,000	-8,000	-53.3%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**125,527**	**134,185**	**134,185**	**125,585**	**115,000**	**-19,185**	**-14.3%**
OPERATING EXPENSES							
Professional Contract Services	-	-	-	58,310	-	-0	0.0%
Transfers Out	78,583	348,057	348,057	283,488	230,000	-118,057	-33.9%
Transfers Out (to Fund 212)		-	-			-0	0.0%
TOTAL OPERATING EXPENSE	**78,583**	**348,057**	**348,057**	**341,798**	**230,000**	**-118,057**	**-33.9%**
NET BUDGETARY RESULT	46,945	(213,872)	(213,872)	(216,213)	(115,000)		
Addition/(Use) of Reserves	46,945	(213,872)	(213,872)	(216,213)	(115,000)		
Beginning Fund Balance (Estimated)	324,453	371,398	371,398	371,398	155,185		
Ending Fund Balance (Estimated)	371,398	157,526	157,526	155,185	40,185		

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Measure M Parks Fund 202				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		**-**	**-**	**-**
4999 - Transfers Out				
	Tree removals per arborist safety report-Ives Park	1	10,000	**10,000**
	Tree removals and pruning per arborist safety report-Burbank Farm Park	1	25,000	**25,000**
	Tree removals per arborist safety report-Libby Park	1	10,000	**10,000**
	0411-73.00 Americorp Trail Extension Project	-	-	**-**
	0413-78.00 Burbank Farm: Public Restroom Facility	-	-	**-**
	0425-23.07 Ives Park Pathway Replacement & ADA Upgrade (Segment 2)	1	185,000	**185,000**
Total 4999 - Transfers Out		**4**	**230,000**	**230,000**

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ART IN LIEU FUND 203

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Charges for Services	-357	500	500	-0	-0	-500	100.0%
Interest & Rents	3,547	500	500	310	350	-150	30.0%
Miscellaneous Revenue	-0	-0	-0		-0	-0	0.0%
TOTAL REVENUE	**3,190**	**1,000**	**1,000**	**310**	**350**	**-650**	**35.0%**
OPERATING EXPENSES							
Contracted Services	28,500	6,300	6,300	-	-	-6,300	-100.0%
Services & Supplies	1,469	700	700	700	3,000	2,300	-328.6%
Transfers Out - Staff Time	5,730	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**35,699**	**7,000**	**7,000**	**700**	**3,000**	**-4,000**	**-57.1%**
NET BUDGETARY RESULT	(32,508)	(6,000)	(6,000)	(390)	(2,650)		
Addition/(Use) of Reserves	(32,508)	(6,000)	(6,000)	(390)	(2,650)		
Beginning Fund Balance (Estimated)	57,025	24,517	24,517	24,517	24,127		
Ending Fund Balance (Estimated)	24,517	18,517	18,517	24,127	21,477		

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HOUSING LINKAGE FUND 204

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	4,841	5,500	5,500	1,800	2,000	-3,500	-63.6%
Capital Contributions	-0	-0	-0			-0	0.0%
TOTAL REVENUE	**4,841**	**5,500**	**5,500**	**1,800**	**2,000**	**-3,500**	**-63.6%**
OPERATING EXPENSES							
Transfers Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-0**	**0.0%**
NET BUDGETARY RESULT	4,841	5,500	5,500	1,800	2,000		
Addition/(Use) of Reserves	4,841	5,500	5,500	1,800	2,000		
Beginning Fund Balance (Estimated)	89,216	94,057	94,057	94,057	95,857		
Ending Fund Balance (Estimated)	94,057	99,557	99,557	95,857	97,857		

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INCLUSIONARY HOUSING FUND 205

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	2,147	2,500	2,500	800	1,000	-1,500	-60.0%
Capital Contributions	-0	-0	-0			-0	0.0%
Transfers In	-0	-0	-0			-0	0.0%
TOTAL REVENUE	**2,147**	**2,500**	**2,500**	**800**	**1,000**	**-1,500**	**-60.0%**
OPERATING EXPENSES							
Transfers Out	-	-	-	-	-	-	0.0%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
NET BUDGETARY RESULT	2,147	2,500	2,500	800	1,000		
Addition/(Use) of Reserves	2,147	2,500	2,500	800	1,000		
Beginning Fund Balance (Estimated)	39,566	41,712	41,712	41,712	42,512		
Ending Fund Balance (Estimated)	41,712	44,212	44,212	42,512	43,512		

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BUILDING PERMIT INCREMENTAL FUND 206

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	6,916	7,200	7,200	3,200	3,500	-3,700	-51.4%
Charges for Services	22,620	18,000	18,000	18,911	30,706	12,706	70.6%
TOTAL REVENUE	**29,536**	**25,200**	**25,200**	**22,111**	**34,206**	**9,006**	**35.7%**
OPERATING EXPENSES							
Conference & Training Expense	-	-	-	-	-	-0	0.0%
Transfers Out		1,500	1,500	-	-	-1,500	100.0%
TOTAL OPERATING EXPENSE	**-**	**1,500**	**1,500**	**-**	**-**	**-1,500**	**100.0%**
NET BUDGETARY RESULT	29,536	23,700	23,700	22,111	34,206		
Addition/(Use) of Reserves	29,536	23,700	23,700	22,111	34,206		
Beginning Fund Balance (Estimated)	126,862	156,398	156,398	156,398	178,509		
Ending Fund Balance (Estimated)	156,398	180,098	180,098	178,509	212,715		

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DOWNTOWN IMPROVEMENT DISTRICT FUND 207

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Licenses & Permits	7,683	8,000	8,700	9,000	9,000	1,000	12.5%
Interest & Rents	376	350	-0	200	250	-100	-28.6%
TOTAL REVENUE	8,059	8,350	8,700	9,200	9,250	900	10.8%
OPERATING EXPENSES							
Contracted Services	-	-	-	-	-	-0	0.0%
Services & Supplies	7,300	16,000	16,000	-	25,000	9,000	56.3%
TOTAL OPERATING EXPENSE	7,300	16,000	16,000	-	25,000	9,000	56.3%
NET BUDGETARY RESULT	759	(7,650)	(7,300)	9,200	(15,750)		
Addition/(Use) of Reserves	759	(7,650)	(7,300)	9,200	(15,750)		
Beginning Fund Balance (Estimated)	7,244	8,003	8,003	7,244	16,444		
Ending Fund Balance (Estimated)	8,003	353	703	16,444	694		

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GENERAL PLAN UPDATE FUND 208

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	29,085	-0	-0	-0	-0	-0	0.0%
Interest & Rents	4,206	4,500	4,500	2,160	2,500	-2,000	-44.4%
Charges for Services	1,200	-0	-0	5,400	18,600	18,600	0.0%
Transfers In	-0	-0	-0		-0	-0	0.0%
TOTAL REVENUE	**34,491**	**4,500**	**4,500**	**7,560**	**21,100**	**16,600**	**368.9%**
OPERATING EXPENSES							
Contracted Services	-	30,025	30,025	-	-	-30,025	100.0%
Transfers Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**30,025**	**30,025**	**-**	**-**	**-30,025**	**100.0%**
NET BUDGETARY RESULT	34,491	(25,525)	(25,525)	7,560	21,100		
Addition/(Use) of Reserves	34,491	(25,525)	(25,525)	7,560	21,100		
Beginning Fund Balance (Estimated)	79,495	113,986	113,986	113,986	121,546		
Ending Fund Balance (Estimated)	113,986	88,461	88,461	121,546	142,646		

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SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND 209

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	122,698	120,000	120,000	126,000	120,000	-0	0.0%
Interest & Rents	4,492	5,000	5,000	1,400	1,500	-3,500	-70.0%
Transfers In	-0	-0	-0			-0	0.0%
TOTAL REVENUE	**127,190**	**125,000**	**125,000**	**127,400**	**121,500**	**-3,500**	**-2.8%**
OPERATING EXPENSES							
Transfers Out	120,000	175,000	175,000	175,000	120,000	-55,000	31.4%
TOTAL OPERATING EXPENSE	**120,000**	**175,000**	**175,000**	**175,000**	**120,000**	**-55,000**	**31.4%**
NET BUDGETARY RESULT	7,190	(50,000)	(50,000)	(47,600)	1,500		
Addition/(Use) of Reserves	7,190	(50,000)	(50,000)	(47,600)	1,500		
Beginning Fund Balance (Estimated)	63,540	70,730	70,730	70,730	23,130		
Ending Fund Balance (Estimated)	70,730	20,730	20,730	23,130	24,630		

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ASSET FORFEITURES FUND 210

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	580	800	800	210	500	-300	-37.50%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.00%
TOTAL REVENUE	**580**	**800**	**800**	**210**	**500**	**-300**	**-37.50%**
OPERATING EXPENSES							
Miscellaneous Supplies/Services	-	-	-	-	-	-0	0.00%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-0**	**0.00%**
NET BUDGETARY RESULT	580	800	800	210	500		
Addition/(Use) of Reserves	580	800	800	210	500		
Beginning Fund Balance (Estimated)	2,397	2,977	2,977	2,977	3,187		
Ending Fund Balance (Estimated)	2,977	3,777	3,777	3,187	3,687		

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TRANSPORTATION GRANT FUND 211

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	-0	-0	-0		-0	-0	0.00%
Intergovernmental Revenues - OBAG	-0	-0	-0		-0	-0	0.00%
Intergovernmental Revenues - TDA3	-0	-0	-0		-0	-0	0.00%
Intergovernmental Revenues - Quick Strike	-0	-0	-0		-0	-0	0.00%
Intergovernmental Revenues - HSIP1	-0	299,500	299,500	53,919	258,381	-41,119	-13.73%
Intergovernmental Revenues - HSIP2	-0	215,820	215,820		215,820	-0	0.00%
Intergovernmental Revenues - HSIP3	-0	349,560	349,560		349,560	-0	0.00%
Intergovernmental Revenues - OBAG2	-0	-0	-0		-0	-0	0.00%
Intergovernmental Revenues - STG	-0	230,178	230,178	89,473	-0	-230,178	-100.00%
Intergovernmental Revenues - Dist5	-0	-0	-0		-0	-0	0.00%
Intergovernmental Revenues - Go Sonoma	-0	2,240,000	2,240,000	2,125,817	-0	-2,240,000	-100.00%
Miscellaneous Revenue	481,540	-0	-0		-0	-0	0.00%
Transfer In	20,458	-0	-0		-0	-0	0.00%
TOTAL REVENUE	**501,998**	**3,335,058**	**3,335,058**	**2,269,209**	**823,761**	**-2,511,297**	**-75.30%**
OPERATING EXPENSES							
4210 Contracted Services	185,582	67,714	67,714	67,714	-	-67,714	100.00%
4990 Transfers Out - Staff Support	-	-	-	-	-	-0	0.00%
Transfers Out - Projects	64,907	3,104,880	3,104,880	2,179,736	823,761	-2,281,119	73.47%
TOTAL OPERATING EXPENSE	**250,489**	**3,172,594**	**3,172,594**	**2,247,450**	**823,761**	**-2,348,833**	**74.04%**
NET BUDGETARY RESULT	251,509	162,464	162,464	21,759	-		
Addition/(Use) of Reserves	251,509	162,464	162,464	21,759	-		
Beginning Fund Balance (Estimated)	-399,404	-147,895	-147,895	-147,895	-126,136		
Ending Fund Balance (Estimated)	(147,895)	14,569	14,569	(126,136)	(126,136)		

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Transporation Grant Fund 211				
Object Details				
Object	**Worksheet Description**	**Worksheet Quantity**	**Worksheet Unit Price**	**Worksheet Total**
Grand Total		**3**	**823,761**	**823,761**
Contracted Services	Main Street STG Planning and Redesign Project (note: total grant $230,178) local match in TIF	1	-	-
Total 4210 - Contracted Services		**1**	**-**	**-**
4999 - Transfers Out				
211 OBAG2	0513-74.09 Bodega Ave Bike Lanes & Pavement Rehab - Phase 1 THIS PROJECT COMPLETED IN FY 24-25	-	-	-
211 Go Sonoma (SCTA grant)	0514-22.06 Bodega Ave Bike Lanes & Pavement Rehab - Phase 2 (FY 25/26) -max is $2.24M	-	-	-
211 Quick Strike	1000-19.01 SR 116 Curb Ramps and Crosswalk Impr at Bodega/Florence and Robinson	-	-	-
211 TDA 3	1000-19.01 SR 116 Curb Ramps and Crosswalk Impr at Bodega/Florence and Robinson	-	-	-
211 HSIP1	0131-23.01 Bodega Ave Guardrails at city limits HSIP1 (Cycle 11)	1	258,381	258,381
211 HSIP2	0132-23.02 SR 116 Enhanced Crossings at Burnett, Keating, Hutchins, Walker	1	215,820	215,820
211 District 5 Infrastructure	0133-23.10 Sunset Ave/Taft St Pedestrian Crossing Enhancements	-	-	-
	0134-24.01 Covert Lane/Zimpher Drive Crossing Improve HSIP3 (Cycle 12)	1	349,560	349,560
			-	-
Total 4999 - Transfers Out		**3**	**823,761**	**823,761**

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PARK IN-LIEU FEES FUND 212

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	-0	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	-0	126,943	126,943	126,943	-0	-126,943	-100.0%
Interest & Rents	2,976	3,500	3,500	1,500	2,000	-1,500	-42.9%
Charges for Services	157,104	646,808	646,808	-0	974,322	327,514	50.6%
Other Financing Sources	-0	-0	-0	-0	-0	-0	0.0%
Transfers In		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**160,080**	**777,251**	**777,251**	**128,443**	**976,322**	**199,071**	**25.6%**
OPERATING EXPENSES							
Contracted Services		-	-	-	-	-0	0.0%
Transfers Out	2,673	638,743	638,743	278,287	-	-638,743	-100.0%
Debt Service Payments	57,404	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**60,077**	**638,743**	**638,743**	**278,287**	**-**	**-638,743**	**-100.0%**
NET BUDGETARY RESULT	100,002	138,508	138,508	(149,844)	976,322		
Addition/(Use) of Reserves	100,002	138,508	138,508	(149,844)	976,322		
Beginning Fund Balance (Estimated)	-7,563	92,440	92,440	92,440	-57,404		
Ending Fund Balance (Estimated)	92,440	230,948	230,948	(57,404)	918,918		

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TRAFFIC IMPACT FEE FUND 213

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Charges for Services	117,015	454,728	454,728	215	736,833	282,105	62.0%
Interest & Rents	7,531	4,000	4,000	2,200	4,000	-0	0.0%
Donations & Contributions	20,875	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**145,421**	**458,728**	**458,728**	**2,415**	**740,833**	**282,105**	**61.5%**
OPERATING EXPENSES							
Contract Services	1,056	-	-	-		-0	0.0%
Transfers Out	52,982	108,320	108,320	67,520	277,910	169,590	-156.6%
Staff Support Reimbursement (Local Match)	-	24,444	24,444	24,444	-	-24,444	100.0%
TOTAL OPERATING EXPENSE	**54,037**	**132,764**	**132,764**	**91,964**	**277,910**	**145,146**	**-109.3%**
NET BUDGETARY RESULT	91,384	325,964	325,964	(89,549)	462,923		
Addition/(Use) of Reserves	91,384	325,964	325,964	(89,549)	462,923		
Beginning Fund Balance (Estimated)	82,864	174,247	174,247	174,247	84,698		
Ending Fund Balance (Estimated)	174,247	500,211	500,211	84,698	547,621		

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Traffic Impact Fund 213				
Object Details				
Object	**Worksheet Description**	**Worksheet Quantity**	**Worksheet Unit Price**	**Worksheet Total**
Grand Total		**6**	**277,910**	**277,910**
4999 - Transfers Out				
4999 - Transfers Out for Planning staff reimbursement	Main Street Planning and Redesign Project (note: this is not a CIP but in Planning project budget-11.47% local match $27,622 staff in-kind) for Sustainable Transportation Planning grant	-	-	-
Total -staff reimbursement				-
				-
4999 Transfers Out	Active Transportation Plan Update (Planning project budget-part of local match $7,800)	1	-	-
	0131-23.01 Bodega Ave. Guardrails HSIP 1	1	-	-
	0132-23.02 SR116 Enhanced Crossings at Burnett, Keating, Hutchins, Walker-HSIP local match	1	52,230	52,230
	0134-24 Covert Lane/Zimpher Dr Crossing Improvements local match for HSIP3	1	40,680	40,680
	0135-4.02 Sunset/Johnson St Pedestrian Crossing Enhancements	1	185,000	185,000
	0113-16.00 Bodega Ave. Bicycle Connection Ragle Rd. to Atascadero Creek	1	-	-
4999 - Transfers Out				
Total 4999 - Transfers Out			**277,910**	**277,910**

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UNDERGROUND UTILITIES FEE FUND 214

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	13,223	15,000	15,000	4,910	5,200	-9,800	-65.3%
Utility Undergrounding Fees	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**13,223**	**15,000**	**15,000**	**4,910**	**5,200**	**-9,800**	**-65.3%**
OPERATING EXPENSES							
Transfer Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-0**	**0.0%**
NET BUDGETARY RESULT	13,223	15,000	15,000	4,910	5,200		
Addition/(Use) of Reserves	13,223	15,000	15,000	4,910	5,200		
Beginning Fund Balance (Estimated)	249,231	262,454	262,454	262,454	267,364		
Ending Fund Balance (Estimated)	262,454	277,454	277,454	267,364	272,564		

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COMMUNITY DEVELOPMENT BLOCK GRANT - ADA FUND 216

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	149,592	138,200	138,200	138,200	-0	-138,200	-100.0%
Interest & Rents	1,922	2,000	2,000	50	100	-1,900	-95.0%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	**151,515**	**140,200**	**140,200**	**138,250**	**100**	**-140,100**	**-99.9%**
OPERATING EXPENSES							
Transfers Out	69,007	138,200	138,200	138,200	-	-138,200	100.0%
Transfers Out - Staff Support	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**69,007**	**138,200**	**138,200**	**138,200**	**-**	**-138,200**	**100.0%**
NET BUDGETARY RESULT	82,507	2,000	2,000	50	100		
Addition/(Use) of Reserves	82,507	2,000	2,000	50	100		
Beginning Fund Balance (Estimated)	22,338	104,845	104,845	104,845	104,895		
Ending Fund Balance (Estimated)	104,845	106,845	106,845	104,895	104,995		

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ROAD MAINTENANCE & REHAB (SB1) FUND 217

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Sales Tax	204,496	218,537	218,537	199,100	211,085	-7,452	-3.4%
Intergovernmental Revenues	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	17,087	17,000	17,000	10,800	15,000	-2,000	-11.8%
TOTAL REVENUE	**221,583**	**235,537**	**235,537**	**209,900**	**226,085**	**-9,452**	**-4.0%**
OPERATING EXPENSES							
Contracted Services	-	-	-	-		-0	0.0%
Transfers Out	25,982	350,000	350,000	150,657	241,619	-108,381	31.0%
TOTAL OPERATING EXPENSE	**25,982**	**350,000**	**350,000**	**150,657**	**241,619**	**-108,381**	**31.0%**
NET BUDGETARY RESULT	195,601	(114,463)	(114,463)	59,243	(15,534)		
Addition/(Use) of Reserves	195,601	(114,463)	(114,463)	59,243	(15,534)		
Beginning Fund Balance (Estimated)	313,306	508,907	508,907	508,907	568,150		
Ending Fund Balance (Estimated)	508,907	394,444	394,444	568,150	552,616		

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Road Maintenance SB1 Fund 217				
Object Details				
Object	**Worksheet Description**	**Worksheet Quantity**	**Worksheet Unit Price**	**Worksheet Total**
Grand Total		**3**	**91,619**	**91,619**
4999 - Transfers Out				
	0131-23.01 Bodega Ave. Guardrails at City Limits	1	41,619	41,619
	0132-23.02 SR 116 Enhanced Crossings at Burnett, Keating, Hutchins, and Walker	1	50,000	50,000
	1000-19.01 SR 116 Curb Ramps and Crosswalk Safety Improvements at Bodega/Florence & Bodega/Robinson	1	-	-
	0514-22.06 Bodega Ave. Bike Lanes and Pavement Rehabilitation Phase 2	-	-	-
	0521-25.05 NEW: Various Streets Pavement Projects (Palm, Strout)	1	150,000	150,000
				-
Total 4999 - Transfers Out		**5**	**241,619**	**241,619**

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GENERAL GOVERNMENTAL FACILITIES FEE FUND 219

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	292	1,000	1,000	160	150	-850	-85.0%
Charges for Services	1,555	136,272	136,272	-0	291,459	155,187	113.9%
TOTAL REVENUE	**1,848**	**137,272**	**137,272**	**160**	**291,609**	**154,337**	**112.4%**
OPERATING EXPENSES							
Transfer Out		-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
NET BUDGETARY RESULT	1,848	137,272	137,272	160	291,609	154,337	112.4%
Addition/(Use) of Reserves	1,848	137,272	137,272	160	291,609		
Beginning Fund Balance (Estimated)	6,063	7,911	7,911	7,911	8,071		
Ending Fund Balance (Estimated)	7,911	145,183	145,183	8,071	299,680		

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FIRE FACILITIES FEE FUND 220

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	150	1,000	1,000	110	-0	-1,000	-100.0%
Charges for Services	1,000	138,082	138,082	3,752	95,855	-42,227	-30.6%
TOTAL REVENUE	**1,150**	**139,082**	**139,082**	**3,862**	**95,855**	**-43,227**	**-31.1%**
OPERATING EXPENSES							
Miscellaneous Services/Supplies	-	-	4,145	7,941	-	-4,145	100.0%
Transfer Out							
TOTAL OPERATING EXPENSE	**-**	**-**	**4,145**	**7,941**	**-**	**4,145.00**	**100.0%**
NET BUDGETARY RESULT	1,150	139,082	134,937	(4,079)	95,855	(47,372)	-35.1%
Addition/(Use) of Reserves	1,150	139,082	134,937	(4,079)	95,855		
Beginning Fund Balance (Estimated)	2,996	4,146	4,146	4,146	68		
Ending Fund Balance (Estimated)	4,146	143,228	139,083	68	95,923		

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STORMWATER FACILITIES FEE FUND 221

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	879	1,000	1,000	540	500	-500	-50.0%
Charges for Services	8,143	59,940	59,940	2,916	216,936	156,996	261.9%
TOTAL REVENUE	**9,022**	**60,940**	**60,940**	**3,456**	**217,436**	**156,496**	**256.8%**
OPERATING EXPENSES							
Transfer Out		-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
NET BUDGETARY RESULT	9,022	60,940	60,940	3,456	217,436	156,496	256.8%
Addition/(Use) of Reserves	9,022	60,940	60,940	3,456	217,436		
Beginning Fund Balance (Estimated)	15,888	24,910	24,910	24,910	28,366		
Ending Fund Balance (Estimated)	24,910	85,850	85,850	28,366	245,802		

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HUMAN SERVICES & COMMUNITY FUND 233

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Interest & Rents	600	1,200	1,200	240	250	-950	-79.2%
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
Miscellaneous Revenue	845	700	700	720	700	-0	0.0%
TOTAL REVENUE	**1,445**	**1,900**	**1,900**	**960**	**950**	**-950**	**-50.0%**
OPERATING EXPENSES							
Contracted Services		-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
NET BUDGETARY RESULT	1,445	1,900	1,900	960	950		
Addition/(Use) of Reserves	1,445	1,900	1,900	960	950		
Beginning Fund Balance (Estimated)	11,134	12,579	12,579	12,579	13,539		
Ending Fund Balance (Estimated)	12,579	14,479	14,479	13,539	14,489		

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WELLNESS/MENTAL HEALTH FUND 240

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Intergovernmental Revenues	-0	-0	-0	-0		-0	0.0%
Interest Income	997	-0	-0	170	-0	-0	0.0%
TOTAL REVENUE	**997**	**-0**	**-0**	**170**	**-0**	**-0**	**0.0%**
OPERATING EXPENSES							
Contracted Services	-	-	-			-0	0.0%
Services & Supplies	-	18,900	18,900	18,837	-	-18,900	100.0%
Conference & Training Expense	-	-	-			-0	0.0%
Transfers Out	-	-	-	52			
TOTAL OPERATING EXPENSE	**-**	**18,900**	**18,900**	**18,889**	**-**	**-18,900**	**100.0%**
NET BUDGETARY RESULT	997	(18,900)	(18,900)	(18,718)	-	18,900	100.0%
Addition/(Use) of Reserves	997	(18,900)	(18,900)	(18,718)	-		
Beginning Fund Balance (Estimated)	17,721	17,721	17,721	18,718	0		
Ending Fund Balance (Estimated)	18,718	(1,179)	(1,179)	0	0		

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GO SONOMA ROADS FUND 241

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Sales Tax		142,174	142,174	142,174	129,000	-13,174	-9.3%
Intergovernmental Revenues	57,905	-0	-0	-0	-0	-0	0.0%
Interest & Rents		-0	-0	1,150	-0	-0	0.0%
TOTAL REVENUE	**57,905**	**142,174**	**142,174**	**143,324**	**129,000**	**-13,174**	**-9.3%**
OPERATING EXPENSES							
Transfers Out	-0	150,000	150,000	-	150,000	-0	0.0%
TOTAL OPERATING EXPENSE	**-**	**(150,000)**	**(150,000)**	**-**	**150,000**	**-150,000**	**100.0%**
NET BUDGETARY RESULT	57,905	(7,826)	(7,826)	143,324	(21,000)		
Addition/(Use) of Reserves	57,905	(7,826)	(7,826)	143,324	(21,000)		
Beginning Fund Balance (Estimated)	0	57,905	57,905	57,905	201,229		
Ending Fund Balance (Estimated)	57,905	50,079	50,079	201,229	180,229		

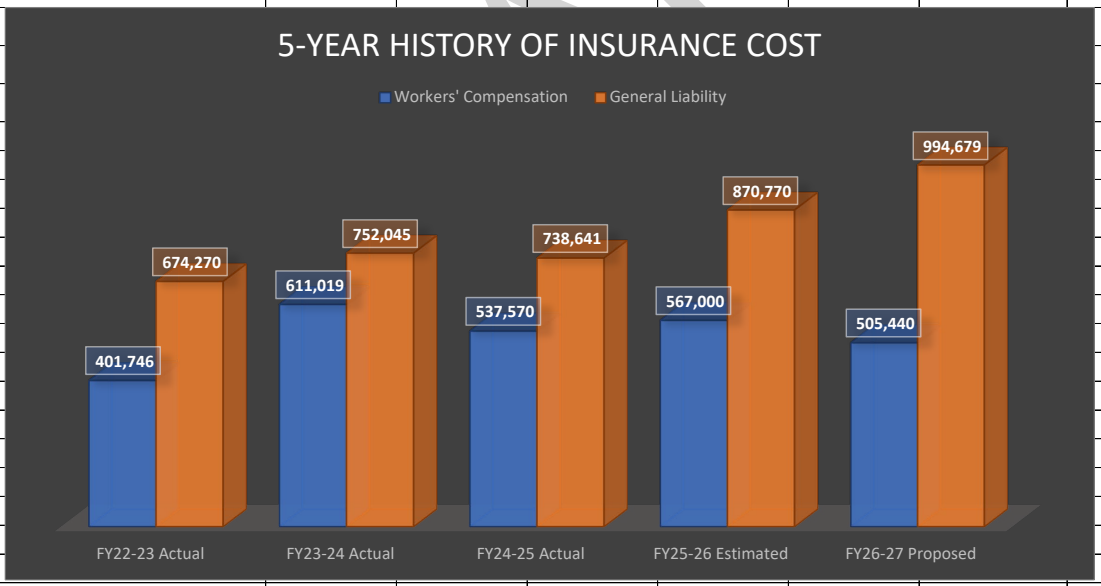
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Go Sonoma Road Fund 241				
Object Details				
Object	**Worksheet Description**	**Worksheet Quantity**	**Worksheet Unit Price**	**Worksheet Total**
Grand Total		**1**	**150,000**	**150,000**
4999 - Transfers Out				
	0514-22.06 Bodega Ave. Bike Lanes and Pavement Rehabilitation Phase 2	-	-	-
	0520-22.09 Various Streets Pavement Projects: Digouts and Repairs	1	150,000	150,000
Total 4999 - Transfers Out		**1**	**150,000**	**150,000**

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INSURANCE FUND - FUND 601

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
G & A Allocation	1,276,211	1,437,770	1,437,770	1,437,770	1,500,119	62,349	4.3%
TOTAL REVENUE	1,276,211	1,437,770	1,437,770	1,437,770	1,500,119	62,349	4.3%
OPERATING EXPENSES							
Insurance Premium	1,276,211	1,437,770	1,437,770	1,437,770	1,500,119	62,349	4.3%
Contracted Services		-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	1,276,211	1,437,770	1,437,770	1,437,770	1,500,119	62,349	4.3%
NET BUDGETARY RESULT	-	-	-	-	-		
Addition/(Use) of Reserves	-	-	-	-	-		
Beginning Fund Balance (Estimated)	1,051	1,051	1,051	1,051	1,051		
Ending Fund Balance (Estimated)	1,051	1,051	1,051	1,051	1,051		



Insurance Fund

Budget Expenditures

Detail - Workers' Compensation Insurance

Account Number		2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
3997 - Allocated Wrkrs Comp Insurance	[1]	537,570	567,000	567,000	567,000	505,440	(61,560)	-10.9%
4190 - Worker's Compensation Premium	[2]	525,679	552,000	552,000	552,000	490,440	(61,560)	-11.2%
4191 - Worker's Compensation Deductible	[2]	11,891	15,000	15,000	15,000	15,000	-	0.0%
TOTAL		-	-	-	-	-	-	**0.0%**

Detail - Liability Insurance

3996 - Allocated Liability Insurance	[1]	738,641	870,770	870,770	870,770	994,679	123,909	14.2%
4192 - Liability Premium	[2]	460,468	552,560	552,560	552,560	705,235	152,675	27.6%
4193 - Liability Deductible	[2]	25,161	28,200	28,200	28,200	28,200	-	0.0%
4194 - Environmental Pollution Ins	[2]	2,069	2,375	2,375	2,375	1,962	(413)	-17.4%
4195 - Cyber Risk & Safety Services	[2]	19,125	21,035	21,035	21,035	10,982	(10,053)	-47.8%
4196 - Property Premium	[2]	161,811	186,100	186,100	186,100	174,169	(11,931)	-6.4%
4198 - Earthquake & Flood	[2]	70,008	80,500	80,500	80,500	74,131	(6,369)	-7.9%
TOTAL		-	-	-	-	-	-	**0.0%**

[1.] The allocated funds will be distributed across all departments

[2.] Insurance premium cost

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WATER/WASTEWATER ENTERPRISE FUNDS

Mission Statement

The Public Works/Engineering Department is committed to safeguarding the health and well-being of our community by delivering exceptionally safe and sustainable water and wastewater services. Providing clean, reliable drinking water and efficient wastewater management is our top priority while implementing innovative economic solutions and environmentally responsible practices.

Major Accomplishments in 2025-26:

- ✓ Maintained regulatory compliance with water, sewer, storm water, and air quality standards
- ✓ Maintained City facilities, generators, and mechanical equipment per long term maintenance plan
- ✓ Maintained Cal/OSHA regulatory compliance safety and training policies program
- ✓ Implemented sewer system televising inspection and maintenance plan
- ✓ Continued to improve the physical and financial condition of the water and sewer systems
- ✓ Completed the Water System Master Plan Update
- ✓ Initiated the Sewer System Master Plan Update

Goals and Objectives for 2026-27:

- ❖ Protect the health and welfare of the community by ensuring continuous uninterrupted operation of the water and wastewater distribution systems
- ❖ Provide economic maintenance, repair, and replacement of the water and wastewater transmission systems and infrastructure
- ❖ Continue regulatory compliance with water, sewer, storm water, and air quality standards
- ❖ Complete the analysis for replacing Municipal Well #4
- ❖ Initiate Design for replacing Municipal Well #4
- ❖ Complete Structural & Seismic Assessments of Water Tanks
- ❖ Finalize the Sewer System Master Plan Update
- ❖ Complete Zimpher Creek Sewer Relocation Part 1
- ❖ Complete Morris Street Sewer Pump Station Repairs

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WATER OPERATING FUND - 500
FINANCIAL REPORTING

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
Usage Charges - Single Family	1,782,411	1,764,321	1,764,321	1,764,321	1,834,894	70,573	4.0%
Usage Charges - Commerical	1,429,003	1,510,087	1,510,087	1,510,087	1,570,490	60,403	4.0%
Usage Charges - Water Tower	45,047	54,500	54,500	54,500	46,849	(7,651)	-14.0%
Interest Income	45,171	75,000	75,000	75,000	26,000	(49,000)	-65.3%
New Service Fee	10,200	10,000	9,600	9,600	10,000	-	0.0%
Penalties	22,067	20,000	21,375	21,375	22,000	2,000	9.4%
Miscellaneous Income	45,965	44,000	44,600	44,600	44,600	600	1.3%
TOTAL REVENUE	**3,379,864**	**3,477,908**	**3,479,483**	**3,479,483**	**3,554,833**	**76,925**	**2.2%**
OPERATING EXPENDITURE							
Salaries & Wages	359,327	370,268	384,513	384,513	390,682	20,414	5.5%
Benefits	282,390	244,830	233,946	233,946	290,638	45,808	18.7%
Contracted Services	159,241	340,750	319,470	322,220	365,250	24,500	7.2%
Services & Supplies	195,954	225,000	219,990	208,400	256,300	31,300	13.9%
Conference & Training Expense	4,439	5,000	5,000	5,000	10,000	5,000	100.0%
Utilities	235,947	317,350	317,350	257,350	257,500	(59,850)	-18.9%
Allocated Insurance	81,510	104,755	104,755	104,755	129,275	24,520	23.4%
Capital Outlay	-	217,500	160,500	160,500	217,500	-	0.0%
Debt Service Payments	52,229	252,657	252,657	252,657	252,547	(110)	0.0%
Cost Allocation Plan	852,863	845,358	845,358	845,358	790,041	(55,317)	-6.5%
Transfers Out	50,230	115,000	115,000	415,100	375,966	260,966	226.9%
TOTAL EXPENDITURES	**2,274,130**	**3,038,468**	**2,958,539**	**3,189,799**	**3,335,699**	**297,231**	**9.8%**
Net Surplus/(Deficit)	**1,105,734**	**439,440**	**520,944**	**289,684**	**219,134**		
Beginning Working Capital	533,941	1,639,675	1,639,675	1,639,675	1,929,359		
Ending Working Capital	**1,639,675**	**2,079,115**	**2,160,619**	**1,929,359**	**2,148,493**		
RESERVE							
Policy Reserve Level (25%)	**568,532**	**759,617**	**739,635**	**797,450**	**833,925**		
Actual Reserve Level	**72.1%**	**68.4%**	**73.0%**	**60.5%**	**64.4%**		

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Detail - Water Operation Fund - 500
Budget Expenditures

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	318,931	345,813	345,813	345,813	375,682	29,869	8.6%
4011 - Salaries - Part Time	-		-	-	-	-	0.0%
4012 - Overtime	21,733	24,500	24,500	24,500	25,000	500	2.0%
4013 - Standby/Shift	14,914	14,200	14,200	14,200	15,000	800	5.6%
4090 - Vacancy Savings	-	(14,245)	-	-	-	14,245	-100.0%
4023 - One Time Payment	7,650	-	-	-	-	-	0.0%
4990 - Staff-Time Projects Reimb	(3,900)	-	-	-	(25,000)	(25,000)	0.0%
Total Salaries & Wages	**359,327**	**370,268**	**384,513**	**384,513**	**390,682**	**20,414**	**5.5%**
Benefits							
4100 - Employee Benefits	(8,986)	-	-	-		-	0.0%
4102 - Uniform Allowance	2,550	-	3,200	3,200	3,203	3,203	0.0%
4105 - Medicare & Fica	5,318	5,014	5,014	5,014	5,447	433	8.6%
4110 - CalPERS Employer Rate	115,268	33,983	33,983	33,983	36,807	2,824	8.3%
4111 - CalPERS UAL Cost	60,746	73,475	71,025	71,025	95,000	21,525	29.3%
4130 - Health Insurance	94,970	115,634	104,000	104,000	133,963	18,329	15.9%
4150 - Dental Insurance	9,740	11,067	11,067	11,067	11,045	(22)	-0.2%
4151 - Vision Insurance	1,026	1,088	1,088	1,088	1,088	-	0.0%
4181 - Long Term Disability Insurance	999	2,982	2,982	2,982	2,386	(596)	-20.0%
4182 - Short Term Disability Insurance	414	497	497	497	539	42	8.5%
4183 - EAP (Employee Asst Prog)	103	280	280	280	350	70	25.0%
4184 - Life Insurance	242	810	810	810	810	-	0.0%
Total Benefits	**282,390**	**244,830**	**233,946**	**233,946**	**290,638**	**45,808**	**18.7%**
Contracted Services							
4210 - Professional Contract Services	140,875	322,750	295,470	295,470	337,750	15,000	4.6%
4211 - Banking Fees	18,366	18,000	24,000	26,750	27,500	9,500	52.8%
Total Contracted Services	**159,241**	**340,750**	**319,470**	**322,220**	**365,250**	**24,500**	**7.2%**
Services & Supplies							
4301 - Bad Debt Expense	2,110	5,000	2,500	1,000	1,000	(4,000)	-80.0%
4310 - Office Supplies	-	1,500	1,500	1,500	1,500	-	0.0%
4330 - Misc Supplies & Services	171,106	184,600	182,090	172,000	214,600	30,000	16.3%
4332 - Janitorial & Safety Supplies	-	1,200	1,200	1,200	1,500	300	25.0%
4340 - Postage & Printing	-	-	-	-	5,000	5,000	0.0%
4351 - Computer Equip (under $10 K)	-	-	-	-	5,000	5,000	0.0%
4361 - Meter Replacement Program	5,992	7,500	7,500	7,500	7,500	-	0.0%
4365 - Fire Hydrant Replacement Program	13,203	10,000	10,000	10,000	10,000	-	0.0%
4366 - Backflow Prevention Program	222	5,200	5,200	5,200	5,200	-	0.0%
4380 - Vehicle Maintenance	3,321	10,000	10,000	10,000	5,000	(5,000)	-50.0%
Total Services & Supplies	**195,954**	**225,000**	**219,990**	**208,400**	**256,300**	**31,300**	**13.9%**
Conference & Training Expense							
4510 - Conference & Training	3,051	3,000	3,000	3,000	5,000	2,000	66.7%
4515 - Meetings & Travel	1,388	2,000	2,000	2,000	5,000	3,000	150.0%
Total Conference & Training Expense	**4,439**	**5,000**	**5,000**	**5,000**	**10,000**	**5,000**	**100.0%**
Utilities							
4710 - Utilities - Gas & Electric	230,402	310,000	310,000	250,000	250,000	(60,000)	-19.4%
4750 - Telecommunications	5,544	7,350	7,350	7,350	7,500	150	2.0%
Total Utilities	**235,947**	**317,350**	**317,350**	**257,350**	**257,500**	**(59,850)**	**-18.9%**
Allocated Insurance | Others							
4996 - Allocated Liability Insurance	53,266	71,485	71,485	71,485	95,860	24,375	34.1%
4997 - Allocated Wrkrs Comp Insurance	28,244	33,270	33,270	33,270	33,415	145	0.4%
4998 - Cost Allocation Plan (CAP)	852,863	845,358	845,358	845,358	790,041	(55,317)	-6.5%
4999 - Transfers Out	50,230	115,000	115,000	415,100	375,966	260,966	226.9%
5100 - Capital Outlay	-	217,500	160,500	160,500	217,500	-	0.0%
Total Allocated Insurance | Others	**984,603**	**1,282,613**	**1,225,613**	**1,525,713**	**1,512,782**	**230,169**	**17.9%**
Debt Service							
6100 - Principal	-	198,633	198,633	198,633	209,295	10,662	5.4%
6200 - Interest	52,229	54,024	54,024	54,024	43,252	(10,772)	-19.9%
Total Debt Service	**52,229**	**252,657**	**252,657**	**252,657**	**252,547**	**(110)**	**0.0%**
TOTAL	**2,274,130**	**3,038,468**	**2,958,539**	**3,189,799**	**3,335,699**	**297,231**	**9.8%**

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Water Fund - 500					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	Asset Management Softwear Maintenance Contract	5,000	1	5,000	3,050
4210 - Professional Contract Services	Groundwater Sustainability Agency Participation Annual Fees (GSA)	57,330	1	57,330	57,330
4210 - Professional Contract Services	LSL Field Inventory Audit Compliance Reporting	35,000	1	35,000	35,000
4210 - Professional Contract Services	Portable Generator Service and Testing	2,520	1	2,520	2,520
4210 - Professional Contract Services	Reservoir Cathotic Protection Inspections	5,600	1	5,600	5,600
4210 - Professional Contract Services	Reservoir Cathotic Protection Repairs	4,500	1	4,500	4,500
4210 - Professional Contract Services	Reservoir Tree Maintenance and Replacement	20,000	1	20,000	8,000
4210 - Professional Contract Services	Well 4 Tree Removals per arborist safety report	-	0	-	50,000
4210 - Professional Contract Services	Solar Array Inspections, Maintenance and Replacement	3,500	1	3,500	3,500
4210 - Professional Contract Services	Water Facilities Repairs and Maintenance	15,500	1	15,500	15,500
4210 - Professional Contract Services	Water System Engineering Services	10,000	1	10,000	10,000
4210 - Professional Contract Services	Water System Leak Detection Surveys	4,500	1	4,500	4,500
4210 - Professional Contract Services	Well 7 Media Replacement (carryover)	-	0	-	102,000
4210 - Professional Contract Services	Water Well Level Monitoring	9,300	1	9,300	9,000
4210 - Professional Contract Services	Cross Connection Control Surveys	15,000	1	15,000	-
4210 - Professional Contract Services	Well House HVAC	15,000	2	30,000	-
4210 - Professional Contract Services	Valve Work & System Flushing	75,000	1	75,000	-
4210 - Professional Contract Services	EPA/WB Audit Compliance Items	20,000	1	20,000	-
4210 - Professional Contract Services	Legal Cost	25,000	1	25,000	
Total 4210 - Professional Contract Services		**322,750**	**18**	**337,750**	**310,500**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,350	1	1,350	1,350
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,350	1	1,350	1,350
4330 - Misc Supplies & Services	Consumer Confidence Annual Report Printing	1,000	1	1,000	750
4330 - Misc Supplies & Services	OSHA Safety Compliance Supplies	4,000	1	4,000	4,200
4330 - Misc Supplies & Services	State Water Resources Control Board Regulation Oversight	19,900	1	19,900	19,900
4330 - Misc Supplies & Services	Water System Infrastructure Maintenance and Repairs	40,000	1	40,000	42,900
4330 - Misc Supplies & Services	Water System Regulatory Water Quality Testing	102,000	1	102,000	101,640
4330 - Misc Supplies & Services	Task Inspections	15,000	3	45,000	-
Total 4330 - Misc Supplies & Services		**184,600**	**10**	**214,600**	**172,090**
4996 - Cost Allocation Plan					
4996 - Cost Allocation Plan	City Council	43,050	1	43,050	49,767
4996 - Cost Allocation Plan	City Manager	186,481	1	186,481	128,272
4996 - Cost Allocation Plan	City Attorney	-	1	-	69,512
4996 - Cost Allocation Plan	ACM/City Clerk	37,707	1	37,707	38,096
4996 - Cost Allocation Plan	Admin Svs (Finance)	280,177	1	280,177	303,546
4996 - Cost Allocation Plan	Public Works - Corp Yard	153,521	1	153,521	155,931
4996 - Cost Allocation Plan	Public Works - Engineering	75,239	1	75,239	91,734
4996 - Cost Allocation Plan	Public Works - Gov't Bldg	6,719	1	6,719	-
4996 - Cost Allocation Plan	Non-Departmental	7,147	1	7,147	8,500
Total 4996 - Cost Allocation Plan		**790,041**	**9**	**790,041**	**845,358**
4999 - Transfers out					
4999 - Transfers Out	0821-23.09 Water System Master Plan Update	-	1	-	115,000
4999 - Transfers Out	0822-24.06 Well 4 Replacement Project **NEW**	389,000	1	389,000	-
4999 - Transfers Out	0824-26.04 NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1-Assessment **NEW**	154,350	1	154,350	-
4999 - Transfers Out	0825-26.05 NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study **NEW**	171,810	1	171,810	-
4999 - Transfers Out	0826-26.06 Automated Flow Meter at Corporation Yard Water Tower **NEW**	76,690	1	76,690	-
Total 4999 - Transfers Out		**791,850**	**5**	**791,850**	115,000
4999 - Transfers Out (CIP)	From Fund 510 - Water Ops	**Funding Sources**		375,966	
4999 - Transfers Out (CIP)	From Fund 512 - Water Connection Fees			415,884	
Total 4999 - Transfers Out				**791,850**	
5100 - Capital Outlay					
5100 - Capital Outlay	Well 4 & 6 Pump Motor Variable Speed Drive Replacement	-	0	-	50,500
5100 - Capital Outlay	Well 8 Pump Motor Variable Speed Drive Replacement	25,500	1	25,500	
5100 - Capital Outlay	Well 6 Pump Motor Variable Speed Drive Replacement	15,000	1	15,000	
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	-	1	-	14,000
5100 - Capital Outlay	Well 6 & 8 Roof Repairs/ Replacement (carryover)	42,000	1	42,000	42,000
5100 - Capital Outlay	Skid Steer Tractor-(split-3ways Str/Water/Sewer)	15,000	1	15,000	
5100 - Capital Outlay	Vac Truck FY 27 Approval/FY28 Purchase-(split-3ways Str/Water/Sewer)	50,000	1	50,000	
5100 - Capital Outlay	Backhoe Tractor-(split-3ways Str/Water/Sewer)	-	1	-	54,000

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Water Fund - 500					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
5100 - Capital Outlay	SCADA System Upgrade	70,000	1	70,000	
Total 5100 - Capital Outlay		**217,500**	**8**	**217,500**	**160,500**
Debt Service					
Debt service - Principal	Infrastructure Lease	65,059	-	-	-
Debt service - Interest	Infrastructure Lease	2,555	-	-	-
Debt service - Principal	Well#7	62,049	1	70,293	62,049
Debt service - Interest	Well#7	22,016	1	13,661	22,016
Debt service - Principal	Energy Project Lease	136,584	1	139,002	136,584
Debt service - Interest	Energy Project Lease	32,008	1	29,591	32,008
Total xxxx - Debt Service		**320,271**	**4**	**252,547**	**252,657**

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WATER CAPITAL FUND - 501
FINANCIAL REPORTING

OPERATING REVENUE							
Interest Income	-0	-0	-0			-	0.0%
Transfers In from 500	50,272	115,000	115,000			260,966	226.9%
Transfers In from 502	-0	-0	-0			415,884	0.0%
TOTAL REVENUE							
OPERATING EXPENDITURE							
Capital Projects	221,143	115,000	115,000			676,850	588.6%
						-	0.0%
TOTAL EXPENDITURES							
Net Surplus/(Deficit)	**(170,871)**	-	-				
Beginning Working Capital	184,801	13,930	13,930				
Ending Working Capital							

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Water Capital Fund - 501				
Object Details				
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**Worksheet Total**
Capital Projects				
CIP Project	0821-23.09 Water System Master Plan Update	-	1	-
CIP Project	0822-24.06 Well 4 Replacement Project	389,000	1	389,000
CIP Project	0824-26.04 NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1-Assessment	154,350	1	154,350
CIP Project	0825-26.05 NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study	171,810	1	171,810
CIP Project	0826-26.06 Automated Flow Meter at Corporation Yard Water Tower	76,690	1	76,690
Total - Capital Projects		**791,850**	**6**	**$ 791,850**

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WATER CONNECTION FEE FUND - 502
FINANCIAL REPORTING

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
Connection Fee	107,150	413,840	413,840	259,059	128,900	(284,940)	-68.9%
Transfers In	44,787	-0	-0	-0	-0	-	0.0%
Interest Income	688	-0	-0	4,200	1,000	1,000	0.0%
TOTAL REVENUE	**152,625**	**413,840**	**413,840**	**263,259**	**129,900**	**(283,940)**	**-68.6%**
OPERATING EXPENDITURE						-	0.0%
Capital Projects	-	-	-	-	-	-	0.0%
Transfer out	-	-	-	-	415,884	415,884	0.0%
						-	0.0%
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**415,884**	**415,884**	**0.0%**
Net Surplus/(Deficit)	**152,625**	**413,840**	**413,840**	**263,259**	**(285,984)**		
Beginning Working Capital Balance	-	152,625	152,625	152,625	415,884		
Ending Working Capital	**152,625**	**566,465**	**566,465**	**415,884**	**129,900**		

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Water Connection Fee Fund - 502				
Object Details				
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**Worksheet Total**
Capital Projects				
CIP Project	0821-23.09 Water System Master Plan Update	-	1	-
CIP Project	0822-24.06 Well 4 Replacement Project	389,000	1	389,000
CIP Project	0824-26.04 NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1-Assessment	154,350	1	154,350
CIP Project	0825-26.05 NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study	171,810	1	171,810
CIP Project	0826-26.06 Automated Flow Meter at Corporation Yard Water Tower	76,690	1	76,690
Total - Capital Projects		**791,850**	**6**	**791,850**

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WASTEWATER OPERATING FUND - 510
FINANCIAL REPORTING

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
Usage Charges - Single Family	2,378,207	2,535,849	2,535,849	2,535,849	2,764,075	228,226	9.0%
Usage Charges - Commerical	2,295,499	2,639,354	2,639,354	2,639,354	2,876,896	237,542	9.0%
Interest Income	11,305	20,000	20,000	20,000	20,000	-	0.0%
Penalties	20,310	20,000	20,000	20,000	20,000	-	0.0%
TOTAL REVENUE	**4,705,321**	**5,215,203**	**5,215,203**	**5,215,203**	**5,680,971**	**465,768**	**8.9%**
OPERATING EXPENDITURE							
Salaries & Wages	310,272	325,142	337,382	332,382	329,753	4,611	1.4%
Benefits	245,639	219,286	206,320	206,320	259,345	40,059	18.3%
Contracted Services	18,366	129,550	132,400	132,400	201,900	72,350	55.8%
Subregional O&M	2,131,265	1,953,889	1,953,889	1,953,889	2,158,711	204,822	10.5%
Services & Supplies	29,268	107,000	99,000	99,000	128,700	21,700	20.3%
Conference & Training Expense	3,175	8,000	8,000	8,000	10,000	2,000	25.0%
Utilities	68,698	65,198	64,698	64,698	69,500	4,302	6.6%
Allocated Insurance	57,066	68,905	68,905	68,905	82,740	13,835	20.1%
Capital Outlay	-	69,000	148,000	148,000	105,000	36,000	52.2%
Debt Service Payments	240,038	119,888	119,888	119,888	119,888	-	0.0%
Cost Allocation Plan	908,934	950,965	950,965	950,965	836,947	(114,018)	-12.0%
4999 - Transfers Out	32,551	187,000	187,000	187,000	583,080	396,080	211.8%
TOTAL EXPENDITURES	**4,045,272**	**4,203,823**	**4,276,447**	**4,271,447**	**4,885,564**	**681,741**	**16.2%**
Net Surplus/(Deficit)	**660,049**	**1,011,380**	**938,756**	**943,756**	**795,407**		
Beginning Working Capital	(160,210)	499,839	499,839	499,839	1,443,595		
Ending Working Capital	**499,839**	**1,511,219**	**1,438,595**	**1,443,595**	**2,239,003**		
RESERVE							
Policy Reserve Level (25%)	**606,791**	**630,573**	**641,467**	**640,717**	**732,835**		
Actual Reserve Level	**12.4%**	**35.9%**	**33.6%**	**33.8%**	**45.8%**		

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Detail - Wastewater Operating Fund 510
Budget Expenditures

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING EXPENDITURE							
Salaries & Wages							
4010 - Salaries - Full Time	271,638	306,282	306,282	306,282	331,753	25,471	8.3%
4012 - Overtime	19,884	19,600	19,600	19,600	20,000	400	2.0%
4013 - Standby/Shift	11,850	11,500	11,500	11,500	13,000	1,500	13.0%
4090 - Vacancy Savings	-	(12,240)	-	-		12,240	-100.0%
4023 - One Time Payment	6,900	-	-	-		-	0.0%
4990 - Staff-Time Projects Reimb	(3,900)	-	-	(5,000)	(35,000)	(35,000)	0.0%
Total Salaries & Wages	**310,272**	**325,142**	**337,382**	**332,382**	**329,753**	**4,611**	**1.4%**
Benefits							
4100 - Employee Benefits	(13,479)	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,300	2,300	3,000	3,000	2,993	693	30.1%
4105 - Medicare & Fica	4,544	4,441	4,441	4,441	4,810	369	8.3%
4110 - CalPERS Employer Rate	107,191	30,519	30,519	30,519	32,978	2,459	8.1%
4111 - CalPERS UAL Cost	53,360	63,200	60,970	60,970	83,855	20,655	32.7%
4130 - Health Insurance	81,089	103,436	92,000	92,000	119,832	16,396	15.9%
4150 - Dental Insurance	8,315	9,934	9,934	9,934	9,914	(20)	-0.2%
4151 - Vision Insurance	875	977	977	977	977	-	0.0%
4181 - Long Term Disability Insurance	810	2,982	2,982	2,982	2,386	(596)	-20.0%
4182 - Short Term Disability Insurance	340	407	407	407	440	33	8.1%
4183 - EAP (Employee Asst Prog)	88	280	280	280	350	70	25.0%
4184 - Life Insurance	207	810	810	810	810	-	0.0%
Total Benefits	**245,639**	**219,286**	**206,320**	**206,320**	**259,345**	**40,059**	**18.3%**
Contracted Services							
4210 - Professional Contract Services	-	110,250	110,250	110,250	174,400	64,150	58.2%
4210 - Subregional O&M	2,131,265	1,953,889	1,953,889	1,953,889	2,158,711	204,822	10.5%
4211 - Banking Fees	18,366	19,300	22,150	22,150	27,500	8,200	42.5%
Total Contracted Services	**2,149,631**	**2,083,439**	**2,086,289**	**2,086,289**	**2,360,611**	**277,172**	**13.3%**
Bad Debt Expense							
4301 - Bad Debt Expense	2,486	5,000	2,500	2,500	1,400	(3,600)	-72.0%
Total Bad Debt Expense	**2,486**	**5,000**	**2,500**	**2,500**	**1,400**	**(3,600)**	**-72.0%**
Services & Supplies							
4330 - Misc Supplies & Services	71,961	89,500	89,500	89,500	108,800	19,300	21.6%
4332 - Janitorial & Safety Supplies	-	1,500	-	-	1,500	-	0.0%
Total Services & Supplies	**71,961**	**91,000**	**89,500**	**89,500**	**110,300**	**19,300**	**21.2%**
Special Programs							
4227 - Sewer Lateral Grant Program	(50,000)	-	-	-	-	-	0.0%
4360 - Conservation Rebate Program	-	1,000	-	-	5,000	4,000	400.0%
Total Special Programs	**(50,000)**	**1,000**	**-**	**-**	**5,000**	**4,000**	**400.0%**
Equipment (under $10K)							
4351 - Computer Equip (under $10 K)	-	-	-	-	-	-	0.0%
4370 - Equipment(under $10K)	-	-	-	-	5,000	5,000	0.0%
Total Equipment (under $10K)	**-**	**-**	**-**	**-**	**5,000**	**5,000**	**0.0%**
Vehicle Expense							
4380 - Vehicle Maintenance	4,822	10,000	7,000	7,000	7,000	(3,000)	-30.0%
Total Vehicle Expense	**4,822**	**10,000**	**7,000**	**7,000**	**7,000**	**(3,000)**	**-30.0%**
Conference & Training Expense							
4510 - Conference & Training	915	5,000	5,000	5,000	5,000	-	0.0%
4515 - Meetings & Travel	2,260	3,000	3,000	3,000	5,000	2,000	66.7%
Total Conference & Training Expense	**3,175**	**8,000**	**8,000**	**8,000**	**10,000**	**2,000**	**25.0%**
Utilities							
4710 - Utilities - Gas & Electric	64,505	60,000	60,000	60,000	65,000	5,000	8.3%
4711 - Utilities - City Bill	3,080	3,198	3,198	3,198	2,500	(698)	-21.8%

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Detail - Wastewater Operating Fund 510
Budget Expenditures

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Total Utilities	**67,586**	**63,198**	**63,198**	**63,198**	**67,500**	**4,302**	**6.8%**
Telecommunications							
4750 - Telecommunications	1,113	2,000	1,500	1,500	2,000	-	0.0%
Total Telecommunications	**1,113**	**2,000**	**1,500**	**1,500**	**2,000**	**-**	**0.0%**
Allocated Insurance							
4996 - Allocated Liability Insurance	30,012	40,285	40,285	40,285	53,230	12,945	32.1%
4997 - Allocated Wrkrs Comp Insurance	27,053	28,620	28,620	28,620	29,510	890	3.1%
Total Allocated Insurance	**57,066**	**68,905**	**68,905**	**68,905**	**82,740**	**13,835**	**20.1%**
G & A Allocation							
4998 - G & A Allocation	908,934	950,965	950,965	950,965	836,947	(114,018)	-12.0%
Total G & A Allocation	**908,934**	**950,965**	**950,965**	**950,965**	**836,947**	**(114,018)**	**-12.0%**
Transfers Out							
4999 - Transfers Out	32,551	187,000	187,000	187,000	583,080	396,080	211.8%
Total Transfers Out	**32,551**	**187,000**	**187,000**	**187,000**	**583,080**	**396,080**	**211.8%**
Capital Outlay							
5100 - Capital Outlay	-	69,000	148,000	148,000	105,000	36,000	52.2%
Total Capital Outlay	**-**	**69,000**	**148,000**	**148,000**	**105,000**	**36,000**	**52.2%**
Debt Service Payments							
6100 - Principal	214,370	97,127	97,127	97,127	97,127	-	0.0%
6200 - Interest	25,668	22,761	22,761	22,761	22,761	-	0.0%
Total Debt Service Payments	**240,038**	**119,888**	**119,888**	**119,888**	**119,888**	**-**	**0.0%**
TOTAL	**4,041,372**	**4,203,823**	**4,276,447**	**4,271,447**	**4,885,564**	**681,741**	**16.2%**

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Sewer Fund - 510					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
4210 - Professional Contract Services					
4210 - Professional Contract Services	Sanitary Sewer Management Plan Update	35,000	1	35,000	-
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	5,000	1	5,000	3,050
4210 - Professional Contract Services	Electrical Performance Annual Testing	9,100	1	9,100	9,100
4210 - Professional Contract Services	Emergency Generator Maintenance and Repairs	5,900	1	5,900	-
4210 - Professional Contract Services	Emergency Generator Service and Testing Contract	11,000	1	11,000	11,000
4210 - Professional Contract Services	Sanitary Sewer System Engineering Services	10,000	1	10,000	10,000
4210 - Professional Contract Services	Sewer Facility Repairs and Maintenance	14,000	1	14,000	12,800
4210 - Professional Contract Services	Sewer Pump Annual Performance Testing	3,900	1	3,900	3,900
4210 - Professional Contract Services	Sewer Pump Maintenance and Repairs	10,500	1	10,500	10,500
4210 - Professional Contract Services	Sewer Pump station Inlet Gate Service and Repairs	6,000	1	6,000	6,000
4210 - Professional Contract Services	Sewer Solids Grinder Service and Repairs	6,000	1	6,000	6,000
4210 - Professional Contract Services	Sewer System Infrastructure Repairs	21,000	1	21,000	20,000
4210 - Professional Contract Services	Solar Array Maintenance Repairs and Testing	4,800	1	4,800	4,800
4210 - Professional Contract Services	Supervisory Control and Data Acquisition Annual Alarm Testing	7,200	1	7,200	7,200
4210 - Professional Contract Services	Legal Cost	25,000	1	25,000	-
Total 4210 - Professional Contract Services		**174,400**	**15**	**174,400**	**104,350**
4210 - Subregional Contract Services					
4210 - Professional Contract Services	Annual Treatment Plan - Subregional O&M	1,987,156	1	1,987,156	1,953,889
4210 - Professional Contract Services	Llano Trunk Phase 1 Repayment / Project Reserve	171,555	1	171,555	-
Total 4210 - Subregional Contract Services		**2,158,711**	**2**	**2,158,711**	**1,953,889**
4330 - Misc Supplies & Services					
4330 - Misc Supplies & Services	Bay Area Air Quality Facility Permitting	4,000	1	4,000	3,700
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	2,000	1	2,000	1,500
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,500	1	1,500	1,500
4330 - Misc Supplies & Services	Clean and Televise Sewer System	37,000	1	37,000	35,000
4330 - Misc Supplies & Services	OSHA Safety Compliance Equipment	4,100	1	4,100	4,100
4330 - Misc Supplies & Services	Sewer Main Infrastructure Replacement and Repairs	17,000	1	17,000	15,500
4330 - Misc Supplies & Services	Sewer Pump Station Maintenance and Repairs	22,000	1	22,000	15,500
4330 - Misc Supplies & Services	Sewer Utility Maintenance Hole Remote Alarm monitoring	4,700	1	4,700	4,700
4330 - Misc Supplies & Services	Utility Billing Mailout	8,500	1	8,500	8,000
Total 4330 - Misc Supplies & Services		**100,800**	**9**	**100,800**	**89,500**
4996 - Cost Allocation Plan					
4996 - Cost Allocation Plan	City Council	47,563	1	47,563	54,891
4996 - Cost Allocation Plan	City Manager	205,801	1	205,801	157,791
4996 - Cost Allocation Plan	City Attorney	-	-	-	119,751
4996 - Cost Allocation Plan	ACM/City Clerk	65,505	1	65,505	65,629
4996 - Cost Allocation Plan	Admin Svs (Finance)	323,628	1	323,628	338,103
4996 - Cost Allocation Plan	Public Works - Corp Yard	105,072	1	105,072	113,075
4996 - Cost Allocation Plan	Public Works - Engineering	77,229	1	77,229	94,161
4996 - Cost Allocation Plan	Public Works - Gov't Bldg	5,666	1	5,666	-
4996 - Cost Allocation Plan	Non-Departmental	6,483	1	6,483	7,564
Total 4996 - Cost Allocation Plan		**836,947**	**8**	**836,947**	**950,965**
4999 - Transfers Out					
4999 - Transfers Out (CIP)	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	280,270	1	280,270	5,000
4999 - Transfers Out (CIP)	0610-70.00 Zimpher Creek Sewer Relocation Part 2-West End	145,437	1	145,437	-
4999 - Transfers Out (CIP)	0615-23.04 Sewer System Master Plan Update	147,214	1	147,214	157,000
4999 - Transfers Out (CIP)	0616-24.08 Wastewater System Replacement Program	378,743	1	378,743	-
4999 - Transfers Out (CIP)	1001-25.03 NEW: Morris Street Pump Station Repairs	300,000	1	300,000	25,000
Total 4999 - Transfers Out		**1,251,664**	**5**	**1,251,664**	**187,000**
4999 - Transfers Out (CIP)	From Fund 510 - Wastewater Ops	**Funding Sources**		583,080	
4999 - Transfers Out (CIP)	From Fund 512 - Wastewater Connection Fees			281,584	
Total 4999 - Transfers Out				**864,664**	
5100 - Capital Outlay					
5100 - Capital Outlay	Variable Frequency Drive (VFD's)	-	1	-	80,000

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Sewer Fund - 510					
Object Details					
Object - Category	**Line Item Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**	**2025-26 Adopted Budget**
5100 - Capital Outlay	Skid Steer (split-3ways Str/Water/Sewer)	15,000	1	15,000	14,000
5100 - Capital Outlay	Backhoe Tractor-(split-3ways Str/Water/Sewer)	54,000	-	-	54,000
5100 - Capital Outlay	Vac Truck FY27 Apporval FY28 Purchase (split 3 Str/Water/Sewer)	50,000	1	50,000	-
5100 - Capital Outlay	SCADA System upgrades	40,000	1	40,000	-
Total 5100 - Capital Outlay		**69,000**	**2**	**105,000**	**148,000**
Debt Service					
Debt service - Principal	Energy Project Lease	97,127	1	97,127	97,127
Debt service - Interest	Energy Project Lease	22,761	1	22,761	22,761
Total xxxx - Debt Service		**119,888**	**2**	**119,888**	**119,888**

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SEWER CAPITAL FUND 511
FINANCIAL REPORTING

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
3999 - Transfers In from 510	32,551	187,000	187,000	40,000	583,080	396,080	211.8%
3999 - Transfers In from 512	-0	-0	-0	-0	281,584	281,584	0.0%
3730 - Connection Fees	240,805	-0	-0	-0	-0	-	0.0%
3300 - Interest Income	1,171	-0	-0	6,200	-0	-	0.0%
TOTAL REVENUE	**274,527**	**187,000**	**187,000**	**46,200**	**864,664**	**677,664**	**362.4%**
OPERATING EXPENDITURE							
Capital Projects	110,741	187,000	187,000	40,000	1,251,664	1,064,664	569.3%
Capital Projects		-	-			-	0.0%
TOTAL EXPENDITURES	**110,741**	**187,000**	**187,000**	**40,000**	**1,251,664**	**1,064,664**	**569.3%**
Net Surplus/(Deficit)	163,786	-	-	6,200	(387,000)		
Beginning Working Capital	223,812	387,598	387,598	387,598	393,798		
Ending Working Capital	**387,598**	**387,598**	**387,598**	**393,798**	**6,798**		

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Sewer Capital Fund 511				
Object Details				
Object	**Worksheet Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**
Grand Total		**1,251,664**	**5**	**1,251,664**
Description				
Capital Projects	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	280,270	1	280,270
Capital Projects	0610-70.00 Zimpher Creek Sewer Relocation Part 2-West End	145,437	1	145,437
Capital Projects	0615-23.04 Sewer System Master Plan Update	147,214	1	147,214
Capital Projects	0616-24.08 Wastewater System Replacement Program	378,743	1	378,743
Capital Projects	1001-25.03 NEW: Morris Street Pump Station Repairs	300,000	1	300,000
Total - Capital Projects		**1,251,664**	**5**	**1,251,664**

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SEWER CONNECTION FEE FUND 512
FINANCIAL REPORTING

Description	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
OPERATING REVENUE							
3300 - Interest Income	8,100	10,000	10,000	5,200	2,500	(7,500)	-75.0%
3730 - Connection Fee	35,943	245,700	245,700	-0	494,201	248,501	101.1%
3999 - Transfers In	-0	-0	-0	-0	-0	-	0.0%
TOTAL REVENUE	**44,043**	**255,700**	**255,700**	**5,200**	**496,701**	**241,001**	**94.3%**
OPERATING EXPENDITURE							
4999 - Transfer Out	-	-	-	-	281,584	281,584	0.0%
TOTAL EXPENDITURES	**-**	**-**	**-**	**-**	**281,584**	**281,584**	**0.0%**
Net Surplus/(Deficit)	44,043	255,700	255,700	5,200	215,117		
Beginning Working Capital	237,541	281,584	537,284	281,584	286,784		
Beginning Working Capital	**281,584**	**537,284**	**792,984**	**286,784**	**501,901**		

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Sewer Connection Fee 512				
Object Details				
Object	**Worksheet Description**	**Worksheet Unit Price**	**Worksheet Quantity**	**2026-27 Proposed Budget**
Grand Total		**1,201,664**	**5**	**1,201,664**
Description				
Capital Projects	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	280,270	1	280,270
Capital Projects	0610-70.00 Zimpher Creek Sewer Relocation Part 2-West End	145,437	1	145,437
Capital Projects	0615-23.04 Sewer System Master Plan Update	147,214	1	147,214
Capital Projects	0616-24.08 Wastewater System Replacement Program	378,743	1	378,743
Capital Projects	1001-25.03 NEW: Morris Street Pump Station Repairs	250,000	1	250,000
Total - Capital Projects		**201,664**	**5**	**1,201,664**

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LIGHTING ASSESSMENT DISTRICT
FINANCIAL REPORT

DESCRIPTION	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year End	2026-27 Proposed Budget	$ Inc/(Dec) Proposed vs. Adopted Budget	% Change Proposed vs. Adopted Budget
OPERATING REVENUE							
Property Tax	127,143	140,158	140,158	140,158	94,470	-45,688	-32.6%
Interest & Rents	660	500	500	500	500	-0	0.0%
TOTAL REVENUE	**127,803**	**140,658**	**140,658**	**140,658**	**94,970**	**-45,688**	**-32.5%**
OPERATING EXPENSES							
Salaries & Wages	19,456	22,530	22,530	17,952	-	-22,530	-100.0%
Benefits	8,859	7,847	7,847	11,000	-	-7,847	-100.0%
Contracted Services	5,637	8,000	8,000	8,000	8,000	-0	0.0%
Utilities	94,869	100,900	100,900	95,000	98,365	-2,535	-2.5%
TOTAL OPERATING EXPENSE	**128,822**	**139,277**	**139,277**	**131,952**	**106,365**	**-32,912**	**-23.6%**
NET BUDGETARY RESULT	(1,018)	1,381	1,381	8,706	(11,395)		
Addition/(Use) of Reserves	(1,018)	1,381	1,381	8,706	(11,395)		
Beginning Fund Balance (Estimated)	27,227	26,209	26,209	26,209	34,915		
Ending Fund Balance (Estimated)	26,209	27,590	27,590	34,915	23,520		
Actual Reserve Level	**20.3%**	**19.8%**	**19.8%**	**26.5%**	**22.1%**		

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City of Sebastopol Draft 5-27-26

5-Year Capital Improvement Program

FY 2026-27 to FY 2030-31

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Global Summary Report

Funding Sources for CIP Projects Only

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT CATEGORY EXPENDITURES								
1	Bikes, Pedestrians & Safety	127,430	1,453,747	2,930,125	2,520,320		400,000	7,304,192
2	Transition Plan ADA Projects	100						
3	Housing Projects			410,500				410,500
4	Parks Projects	752,792	3,785,000	28,000				3,813,000
5	Paving Projects	2,655,961	1,457,800	483,268	3,495,413			5,436,481
6	Sewer/Wastewater Projects	40,000	1,251,664	444,291	1,327,025	1,378,829	796,924	5,198,733
7	Stormwater and Flood Mitigation Projects	86,000	1,006,026	175,000	420,000			1,601,026
8	Water Projects	415,100	791,850	2,722,710	858,950	1,146,210	238,630	5,758,350
9	Arts Projects							
10	City-owned Buildings & Site Projects	135,000	370,000					370,000
TOTALS		4,212,383	10,116,087	7,193,894	8,621,708	2,525,039	1,435,554	29,892,282
PROJECT FUNDING SOURCES								
000	Unfunded			1,130,847	1,848,120		400,000	3,378,967
000	Loans and other Financing			2,600,000				2,600,000
001	Grant - Unsecured		3,860,457	2,806,246	4,587,613			11,254,316
100	General Fund - Measure U	290,000	1,122,800					1,122,800
100	General Fund	42,460						
103	Bldg./Fac./Infr. Reserve	75,457	365,000					365,000
127	2019 Flood Mitig Earmark	86,000	896,026					896,026
200	Gas Tax		150,000					150,000
201	Measure M Transportation	230,478						
202	Measure M Parks	218,488	185,000					185,000
211	Transp Grant - HSIP	53,919	823,761					823,761
211	Transp Grant - Go Sonoma (SCTA)	2,125,817						
212	Park in-lieu Fees	151,344		28,000				28,000
212	Park Improvement Fund (Ag-Open Space Grant)	126,943						
213	Traffic Impact Fee Fund (TIF)	67,520	277,910	61,800				339,710
216	Community Dev. Grant (CDBG)	138,200						
217	SB 1 Road Maintenance & Rehab	150,657	241,619					241,619
241	Go Sonoma Roads - GSR		150,000					150,000
501	Water Capital Fund	415,100	791,850	122,710	858,950	1,146,210	238,630	3,158,350
511	Sewer Capital Fund	40,000	1,251,664	444,291	1,327,025	1,378,829	796,924	5,198,733
TOTALS		4,212,383	10,116,087	7,193,894	8,621,708	2,525,039	1,435,554	29,892,282

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Category Summary Report

1 - Bikes, Pedestrians & Safety

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0125-20.01	Ragle Road Westside Bicycle and Pedestrian Access						400,000	400,000
0131-23.01	Bodega Avenue Guardrails at City Limits	59,910	300,000					300,000
0132-23.02	SR 116 Enhanced Crossings at Burnett, Keating, Hutchins, Walker	44,110	318,050					318,050
0134-24.01	Covert Lane/Zimpher Drive Crossing Improvements	10,010	390,240					390,240
0135-24.02	Sunset/Johnson Street Pedestrian Crossing Enhancements	13,400	185,000					185,000
0136-24.03	Johnson Street, Morris Street, Eddie Lane Crosswalk and Sidewalk Improvements			97,857	903,808			1,001,665
0137-24.04	Signal at Ragle Road and Bodega Avenue		260,457	2,395,468				2,655,925
0138-24.05	Covert Lane & Norlee Street Crosswalk ADA Ramps & Pedestrian Crossing Improvements			61,800	268,000			329,800
0139-25.01	Sebastopol ATP Various Improvements			375,000	1,348,512			1,723,512
		127,430	1,453,747	2,930,125	2,520,320		400,000	7,304,192
PROJECT FUNDING SOURCES								
000	Unfunded			472,857	903,808		400,000	1,776,665
001	Grant - Unsecured		260,457	2,395,468	1,616,512			4,272,437
211	Transp Grant - HSIP	53,919	823,761					823,761
213	Traffic Impact Fee Fund (TIF)	67,520	277,910	61,800				339,710
217	SB 1 Road Maintenance & Rehab	5,991	91,619					91,619
		127,430	1,453,747	2,930,125	2,520,320		400,000	7,304,192

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Project No: 0125-20.01

Category Bikes, Pedestrians & Safety

Project Location: Bodega Avenue, Ragle Road, Mill Station Road



DESCRIPTION:
Provide bicycle lanes and sidewalks/pedestrian paths on Ragle Road - from Bodega Avenue to Mill Station Road; Mill Station Road - from Ragle Road to SR 116. This is a joint City/County endeavor. City applied for ATP grant in 2018 and again in 2022 but was not awarded. This project is updated to exclude the bike lanes on Bodega Ave since the City has already completed the segment from High Street to Nelson Way and recently completed the next phase up to Pleasant Hill Road, and from Valley View Drive to Atascadero Creek. This project is mostly on County right of way (approximately 75%) and the County will take the lead on applying for a grant for this project. This project is currently unfunded awaiting Sonoma County's lead direction on the project and pursuit of future grant.

JUSTIFICATION: Listed as a regional project with SCTA/Measure M Plan, MTC, and CTC. This project is current on hold pending the County's decision to move forward with this joint project (County is the Lead Agency).

GENERAL PLAN Goals and Policies: Circulation CIR 2: Maintain and Expand a Safe and Efficient Pedestrian, Bicycle, and Transit Network that Connects Neighborhoods with Key Destinations to Encourage Travel by Non-Automobile Modes while also Improving Public Health

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)						400,000	400,000
9200 - Construction							0
EXPENDITURE TOTALS						400,000	400,000
FUNDING SOURCES							
000-Unfunded						400,000	400,000
211-Transp Grant - Go Sonoma (SCTA)							0
213-Traffic Impact Fee Fund (TIF)							0
FUNDING TOTALS						400,000	400,000

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Project No: 0131-23.01

Category Bikes, Pedestrians & Safety

Project Location: Bodega Avenue from West End City Limits to Valley View Drive



DESCRIPTION: Replace short segment of existing guardrail along north side of Bodega Avenue east of the bridge, extend (new) approximately 340 lineal feet of guardrail system on north side of Bodega Avenue, and add/modify signage and pavement markings as appropriate. This is a project funded with Highway Safety Improvement Program (HSIP) cycle 11 funds (10% local match, max grant is $312,300).

JUSTIFICATION: This segment of guardrail was identified as deficient (e.g. railing too low, outdated guardrail and end treatment systems) and in need of upgrades. This location was identified in the City's Local Road Safety Plan as an area with an increased number of lane departure collisions due to the narrow shoulder. Many vehicles drop off into the creek bed as the existing conditions do not provide adequate conditions for vehicles to recover. There is a significant drop off (around 1 foot) from the pavement to existing grade and unrecoverable side slopes of 2:1.

GENERAL PLAN Goals and Policies: Circulation CIR 1-9: Consider all transportation improvements as opportunities to improve safety, access, and mobility for all roadway users and avoid dead-end streets and cul-de-sacs.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	59,910						0
9200 - Construction		300,000					300,000
EXPENDITURE TOTALS	59,910	300,000					300,000
FUNDING SOURCES							
211-Transp Grant - HSIP	53,919	258,381					258,381
217-SB 1 Road Maintenance & Rehab	5,991	41,619					41,619
FUNDING TOTALS	59,910	300,000					300,000

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Project No: 0132-23.02

Category Bikes, Pedestrians & Safety

Project Location: S Main/Burnett Streets; N Main Street/Keating Avenue; Gravenstein Hwy/Hutchins Avenue; Petaluma Aven



DESCRIPTION: Install pedestrian-activated circular LED rapid flashing beacons replacing existing standard flashing beacons; install perimeter lighted pedestrian crossing signs; install pedestrian push buttons; remove existing in-roadway warning lights. This project is primarily funded with a Highway Safety Improvement Program (HSIP Cycle 11) grant from the State.

JUSTIFICATION: SR 116 Traffic Corridor Safety Study shows these intersections meet warrant threshold for RRFBs.

GENERAL PLAN Goals and Policies: Circulation CIR 2-2: Routinely incorporate sidewalks and enhanced pedestrian crossing facilities as part of new street construction or enhancements to existing streets.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	9,110						0
9200 - Construction	35,000	318,050					318,050
EXPENDITURE TOTALS	44,110	318,050					318,050
FUNDING SOURCES							
211-Transp Grant - HSIP		215,820					215,820
213-Traffic Impact Fee Fund (TIF)	44,110	52,230					52,230
217-SB 1 Road Maintenance & Rehab		50,000					50,000
FUNDING TOTALS	44,110	318,050					318,050

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Project No: 0134-24.01

Category Bikes, Pedestrians & Safety

Project Location: Covert Lane/Zimpher Drive



DESCRIPTION: Install Rapid rectangular flashing beacons (RRFB) at this intersection including minor lane configuration. The City received a $349,560 HSIP cycle 12 grant from the State for the design and construction of the project with a minimum 10 percent local match requirement.

JUSTIFICATION: This is needed for pedestrian safety.

GENERAL PLAN Goals and Policies: Circulation CIR 2-2: Routinely incorporate sidewalks and enhanced pedestrian crossing facilities as part of new street construction or enhancements to existing streets.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	10,010	60,240					60,240
9200 - Construction		330,000					330,000
EXPENDITURE TOTALS	10,010	390,240					390,240
FUNDING SOURCES							
211-Transp Grant - HSIP		349,560					349,560
213-Traffic Impact Fee Fund (TIF)	10,010	40,680					40,680
FUNDING TOTALS	10,010	390,240					390,240

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Project No: 0135-24.02

Category Bikes, Pedestrians & Safety

Project Location: Sunset Avenue/Johnson Street



DESCRIPTION: Install a new crosswalk on the west leg of Sunset Drive at the intersection with Johnson Street including ADA curb ramps which may require modification of the sidewalk on the southwest corner due to slope issues. Pedestrian yield markings approaching the crosswalk should also be added.

JUSTIFICATION: This project is needed for pedestrian safety and will make the crossing safer for Analy HS students and other pedestrians. Staff is researching grant opportunities for this project.

GENERAL PLAN Goals and Policies: Circulation CIR 2-2: Routinely incorporate sidewalks and enhanced pedestrian crossing facilities as part of new street construction or enhancements to existing streets.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	13,400	10,000					10,000
9200 - Construction		175,000					175,000
EXPENDITURE TOTALS	13,400	185,000					185,000
FUNDING SOURCES							
001-Grant - Unsecured							0
213-Traffic Impact Fee Fund (TIF)	13,400	185,000					185,000
241-Go Sonoma Roads - GSR							0
FUNDING TOTALS	13,400	185,000					185,000

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Project No: 0136-24.03

Category Bikes, Pedestrians & Safety

Project Location: Johnson Street/Morris Street/Eddie Lane



DESCRIPTION: New concrete sidewalk between new crosswalks at Sunset Avenue/Johnson Street and Johnson Street/Eddie Lane along west side of street; new crosswalk and sidewalk landings at the intersection where the West County Trail transitions from Morris Street to Eddie Lane, new paving for the "apron" of Eddie Lane between Johnson Street/Morris Street and the entrance to the West County Regional Trail. Staff has applied for SCTCA cycle 2 grant for this project. This grant, if awarded, would require a 15% local match.

JUSTIFICATION: This project is needed for pedestrian safety and to make the intersection safer for students at Analy HS and other pedestrians.

GENERAL PLAN Goals and Policies: Circulation CIR 2-2: Routinely incorporate sidewalks and enhanced pedestrian crossing facilities as part of new street construction or enhancements to existing streets.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			97,857				97,857
9200 - Construction				903,808			903,808
EXPENDITURE TOTALS			97,857	903,808			1,001,665
FUNDING SOURCES							
000-Unfunded			97,857	903,808			1,001,665
241-Go Sonoma Roads - GSR							0
FUNDING TOTALS			97,857	903,808			1,001,665

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Project No: 0137-24.04

Category Bikes, Pedestrians & Safety

Project Location: Ragle Road/Bodega Avenue



DESCRIPTION: New traffic signal at Ragle Road and Bodega Avenue and related improvements and bike facilities improvements on Ragle Road from Holly to Bodega Avenue. Staff will be researching HSIP grant (20% local match) and has applied for SCTCA Cycle 2 grant (15% local match) to fund this project. Year 1 cost is for preparing grant application for HSIP grant and updating the preliminary construction cost estimate.

JUSTIFICATION: This intersection meets traffic warrants for a traffic signal.

GENERAL PLAN Goals and Policies: Circulation CIR 1-1: Ensure that the City's circulation network is maintained and improved over time to support buildout of the General Plan in a manner that is consistent with the General Plan Circulation Map

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9003 - Professional/Contract Services		15,000					15,000
9100 - Pre-construction (design, ROW, Environ)		245,457					245,457
9200 - Construction			2,395,468				2,395,468
EXPENDITURE TOTALS		260,457	2,395,468				2,655,925
FUNDING SOURCES							
001-Grant - Unsecured		260,457	2,395,468				2,655,925
213-Traffic Impact Fee Fund (TIF)							0
241-Go Sonoma Roads - GSR							0
FUNDING TOTALS		260,457	2,395,468				2,655,925

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Project No: 0138-24.05

Category Bikes, Pedestrians & Safety

Project Location: Covert Ln/Norlee St



DESCRIPTION: Install pedestrian crossing signs with Rapid Rectangular Flashing Beacons (RRFB), ADA curb ramps and pedestrian yield markings approaching the crosswalk. Staff will be researching grant opportunities for this project.

JUSTIFICATION: This is a pedestrian safety project.

GENERAL PLAN Goals and Policies: Circulation CIR 2-2: Routinely incorporate sidewalks and enhanced pedestrian crossing facilities as part of new street construction or enhancements to existing streets.

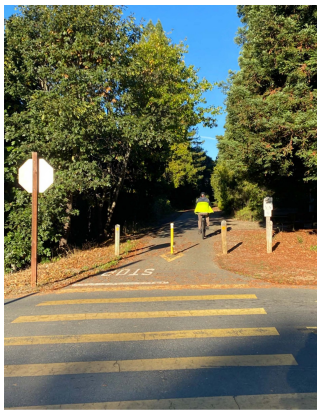
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			61,800				61,800
9200 - Construction				268,000			268,000
EXPENDITURE TOTALS			61,800	268,000			329,800
FUNDING SOURCES							
001-Grant - Unsecured				268,000			268,000
213-Traffic Impact Fee Fund (TIF)			61,800				61,800
FUNDING TOTALS			61,800	268,000			329,800

DRAFT

Project No: 0139-25.01

Category Bikes, Pedestrians & Safety

Project Location: Various locations



DESCRIPTION: Project consists of various projects identified in the City's Active Transportation Plan (ATP), namely, 1) paved trail on the western end of Washington Avenue through Libby Park, 2) bicycle boulevard on Dutton Avenue between Bodega and Huntley, 3) bicycle crossing improvements at SR 12 and Morris Street, and 4) enhanced bicycle crossing improvements at the intersection of Eddie Lane and High School Road-Main Street.

JUSTIFICATION: This project is the implementation of various projects in the recently adopted ATP. Staff has applied for a cycle 2 SCTCA grant for this project. If awarded, the required local match is 15%.

GENERAL PLAN Goals and Policies: Circulation CIR 2: Maintain and expand a Safe and efficient pedestrian, bicycle, and transit network that connects neighborhoods with key destinations to encourage travel by non-automobile modes while also improving public health.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			375,000				375,000
9200 - Construction				1,348,512			1,348,512
EXPENDITURE TOTALS			375,000	1,348,512			1,723,512
FUNDING SOURCES							
000-Unfunded			375,000				375,000
001-Grant - Unsecured				1,348,512			1,348,512
FUNDING TOTALS			375,000	1,348,512			1,723,512

DRAFT

Category Summary Report

2 - Transition Plan ADA Projects

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0214-20.07	City Hall ADA Upgrades	100						
		100						
PROJECT FUNDING SOURCES								
103	Bldg./Fac./Infr. Reserve	100						
		100						

DRAFT

Project No: 0214-20.07

Category Transition Plan ADA Projects

Project Location: City Hall



DESCRIPTION: ADA Upgrades to interior of City Hall. Exterior ADA site improvements have been completed by Public Works and this project will include additional signage. To save costs, Public Works staff will perform the accessibility improvements to the interior of City Hall which includes replacing existing doors, hardware, information board; remove/replace and/or relocate existing wall-hung information stand, existing electrical switches and receptacles, bathroom plumbing modifications, and post access and path of travel signs. **THIS PROJECT IS COMPLETED.**

JUSTIFICATION: Continue to construct improvements in accordance with the City's ADA transition plan.

GENERAL PLAN Goals and Policies: Circulation CIR 2-7: Create an accessible circulation network that is consistent with guidelines established by the Americans with Disabilities Act (ADA), allowing mobility-impaired users such as the disabled and elderly to safely and effectively travel within and beyond the city.

Community Services and Facilities CSF 1: Provide High Quality Community Services, Facilities, and Infrastructure to All Residents, Businesses, and Visitors in Sebastopol.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9000 - Estimated Actual	100						0
9100 - Pre-construction (design, ROW, Environ)							0
9200 - Construction							0
EXPENDITURE TOTALS	100						0
FUNDING SOURCES							
103-Bldg./Fac./Infr. Reserve	100						0
216-Community Dev. Grant (CDBG)							0
FUNDING TOTALS	100						0

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Category Summary Report

3 - Housing Projects

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0300-22.07	Purchase of Market Rate Units			410,500				410,500
				410,500				410,500
PROJECT FUNDING SOURCES								
000	Unfunded			410,500				410,500
				410,500				410,500

DRAFT

Project No: **0300-22.07**

Category **Housing Projects**

Project Location: **Various locations in the city**



DESCRIPTION: This program is a joint venture with the Sonoma County Housing Land Trust (HLT) to buy market rate units for sale on open market, deed restricting them through the HLT model to ensure affordability at a certain income level in perpetuity, and reselling to a qualifying household. The program would be funded through a Community Development Block Grant program application for a grant award.

JUSTIFICATION: This will support the City's Sixth Cycle Housing Element as well as the current Element's policy of preserving existing housing stock.

GENERAL PLAN Goals and Policies: Housing Element Goal B-2 Preserve Housing Resources -Sebastopol will strive to maintain and preserve existing housing resources, including both affordable and market rate units.
HE Goal B-3 Expand Affordability Housing Opportunities Through the Use of Existing Housing– Sebastopol will consider the feasibility of converting market rate housing units to affordable housing.
HE Policy B-5 Work with nonprofits to determine whether there are opportunities to expand the affordable housing supply by using formerly market rate properties.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9002 - Project Management			10,500				10,500
9004 - Property Purchases			400,000				400,000
EXPENDITURE TOTALS			410,500				410,500
FUNDING SOURCES							
000-Unfunded			410,500				410,500
001-Grant - Unsecured							0
204-Housing Linkage Fee							0
FUNDING TOTALS			410,500				410,500

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Category Summary Report

4 - Parks Projects

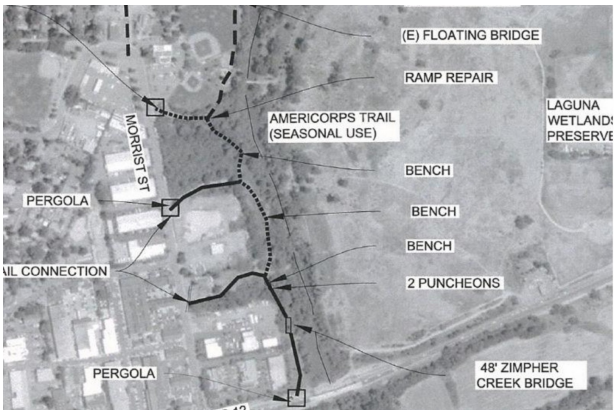
		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0411-73.00	AmeriCorps Trail Extension Project	294,778						
0413-78.00	Burbank Farm: ADA path and Public Restroom Facility	315,197						
0420-22.05	Calder Creek Naturalization Plan Phase 1 Implementation		3,600,000					3,600,000
0423-20.10	Trail Connection from Tomodachi Park to the West Property Line			28,000				28,000
0425-23.07	Ives Park Pathway Replacement and ADA Upgrade (Segment 2)	25,000	185,000					185,000
0426-25.06	Fencing Replacement at Ives Park	42,460						
0427-25.07	Calder Creek Storm Drain Repair at Ives Park	75,357						
		752,792	3,785,000	28,000				3,813,000
PROJECT FUNDING SOURCES								
001	Grant - Unsecured		3,600,000					3,600,000
100	General Fund	42,460						
103	Bldg./Fac./Infr. Reserve	75,357						
202	Measure M Parks	218,488	185,000					185,000
212	Park in-lieu Fees	151,344		28,000				28,000
212	Park Improvement Fund (Ag-Open Space Grant)	126,943						
216	Community Dev. Grant (CDBG)	138,200						
		752,792	3,785,000	28,000				3,813,000

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Project No: 0411-73.00

Category Parks Projects

Project Location: Laguna Wetlands Preserve



DESCRIPTION: This trail extension project located in the Laguna Wetlands Preserve from the Sebastopol Lift Station to Sebastopol Avenue. Design and CEQA review are complete and the construction bid documents are being prepared. The project consists of constructing a trail extension, a pedestrian bridge at Zimpher Creek, improvements to the current trail segments, and addition of trail signs. **THIS PROJECT IS COMPLETED.**

JUSTIFICATION: The project closes a "critical" missing link in the Laguna Preserve trails system. This project would implement several components of the Laguna Preserve Management Plan. A Grant application from the Sonoma County Open Space District was submitted and awarded in late 2019 for this project, and there is a matching grant from the Laguna Foundation as part of the City's required match. The project was "down-scoped" from the original application in order to avoid wetlands impacts.

GENERAL PLAN Goals and Policies: Circulation CIR 2: Maintain and Expand a Safe and Efficient Pedestrian, Bicycle, and Transit Network that Connects Neighborhoods with Key Destinations to Encourage Travel by Non-Automobile Modes while also Improving Public Health.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9000 - Estimated Actual	294,778						0
9200 - Construction							0
EXPENDITURE TOTALS	294,778						0
FUNDING SOURCES							
202-Measure M Parks	81,554						0
212-Park Improvement Fund (Ag-Open Space Grant)	126,943						0
212-Park in-lieu Fees	86,281						0
FUNDING TOTALS	294,778						0

DRAFT

Project No: 0413-78.00

Category Parks Projects

Project Location: Burbank Farm



DESCRIPTION: This project consists of a new ADA-compliant public restroom facility at the Luther Burbank Experiment Farm and ADA path to the restroom facility from the existing parking lot. The work includes installation of a new sewer, water and electrical services to support the restroom facility. The City was awarded a FY 2022-23 CDBG grant to help fund the project. **THE PROJECT IS COMPLETED.**

JUSTIFICATION: The existing bathroom in Burbank Farm does not comply with ADA accessibility and needs to be replaced with an ADA-compliant bathroom.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 6-17: Continue to support the West County Museum and the Luther Burbank Experiment Farm.

Community Services and Facilities CSF 2-21: Continue to provide support to local non-profits providing community recreational services on City-owned land operated by the non-profits, including Ives Pool, the Sebastopol Community Cultural Center, and the Burbank Experiment Farm.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)							0
9200 - Construction	315,197						0
EXPENDITURE TOTALS	315,197						0
FUNDING SOURCES							
103-Bldg./Fac./Infr. Reserve							0
202-Measure M Parks	111,934						0
212-Park in-lieu Fees	65,063						0
216-Community Dev. Grant (CDBG)	138,200						0
FUNDING TOTALS	315,197						0

DRAFT

Project No: 0420-22.05

Category Parks Projects

Project Location: Ives Park



DESCRIPTION: This project (also known as "Bringing Back Calder Creek") is an implementation of parts of the 2013 Ives Park Master Plan. In 2022, Council approved the Calder Creek Vision Plan which included a. This project is the implementation of the plan which will restore the creek from the 6-inch concrete storm drain at the upstream end of the park nearest Jewell Avenue to the weir below the Joe Rodota Trail footbridge. The City is applying for two grants ($1.8M each): one from the Sonoma County Ag and Open Space District and one from the Department of Water Resources.

JUSTIFICATION: A hydrologic study of the Calder Creek Streambed Re-naturalization at Ives Park was previously conducted (CIP #0420-20.08) and completed in FY 2021-22. Concept plan options were completed and Council selected Ives Park Plan (Option B) and included realignment of Calder Creek. CDD staff is working on the acquisition of a water and streams grant with a non-profit group and anticipated grant application is late spring 2025.

GENERAL PLAN Goals and Policies: Conservation and Open Space COS 3-3: Support rehabilitation of any culverted or open existing channelized waterways, as feasible, to remove concrete linings and allow for a connection between the stream channel and the natural water table. Avoid creating additional culverted or open channelized waterways, unless no other alternative is available to protect human health, safety, and welfare.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)							0
9200 - Construction		3,600,000					3,600,000
EXPENDITURE TOTALS		3,600,000					3,600,000
FUNDING SOURCES							
001-Grant - Unsecured		3,600,000					3,600,000
FUNDING TOTALS		3,600,000					3,600,000

DRAFT

Project No: 0423-20.10

Category Parks Projects

Project Location: Tomodachi Park next to Park Village



DESCRIPTION: Provide a trail connecting Tomodachi Park and the Laguna Preserve to the Rodota Trail extension and downtown areas. This first phase is to prepare a concept design and a preliminary cost estimate to seek future funding for this project. A new sidewalk has been constructed by the Barlow Townhomes developer that runs from the connector trail across the new 6736 Sebastopol Ave townhome development to the western edge of Park Village. This extension would continue from that point northeast to Tomodachi Park and eventually southerly to the Joe Rodota Trail..

JUSTIFICATION: This trail connection will provide a pedestrian and bicycle access alternative to the sidewalk along Highway 12 from downtown to Tomodachi Park and Park Village. This trail is identified in the Sebastopol ATP and the MTC Regional ATP.

GENERAL PLAN Goals and Policies: Circulation CIR 1-2: Ensure that the City's circulation network is a well-connected system of streets, roads, sidewalks, multi-use trails, routes, and paths that effectively accommodates vehicular and non-vehicular traffic in a manner that considers the context of surrounding land uses and the needs of all roadway users.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			28,000				28,000
9200 - Construction							0
EXPENDITURE TOTALS			28,000				28,000
FUNDING SOURCES							
212-Park in-lieu Fees			28,000				28,000
FUNDING TOTALS			28,000				28,000

DRAFT

Project No: 0425-23.07

Category Parks Projects

Project Location: Ives Park



DESCRIPTION: This project consists of removing and/or replacing the pathway that runs from the restroom facility along Calder Creek to the entrance to the County Center for the Arts parking lot. Future segment 3 will continue the path to High Street as part of the Calder Creek Naturalization Phase 1 grant project. The work will be coordinated to minimize disruption to summer activities in Ives Park.

JUSTIFICATION: This work will continue the pathway replacement that was completed under the Segment 1 work which runs from the southwest picnic area to the restroom facility to the County parking lot entrance.

GENERAL PLAN Goals and Policies: Community Services and facilities CSF 2-2: Ensure park and trail facilities are accessible to various segments of the population including: specific age groups, persons with special physical requirements, and groups interested in particular activities.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	25,000						0
9200 - Construction		185,000					185,000
EXPENDITURE TOTALS	25,000	185,000					185,000
FUNDING SOURCES							
202-Measure M Parks	25,000	185,000					185,000
FUNDING TOTALS	25,000	185,000					185,000

DRAFT

Project No: 0426-25.06

Category Parks Projects

Project Location: Ives Park



DESCRIPTION: Replacement of existing fencing at Ives Park for Reach 1 and 2 with wrought iron fencing panels. **THIS PROJECT IS ESTIMATED TO BE COMPLETED BY JUNE 30, 2026.**

JUSTIFICATION: The existing fence is in disrepair and damaged and is in need for replacement.

GENERAL PLAN Goals and Policies: Community Services and Facilities (CSF 2-2): Ensure park and trail facilities are accessible to various segments of the population including: specific age groups, persons with special physical requirements, and groups interested in particular activities.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)							0
9200 - Construction	42,460						0
EXPENDITURE TOTALS	42,460						0
FUNDING SOURCES							
100-General Fund	42,460						0
FUNDING TOTALS	42,460						0

DRAFT

Project No: 0427-25.07

Category Parks Projects

Project Location: Ives Park



DESCRIPTION: Trenchless repair of the 60-inch corrugated metal storm drain pipe.

THIS PROJECT IS COMPLETED.

JUSTIFICATION: Large sinkhole on the asphalt pathway that crosses Calder Creek. The sinkhole was caused by the fill and soil beneath the pipe to wash down Calder Creek and fill above the pipe to slip into the void. (New Project approved by Budget Amendment Resolution on 9/2/25.)

GENERAL PLAN Goals and Policies: Conservation and Open Space (COS 3-3): Support rehabilitation of any culverted or open existing channel and the natural water table.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	16,341						0
9200 - Construction	59,016						0
EXPENDITURE TOTALS	75,357						0
FUNDING SOURCES							
103-Bldg./Fac./Infr. Reserve	75,357						0
FUNDING TOTALS	75,357						0

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Category Summary Report

5 - Paving Projects

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0514-22.06	Bodega Avenue Bike Lanes and Pavement Rehabilitation Phase 2	2,500,961						
0520-22.09	Citywide Pavement Repairs/Repaving Program: Digouts & Repairs	120,000	380,000					380,000
0521-25.05	Citywide Pavement Repairs and Repaving Program: Pavement Improvements FY 25-26	35,000	465,000					465,000
0522-26.01	NEW: Citywide Pavement Repairs and Repaving Program: Pavement Improvements FY 26-27		612,800					612,800
0523-26.02	NEW: Bodega Avenue Bike Lanes & Pavement Rehab Phase 3			483,268	3,495,413			3,978,681
		2,655,961	1,457,800	483,268	3,495,413			5,436,481
PROJECT FUNDING SOURCES								
000	Unfunded			72,490	524,312			596,802
001	Grant - Unsecured			410,778	2,971,101			3,381,879
100	General Fund - Measure U	155,000	1,007,800					1,007,800
200	Gas Tax		150,000					150,000
201	Measure M Transportation	230,478						
211	Transp Grant - Go Sonoma (SCTA)	2,125,817						
217	SB 1 Road Maintenance & Rehab	144,666	150,000					150,000
241	Go Sonoma Roads - GSR		150,000					150,000
		2,655,961	1,457,800	483,268	3,495,413			5,436,481

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Project No: 0514-22.06

Category Paving Projects

Project Location: Bodega Avenue from Nelson Way to Pleasant Hill Road



DESCRIPTION: Phase 2 consists of installing bike lanes and repaving Bodega Avenue from Nelson Way to Pleasant Hill Road. Phase 1 from High Street to Nelson Way was completed and Phase 2 continuing on to Pleasant Hill Road. Due to the extremely poor condition of the road in this Phase 2 section, the roadbed will need to be reconstructed rather than overlayed. The project scope was increased to include pavement rehab from Valley View Drive to the bridge and a Class IV bikeway. **THIS PROJECT IS COMPLETED.**

JUSTIFICATION: Bodega Avenue paving is deteriorated and needs resurfacing. The work also includes addition of bicycle lanes along Bodega Avenue. Due to environmental constraints, there may be a short section in front of Burbank Experimental Farm where bicycle sharrows will be painted in lieu of a bike lane. City applied for and awarded a Go Sonoma transportation grant for a maximum amount of $2.24 million for the construction and inspection. The City's minimum local match is 15% of the grant. THIS PROJECT IS ESTIMATED TO BE COMPLETED BY 6/30/26.

GENERAL PLAN Goals and Policies: Circulation CIR 1-11: Provide high quality regular maintenance for existing and future transportation facilities including streets, sidewalks, and paths.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9000 - Estimated Actual	2,500,961						0
9100 - Pre-construction (design, ROW, Environ)							0
9200 - Construction							0
EXPENDITURE TOTALS	2,500,961						0
FUNDING SOURCES							
201-Measure M Transportation	230,478						0
211-Transp Grant - Go Sonoma (SCTA)	2,125,817						0
217-SB 1 Road Maintenance & Rehab	144,666						0
FUNDING TOTALS	2,500,961						0

DRAFT

Project No: 0520-22.09

Category Paving Projects

Project Location: Various City Streets



DESCRIPTION: This project consists of digouts and repairs of streets with large potholes or streets with sinkholes that are repaired more substantially than routine pothole repair work. The Final List of Streets is approved by Council and includes locations on Calder Avenue, Ellis Court, Fannen Avenue, Florence Avenue, Golden Ridge Avenue, High School Street, Virginia Avenue, Washington Avenue, and other streets.

JUSTIFICATION: The streets in this program will be based on the City's 2025 Pavement Management Program and focuses on streets with a very low pavement condition index as well as streets requested by the public and that meet the digouts and repair criteria. The goal of the PMP budget option is to maintain the City's PCI at the existing level of 55. For Year 1, the focus will be on digouts and repairs rather than slurry seals and overlays due to the severity of disrepair of many streets. Also in Year 1, the City will be constructing Bodega Ave. Phase 2 and with these two projects, the City can stay on its target budget of $5M of paving improvements over 5 years if Years 2-5 have a set aside of $500k/year (in 2025 dollars).

GENERAL PLAN Goals and Policies: Circulation CIR 1-11: Provide high quality regular maintenance for existing and future transportation facilities including streets, sidewalks, and paths.

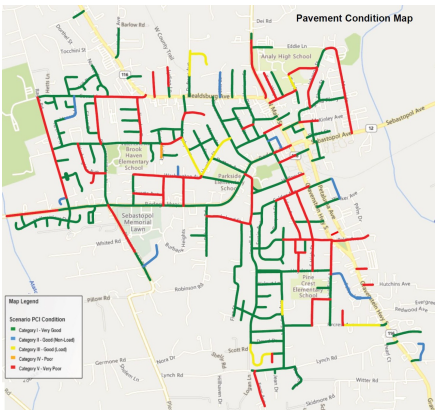
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	20,000						0
9200 - Construction	100,000	380,000					380,000
EXPENDITURE TOTALS	120,000	380,000					380,000
FUNDING SOURCES							
100-General Fund - Measure U	120,000	80,000					80,000
200-Gas Tax		150,000					150,000
217-SB 1 Road Maintenance & Rehab							0
241-Go Sonoma Roads - GSR		150,000					150,000
FUNDING TOTALS	120,000	380,000					380,000

DRAFT

Project No: **0521-25.05**

Category **Paving Projects**

Project Location: **Strout Street and other Location (TBD)**



DESCRIPTION: This is for pavement treatments and improvements consistent with the City's Pavement Management Program. The paving work includes but not limited to slurry seals, micro-seals, AC overlay, geofabric, and sub-base repairs. The street locations are identified in the City's current Pavement Management Program report (2025 or later). For Fiscal Year 2025-26, the proposed street for improvement is Strout Street. Staff will bring a process to determine other street(s) to be improved as part of this project to Council for consideration and approval.

JUSTIFICATION: The City's current Pavement Condition Index (PCI) is 55 which is in the "Fair" category and many of the streets throughout the city are in disrepair. The goal of the PMP budget option is to maintain the City's PCI at the existing level of 55. For FY 26-27 the focus will be on streets that have been in significant disrepair and have received numerous public complaints.

GENERAL PLAN Goals and Policies: Circulation CIR 1-11: Provide high quality regular maintenance for existing and future transportation facilities including streets, sidewalk, and paths.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	35,000						0
9200 - Construction		465,000					465,000
EXPENDITURE TOTALS	35,000	465,000					465,000
FUNDING SOURCES							
100-General Fund - Measure U	35,000	315,000					315,000
217-SB 1 Road Maintenance & Rehab		150,000					150,000
FUNDING TOTALS	35,000	465,000					465,000

DRAFT

Project No: 0522-26.01

Category Paving Projects

Project Location: Various City Streets



DESCRIPTION: This is for pavement treatments and improvements consistent with the City's Pavement Management Program. The paving work includes but not limited to slurry seals, micro-seals, AC overlay, geofabric, and sub-base repairs. The street locations are identified in the City's current Pavement Management Program report (2025 or later). For Fisal Year 2026-27, the proposed list of streets are identified in the City's PMP Report, Appendix F-2 (Maintain PCI at 55; Year 2025).

JUSTIFICATION: The City's current Pavement Condition Index (PCI) is 55 which is in the "Fair" category and many of the streets throughout the city are in disrepair. The goal of the PMP budget option is to maintain the City's PCI at the existing level of 55. For FY 26-27, the focus will be on pavement treatments identified in the City's 2025 PMP, Year: 2025 (excluding Bodega Avenue, already underway).

GENERAL PLAN Goals and Policies: Circulation CIR 1-11: Provide high quality regular maintenance for existing and future transportation facilities including streets, sidewalk, and paths.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		95,000					95,000
9200 - Construction		517,800					517,800
EXPENDITURE TOTALS		612,800					612,800
FUNDING SOURCES							
100-General Fund - Measure U		612,800					612,800
FUNDING TOTALS		612,800					612,800

DRAFT

Project No: 0523-26.02

Category Paving Projects

Project Location: Bodega Avenue from Pleasant Hill Road to Valley View Drive



DESCRIPTION: This project is the third and final phase to complete the east-west bike lanes and routes on Bodega Avenue. Project includes Class II bike lanes on the section of Bodega Avenue between Pleasant Hill Road and Ragle Road, and a Class IV or Clas I multi-use trail on the existing 15-foot raised shoulder which fronts the south side of Bodega Avenue from Ragle to Valley View Drive, an enhanced crosswalk at Valley View Drive, and ADA ramp upgrades and sidewalk gaps.

JUSTIFICATION: Provides bicycle path from Pleasant Hill Road to the city limit. The City has applied for SCTCA cycle 2 grant for this project and the project description is consistent with the grant application. If the grant is awarded, a 15% local match is required and is shown as "unfunded."

GENERAL PLAN Goals and Policies: Circulation CIR 2: Maintain and Expand a Safe and Efficient Pedestrian, Bicycle, and Transit Network that Connects Neighborhood with Key Destinations to Encourage Travel by Non-Automobile Modes while also Improving Public Health.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			483,268				483,268
9200 - Construction				3,495,413			3,495,413
EXPENDITURE TOTALS			483,268	3,495,413			3,978,681
FUNDING SOURCES							
000-Unfunded			72,490	524,312			596,802
001-Grant - Unsecured			410,778	2,971,101			3,381,879
FUNDING TOTALS			483,268	3,495,413			3,978,681

DRAFT

Category Summary Report

6 - Sewer/Wastewater Projects

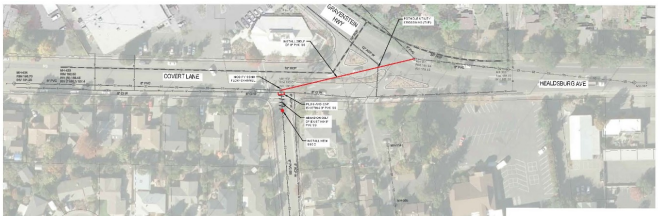
		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0604-37.00	Zimpher Creek Sewer Relocation Part 1 - Covert Lane Rerouting	5,000	280,270					280,270
0610-70.00	Zimpher Creek Sewer Relocation Part 2 - West End		145,437	1,338	857,495			1,004,270
0611-80.00	Zimpher Creek Sewer Relocation Part 3 - Repairs at East End			41,485	43,974	627,014		712,473
0615-23.04	Sewer System Master Plan Update	10,000	147,214					147,214
0616-24.08	Wastewater System Replacement Program		378,743	401,468	425,556	751,815	796,924	2,754,506
0617-25.02	Morris Street Sewer Pump Station Repairs	25,000	300,000					300,000
		40,000	1,251,664	444,291	1,327,025	1,378,829	796,924	5,198,733
PROJECT FUNDING SOURCES								
511	Sewer Capital Fund	40,000	1,251,664	444,291	1,327,025	1,378,829	796,924	5,198,733
		40,000	1,251,664	444,291	1,327,025	1,378,829	796,924	5,198,733

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Project No: 0604-37.00

Category Sewer/Wastewater Projects

Project Location: Zimpher Creek Sewer Line, Covert Lane to Healdsburg Avenue



DESCRIPTION: Reduce flows to the Zimpher Creek sewer main by rerouting the flows from Covert Lane to Healdsburg Avenue. The project consists of a new 8-inch sewer, approximately 250 LF, which allows for gravity flow. The next step is to update the cost estimate for the following year's construction.

JUSTIFICATION: The Zimpher Creek sewer line is due for replacement and should be relocated away from the Creek bed. The rerouting to Covert Lane sewer utility will allow for reduced flows to the Zimpher Creek sewer main.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 4-8: Prioritize sewer service improvements to areas within the City that pose a threat to public health and the environment as a result of deficiencies in existing sewer or septic systems.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	5,000						0
9200 - Construction		280,270					280,270
EXPENDITURE TOTALS	5,000	280,270					280,270
FUNDING SOURCES							
511-Sewer Capital Fund	5,000	280,270					280,270
FUNDING TOTALS	5,000	280,270					280,270

DRAFT

Project No: 0610-70.00

Category Sewer/Wastewater Projects

Project Location: Zimpher Creek from Zimpher Road to Murphy Avenue



DESCRIPTION: This project consists of the Zimpher Creek sewer main relocation and/or replacement. Year 1 is will finalize the pre-design and select a project alternative such as cast-in-place (CIPP) or open-cut trenching. Year 1 budget also includes CCTV reconnaissance. Once an alternative is selected, the design can be performed, with construction commencing in Year 2 and continuing in Year 3. For purposes of this estimate, it is assumed that the CIPP alternative is selected.

JUSTIFICATION: The Zimpher Creek sewer line is due for replacement and should be relocated away from the Creek bed.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 4-8: Prioritize sewer service improvements to areas within the City that pose a threat to public health and the environment as a result of deficiencies in existing sewer or septic systems.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		145,437	1,338				146,775
9200 - Construction				857,495			857,495
EXPENDITURE TOTALS		145,437	1,338	857,495			1,004,270
FUNDING SOURCES							
511-Sewer Capital Fund		145,437	1,338	857,495			1,004,270
FUNDING TOTALS		145,437	1,338	857,495			1,004,270

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Project No: 0611-80.00

Category Sewer/Wastewater Projects

Project Location: Zimpher Creek Sewer from Murphy Avenue to Huntley Street



DESCRIPTION: This project consists of repairs to the sewer system along Zimpher Creek east of Murphy Avenue. Repairs include waterproofing of manholes and sewer mains, and replacement of sewer sections of pipe. The first phase is for the pre-design to determine level of repairs and develop preliminary cost estimate.

JUSTIFICATION: The Zimpher Creek sewer line is due for replacement and should be relocated away from the Creek bed.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 4-8: Prioritize sewer service improvements to areas within the City that pose a threat to public health and the environment as a result of deficiencies in existing sewer or septic systems.

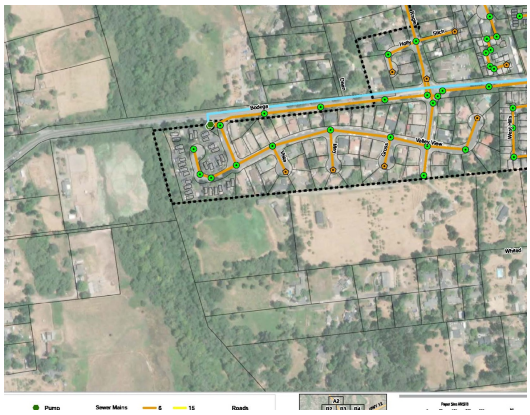
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			41,485	43,974			85,459
9200 - Construction					627,014		627,014
EXPENDITURE TOTALS			41,485	43,974	627,014		712,473
FUNDING SOURCES							
511-Sewer Capital Fund			41,485	43,974	627,014		712,473
FUNDING TOTALS			41,485	43,974	627,014		712,473

DRAFT

Project No: **0615-23.04**

Category **Sewer/Wastewater Projects**

Project Location: **Citywide**



DESCRIPTION: This project will update the 2005 Sewer System Master Plan. The plan will include system capacity analysis and identify deficiencies in sewer system that could result in sewer overflows. The master plan will identify a Capital Improvement Program to upgrade system deficiencies and will include maintenance repair and replacement projects identified in Public Works' ongoing CCTV investigations. The study will largely use on the City's GIS system and the CCTV data to develop the City's 5 and 10 year Capital Improvement Program.

JUSTIFICATION: Master plans should be updated every 5 years and the sewer master plan was last updated in 2005.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, the Sanitary Sewer System Utility Master Plan, Stormwater Management Plan and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	10,000	147,214					147,214
EXPENDITURE TOTALS	10,000	147,214					147,214
FUNDING SOURCES							
511-Sewer Capital Fund	10,000	147,214					147,214
FUNDING TOTALS	10,000	147,214					147,214

DRAFT

Project No: 0616-24.08

Category Sewer/Wastewater Projects

Project Location: Citywide



DESCRIPTION: This program is the ongoing replacement of sewer lines and related appurtenances. The list of pipes to be replaced will be based on the recommendations of the Sewer System Master Plan Update.

JUSTIFICATION: The City's wastewater system is severely aged and needs to be systematically replaced in order to minimize leaks, ruptures and emergency repairs of failing lines.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, the Sanitary Sewer System Utility Master Plan, Stormwater Management Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		75,000	75,000	80,000	150,000	150,000	530,000
9200 - Construction		303,743	326,468	345,556	601,815	646,924	2,224,506
EXPENDITURE TOTALS		378,743	401,468	425,556	751,815	796,924	2,754,506
FUNDING SOURCES							
511-Sewer Capital Fund		378,743	401,468	425,556	751,815	796,924	2,754,506
FUNDING TOTALS		378,743	401,468	425,556	751,815	796,924	2,754,506

DRAFT

Project No: **0617-25.02**

Category **Sewer/Wastewater Projects**

Project Location: **275 Morris Street**



DESCRIPTION: Install a liner or protective coating to the wet well. An initial assessment of the wet well concluded that the epoxy filler in the wet well is failing and is leaking. Making the repair will extend the lifespan of the wet well to keep it in operation.

JUSTIFICATION: The Morris Street Sewer Pump Station conveys all of Sebastopol's raw wastewater to the Llano trunk sewer main where it flows by gravity to the Llano Road Wastewater Treatment Plant, which is operated by the City of Santa Rosa. Public Works staff have observed cracks and leaks forming in a wall of the wet well at the Pump Station and a preliminary assessment of the damage showed visible cracks and leakage through the wet well walls. These repairs are needed to keep the station in operation.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 4-8: Prioritize sewer service improvements to areas within the City that pose a threat to public health and the environment as a result of deficiencies in existing sewer or septic systems.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	25,000						0
9200 - Construction		300,000					300,000
EXPENDITURE TOTALS	25,000	300,000					300,000
FUNDING SOURCES							
511-Sewer Capital Fund	25,000	300,000					300,000
FUNDING TOTALS	25,000	300,000					300,000

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Category Summary Report

7 - Stormwater and Flood Mitigation Projects

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0702-51.00	Zimpher Creek Storm Drain and Outfall Maintenance			80,000	420,000			500,000
0710-64.00	Morris Street Outfall Maintenance			95,000				95,000
0711-23.05	Flood Resiliency Master Plan	60,000	100,000					100,000
0712-23.06	Community Cultural Center Master Plan (Memo)	11,000						
0713-24.09	Fire-related Building Improvements at Community Cultural Center	15,000						
0714-26.03	NEW: Community Cultural Center Flood Mitigation Repairs and ADA improvements		550,000					550,000
0715-26.11	NEW: Calder Creek Storm Drain and Outfall Silt and Debris Maintenance Removal		356,026					356,026
		86,000	1,006,026	175,000	420,000			1,601,026
PROJECT FUNDING SOURCES								
000	Unfunded			175,000	420,000			595,000
103	Bldg./Fac./Infr. Reserve		110,000					110,000
127	2019 Flood Mitig Earmark	86,000	896,026					896,026
		86,000	1,006,026	175,000	420,000			1,601,026

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Project No: 0702-51.00

Category Stormwater and Flood Mitigation Projects

Project Location: Outfall near Morris Street Pump Station



DESCRIPTION: This project is a multi-year effort including a Maintenance Study to identify the maintenance activities for the storm drain and outfall, priorities, and estimated costs. A "desktop" environmental analysis is needed help inform the environmental constraints, followed by the preparation of the cost estimate that will be needed to research grant funding that may be available for the permitting and construction. This project will be identified and scoped in the ongoing Flood Resiliency Master Plan that will identify priority projects and costs.

JUSTIFICATION: Zimpher Creek outfall is silted in and needs maintenance. Upstream of the outfall is the Valentine Avenue storm drain and that section of pipe is also silted in and some sections may need repair or replacement.

GENERAL PLAN Goals and Policies: Safety SA 2-6: Maintain unobstructed water flow in the storm drainage system.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			80,000	80,000			160,000
9200 - Construction				340,000			340,000
EXPENDITURE TOTALS			80,000	420,000			500,000
FUNDING SOURCES							
000-Unfunded			80,000	420,000			500,000
100-General Fund							0
127-2019 Flood Mitig Earmark							0
FUNDING TOTALS			80,000	420,000			500,000

DRAFT

Project No: 0710-64.00

Category Stormwater and Flood Mitigation Projects

Project Location: Morris Street near the Laguna



DESCRIPTION: This project is a multi-year effort starting with a Maintenance Study to identify the maintenance for the storm drain and outfall, priorities, and estimated costs. Future permit and maintenance costs will be identified when the Maintenance Study is completed and also the Flood Resiliency Master Plan is completed and priority projects identified.

JUSTIFICATION: The Morris Street outfall is obstructed by silt and vegetation which require cleaning and possible rehabilitation.

GENERAL PLAN Goals and Policies: Safety SA 2-6: Maintain unobstructed water flow in the storm drainage system.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			95,000				95,000
9200 - Construction							0
EXPENDITURE TOTALS			95,000				95,000
FUNDING SOURCES							
000-Unfunded			95,000				95,000
100-General Fund							0
127-2019 Flood Mitig Earmark							0
FUNDING TOTALS			95,000				95,000

DRAFT

Project No: 0711-23.05

Category Stormwater and Flood Mitigation Projects

Project Location: Citywide



DESCRIPTION: This master plan document is a flood control management plan that will identify flood areas and develop a Capital Improvement Program (CIP) for managing and mitigating flooding that occurs in the Calder Creek and the Laguna area. This plan would expand the 2D hydraulic and hydrology model developed for Calder Creek to other parts of the City using the existing storm drain mapping. The plan would need to apply the new Sonoma Water Hydrology standards.

JUSTIFICATION: Various areas routinely flood, particularly along Calder Creek and the Laguna area. This work will help support future grant funding applications for flood control and mitigation projects.

GENERAL PLAN Goals and Policies: Safety SA-2: Reduce risks to human life, property and public services associated with flood hazards.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	60,000	100,000					100,000
EXPENDITURE TOTALS	60,000	100,000					100,000
FUNDING SOURCES							
127-2019 Flood Mitig Earmark	60,000	100,000					100,000
FUNDING TOTALS	60,000	100,000					100,000

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Project No: 0712-23.06

Category Stormwater and Flood Mitigation Projects

Project Location: 390 Morris St.



DESCRIPTION: The master plan will consider flood mitigation and flood proofing alternatives and costs for long range flood mitigation projects. The plan will also include a list of short term flood repairs from previous flood damages to continue to keep the existing building operational. This project has been down-scoped to be a master plan memo with recommendations and a list of priority repairs and required ADA improvements.

JUSTIFICATION: The Sebastopol Community Cultural Center Master Plan (SCCC) is located in a floodplain and routinely floods. The plan will serve as a long range master plan to determine alternatives such as long term flood mitigation improvements or relocating to a different location not in a floodplain.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 6-16: Support improvements to, expansion of, or replacement of the Sebastopol Community Cultural Center to address flood issues, and to improve services and facilities available to the community in order to enhance the quality of life for all City residents through the provision of quality community services and facilities.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	11,000						0
9200 - Construction							0
EXPENDITURE TOTALS	11,000						0
FUNDING SOURCES							
127-2019 Flood Mitig Earmark	11,000						0
FUNDING TOTALS	11,000						0

DRAFT

Project No: **0713-24.09**

Category **Stormwater and Flood Mitigation Projects**

Project Location: **390 Morris Street**



DESCRIPTION: Replacement of flood-damaged dry walls and acoustical ceiling panels, insulation, thermal and moisture protection, and related work. **THIS PROJECT IS COMPLETED.**

JUSTIFICATION: The walls and ceiling panels were damaged during the 2019 Flood event and are no longer fire-rated. The walls and ceiling panels will need to be repaired/replaced in order to continue operational use of the building.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 6-16: Support improvements to, expansion of, or replacement of the Sebastopol Community Cultural Center to address flood issues, and to improve services and facilities available to the community in order to enhance the quality of life for all City residents through the provision of quality community services and facilities.

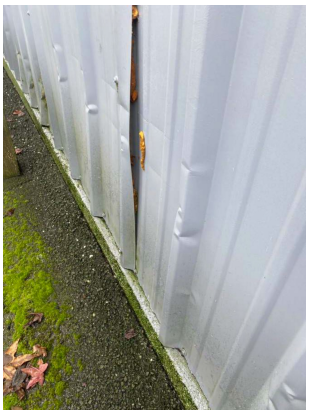
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9200 - Construction	15,000						0
EXPENDITURE TOTALS	15,000						0
FUNDING SOURCES							
127-2019 Flood Mitig Earmark	15,000						0
FUNDING TOTALS	15,000						0

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Project No: 0714-26.03

Category Stormwater and Flood Mitigation Projects

Project Location: 390 Morris Street



DESCRIPTION: Flood mitigation repairs include sealing pin holes in the exterior skin of the building, repair leaks where low roof ties to side wall, remove and replace wood in contract with concrete with treated wood or metal base, add gutters and down spouts, replace section of corroded steel framing of building, flood damage-resistant insulation, water intrusion sealing.

JUSTIFICATION: The Cultural Community Center is an important City facility and benefit to the community. In order to maintain continued operation of the building, flood damage and mitigation repairs are needed. In addition because of the cost of the flood mitigation and repairs, ADA improvements are required in the amount of 20% of the flood mitigation and repair costs.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 6-16: Support improvements to, expansion of, or replacement of the Sebastopol Community Cultural Center to address flood issues, and to improve services and facilities available to the community in order to enhance the quality of life for all City residents through the provision of quality community services and facilities.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		50,000					50,000
9200 - Construction		500,000					500,000
EXPENDITURE TOTALS		550,000					550,000
FUNDING SOURCES							
103-Bldg./Fac./Infr. Reserve		110,000					110,000
127-2019 Flood Mitig Earmark		440,000					440,000
FUNDING TOTALS		550,000					550,000

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Project No: 0715-26.11

Category Stormwater and Flood Mitigation Projects

Project Location: Ives Park to Joe Rodota Trail



DESCRIPTION: This maintenance work is for removal of silt and debris from the interior of two storm drainpipes (60-inch and 40-inch diameter) that follow Calder Creek from Ives Park to the outfall just past Petaluma Avenue near the Joe Rodota trail. The work includes CCTV and pipe inspection, flushing and dewatering. Project management will include assisting with project bidding and acquiring permits, as needed.

JUSTIFICATION: The City maintains a storm drain system on Calder Creek between Ives Memorial Park and storm drain outfalls just past Petaluma Avenue near the Joe Rodota Trail. The Calder Creek drainage system conveys stormwater to the Laguna and needs to be "dredged" out to remove the silt and maintain hydraulic capacity and alleviate the flooding in the area.

GENERAL PLAN Goals and Policies: Safety SA 2-6: Maintain unobstructed water flow in the storm drainage system.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9003 - Professional/Contract Services		326,026					326,026
9100 - Pre-construction (design, ROW, Environ)		30,000					30,000
EXPENDITURE TOTALS		356,026					356,026
FUNDING SOURCES							
127-2019 Flood Mitig Earmark		356,026					356,026
FUNDING TOTALS		356,026					356,026

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Category Summary Report

8 - Water Projects

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
0821-23.09	Water System Master Plan Update	113,600						
0822-24.06	Well 4 Replacement	301,500	389,000	2,600,000				2,989,000
0824-26.04	NEW: First Street Tank and Pleasant Hill Tanks Structural Upgrades Phase 1 - Assessment		154,350					154,350
0825-26.05	NEW: Seismic Retrofit and Upgrades of First Street Tank and Pleasant Hill Tanks Phase 1-Study		171,810					171,810
0826-26.06	NEW: Automated Flow Meter at Corporation Yard Water Tower		76,690					76,690
0827-26.07	NEW: Pleasant Hill Road Water System Connection Loop			122,710	858,950			981,660
0828-26.08	NEW: Gwendolyn Place Water Services Replacement					105,580		105,580
0829-26.09	NEW: 500 South Main Street Watermain Replacement					157,080		157,080
0830-26.10	NEW: Valley View Drive Service Connection Replacement					850,880		850,880
0831-26.11	NEW: Repair/Replace Existing Pressure Reducing Valves					32,670	228,630	261,300
0832-26.12	NEW: Well 6 Water Treatment System						10,000	10,000
		415,100	791,850	2,722,710	858,950	1,146,210	238,630	5,758,350
PROJECT FUNDING SOURCES								
000	Loans and other Financing			2,600,000				2,600,000
501	Water Capital Fund	415,100	791,850	122,710	858,950	1,146,210	238,630	3,158,350
		415,100	791,850	2,722,710	858,950	1,146,210	238,630	5,758,350

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Project No: 0821-23.09

Category Water Projects

Project Location: Citywide



DESCRIPTION: This project includes using the City's water system GIS and the data it contains to identify aging infrastructure, noting type of pipe material and age. The project will also use fire flow test data to identify deficiencies in the system for fire protection purposes. The master plan report will develop a 5 to 10 year Capital Improvement Program. A hydraulic model and calibration will be included in year 2, budget depending.

THIS PROJECT WILL BE COMPLETED BY JUNE 30, 2026.

JUSTIFICATION: Master plans should be updated every 5 years and the water master plan was last conducted in 2005.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, the Sanitary Sewer System Utility Master Plan, Stormwater Management Plan and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	113,600						0
EXPENDITURE TOTALS	113,600						0
FUNDING SOURCES							
501-Water Capital Fund	113,600						0
FUNDING TOTALS	113,600						0

DRAFT

Project No: **0822-24.06**

Category **Water Projects**

Project Location: **710 Petaluma Avenue**



DESCRIPTION: The project includes the preliminary design, final design, site assessment report, and construction of a new replacement well on the site with an average annual production of 15 million gallons of drinking water to the city's water customers.

JUSTIFICATION: Replacement of the City's municipal Well 4 was originally constructed in 1953 and is past its life cycle and needs to be replaced. This well supplies nearly half of the water customers in the city. The City will be looking for outside financing (such as a State Revolving Fund loan or revenue bond) for the construction of the new replacement well.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9002 - Project Management	1,500	2,000					2,000
9100 - Pre-construction (design, ROW, Environ)		287,000					287,000
9100 - Pre-construction (design, ROW, Environ)	300,000	100,000					100,000
9200 - Construction			2,600,000				2,600,000
EXPENDITURE TOTALS	301,500	389,000	2,600,000				2,989,000
FUNDING SOURCES							
000-Contributions							0
000-Loans and other Financing			2,600,000				2,600,000
501-Water Capital Fund	301,500	389,000					389,000
FUNDING TOTALS	301,500	389,000	2,600,000				2,989,000

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Project No: 0824-26.04

Category Water Projects

Project Location: First Street and Pleasant Hill Road



DESCRIPTION: This project includes the structural assessments, design and construction of structural repairs and upgrades to the City's water tanks. Phase 1 is the structural assessment of the tanks. Construction estimates will be identified in the assessment report.

JUSTIFICATION: The tanks do not have anchorage to the foundation and do not meet industry standards. Previous reports were only visual and do not meet US standards for structural assessment. The repairs and upgrades will benefit system safety and compliance.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		154,350					154,350
9200 - Construction							0
EXPENDITURE TOTALS		154,350					154,350
FUNDING SOURCES							
501-Water Capital Fund		154,350					154,350
FUNDING TOTALS		154,350					154,350

DRAFT

Project No: **0825-26.05**

Category **Water Projects**

Project Location: **First Street and Pleasant Hill Road**



DESCRIPTION: This project includes the preliminary study, design and construction for seismic upgrades to the City's water tanks. Phase 1 is the seismic retrofit study and drawings for required upgrades to the tanks to meet current seismic codes and ensure resilience during earthquakes. Construction costs for the seismic retrofit and upgrades will be identified in the Phase 1 retrofit study.

JUSTIFICATION: The City's tanks do not meet current seismic codes and compliance with water industry standards for ASCE 41 and AISC 342-22. Seismic upgrades will reduce risk of failure during earthquakes and extend the service life of the tanks.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		171,810					171,810
9200 - Construction							0
EXPENDITURE TOTALS		171,810					171,810
FUNDING SOURCES							
501-Water Capital Fund		171,810					171,810
FUNDING TOTALS		171,810					171,810

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Project No: 0826-26.06

Category Water Projects

Project Location: Corporation Yard, 714 Johnson Street



DESCRIPTION: Installation of automated flow meter for water tower at the Corporation Yard that supplies water truck haulers who supply portable water to local customers outside the City's water service areas, and water haulers who use the water for construction activities.

JUSTIFICATION: The automatic flow meter at the water tower is need to accurately measure, monitor, and manage water used by truck haulers. The automatic flow meter will enable real-time monitoring, improve operational control, and support data-driven decision-making for water resource allocation.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

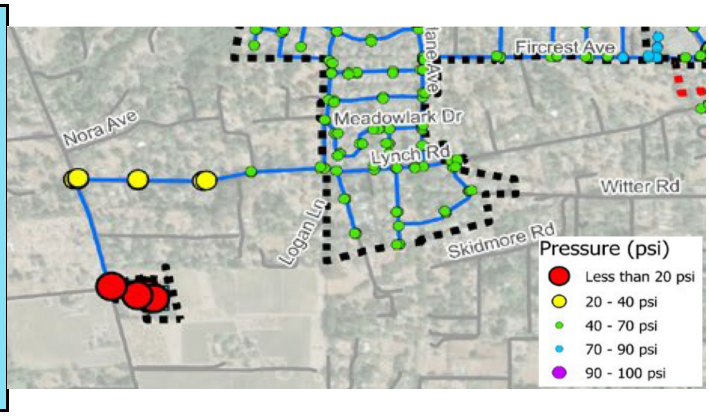
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)		9,590					9,590
9200 - Construction		67,100					67,100
EXPENDITURE TOTALS		76,690					76,690
FUNDING SOURCES							
501-Water Capital Fund		76,690					76,690
FUNDING TOTALS		76,690					76,690

DRAFT

Project No: 0827-26.07

Category Water Projects

Project Location: Pleasant Hill Road



DESCRIPTION: Water system connection loop consisting of a new 16-inch water main from Pleasant Hill tanks at Lynch Road to intersection at Pleasant Hill Road at Mitchell Court.

JUSTIFICATION: The City has experienced some failure on Lynch Road in the past and the maintenance of the water line has caused 75% of the City's water network without supply during the water breaks. This highlights the importance of water reliability and water security issue in this area.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

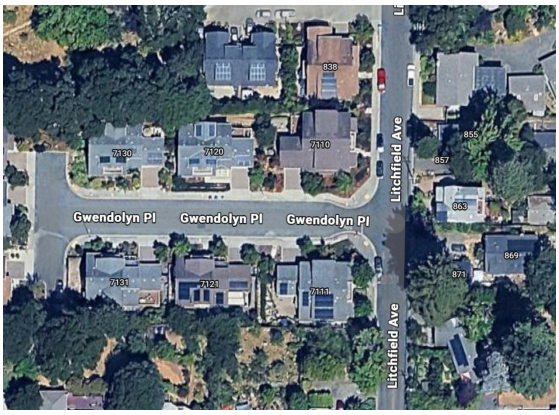
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)			122,710				122,710
9200 - Construction				858,950			858,950
EXPENDITURE TOTALS			122,710	858,950			981,660
FUNDING SOURCES							
501-Water Capital Fund			122,710	858,950			981,660
FUNDING TOTALS			122,710	858,950			981,660

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Project No: **0828-26.08**

Category **Water Projects**

Project Location: **Gwendolyn Place**



DESCRIPTION: Replace approximately 9 existing service connections with 3/4-inch HDPE pipe in Gwendolyn Place from intersection of Litchfield Avenue.

JUSTIFICATION: The watermain and services have had multiple repairs in the past. Replacing with new pipe will provide enhanced hydraulic efficiency and system performance and also prevent leakage losses.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)					13,210		13,210
9200 - Construction					92,370		92,370
EXPENDITURE TOTALS					105,580		105,580
FUNDING SOURCES							
501-Water Capital Fund					105,580		105,580
FUNDING TOTALS					105,580		105,580

DRAFT

Project No: 0829-26.09

Category Water Projects

Project Location: 500 Main Street



DESCRIPTION: Replace approximately 21 feet, 8 inch watermain at 500 S. Main Street from the intersection of S. Main Street just south of Walker Avenue and just west of the intersection.

JUSTIFICATION: This replacement is needed due to past maintenance work in this area. Replacing is new pipe will provide enhanced hydraulic efficiency and system performance and also prevents any leakage losses.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)					19,640		19,640
9200 - Construction					137,440		137,440
EXPENDITURE TOTALS					157,080		157,080
FUNDING SOURCES							
501-Water Capital Fund					157,080		157,080
FUNDING TOTALS					157,080		157,080

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Project No: 0830-26.10

Category Water Projects

Project Location: Valley View Drive



DESCRIPTION: Replace approximately 94 service connections using approximately 20 feet, 3/4-inch diameter HDPE pipe along Valley View Drive per service connection.

JUSTIFICATION: This area has had many lateral breaks due to corrosive soil conditions. The City has performed multiple repair services in the past. Replacing this section with MDPE pipe will help reduce the issues with the corrosive soil.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

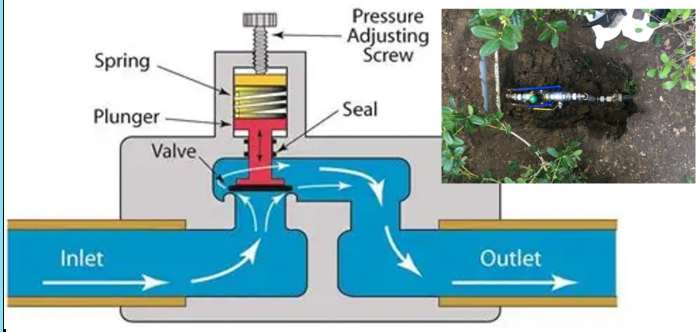
EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)					106,370		106,370
9200 - Construction					744,510		744,510
EXPENDITURE TOTALS					850,880		850,880
FUNDING SOURCES							
501-Water Capital Fund					850,880		850,880
FUNDING TOTALS					850,880		850,880

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Project No: 0831-26.11

Category Water Projects

Project Location: Healdsburg Avenue, Fircrest Avenue, Dutton Avenue, Huntley Avenue



DESCRIPTION: Repair and/or replace existing pressure reducing valves at various locations at Healdsburg Avenue, Fircrest Avenue and at Dutton and Hutnley Avenue.

JUSTIFICATION: Currently the pressure reducing valves present in in the network system are not working. Site visits show that the existing PRV's do not have set pressure. By fixing and/or replacing the PRV, the water system can be divided to pressure zones and will be able to maintain steady downstream pressure which prevent over pressurized sections leading to leaks or pipe bursts.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)					32,670		32,670
9200 - Construction						228,630	228,630
EXPENDITURE TOTALS					32,670	228,630	261,300
FUNDING SOURCES							
501-Water Capital Fund					32,670	228,630	261,300
FUNDING TOTALS					32,670	228,630	261,300

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Project No: 0832-26.12

Category Water Projects

Project Location: 991 Gravenstein Highway



DESCRIPTION: Addition of an arsenic treatment system at the City's municipal Well 6. The design of the treatment system has been completed. Year 5 of the CIP is to review the design and other water quality changes as well as update the estimated cost of the treatment system.

JUSTIFICATION: There has been a concern about naturally occurring arsenic at Well 6, and the City has been using dilution to keep arsenic level in the water below the maximum contaminant level of 10 parts per billing (ppb). Adding the treatment system can further remove arsenic from the water at Well 6.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 1-5: Require development, infrastructure, and long-term planning projects to be consistent with all applicable City infrastructure plans, including the Water Master Plan, and the Capital Improvement Program.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9003 - Professional/Contract Services						10,000	10,000
EXPENDITURE TOTALS						10,000	10,000
FUNDING SOURCES							
501-Water Capital Fund						10,000	10,000
FUNDING TOTALS						10,000	10,000

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Category Summary Report

9 - Arts Projects

PROJECT TITLE	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
09000040-N/A NO PROJECTS IN THIS CATEGORY FOR THIS YEAR							

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Project No: 09000040-N/A

Category Arts Projects

Project Location:

DESCRIPTION:

JUSTIFICATION:

GENERAL PLAN Goals and Policies:

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)							0
9200 - Construction							0
EXPENDITURE TOTALS							0
FUNDING SOURCES							
FUNDING TOTALS							

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Category Summary Report

10 - City-owned Buildings & Site Projects

		FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
PROJECT TITLE								
1001-25.03	Corporation Yard Fuel Filling Station Upgrade	85,000						
1002-25.04	Police Station Emergency Generator and Electrical Improvements	50,000	370,000					370,000
		135,000	370,000					370,000
PROJECT FUNDING SOURCES								
100	General Fund - Measure U	135,000	115,000					115,000
103	Bldg./Fac./Infr. Reserve		255,000					255,000
		135,000	370,000					370,000

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Project No: 1001-25.03

Category City-owned Buildings & Site Projects

Project Location: Corporation Yard, 714 Johnson Street



DESCRIPTION: Upgrade the filling station to meet new Air Resources Board (CARB) requirements. The project includes replacement of pumps with vapor capture system, monitoring system, and site lighting.

JUSTIFICATION: The existing pumps are past their useful life with parts and labor to repair becoming non-existent. The filling station is out of compliance with CARB requirements.

GENERAL PLAN Goals and Policies: City is out of compliance with State CARB regulations for fuel filling stations.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9000 - Estimated Actual	85,000						0
EXPENDITURE TOTALS	85,000						0
FUNDING SOURCES							
100-General Fund - Measure U	85,000						0
FUNDING TOTALS	85,000						0

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Project No: 1002-25.04

Category City-owned Buildings & Site Projects

Project Location: 6850 Laguna Parkway



DESCRIPTION: Replacement and upgrade of existing 40kW emergency generator to a new generator that will support the EOC, dispatch room, and other essential emergency support services at the Police Station. The new emergency generator will be 150kW capacity and will operate the entire building to fully operate the EOC and Police operations during emergencies.

JUSTIFICATION: The existing 40kW generator has been operating since the building was first constructed over 25 years ago and is in need of replacement. Also, the existing generator is sized to only power the dispatch office and is not sufficient in size to support the EOC (which will be stationed in the conference room), or any of the other offices that are deemed essential during an emergency outage.

GENERAL PLAN Goals and Policies: Community Services and Facilities CSF 5-6: Ensure that the PD has adequate staffing and equipment to accommodate existing and future population growth; and

Safety SA 3-4: Identify critical facilities and ensure that they will function in the event of a disaster.

EXPENDITURES	FY25-26 Estimated	2026-27	2027-28	2028-29	2029-30	2030-31	PROJECT TOTAL
9100 - Pre-construction (design, ROW, Environ)	50,000						0
9200 - Construction		370,000					370,000
EXPENDITURE TOTALS	50,000	370,000					370,000
FUNDING SOURCES							
100-General Fund - Measure U	50,000	115,000					115,000
103-Bldg./Fac./Infr. Reserve		255,000					255,000
FUNDING TOTALS	50,000	370,000					370,000

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City of Sebastopol General Fund Forecast

($ in 000)	FY25	FY26	FY27	FY28	FY29	FY30	FY31	FY32
Property Tax	$3,643	$3,734	$3,809	$3,962	$4,040	$4,161	$4,368	$4,585
Sales Tax	2,352	2,261	2,309	2,287	2,271	2,358	2,442	2,566
Measure T/Q Sales Tax	2,293	2,247	2,298	2,259	2,240	2,328	2,413	2,539
Measure U Sales Tax	371	1,466	1,532	1,496	1,576	1,700	1,745	1,823
Utility Users Tax	914	950	954	975	1,002	1,030	1,058	1,087
Transient Occup Tax	480	535	540	551	849	1,283	1,394	1,505
Other Taxes	715	736	811	825	832	846	869	892
Intergovernmental	62	59	62	62	62	62	62	62
Building Permits	533	1,100	1,000	400	408	416	424	433
Fees & Charges	185	152	163	158	157	164	171	179
Interest	109	100	82	44	33	29	26	25
Other Revenues	476	196	252	255	257	260	263	266
Transfers In	210	275	184	127	128	130	131	132
Cost Allocation	1,762	1,796	1,627	1,664	1,701	1,739	1,778	1,818
Total Revenue	**14,105**	**15,607**	**15,622**	**15,064**	**15,557**	**16,505**	**17,144**	**17,914**
Salaries	4,261	4,110	4,861	5,011	5,173	5,340	5,512	5,690
Part-time	106	62	46	47	48	49	50	51
Overtime	325	181	183	189	195	200	206	213
Pension	1,725	1,898	2,085	2,224	2,327	2,316	2,309	2,332
Health/OPEB	956	1,172	1,431	1,255	1,293	1,331	1,371	1,411
Other Personnel	1,048	898	824	889	915	942	969	998
Vacancy Savings	-	(148)	(145)	(96)	(99)	(102)	(104)	(107)
Subtotal Personnel	8,421	8,173	9,284	9,518	9,850	10,075	10,313	10,587
Services & Supplies	4,049	4,383	4,447	4,559	4,673	4,789	4,909	5,032
Liability Insurance	655	759	846	867	888	911	933	957
Utilities	555	485	479	491	503	516	529	542
Contributions	69	8	10	11	11	11	11	12
Debt Service	270	151	151	111	86	86	86	86
Capital/Other Tfrs Out	443	414	1,366	849	886	942	966	1,004
Total Expense	**14,463**	**14,373**	**16,583**	**16,406**	**16,897**	**17,330**	**17,748**	**18,220**
Net Annual	(359)	1,234	(960)	(1,341)	(1,339)	(825)	(604)	(306)
Pension Trust Contribs	-	-	212	246	345	305	262	245
Balance Sheet Adjusts	(30)	-	-	-	-	-	-	-
Beginning Fund Balance	5,698	5,310	6,544	5,796	4,700	3,706	3,186	2,845
Ending Fund Balance	5,310	6,544	5,796	4,700	3,706	3,186	2,845	2,783
less: Commited/Assigned	1,306	1,306	1,306	880	660	440	220	-
Unassigned Balance	**4,004**	**5,238**	**4,490**	**3,820**	**3,046**	**2,746**	**2,625**	**2,783**
Unassign as % of Tot Exp	27.7%	36.4%	27.1%	23.3%	18.0%	15.8%	14.8%	15.3%

Capital Improvement Plan

POLICE DEPARTMENT CITY VEHICLES

Asset Inventory													
Asset Register and Hierarchy	**Footnotes**	**Controlling Department**	**Year Installed**	**Acquisition Cost**	**Market Value at Time of Purchase**	**Annual Payment**	**Payment Start Date**	**Effective Life**	**Current Age**	**Mileage / Hours**	**Inflation Rate %**	**Total Required Cost Per Replacement Schedule**	**Reccommended Replacement Fund Amount Per Replacement Schedule**
Levels				$	$	$		Years	Years			$	$
0030 - 2019 Ford Explorer	FN-1	Police	2019	$49,000	$74,000	N/A	N/A	20	7	45,518	0.05	$196,344	$68,720
0031 - 2025 Stalker Sam 3		Police	2025			N/A	N/A	20	1	N/A	0.05	$0	$0
0033 - 2005 Harley Davidson Motorcycle	FN-2	Police	2005	$20,000	$30,000	N/A	N/A	20	21	53,000	0.05	$79,599	$83,579
0034 - 2005 Harley Davidson Motorcycle	FN-2	Police	2005	$20,000	$30,000	N/A	N/A	20	21	52,370	0.05	$79,599	$83,579
0035 - 2019 Ford Escape	FN-3	Police	2019	$27,000	$42,000	N/A	N/A	10	7	26,673	0.05	$68,414	$47,890
0036 - 2026 Ford Explorer	FN-1	Police	2026			N/A	N/A	20	0	14,000	0.05	$0	$0
0037 - 2017 Ford Fusion	FN-4	Police	2017	$40,000	$50,000	N/A	N/A	10	9	72,684	0.05	$81,445	$73,300
0038 - 2018 Ford Fusion	FN-4	Police	2018	$40,000	$50,000	N/A	N/A	10	8	83,174	0.05	$81,445	$65,156
0039 - 2008 Ford Escape	FN-3	Police	2008	$29,500	$29,500	N/A	N/A	10	18	72,496	0.05	$48,052	$86,494
0041 - 2017 Ford Explorer	FN-1	Police	2017	$47,000	$47,000	N/A	N/A	10	9	83,897	0.05	$76,558	$68,902
0042 - 2015 Ford Explorer	FN-1	Police	2015	$46,750	$46,750	N/A	N/A	10	11	84,753	0.05	$76,151	$83,766
0043 - 2017 Ford Explorer	FN-1	Police	2017	$47,000	$47,000	N/A	N/A	10	9	71,735	0.05	$76,558	$68,902
0044 - 2016 Ford Explorer	FN-1	Police	2016	$46,750	$46,750	N/A	N/A	10	10	97,742	0.05	$76,151	$76,151
0045 - 2005 Ford Escape/Hybrid	FN-3	Police	2005	$27,100	$37,100	N/A	N/A	15	21	79,723	0.05	$77,128	$107,980
0048 - 1998 Mighty Mover DUI Trailer		Police	1998	$15,000	$15,000	N/A	N/A	40	28	N/A	0.03	$48,931	$34,251
0050 - 2014 Ford Explorer	FN-1	Police	2014	$28,100	$28,100	N/A	N/A	10	12	104,046	0.05	$45,772	$54,926
0051 - 2025 Ford Explorer	FN-1	Police	2025			N/A	N/A	20	1	6,871	0.05	$0	$0
0052 - 2026 Ford Explorer	FN-1	Police	2026			N/A	N/A	20	0	5,557	0.05	$0	$0
Grand Total:				$ 483,200		$0						$1,112,146	$1,003,596

Police Vehicles replacement costs in the next 3 years

Replacement Fund Committed to Police Vehiclers

Footnotes:
FN-1, Full Persuit Patrol Package Add $25,000
FN-2, Motorcycle Full Persuit Patrol Package Add $10,000
FN-3, Police Service Vehicle Add $ 15,000
FN-4, Unmarked Service Vehicle Add $10,000

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Capital Improvement Plan

PUBLIC WORKS DEPARTMENT CITY VEHICLES

Asset Inventory													
Asset Register and Hierarchy	**Footnotes**	**Controlling Department**	**Year Installed**	**Acquisition Cost**	**Market Value at Time of Purchase**	**Annual Payment**	**Payment Start Date**	**Effective Life**	**Current Age**	**Mileage / Hours**	**Inflation Rate %**	**Total Required Cost Per Replacement Schedule**	**Reccommended Replacement Fund Amount Per Replacement Schedule**
Levels				$	$	$		Years	Years		FN 1	$	$
0010 - 2017 Ford C-Max Hybrid		Public Works	2017	$35,000	$35,000	N/A	N/A	15	9	63,307	0.04	$63,033	$37,820
0011 - 2019Ford F250 W/Scwlzi Utility Body		Public Works	2019	$36,000	$36,000	N/A	N/A	15	7	26,048	0.04	$64,834	$30,256
0012 - 2016 Ford 350 4x4 Pickup		Public Works	2016	$36,203	$36,203	N/A	N/A	15	10	49,116	0.04	$65,200	$43,466
0014 - 2014 Ford F-350 w/ lift		Public Works	2014	$74,114	$74,114	N/A	N/A	15	12	21,877	0.04	$133,475	$106,780
0015 - 2014 Ford 250 w/Scelzi Utility Body		Public Works	2014	$32,700	$32,700	N/A	N/A	15	12	61,062	0.04	$58,891	$47,113
0016 - 2022 Ford F150 Pickup		Public Works	2022	$36,048	$36,048	N/A	N/A	15	4	7,498	0.04	$64,920	$17,312
0017 - 2014 Ford 250 w/Scelzi Utility Body		Public Works	2014	$32,692	$32,692	N/A	N/A	15	12	58,507	0.04	$58,876	$47,101
0018 - 2017 Ford F250 w/Scelzi Utility Body		Public Works	2017	$34,000	$34,000	N/A	N/A	15	9	36,370	0.04	$61,232	$36,739
0019 - 2014 Ford F350 w/Dump Body		Public Works	2014	$37,499	$37,499	N/A	N/A	15	12	37,805	0.04	$67,534	$54,027
0020 - 2019 Ford F650 5 Yard Dump		Public Works	2019	$77,000	$77,000	N/A	N/A	20	7	3,190	0.04	$168,716	$59,051
0021 - 2006 Chevrolet Pickup		Public Works	2006	$14,000	$14,000	N/A	N/A	15	20	75,957	0.04	$25,213	$33,618
0022 - 2010 Ford F650 5 Yard Dump		Public Works	2010	$74,184	$74,184	N/A	N/A	20	16	14,921	0.04	$162,546	$130,037
0023 - 2019 Ford F250 W/Scelzi Utility Body		Public Works	2020	$36,000	$36,000	N/A	N/A	15	6	34,975	0.04	$64,834	$25,934
0024 - 2022 Chevrolet Colorado Pickup		Public Works	2022	$28,363	$28,363	N/A	N/A	15	4	20,976	0.04	$51,080	$13,621
0025 - 2017 Ford F250 w/Scelzi Utility Body		Public Works	2017	$34,000	$34,000	N/A	N/A	15	9	40,228	0.04	$61,232	$36,739
0027 - 2021 Ford F150 Pickup		Public Works	2021	$31,169	$31,169	N/A	N/A	15	5	20,344	0.04	$56,134	$18,711
0028 - 2021 Ford F150 Pickup		Public Works	2021	$29,694	$29,694	N/A	N/A	15	5	23,681	0.04	$53,477	$17,826
0029 - 2026 Ford F150 Pickup		Public Works	2026	$42,100	$42,100	N/A	N/A	15	0	59	0.04	$75,820	$0
0060 - 1999 Honda ATV		Public Works	1999	$5,000	$5,000	N/A	N/A	20	27	N/A	0.04	$10,956	$14,790
0070 - 2001 Featherlite Trailer		Public Works	2001	$2,500	$2,500	N/A	N/A	20	25	N/A	0.04	$5,478	$6,847
0071 - 2009 Featherlite Trailer		Public Works	2009	$3,343	$3,343	N/A	N/A	20	17	N/A	0.04	$7,325	$6,226
0072 - 2016 IP Manufacturning Roll Off Trailer		Public Works	2016	$2,500	$2,500	N/A	N/A	20	10	N/A	0.04	$5,478	$2,739
0073 - 2009 Cart Away Water Trailer		Public Works	2009	$5,000	$5,000	N/A	N/A	20	17	N/A	0.04	$10,956	$9,312
0074 - 2023 Legend Mower Trailer		Public Works	2024	$5,095	$5,095	N/A	N/A	20	2	N/A	0.04	$11,164	$1,116
0075 - 2023 PacWest Paint Trailer		Public Works	2024	$4,000	$4,000	N/A	N/A	20	2	N/A	0.04	$8,764	$876
0080 CAT XQ60BM Standby Generator		Public Works	2020	$60,000	$60,000	N/A	N/A	20	6	28.6 Hrs	0.04	$131,467	$39,440
0083 - 1996 Airman Air Compressor Trailer		Public Works	1996	$9,500	$9,500	N/A	N/A	20	30	869.0 Hrs	0.04	$20,816	$31,224
0085 - 2026 John Deere 320P Backhoe		Public Works	2026	$166,153	$166,153	N/A	N/A	20	0	9.7 Hrs	0.08	$774,432	$0
0089 - 2015 John Deere 310L Backhoe	FN-2	Public Works	2015	$93,477	$93,477	N/A	N/A	20	11	1916.2 Hrs	0.08	$435,692	$239,631
0095 - 2009 International Vactor Truck Model 2103	FN-1	Public Works	2009	$167,761	$167,761	N/A	N/A	15	17	25,385	0.08	$532,166	$603,122
0097 - 2017 International Vactor Truck Model 2013	FN-0	Public Works	2017	$287,000	$287,000			15	9	11,050	0.08	$910,413	$546,248
Grand Total:				$ 1,532,095		#VALUE!						$4,222,154	$2,257,722

Public Works Vehicles replacement costs in the next 3 years

Replacement Fund Committed to Public Works Vehicles

Footnotes

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City of Sebastopol
Membership Listing

	Agency Description	Controlling Department	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Local Agency Formation Commission (LAFCO)	Council	5,995	6,448	5,888	6,577
2	Sister Cities International	Council	155	310	155	155
3	League of California Cities	Council	5,614	5,049	5,190	5,385
4	Association of Bay Area Government (ABAG)	Council	2,577	2,729	3,002	3,302
5	Sonoma County Go Local Cooperative	Council	200	200	-	-
6	Cittaslow International	Council	1,718	-	-	-
7	SoCo Transportation Authority Technical Advisory Committee (SCTA)	Council	5,162	5,402	5,600	5,709
8	Regional Climate Protection Authority (RCPA)	Council	13,047	13,463	8,190	8,260
9	Sebastopol Chamber of Commerce	Council	242	242	242	242
10	International Institute fo Municipal Clerks	ACM/City Clerk	215	200	215	215
11	City Clerks Association of California	ACM/City Clerk	125	200	250	250
12	ICMA	ACM/City Clerk	200	200	200	-
13	California Public Employers Labor Relations Association (CALPELRA)	ACM/City Clerk	370	370	370	-
14	CA City Management Foundation (CCMF)	ACM/City Clerk	400	400	-	-
15	California Society of Municipal Finance Officers	Finance	220	250	270	210
16	Government Finance Officers Association	Finance	170	170	170	170
17	Municipal Management Association of Northern California (MMANC)	Finance	75	75	95	95
18	Public Agency Risk Management Association	Finance	-	-	-	300
19	California Architects Board	Planning	300	-	400	-
20	American Planning Association	Planning	-	788	-	-
21	International Code Council	Building	145	145	160	160
22	Rusian River Watershed Association Technical Work Group	Engineering	34,286	26,365	31,760	20,909
23	State Water Control Board	Engineering	7,067	7,067	7,067	7,279
24	Clears, Inc	Police	-	-	-	75
25	California Police Chief Association	Police	348	190	875	365
26	National Emergency Number Association	Police	142	147	147	152
27	Sonoma County Law Enforcement Chief Association	Police	200	200	200	200
28	CA Association for Property & Evidence	Police	-	-	50	50
29	Sonoma County Fire Chief Association	Fire	400	5,400	5,400	-
30	California State Firefighter Association	Fire	2,550	2,338	2,847	-
31	Emergency Services Marketing Corp	Fire	660	660	-	-
32	REDCOM (9-1-1 Dispatcher Services)	Fire	52,223	58,838	65,131	44,786
33	SoCo Operational Area Emergency Services (County EOC)	Fire	2,000	2,000	2,000	2,000
34	International Association of Fire Chiefs	Fire	285	285	290	290
35	California Fire Chiefs Association (CFCA)	Fire	412	285	400	
	Total		**136,806**	**139,846**	**145,874**	**106,846**

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APPROPRIATIONS LIMIT

What is it?

Proposition 4, approved by the voters in November 1979, added California Constitution, Article XIIIB. Article XIIIB limits the level of most appropriations from tax sources that the state and most local government entities are permitted to make in any given year. The limit for each year is equal to the limit for the prior year, adjusted for changes in the cost of living and population plus other various adjustments as required. The first year in which appropriations limits applied to state and local governments in California was fiscal year (FY) 1980 81.

Calculation for City of Sebastopol

Per Capita Personal Income	
Fiscal Year	Percentage Change over Prior
2026-27	4.95%

Population Change County of Sonoma	
Fiscal Year	Percentage Change over Prior
2026-27	-0.20%

Per Capita Cost of Living Converted to Ratio:	$\frac{4.95 + 100}{100}$	**1.0495**
Population Converted to Ratio	$\frac{.2 + 100}{100}$	**1.002**
Calculation Factor for FY 2026-27	1.0495 x 1.002	**1.0516**

Fiscal Year 2025-26 Appropriations Limit	$ 21,585,408
Fiscal Year 2026-27 Factor	1.0516
Fiscal Year 2026-27 Appropriations Limit	**$ 22,699,194**

It should be noted that Appropriations Limit applies only to proceeds of taxes, as defined by the law and statewide reporting guidelines.

Tax Appropriations Subject to the Tax Appropriations Limit

Tax Appropriations	Total Budget for 2026-27
Property Tax	$ 3,863,165
Sales Tax	6,139,000
Other Tax	2,099,495
Total Appropriations Subject to Limit	$ 12,101,660
Appropriations Subject to Limit	$ 12,101,660
Fiscal Year 2026-27 Appropriations Limit	22,699,194
Over/(Under) Appropriations Limit	$ (10,597,534)
Percentage Over/(Under) Limit	-47%

State Law requires the annual calculation of the City's Appropriations (Gann) Limit, and the City's practice is to include the annual calculation and adoption as part of the annual reviews and approves of the Operating Budget. The City's appropriations subject to the Gann Limit totals $12,101,660 which is well below the authorized spending limit of $22,699,194

Department of Finance Budgeting Resource Price and Population Factors Used For Appropriations Limit at:
https://dof.ca.gov/Forecasting/Demographics/Estimates/

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FINANCIAL POLICY
Revised May 2, 2017
Council Policy # 69

OVERVIEW

This document establishes policies of overall financial management, budget development, and fiscal administration for the City of Sebastopol. Included herein are statements and principles designed to guide the City in maintaining its financial stability and delivering high-quality services to the public.

Formally adopted financial policies assist elected officials and city staff in the development of fiscal management practices, save time and provide structure for financial decisions, promote public confidence, enhance transparency and provide continuity over time. These policies will be updated periodically, but are designed with a long-term perspective and provide the basic framework and road map for addressing a wide variety of financial and economic conditions that the City will encounter. A fiscal policy supports long-term planning and enhances the City's effectiveness in implementing long-term strategies to deliver efficient services to the public.

This document provides a structured, central repository for a variety of fiscal policies which are organized into the following categories

- General Financial Principles
- Annual Operating Budget Policy
- Capital Improvement Program
- Revenues
- Expenditures
- Cash Management
- Debt Management
- Fund Balances
- Financial Reporting
- Review and Update

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GENERAL FINANCIAL PRINCIPAL

It is the overall policy of the City of Sebastopol to build upon a sound conceptual framework to:

- Manage its financial resources in a responsible and prudent manner.
- Provide financial information in a relevant, thorough and timely manner, and in a format that effectively communicates financial status to the Council, citizens and City employees.
- Establish and maintain prudent fund balance levels.
- Maintain financial reporting in compliance with current governmental accounting standards.
- Promote and implement a relevant and strong system of internal financial controls to manage significant risks and monitor the reliability and integrity of financial and operating reporting.
- Promote constructive and proactive financial decision making that includes, and is responsive to, citizens input and guidance.
- Integrate long-term operating and capital resources planning into the annual budget process.
- Allow for uncertainties and maintain a posture of financial flexibility.
- Develop programs in a manner that supports the City's long-term ability to cover costs and provide the level and quality of service required by its citizens.
- Manage debt responsibly.
- Establish and implement investment policies in accordance with the City code and State law.

ANNUAL OPERATING BUDGET POLICY

- An annual operating budget will be adopted by the City Council no later than June 30th of each fiscal year. The budget will include appropriations that provide expenditure authority to public officials responsible for operating their respective departments to fulfill obligations to provide public services as delegated by the City Council.
- Funds may not be expended for a new fiscal year until the budget for that fiscal year has been adopted by the City Council.
- The City Council appointed Budget Subcommittee will develop and present a draft operating budget for consideration by the full City Council and Public. The operating budget will be presented to the City Council for review and adoption.
- Total projected expenditures shall not exceed total estimated revenues. Should this occur, City Council may approve a planned use of accumulated fund balances in prior years for inclusion in the budget.
- The City should maintain a multi-year financial forecast that is updated as part of the annual budget development process.
- One-time revenue sources are not to be relied upon to fund on-going operations.

Controlling and Adjusting the Annual Budget:

- The City structures and controls its budget by use of the following funds:
  - The general fund is the primary operating fund of the City. It accounts for the receipt of property tax, general sales tax, and other general revenues available to finance city operations. The general fund accounts for revenues and expenditures that do not fit the criteria to be accounted for in other funds with external restrictions imposed by their respective financing sources.
  - Special funds account for resources externally restricted for use by their respective funding sources, such as grant programs financed by the State and Federal governments.
  - Enterprise funds account for water and wastewater systems, may be used for fee-based programs if the intention is to recoup almost all City costs through fees or other user charges.
  - Internal Service funds account for centralized service costs (such as technology and vehicle services made available to all operating departments). Charges from the internal service funds appear as an expenditures in the user department, and as revenue in the central service department.
- The City's budget is controlled at the fund level by the City Council.
  - The City Council, as representatives of the public, is the sole authority for creating or increasing expenditure appropriations within a fund. The City Council is also the exclusive authority for approving changes in revenue estimates with funds.
- Department Heads will be held directly responsible and accountable for their budgets as originally adopted by the City Council or as thereafter revised in accordance with this policy. The level of expenditure control for departments is the department level.
- Departments that operate programs among different funds are limited to the appropriation levels within any one fund. This policy also describes the level of authority needed to amend the adopted budget.

Transfers and revisions to the adopted budget:

The City Council approves:

1. All increases in appropriations within a department or fund.
2. All transfers of appropriations between funds.
3. All decreases in appropriations, with the exception that the City Manager may direct Department Heads to suspend expenditures pending Council consideration of decreases in appropriations needed to respond to fiscal emergency.

The City Manager approves:

1. Transfers of appropriations between expenditure line items within departments, projects and

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program budgets, up to $100,000.
2. Transfers between operating divisions and program budgets within departments.
3. The City Manager may make budget transfers between departments or programs as long as those changes do not increase overall appropriations within any one given fund. Transfers between funds, overall increases in fund appropriations, and overall increases in project budgets can only be made through City Council action. Transfers between departments should be reported to the City Council as part of the budget amendment process, either at mid-year or at the proposal of a new budget term.

Finance Department:

1. The Finance Department is responsible for providing forms and instructions for requesting appropriation adjustments, and for analyzing and recommending adjustments to the City Manager. The Finance Department will record approved budgets and adjustments into the City's budget system.
2. The Finance Department will ensure that the City's Comprehensive Annual Financial Report (CAFR) includes a comparison of actual expenditures against the final budget, as amended and adjusted under the authorities of this policy.

- Operating expenditure appropriations not spent during the fiscal year lapse at year-end, except for:
  - Encumbrances or commitments, as in the form of finalized purchase orders made during the fiscal year that have not been completed at year-end.
  - Appropriations for capital improvement projects and ongoing grants with a life-cycle beyond one year.
- Governmental funds use the modified accrual basis of accounting while proprietary and fiduciary fund types are budgeted on a full accrual basis of accounting. The Comprehensive Annual Financial Report (CAFR) presents City's finances on a Generally Accepted Accounting Principles (GAAP) basis and the City's budget is prepared in conformance with these standards.
- City budget must comply with the annual determination of the City's appropriations limit calculated in accordance with Article XIIB of the Constitution of the State of California and adopt an annual resolution to this effect.

CAPITAL IMPROVEMENT PROGRAM

- The City will develop and maintain a five-year capital improvement program (CIP) to be updated annually in conjunction with the operating budget. The CIP should reflect the current and changing needs of the community as well as enhance of the community's quality of life.
- All projects within the CIP are to be tracked systematically and reported on a quarterly basis. CIP tracking reports should clearly display budget-to-actual performance by project, fund category and project status.
- Capital improvements that specifically benefit a select group of users and/or are fee-for-service based are to be financed through user fees, service charges, special assessments and taxes, or development impact fees.
- Capital improvements that specifically benefit a fee-for-service enterprise operation (such as Water/Sewer) are to be financed through the service fees generated within that operation and fund. Such fees should be supported by periodic updates to the related utility master plan.
- Transfers of resources into the CIP fund will be evaluated on an annual basis dependent upon the existence of available surplus dollars.
- The City should strive to maximize the use of capital grants and State assistance in funding capital improvements before tapping general revenue sources.

REVENUES

- The City will strive to maintain a diversified and stable revenue base to minimize the impact of economic fluctuation.

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- The City will seek out, apply for, and effectively administer Federal, State, and other grants that address the City's current operating and capital priorities.
- The City will pursue revenue collection and auditing to assure that funds due to the City are accurately received in a timely manner.
- The City will seek reimbursements for State mandated costs whenever possible.
- The City will adopt user fees with appropriate levels of cost recovery.
- User fee studies should be performed and updated annually to ensure the proper balance of costs and service charges. The City should strive to cover the full cost of providing non-tax and discretionary fee-based service operations except to the extent that City Council approves defined subsidy levels by program area.
- Operating departments are to review public services to identify and determine those appropriate for fee collection. Recommendations for new fees are to be presented to the City Council as fees are annually updated to ensure they reflect all direct and reasonable indirect costs of providing such services.
- Enterprise operations will be self-supporting and shall reimburse the General Fund for any and all materials and services provided on their behalf.

EXPENDITURES

- Expenditures are to be budgeted and controlled so as to not exceed estimated revenues plus the approved and planned use of fund balances accumulated in prior years.
- The City will conduct a mid-year financial status review to determine if projected revenues and expenditures meet target levels. If an operating deficit is projected at year-end, the City should evaluate the need for immediate corrective and/or mitigating actions, including operating or capital expenditure reductions and/or activate the use of established contingency balances. The deferral of essential and scheduled operational expenditures into the following fiscal year or the use of short-term loans and transfers to balance the budget should be avoided.
- The City implements a formal purchasing system, principles, and guidelines to ensure that expenditure levels are kept in check in the course of any fiscal year.

CASH MANAGEMENT

- The Budget Subcommittee will review the City's investment policy periodically and make recommendations to the City Council when appropriate.
- The responsibility of investing City funds rests with the Finance Director who is to exercise due diligence to adhere to the investment policy. The Finance Director will present to the City Council quarterly investment reports presenting a summary of the portfolio status and compliance with the conditions set forth in the investment policy.

DEBT MANAGEMENT

- The City should plan the use of debt in a manner that sustains financing payments at manageable levels.
- The City will seek to maintain a high credit rating through sound financial practices as a basis for minimizing borrowing costs.
- The City will make every effort to use pay-as-you-go financing for capital improvement projects. Debt financing for a project can be used if the overall project cost exceeds anticipated available resources and/or if the cost of financing is favorable as compared to the use of City investment holdings over the financing term.
- The City will monitor all forms of debt annually in conjunction with the budget preparation process and report concerns and remedies, if necessary, to City Council. The City will diligently monitor its compliance with bond covenants.

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- The City will not issue long-term debt to finance current operations. Debt financing should only be used for long-term capital improvement projects with a useful life exceeding the term of the financing and for which the project revenues or specific identified revenue sources are sufficient to service the long-term debt.
- The City will use a lease-purchase method of financing for equipment if the lease rates are more favorable than the City's expected overall investment rate of return.
- The City will not incur general obligation indebtedness for public improvements which exceed in aggregate 15% of the assessed value of all real and personal property of the City as specified in the California Government Code Section 43605.

FUND BALANCES

Governmental Fund Type Definitions

Governmental fund types include the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds. GASB has clarified the definitions of these funds as follows:

General Fund

The General Fund should be used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The restricted or committed proceeds of specific revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations or other governments.

Debt Service Funds

Debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt service funds should be used to report resources if legally mandated.

Permanent Funds

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the government is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments.

Fund Balance Classifications

Fund balance is defined as the difference between assets and liabilities. Governmental Accounting Standards Board Statement (GASB) No. 54 classified fund balances into the following categories:

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Non-spendable: This is a portion of fund balance not available for appropriations by its nature or external restriction. Examples are inventories and donations that require intact principal values.

Spendable: Restricted: The restricted portion of fund balance is subject to externally enforceable legal restrictions. Examples are Gas Tax revenues and grant proceeds.
Committed: The committed portion of fund balance is constrained by the limitations imposed through formal City Council action. Only formal City Council action can remove or modify a previously committed amount.

Assigned: The Assigned portion of fund balance is established for intended use by either the City Council or its designee, such as the City Manager. No formal City Council action is needed to remove the intended use. GAAP required reserves, such as the Other Post-Employment Benefits (OPEB) reserve, belong to this category. The Fiscal Policy and State Revenue Stabilization policy balances belong to this category.

Unassigned: The Unassigned portion of fund balance is that remaining after the non-spendable, the restricted, the committed, and the assigned fund balances are identified and recorded.

The City of Sebastopol will use GASB's definitions of fund balance for the annual financial reports (audits) and for all other financial reporting. For all financial planning purposes, the term Budgetary Fund Balance will be used and will include any portion of the fund balance that is available for appropriation. Portions of the fund balance not available for appropriation will be identified as follows.

The City shall strive to use the most restricted fund balances prior to utilizing those that are less restricted. The following order of use reflects this guideline:

a. Non-spendable (if funds become spendable)
b. Restricted
c. Committed
d. Assigned
e. Unassigned

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Fund Balance Policy Levels

Purpose

The City of Sebastopol (City) has enacted the Fund Balance policies in an effort to ensure financial security through the maintenance of a healthy fund contingency balance that guides the creation, maintenance, and use of resources for financial stabilization purposes. The City's primary objective is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees due to temporary revenue shortfalls or unpredicted one-time expenditures. The City also seeks to maintain the highest possible credit ratings which are dependent, in part, on the City's maintenance of a healthy fund balance.

General Fund

The City's fiscal goal is to maintain annual expenditure increases at a sustainable growth rate, and to limit expenditures to anticipated revenue in order to maintain a balanced budget. The Council's directed target is to maintain an unassigned fund balance within the range of not less than 15% of annual operating expenditures for the fiscal year with a multi-year goal of achieving a 20% unassigned fund balance level for the reasons noted below. This level of coverage includes General Fund balance amounts specifically assigned for a specific purpose as discussed and defined further below:

- To provide funding to cover approximately two (2) months of operating expenses with the goal of achieving three months coverage in the long term.
- To provide the liquidity to respond to contingent liabilities.

- To adhere to Government Finance Officers Association (GFOA) recommendation that a minimum General Fund unassigned fund balance to be maintained of no less than either two (2) months of regular operating revenues or expenditures.

Buildings, Facilities & Infrastructure Reserve
Building, facilities and infrastructure replacement reserve should be established and maintained to provide for the timely replacement of City's owned fixed assets. The balance is hereby defined as assigned by the City Council to allow the City to maintain an infrastructure reserve with a target balance equivalent to the projected annual cost of the first year Capital Improvement Plan funding expenditures.

Equipment, Technology and Vehicle Replacement Reserve
The balance is hereby defined as assigned by the City Council to allow the City to set aside an appropriate amount of money to properly fund equipment, technology and vehicle replacement. The City shall set aside funding annually in this reserve based on the vehicle and equipment replacement schedule.

CalPERS Retirement & Other Post-Employment Benefits Reserve
The City conducted an actuarial study to comply with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits and to determine the City's obligation for the other post-employment benefits (OPEB). The study concluded that the City should set aside annual funding for this obligation and the City should maintain internal funding of OPEB obligations for this purpose. Additionally, the City will conduct an actuarial update every two to three years to maintain the current status of this valuation.

Unassigned Operating Reserve
These balances are hereby defined as unassigned by the City Council to allow the City to weather unpredicted cyclical and rapid downturns in the economy. These funds would be available for use in such conditions to mitigate negative economic fiscal impacts or State takeaways and can be activated within any one budget cycle through Council action. An economic downturn would entail a projected and/or sudden drop in core revenues (major tax and service revenue loss) of equal to or greater than 10% (including the impact of inflation) and/or a change in economic parameters (such as interest rates, debt service rates, pension and health rates) that cause a material change in expenditures of 10% or more, or the occurrence of a local natural disaster or unexpected financial claim requiring the immediate use of cash balances.

Water and Sewer Fund Balances
The City should maintain the balances in the Water Sewer Fund at a level sufficient to accommodate operating and capital needs. This reserve is recommended at 25% of annual expenditures, including estimated capital improvements. Multi-year fee studies for this fund should be updated periodically as a basis for defining the revenue sources necessary to maintain system infrastructure and required services levels. As a result of the periodic fee or master plan studies, adjustments to user charges may be necessary to maintain recommended fund balance levels.

Workers' Compensation and Liability Insurance Funding
Periodic actuarial studies of self-insured workers' compensation and general liabilities will be conducted to ensure that proper levels of liabilities are accrued for claims and that rates charged to operating departments are appropriate.

FINANCIAL REPORTING

- The City's accounting and financial reports are to be maintained in conformance with GAAP.
- An annual financial audit will be performed by an independent public accounting firm familiar with municipal government activities. The independent auditor will issue an audit opinion to be included in the City's Comprehensive Annual Financial Report (CAFR). Additionally, the auditor will present the CAFR

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and discuss audit findings to the City Council. The City encourages the rotation of audit service providers every 5 year cycle.

- The City is encouraged to submit the Annual CAFR to State and/or National Government Finance Professional organizations (Government Finance Officers' Association's Certification of Achievement for Excellence in Financial Reporting - California Society of Municipal Finance Officers CAFR Award) for independent review and evaluation.
- Internal financial status reports are to be issued on a periodic and timely basis – no less than quarterly and be made readily available on the City website.
- The City is to record the depreciation of equipment, buildings and facilities, and infrastructure as follows and in line with internally established capitalization guidelines:

Capitalization Thresholds

Land purchases at any value
Equipment - $5,000
Buildings and facility improvements - $25,000
Infrastructure - $100,000

Depreciation

Depreciation will be recorded on a straight-line basis over the following estimated useful lives:

Equipment	3 - 10 years
Site Improvements other than buildings	30 - 50 years
Buildings	50 years
Infrastructure	30 - 100 years

REVIEW AND UPDATE

This financial policy will be reviewed periodically and updated, if necessary, to reflect any changing requirements.

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RESOLUTION NO. 6694-2025

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEBASTOPOL
APPROVING REVISIONS TO THE CITY OF SEBASTOPOL POLICY #89

WHEREAS, the City has adopted Purchasing Policy #89 ("Policy") to document procedures that shall be followed when purchasing goods and services;

WHEREAS, the City last approved revisions to the Policy on April 5, 2022; and

WHEREAS, since the last revisions were made, City staff have identified other changes that are needed due to recent changes in State legislation, City audit report recommendations, and other miscellaneous administrative procedure changes to allow for efficient day-to-day operations.

NOW, THEREFORE, BE IT RESOLVED that the revisions to the Purchasing Policy #89 are hereby approved and a copy of the revised Purchasing Policy #89 is attached.

The above and foregoing Resolution was duly passed, approved, and adopted at a meeting by the City Council on the 2nd day of September 2025.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by the City of Sebastopol City Council by the following vote:

VOTE:
Ayes: Councilmembers Carter, Hinton, Maurer, Vice3 Mayor McLewis and Mayor Zollman
Noes: None
Abstain: None
Absent: None

APPROVED: Signed by: AA58527C58C4493... Mayor Stephen Zollman

ATTEST: Signed by: 44C0774260FE430... Mary Gourley, Interim City Manager/City Clerk, MMC

APPROVED AS TO FORM: Signed by: 66BDB79D572A4EB... Alex Mog, City Attorney

Attachment A - Revised Purchasing Policy #89

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PURCHASING POLICY

Effective September 2, 2017
Revised/Approved: September 2, 2025 by Resolution No. 6694-25
Council Policy # _89_

I. OVERVIEW

This policy is written to document the policies and procedures that shall be followed when purchasing goods or services. All purchases of materials, supplies, equipment, vehicle and services required by the City shall be made in accordance with the following, and pursuant to applicable provisions of the Government Code. This policy will be reviewed with new members of the City Council and new Department Heads/Managers as soon as possible after they assume office/responsibility. This policy shall also be reviewed as part of the annual budgeting process.

II. ETHICS AND RESPONSIBILITY

The City Manager (or designee) serves as the Purchasing Agent, and is charged with the responsibility and authority for coordinating and controlling the City's purchasing function in accordance with Purchasing Policies.

The Purchasing Agent and all departments shall adhere to the Purchasing Policy when procuring materials, supplies, equipment, vehicles and services. All purchases shall be limited to the approved budget or as otherwise authorized by the City Manager. Purchasing dollar limits specified in the Purchasing Policy is "per order" unless otherwise indicated.

Applicable competitive bidding categories, authorization limits or contract award procedures will be based on unit cost, total purchase cost for consolidated bid items, or fiscal year aggregates in the case of standing purchase orders or similar ongoing purchasing arrangements. Staging of purchases to avoid competitive bidding procedures or authorization limits is prohibited.

All personnel engaged in the purchasing function shall exercise good judgment in the use and stewardship of City resources, and all purchasing functions shall be conducted with absolute integrity and objectivity. Purchases are subject to public scrutiny; employees shall follow a strict rule of personal conduct that will not compromise the City in the conduct of its business. Any employee intentionally and/or repeatedly making purchases in a manner that circumvents, ignores or fails to comply with Purchasing Policies will be subject to disciplinary action, in accordance with City Personnel procedures.

Code Of Conduct – Employees are responsible for providing access to City procurement opportunities in a fair and impartial manner to all responsible suppliers, vendors, and contractors. In addition, all employees shall behave in a manner that avoids improprieties or the appearance of improprieties to maintain the public's confidence in the integrity of the City's purchasing system.

Conflict Of Interest - If a city officer or employee has a real or apparent conflict of interest, said individual may not participate in the selection, award, or administration of any contract, including those supported by a federal award or funding, that implicates that conflict of interest. If a city

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officer or employee participates in making a contract where said individual has a real or apparent conflict of interest, such conflict may nullify or void a contract. As nullification or voiding of a contract is a serious matter with potentially significant consequences for the City, every officer or employee is responsible for recognizing and reporting a potential conflict of interest in timely manner.

A conflict of interest may arise when the city officer or employee has a direct financial interest in, or would receive a direct or material benefit arising from a contract. City officers and employees shall not be financially interested in any contract made by them in their official capacity, as such terms are defined in California Government Code Sections 1090 et seq. and 87100 et seq., and relevant case law. Prohibited interests include interests of immediate family members, domestic partners, and their respective employers or prospective employers.

City officers and employees shall report any potential or actual conflict of interest to their respective Department Head or to the City Attorney as soon as a conflict is suspected or discovered. If city officers or employees are uncertain about whether they have a conflict of interest regarding a particular contract, the individual shall consult the City Attorney's Office as soon as practicable.

It is important to note that consultants of a public entity are considered public officials under Government Code section 1090 and are subject to the requirements therein. City officers and employees should consult the City Attorney on potential conflict of interest issues with respect to the City's third-party consultants and contractors.

III. PURCHASING AGENT RESPONSIBILITIES

The City Manager or his/her designee shall act as the City's Purchasing Agent. The Purchasing Agent is responsible for procurement of materials, supplies, equipment, vehicles and services; administration of purchasing policies and procedures; and management of surplus City property. To perform these functions efficiently and assist departments, the Purchasing Agent shall:

a. Coordinate and manage procurement of the City's materials, supplies, equipment, vehicles and services from the lowest responsive and responsible bidder when required by the Purchasing Policies.

b. Ensure full and open competition on all purchases as required by the Purchasing Policies, and make purchase award recommendations to the appropriate authority.

c. Identify, evaluate and utilize purchasing methods that best meet the needs of the City (cooperative purchases, standing purchase orders, contractual agreements, etc.)

d. Recommend revisions to purchasing policies and procedures when necessary, and keep informed of current developments in the field of Public Purchasing.

e. Act as the City's agent in the transfer and disposal of surplus equipment, vehicle and materials.

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IV. DEPARTMENT RESPONSIBILITIES

Each Department is responsible for facilitating prudent, efficient and cost-effective purchases. To meet these responsibilities, Departments shall:

a. Ensure staff is trained on the terminology and requirements set forth in the Purchasing Policies.

b. Minimize urgent and sole source purchases, and provide written findings and documentation when such purchases may be necessary.

c. Refrain from "splitting" orders or projects for the purpose of avoiding procurement requirements or authorization limits.

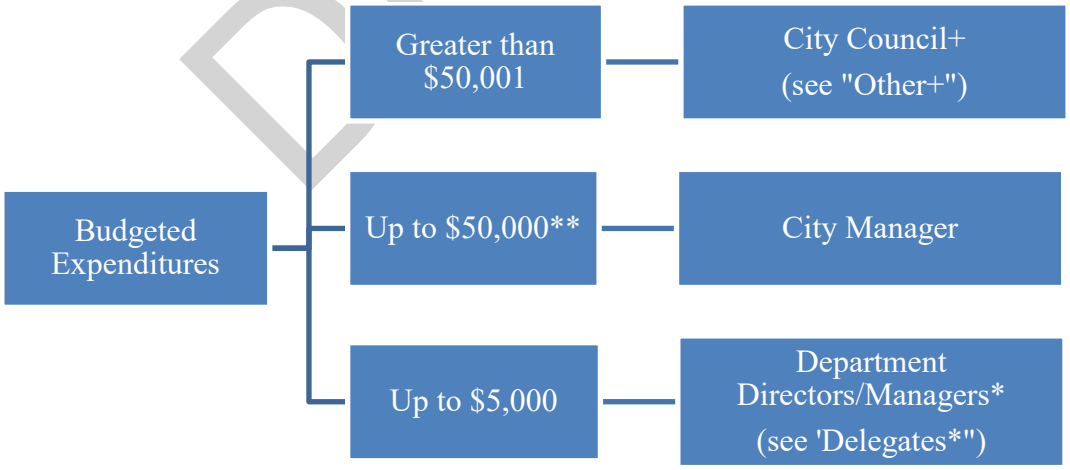
d. Anticipate requirements sufficiently in advance to allow adequate time to obtain goods in accordance with best purchasing practices.

e. Maximize coordination of purchases into a lesser number of large transactions to take advantage of cost savings for bulk purchases of commonly used goods and services.

V. PURCHASING AUTHORITY

The City Council adopts an annual budget, which includes detail of all capital items, professional fees for services and all other expenditures. Items referred to hereafter as "budgeted" refer to expenditures that have been appropriated in the adopted budget or approved for expenditure by the Council after the budget is adopted for the current fiscal year.

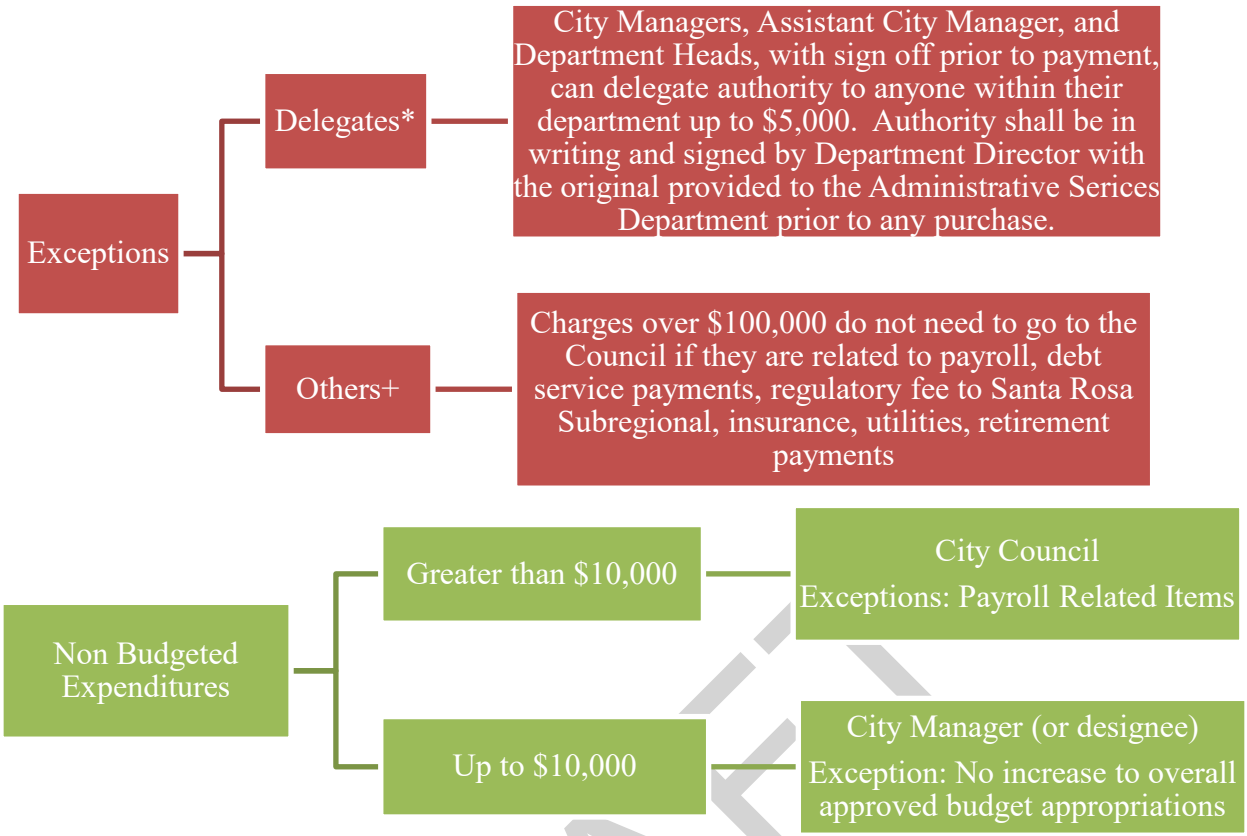
Authority to approve expenditures shall be determined as shown in the diagrams below. Expenditures shall include all amendments and change orders and shall not be broken down or divided into sub-groups for purposes of avoiding the guidelines.



** Subject to competitive process herein.

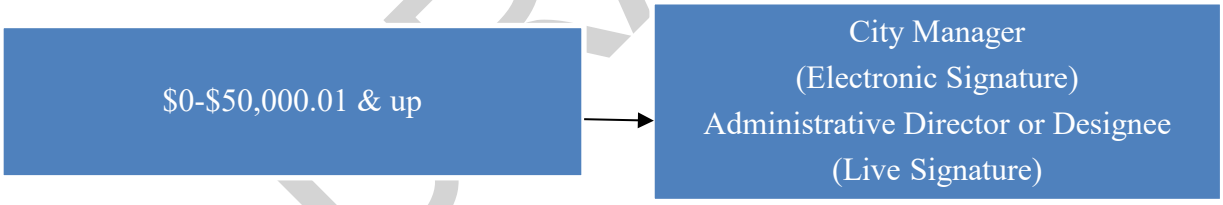
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CONTRACT or CHECK SIGNING AUTHORITY

The City Manager and Administrative Services may designate their signature authority in their absence.



In the course of conducting City business, the City is required to make a variety of different types of purchases. The type of purchase dictates the policies and procedures for procuring and formalizing the purchase. Before employees make a purchase, they should identify the type of purchase and the proper method for completing that purchase. This category of purchases includes the purchase of tangible durable and non-durable goods by the City. Examples of these types of purchases include fuel, tools, office supplies, chemicals, machinery, food, and furniture. These types of purchases are distinct from the purchase of nontangible services.

Competitive Process – This policy is designed to promote full and open competition among potential vendors. Through full and open competition, the City is able to realize better pricing and more favorable terms. In interpreting this policy, staff should rely on interpretations that favor greater and more robust competition among vendors.

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Best Overall Value – This policy is designed to ensure that the City is getting the best value for its money when making purchases. When not required by law to select the lowest bidder, the principle permits the City to consider factors other than just price in determining what constitutes the best overall value to the City.

Fairness And Transparency – This policy is designed to promote fairness and transparency in the City's purchasing system. Complying with this policy fosters equal opportunities for vendors wishing to do business with the City and ensures that public expenditures are made in an open and consistent manner.

Compliance With Law And Best Practices – This policy is informed by and incorporates applicable laws, regulations, and best practices applicable to public procurements. Compliance with this policy ensures that purchases are conducted in accordance with the City's legal and ethical obligations and responsibilities.

Conduct With Vendors All employee interactions with vendors shall be conducted in a fair, open, and transparent manner. Employees shall:

i. Refrain from showing favoritism to vendors or being unduly influenced by external factors outside the criteria outlined in this policy.
ii. Select all vendors on the basis of meeting appropriate and fair criteria in accordance with the requirements of this policy.

No Gratuities - No City employee shall solicit, demand, accept, or agree to accept, and shall avoid the appearance of accepting, a gift of goods or services, payment, loan, advance, deposit of money, or employment offer presented, promised in return for, or in anticipation of favorable consideration in a City procurement.

VI. METHODS OF PROCUREMENT

The type of purchase and the amount of a purchase dictates the method of procurement. Smaller and less complex purchases involve less stringent competitive requirements. Conversely, more valuable and more complex purchases require stricter, more formalized competitive processes. These methods do not apply to public projects. Public projects are defined as the construction, reconstruction, erection, alteration, renovation, improvement, demotion, installation and repair work involving any publicly owned, leased or operated facility (such as public buildings, utility systems, streets, recreational facilities) as defined under the Public Contract Code (see Section IX of this Policy for procedures).

Informal Procurement

Micro purchases need not be awarded competitively, but the price must be determined to be fair and reasonable and should be distributed equitably among qualified suppliers. Micro Purchases do not require advertising or solicitation of quotes/bids. However, seeking multiple quotes/bids, even when not required, is a best practice and helps to ensure that the City receives better pricing for its purchases. Micro purchasing is defined as for purchases valued under $5,000.

Informal Solicitation

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Informal solicitation involves seeking three (3) written quotes from potential vendors. These written quotes may be informally documented, such as through emails between City employees and potential vendors. Informal solicitation may be used for purchases of goods or services, construction projects other than public projects, and consultant/professional services valued at $50,000 or less. The $50,000 threshold shall apply separately for each separate agreement or task order, including amendments or modifications to include additional similar goods or services of limited quantity or scope, even if the agreement or task order is with the same consultant/professional (task orders are used when the City has a Master "On Call" Service Agreement with a consultant on the City's Prequalified Consultant List).

Formal Competitive Proposals (RFP)

In a formal competitive proposal process, the City must: (i) prepare a request for proposal document identifying the project requirements, vendor qualifications, and evaluation factors; (ii) send the RFP to an adequate number of qualified sources as determined by the relevant department head or the City Manager; (iii) post the RFP on the City's website at least ten (10) days prior to the deadline for receipt of proposals; and (iv) establish and implement procedures for evaluation of proposals. Formal competitive proposals shall be used for purchases valued at more than $50,000. The $50,000 threshold shall apply separately for each separate agreement or task order, even if the agreement or task order is with the same consultant/professional.

Cooperative Procurement

Cooperative purchasing allows the City to buy goods or services based on a competitively bid contract prepared by another public agency, when that other agency and the vendor(s) agreed in advance to a cooperative process. Use of purchasing cooperatives is encouraged as a way to obtain goods and services by aggregating volume, securing value pricing, and reducing administrative overhead. Measured use of purchasing cooperatives can significantly reduce the time and resources needed to competitively purchase goods and services.

Sole Source Procurement

Regardless of the estimated cost of a purchase, the City is not required to engage in a competitive procurement process, either formal or informal when a competitive procurement is infeasible for the reasons articulated in this section. In all cases, the City must verify and document that a particular procurement meets the criteria for a sole source identified below, and the use of sole source must be approved by the City Manager. Sole source procurement is authorized if one of the following conditions are met:

a. Unique or Innovative Concept - The vendor demonstrates a unique or innovative concept or capability not available from another source. "Unique or Innovative Concept" means a new, novel, or changed concept, approach, or method that is the product of original thinking, the details of which are kept confidential or are patented or copyrighted, and is available to the City only from one source and has not in the past been available to the City from another source;
b. Patents or Restricted Data Rights – Patent or data rights restrictions preclude competition;
c. Substantial Duplication Costs – In the case of a subsequent contract for the continued development or production of highly specialized equipment or products and/or major components thereof, when it is likely that award to another contractor would result in substantial duplication of costs that are not expected to be recovered through competition;

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d. Unacceptable Delay – In the case of a subsequent contract for the continued development or production of highly specialized equipment or products and/or major components thereof, when it is likely that award to another contractor would result in unacceptable delays in fulfilling the City's needs.

Emergency Procurement

Emergency procurements are those purchases necessary to avoid or mitigate a clear and imminent threat or danger where delay could result in loss of life or danger to health, welfare, or property or threaten the continued operation of the City or the provision of essential City services. (See Section XI Urgent and Emergency Purchases for more details)

Exempt Procurement

This Section outlines types of procurements that are exempt from the standard competitive requirements outlined in this policy and also includes special considerations related to those exempt procurements. Despite the fact that a procurement may be exempt, the City may still conduct negotiations as to price, delivery and terms in connection with the award of a contract that does not require a competitive process. Nothing in this section shall preclude the solicitation of competitive bids or proposals when possible. The following is a list of procurements that are exempt from the competitive requirements outlined in this Policy.

1. Emergency procurements as defined above;
2. Specified materials or equipment that can be obtained from only one source and there is no adequate substitute in accordance with the criteria outlined in sole source section above;
3. Legal or professional services that are highly specialized;
4. Procurements funded by grants, donations or gifts when any special conditions require the purchase of particular materials and/or services;
5. Purchase of surplus property owned by another public entity, or payment to other public entities or utilities;
6. Membership dues, conventions, training, travel arrangements, or advertisements in magazines, newspapers, or other media;
7. Works of art, entertainment or performance; and
8. Where competitive bids or proposals have been solicited and no bid or proposal has been received. In such situations the City Manager may proceed to have the goods procured or services performed without further competitive bidding.

VII. LOCAL VENDOR PREFERENCE

Whenever possible, the City wishes to support, promote the use of local businesses, suppliers an services providers to help create a sustainable economy, preserve local businesses, and make a commitment to circulate tax dollars within city limits.

VIII. ENVIRONMENTALLY PREFERABLE PURCHASING (EPP) POLICY

1. STATEMENT OF POLICY

The Environmentally Preferable Purchasing Policy will commit the City to:

1.1. Protect and conserve natural resources, water, and energy

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1.2. Minimize the contribution to climate change, pollution, and solid waste disposal;

1.3. Institute practices that reduce waste by increasing product efficiency and effectiveness;

1.4. Purchase products that minimize environmental impacts, toxics, pollution, and hazards to worker and community safety;

1.5. Purchase products that include recycled content, are durable and long-lasting, conserve energy and water, use agricultural fibers and residues, use unbleached or chlorine free manufacturing processes, are lead-free and mercury-free, and use wood from sustainably harvested forests; and

1.6. Comply with State requirements as contained in the SB 1383 procurement regulations to procure a specified amount of Recovered Organic Waste Products to support Organic Waste disposal reduction targets and markets for products made from recycled and recovered Organic Waste materials.*

2. PURPOSE

The purpose of the policy is to incorporate considerations that include the following:

2.1. Conserve natural resources;

2.2. Minimize environmental impacts such as pollution and use of water and energy;

2.3. Eliminate or reduce toxics that create hazards to workers and our community;

2.4. Support a strong recycling market and circular economy;

2.5. Incorporate environmental considerations including recycled-content and recovered Organic Waste product use into purchasing practices and procurement;

2.6. Reduce materials that are landfilled;

2.7. Increase the use and availability of environmentally preferable products that protect the environment;

2.8. Identify environmentally preferable products and distribution systems;

2.9. Reward manufacturers and vendors that reduce environmental impacts in their production and distribution systems or services;

2.10. Align with the Zero Waste Sonoma's goal of Zero Waste by 2030 as adopted in the Zero Waste Resolution; and

2.11. Create a model for successfully purchasing environmentally preferable products that encourages the use of agricultural fibers, chlorine-free manufacturing processes, wood from sustainably harvested forests, and other environmentally friendly practices, and that encourages other purchasers in our community to adopt similar goals.

3. DEFINITIONS

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3.1. "Annual Recovered Organic Waste Product Procurement Target" means the amount of Organic Waste in the form of a Recovered Organic Waste Product that the Jurisdiction is required to procure annually under 14 CCR Section 18993.1. This target shall be calculated by multiplying the per capita procurement target, which shall be 0.08 tons of Organic Waste per California resident per year, times the Jurisdiction's residential population using the most recent annual data reported by the California Department of Finance. Annually, CalRecycle will provide notice to each Jurisdiction of its Annual Recovered Organic Waste Product Procurement Target by posting such information on CalRecycle's website and providing written notice directly to the Jurisdiction

3.2. "American Society for Testing and Materials" means ASTM International, an open forum for the development of high quality, market relevant international standards use around the globe.

3.3. "Bay Area Green Business Program" is a partnership of governments and businesses that certifies the environmental performance of government agencies and businesses.

3.4. "Bio-Based Products" means commercial or industrial products (other than food or feed) that utilize agricultural crops or residues but does not include products made from forestry materials

3.5. "Biodegradable Products Institute" (BPI) is a multi-stakeholder association of key individuals and groups from government, industry and academia, which promotes the use, and recycling of biodegradable polymeric materials (via composting). BPI does not create standards but certifies products that demonstrate they meet the requirements in ASTM D6400 or 06868, based on testing in an approved laboratory.

3.6. "Buyer'' means anyone authorized to purchase or contract for purchases on behalf of this jurisdiction or its subdivisions

3.7. "The Carpet and Rug Institute" (CRI) is the national trade association representing the carpet and rug industry. CRI has developed and administered the "Green Label" indoor air quality testing and labeling program for carpet, adhesives, cushion materials and vacuum cleaners. The "Green Label Plus" testing program incorporates additional requirements to meet California's Collaborative for High Performance Schools low-emitting materials criteria

3.8. "Compost" means the product resulting from the controlled biological decomposition of organic solid wastes that are source separated from the municipal solid waste stream or which are separated at a centralized facility or as otherwise defined in 14 CCR Section 17896.2(a)(4).

3.9. Compost eligible for meeting the Annual Recovered Organic Waste Product Procurement Target must be produced at a compostable material handling operation or facility permitted or authorized under 14 CCR Chapter 3.1 of Division 7 or produced at a large volume in-vessel digestion facility that composts on-site as defined and permitted under 14 CCR Chapter 3.2 of Division 7. Compost shall meet the State's composting operations regulatory requirements.

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3.10. "Compostable plastic" means a polymer that is made from plants such as corn or soybeans, and breaks down during composting to yield carbon dioxide, water and inorganic compounds and biomass, at a rate consistent with other known compostable materials and leaves no visually distinguishable or toxic residues

3.11. "Contractor" means any person, group of persons, business, consultant, designing architect, association, partnership, corporation, supplier, vendor or other entity that has a contract or serves in a subcontracting capacity with an entity having a contract for the provision of goods or services.

3.12. Direct Service Provider" means a person, company, agency, district, or other entity that provides a service or services to Jurisdiction pursuant to a contract or other written agreement or as otherwise defined in 14 CCR Section 18982(a)(17).

3.13. "Ecologo" is a third-party, multi-attribute eco-labeling program founded by the Canadian government in 1988 and part of UL Environment since 2010. The Program compares products / services with others in the same category, develops rigorous and scientifically relevant criteria, and awards the Ecologo to those that are environmentally preferable throughout their entire lifecycle.

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3.14. "Electronic Product Environmental Assessment Tool" (EPEAT) is a procurement tool to help institutional purchasers in the public and private sectors evaluate, compare and select personal computers, displays, imaging equipment and televisions based on their environmental attributes.

3.15. "Electricity Procured from Biomass Conversion" means electricity generated from biomass facilities that convert recovered Organic Waste, such as wood and prunings from the municipal stream, into electricity. Electricity procured from a biomass conversion facility may only count toward the Jurisdiction's Annual Recovered Organic Waste Product Procurement Target if the facility receives feedstock directly from certain permitted or authorized compostable material handling operations or facilities, transfer/processing operations or facilities, or landfills, as described in 14 CCR Section 18993.1(i).

3.16. "Energy Star" means the U.S. EPA's energy efficiency product labeling program.

3.17. "Energy-Efficient Product" means a product that is in the upper 25% of energy efficiency for all similar products, or that is at least 10% more efficient than the minimum level that meets Federal standards.

3.18. "Environmentally Preferable Purchasing" means EPP is the procurement of goods and services that have a reduced impact on human health and the environment compared to competing products serving the same purpose. It is an essential part of our search for high quality products and services at competitive prices.

3.19. "Federal Energy Management Program" is a program of the Department of Energy that issues a series of Product Energy Efficiency Recommendations that identify recommended efficiency levels for energy-using products.

3.20. "Forest Stewardship Council" is a global organization that certifies responsible, on-the- ground forest management according to rigorous standards developed by a broad variety of stakeholder groups.

3.21. "Green Seal" is an independent, non-profit environmental labeling organization. Green Seal standards for products and services meet the U.S. EPA's criteria for third-party certifiers. The Green Seal is a registered certification mark that may appear only on certified products.

3.22. "Integrated Pest Management" is an ecosystem-based strategy that focuses on long-term prevention of pests or their damage through a combination of techniques such as biological control, habitat manipulation, modification of cultural practices, and use of resistant varieties. Pesticides are used only after monitoring indicates they are needed according to established guidelines, and treatments are made with the goal of removing only the target organism. Pest control materials are selected and applied in a manner that minimizes risks to human health, beneficial and nontarget organisms, and the environment.

3.23. "Jurisdiction" means a city, county, a combined city and county, or a regional agency with the responsibility for meeting Integrated Waste Management Act requirements. Jurisdictions may utilize a Joint Powers Authority (JPA) to comply

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with the requirements of SB 1383, however, the jurisdiction shall remain ultimately responsible for compliance. For this EPP Policy, Jurisdiction is the City of Sebastopol.

3.24. "LEED Rating System" means the most recent version of the Leadership in Energy and Environmental Design (LEED) Rating System, approved by the U.S. Green Building Council, and designed for rating new and existing commercial, institutional, and residential buildings.

3.25. "NSF/ANSI" means NSF International follows the American National Standards Institute (ANSI) standards development process. Standards are developed by joint committees (balanced stakeholder groups of public health, industry and user representatives).

3.26. "Organic Pest Management" prohibits the use and application of toxic chemical pesticides and strives to prevent pest problems through the application of natural, organic horticultural and maintenance practices. All pest control products shall be in keeping with, but not limited to, those products on the approved list of California Certified Organic Farmers (CCOF).

3.27. "Organic Waste" means solid wastes containing material originated from living organisms and their metabolic waste products including, but not limited to, food, yard trimmings, organic textiles and carpets, lumber, wood, Paper Products, Printing And Writing Paper, manure, biosolids, digestate, and sludges, or as otherwise defined in 14 CCR Section 18982(a)(46). Biosolids and digestate are as defined in 14 CCR Section 18982(a)(4) and 14 CCR Section 18982(a)(16.5), respectively.

3.28. "Paper Products" include, but are not limited to, paper janitorial supplies, cartons, wrapping, packaging, file folders, hanging files, corrugated boxes, tissue, and toweling.

3.29. "Post-consumer Material" means a finished material which would normally be disposed of as a solid waste, having reached its intended end-use and completed its life cycle as a consumer item, and does not include manufacturing or converting wastes.

3.30. "Pre-consumer Material" means material or by-products generated after manufacture of a product is completed but before the product reaches the end-use consumer. Pre- consumer material does not include mill and manufacturing trim, scrap, or broke which is generated at a manufacturing site and commonly reused on-site in the same or another manufacturing process.

3.31. "Printing and Writing Papers" include, but are not limited to, copy, xerographic, watermark, cotton fiber, offset, forms, computer printout paper, white wove envelopes, manila envelopes, book paper, note pads, writing tablets, newsprint, and other uncoated writing papers, posters, index cards, calendars, brochures, reports, magazines, and publications.

3.32. "Postconsumer Content" means any product which has served its intended use by a

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business or a consumer, which has been disposed and subsequently separated from solid waste for use as a constituent in a new product.

3.33. "Procurement of Recovered Organic Waste Products" shall mean purchase or acquisition (e.g., free delivery or free distribution from a hauler or other entity via a written agreement or contract), and end use by the Jurisdiction or others. The Jurisdiction's Annual Recovered Organic Waste Product Procurement Target can be fulfilled directly by the Jurisdiction or by Direct Service Providers through written contracts or agreements for Procurement of Recovered Organic Waste Products at the Jurisdiction's behest.

3.34. "Post-manufacture Content" means, waste that is created by a manufacturing process, and that is subsequently only used as a constituent in another manufacturing process.

3.35. "Recovered Material" means fragments of products or finished products of a manufacturing process, which has converted a resource into a commodity of real economic value, and includes pre-consumer and post-consumer material but does not include excess resources of the manufacturing process.

3.36. "Recovered Organic Waste Products" means products made from California, landfill- diverted recovered Organic Waste processed at a permitted or otherwise authorized operation or facility, or as otherwise defined in 14 CCR Section 18982(a)(60). Products that can be used to meet the Annual Recovered Organic Waste Product Procurement Target shall include Compost, SB 1383 Eligible Mulch, Renewable Gas from an in-vessel digestion facility, and Electricity Procured from Biomass Conversion as described herein and provided that such products meet requirements of 14 CCR, Division 7, Chapter 12, Article 12.

3.37. "Recordkeeping Designee" means the public employee appointed by the Jurisdiction Manager or their designee to track procurement and maintain records of Recovered Organic Waste Product procurement efforts both by the Jurisdiction and others, if applicable, as required by 14 CCR, Division 7, Chapter 12, Articles 12 and 13. In Sonoma County, Zero Waste Sonoma will be considered the Recordkeeping Designee.

3.38. "Recyclability" means that the Paper Products and Printing and Writing Paper offered or sold to the Jurisdiction are eligible to be labeled with an unqualified recyclable label as defined in 16 Code of Federal Regulations Section 260.12 (2013).

3.39. "Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper" means such products that consist of at least thirty percent (30%), by fiber weight, postconsumer fiber, consistent with the requirements of Sections 22150 to 22154 and Sections 12200 and 12209 of the Public Contract Code, and as amended.

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3.40. “Recycled Content Standard" means the minimum level of recovered material and/or post- consumer material necessary for products to qualify as "recycled products."

3.41. "Recycling" means using waste as material to manufacture a new product. Recycling involves altering the physical form of an object or material and making a new object from the altered material.

3.42. "Renewable Gas" means gas derived from Organic Waste that has been diverted from a landfill and processed at an in-vessel digestion facility that is permitted or otherwise authorized by 14 CCR to recover Organic Waste.

3.43. "Reuse" means using an object or material again, either for its original purpose or for a similar purpose, without significantly altering the physical or chemical form of the object or material.

3.44. "Remanufactured Product" means any product diverted from the supply of discarded materials by refurbishing and marketing said product without substantial change to its original form.

3.45. "Reused Product" means any product designed to be used many times for the same or other purposes without additional processing except for specific requirements such as cleaning, painting or minor repairs.

3.46. "Russian River Friendly Landscaping" means working with the natural ecosystems of the Russian River region to foster soil health, to reduce runoff and pollution, prevent and reuse plant waste, and conserve water and other natural resources. The Russian River- Friendly Landscape Guidelines are a revision of the Bay-Friendly Landscape Guidelines by the Russian River Watershed Association (RRWA), originally published by StopWaste.Org.

3.47. "Source Reduction" Section 40196 of the California Public Resources Code defines source reduction as any action which causes a net reduction in the generation of solid waste. "Source Reduction" includes, but is not limited to, reducing the use of nonrecyclable materials, replacing disposable materials and products with reusable materials and products, reducing packaging, reducing the amount of yard wastes generated, establishing garbage rate structures with incentives to reduce the amount of wastes that generators produce, and increasing the efficiency of the use of paper, cardboard, glass, metal, plastic, and other materials.

3.48. "SB 1383" means Senate Bill 1383 of 2016 approved by the Governor on September 19, 2016, which added Sections 39730.5, 39730.6, 39730.7, and 39730.8 to the Health and Safety Code, and added Chapter 13.1 (commencing with Section 42652) to Part 3 of Division 30 of the Public Resources Code, establishing methane emissions reduction targets in a statewide effort to reduce emissions of short-lived climate pollutants, as amended, supplemented, superseded, and replaced from time to time.

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3.49. "SB 1383 Regulations" or "SB 1383 Regulatory" means or refers to, for the purposes of this policy, the Short-Lived Climate Pollutants (SLCP): Organic Waste Reductions regulations developed by CalRecycle and adopted in 2020 that created Chapter 12 of 14 CCR, Division 7 and amended portions of regulations of 14 CCR and 27 CCR.

3.50. "State" means the State of California.

3.51. "Water-Saving Products" are those that are in the upper 25% of water conservation for all similar products, or at least 10% more water-conserving than the minimum level that meets the Federal standards.

3.52. "WaterSense" means a partnership program by the U.S. Environmental Protection Agency. Independent, third-party licensed certifying bodies certify that products meet EPA criteria for water efficiency and performance by following testing and certification protocols specific to each product category. Products that are certified to meet EPA specifications are allowed to bear the WaterSense label.

4. STRATEGIES FOR IMPLEMENTATION

4.1. Source Reduction

4.1.1. Institute practices that reduce waste, encourage reuse, and result in the purchase of fewer products.

4.1.2. Purchase remanufactured products such as toner cartridges, tires, furniture, equipment and automotive parts.

4.1.3. Consider short-term and long-term costs in comparing product alternatives. This includes evaluation of total costs expected during the time a product is owned, including, but not limited to, acquisition, extended warranties, operation, supplies, maintenance and replacement parts, disposal costs and expected lifetime compared to other alternatives.

4.1.4. Purchase products that are durable, long lasting, reusable or refillable and avoid purchasing one-time use or disposable products.

4.1.5. Request vendors eliminate packaging or use the minimum amount necessary for product protection. Vendors shall be encouraged to take back packaging for reuse. A vendor's willingness to take back packaging will be used as part of the consideration in the procurement process.

4.1.6. Specify a preference for packaging that is reusable, recyclable, or compostable, when suitable uses and programs exist.

4.1.7. Encourage vendors to take back and reuse pallets and other shipping materials.

4.1.8. Encourage suppliers of electronic equipment, including but not limited to computers, monitors, printers, and copiers, to take back equipment for reuse or environmentally sound recycling when discarding or replacing

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such equipment, whenever possible. Suppliers will be required to state their take-back, reuse or recycling programs during the procurement process.

4.1.9. Consider provisions in contracts with suppliers of non-electronic equipment that require suppliers to take back equipment for reuse or environmentally sound recycling when discarding or displacing such equipment, whenever possible.

4.1.10. Suppliers will be required to state their take back, reuse or recycling programs during the procurement process.

4.1.11. Promote electronic distribution of documents rather than printing or copying.

4.1.12. When producing paper documents, print and copy all documents on both sides to reduce the use and purchase of paper. Printers and copiers shall be set to default to duplex.

4.1.13. Ensure all imaging equipment is installed with energy and resource-efficient settings set as default.

4.1.14. Reduce the number and type of equipment needed to perform office functions to save energy and reduce purchasing and maintenance costs. Eliminate desktop printers, redundant network printers and reduce the number of fax machines leased or owned. Consider lease or purchase of multi-function devices.

4.2. Recycled Content Products (SB 1383 Model Language for City Compliance)

4.2.1. Requirements for City Departments

4.2.1.1. Option 1: Comparable or more favorable pricing: If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions of Jurisdiction shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, whenever available at the same or a lesser total cost than non-recycled items.

4.2.1.2. Option 2: Price preference: If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions of Jurisdiction shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least thirty percent

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(30%), by fiber weight, postconsumer fiber, whenever the total cost is the same or a lesser total cost than non-recycled items.

4.2.1.3. Option 3: No price preference: If fitness and quality of Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper are equal to that of non-recycled items, all departments and divisions of Jurisdiction shall purchase Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper (rather than non-recycled items) that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, consistent with the requirements of the Public Contract Code, Sections 22150 through 22154 and Sections 12200 and 12209, as amended.

4.2.1.4. All Paper Products and Printing and Writing Paper shall be eligible to be labeled with an unqualified recyclable label as defined.

4.2.1.5. Provide records to Zero Waste Sonoma of all Paper Products and Printing and Writing Paper purchases within thirty (30) days of the purchase (both recycled- content and non-recycled content, if any is purchased) made by a division or department or employee of the Jurisdiction. Records shall include a copy of the invoice or other documentation of purchase, written certifications, vendor name, purchaser name, quantity purchased, date purchased, and recycled content (including products that contain none), and if non-Recycled-Content Paper Products and/or non-Recycled-Content Printing and Writing Paper are provided, include a description of why Recycled-Content Paper Products and/or Recycled-Content Printing and Writing Paper were not provided.

4.3. Requirements for Vendors

4.3.1. All vendors that provide Paper Products (including janitorial Paper Products) and Printing and Writing Paper to Jurisdiction shall:

4.3.1.1. Provide Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber, if fitness and quality are equal to that of non-recycled item.

4.3.1.2. Only provide Paper Products and Printing and Writing Papers that meet Federal Trade Commission Recyclability standard as defined in Title 16 Code of Federal Regulations Section 260.12 (2013).

4.3.1.3. Certify in writing, under penalty of perjury, the minimum percentage of postconsumer material in the Paper Products and Printing and Writing Paper offered or sold to the Jurisdiction. This certification requirement may be waived if the percentage

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of postconsumer material in the Paper Products, Printing and Writing Paper, or both can be verified by a product label, catalog, invoice, or a manufacturer or vendor internet website.

4.3.1.4. Certify in writing, under penalty of perjury, that the Paper Products and Printing and Writing Paper offered or sold to the Jurisdiction is eligible to be labeled with an unqualified recyclable label as defined

4.3.1.5. Provide records to Zero Waste Sonoma of all Paper Products and Printing and Writing Paper purchased from the vendor within thirty (30) days of the purchase (both recycled-content and non-recycled content, if any is purchased) made by a division or department or employee of the Jurisdiction. Records shall include a copy of the invoice or other documentation of purchase, written certifications as required in Section 4.2.A.3-4 for recycled-content purchases, purchaser name, quantity purchased, date purchased, and recycled content (including products that contain none), and if non-Recycled-Content Paper Products and/or non- Recycled-Content Printing and Writing Paper are provided, include a description of why Recycled-Content Paper Products and/or Recycled-Content Printing and Writing Paper were not provided.

4.3.2. All vendors providing printing services to the Jurisdiction via a printing contract or written agreement, shall use Printing and Writing Paper that consists of at least thirty percent (30%), by fiber weight, postconsumer fiber.

4.4. Recovered Organic Waste Product Procurement (SB 1383 Model Language for Jurisdiction Compliance)

4.4.1. Procurement Target

4.4.1.1. Jurisdiction will annually procure for use or giveaway a quantity of Recovered Organic Waste Products that meets or exceeds its Annual Recovered Organic Waste Product Procurement Target.

4.4.1.2. To be eligible to meet the Annual Recovered Organic Waste Product Procurement Target, products that may be procured include the following SB 1383 eligible Compost, SB 1383 eligible Mulch, Renewable Gas (in the form of transportation fuel, electricity, or heat), and Electricity Procured from Biomass Conversion.

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4.4.2. Requirements for City Departments

4.4.2.1. Compost and SB 1383 Eligible Mulch procurement. Divisions and departments responsible for landscaping maintenance, renovation, or construction shall:

4.4.2.1.1. Use Compost and SB 1383 Eligible Mulch produced from recovered Organic Waste, as defined in Section 2.8 and 2.R of this Policy, for landscaping maintenance, renovation, or construction, as practicable, whenever available, and capable of meeting quality standards and criteria specified. SB 1383 Eligible Mulch used for land application must meet or exceed the physical contamination, maximum metal concentration and pathogen density standards specified in 14 CCR Section 17852(a)(24.5)(A)(1) through (3).

4.4.2.1.2. When the City uses Compost and SB 1383 Eligible Mulch and the applications are subject to the City's Water Efficient Landscaping

4.4.2.1.3. Ordinance (WELO), pursuant to Sebastopol Municipal Code Section 15.36.010, the City will comply with one of the following, whichever is more stringent, (i) the City's WELO, Code Section 15.36.010, if more stringent than the State's Model Water Efficient Landscape Ordinance (MWELO), or (ii) Sections 492.6 (a)(3)(B), (C), (D), and (G) of the State's Model Water Efficient Landscape Ordinance, Title 23, Division 2, Chapter 2.7 of the CCR, as amended September 15, 2015, which requires the submittal of a landscape design plan with a "Soil Preparation, Mulch, and Amendments Section."

4.4.2.1.4. For landscape installations, Compost at a rate of a minimum of 4 cubic yards per 1,000 square feet of permeable area shall be incorporated to a depth of six (6) inches into the soil. Soils with greater than six percent (6%) organic matter in the top six (6) inches of soil are exempt from adding Compost and tilling.

4.4.2.1.5. Apply a minimum three- (3-) inch layer of mulch on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers, or direct seeding applications where mulch is contraindicated. To provide habitat for beneficial

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insects and other wildlife, leave up to five percent (5%) of the landscape area without mulch. Designated insect habitat must be included in the landscape design plan as such.

4.4.2.1.6. Procure mulch materials made from recycled or post-consumer materials rather than inorganic materials or virgin forest products unless the recycled post-consumer organic products are not locally available. Organic mulches are not required where prohibited by local Fuel Modification Plan Guidelines or other applicable local ordinances.

4.4.2.1.7. For all mulch that is land applied, procure SB 1383 Eligible Mulch that meets or exceeds the physical contamination, maximum metal concentration, and pathogen density standards for land applications. The mulch must also be produced at a permitted composting facility, transfer station, or landfill. The procured mulch cannot be from a chipping and grinding operation, as specified in 12 CCR Section 18993.1 (f)(4).

4.4.2.1.8. Keep records, including invoices or proof of Recovered Organic Waste Product procurement (either through purchase or acquisition), and submit records to Zero Waste Sonoma, upon completion of project. Records shall include general procurement records, including:

4.4.2.1.9. General description of how and where the product was used and applied, if applicable;

4.4.2.1.10. Source of product, including name, physical location, and contact information for each entity, operation, or facility from whom the Recovered Organic Waste Products were procured;

4.4.2.1.11. Type of product;

4.4.2.1.12. Quantity of each product; and,

4.4.2.1.13. Invoice or other record demonstrating purchase or procurement.

4.4.2.2. For Compost and SB 1383 Eligible Mulch provided to residents through giveaway events or other types of distribution methods, keep records of the Compost and SB 1383 Eligible Mulch provided to residents. Records shall be maintained and submitted to Zero Waste Sonoma in accordance with the requirements

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specified in Section 3.2.A.3.

4.4.2.3. For procurement of SB 1383 Eligible Mulch, maintain an updated copy of the ordinance or enforceable mechanism(s) requiring that the mulch procured by the City or Direct Service Provider meets the land application standards specified, as it may be amended from time to time, as currently reflected in Municipal Code Section

4.4.2.4. When Procurement of Recovered Organic Waste Products occurs through a Direct Service Provider, enter into a written contract or agreement or execute a purchase order with enforceable provisions that includes: (i) definitions and specifications for SB 1383 Eligible Mulch, Compost, Renewable Gas, and/or Electricity Procured from Biomass Conversion; and, (ii) an enforcement mechanism (e.g., termination, liquidated damages) in the event the Direct Service Provider is not compliant with the requirements.

4.4.2.5. Renewable Gas procurement (used for fuel for transportation, electricity, or heating applications). For Renewable Gas procurement, Jurisdiction shall:

4.4.2.5.1. Procure Renewable Gas made from recovered Organic Waste for transportation fuel, electricity, and heating applications to the degree that it is appropriate and available for the Jurisdiction and to help meet the Annual Recovered Organic Waste Product Procurement Target.

4.4.2.5.2. Keep records in the same manner for the amount of Renewable Gas procured and used by the Jurisdiction, including the general procurement record information specified in Section 3.2.A.3.a, and submit records to Zero Waste Sonoma on a quarterly schedule. The quarterly schedule shall be as follows: Renewable Gas records are to be provided to Zero Waste Sonoma by April 15 for January 1 through March 31, July 15 for April 1 through June 30, October 15 for July 1 through September 30, and January 15 for October 1 through December 31. Jurisdiction shall additionally obtain the documentation and submit records specified.

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4.4.3. Requirements for Direct Service Providers

4.4.3.1. Direct Service Providers of landscaping maintenance, renovation, and construction shall:

4.4.3.1.1. Use Compost and SB 1383 Eligible Mulch, as practicable, produced from recovered Organic Waste, as defined in Section 2.8 and 2.R of this Policy, for all landscaping renovations, construction, or maintenance performed for the Jurisdiction, whenever available, and capable of meeting quality standards and criteria specified. SB 1383 Eligible Mulch used for land application shall comply with 14 CCR, Division 7, Chapter 12, Article 12 and must meet or exceed the physical contamination, maximum metal concentration and pathogen density standards specified in 14 CCR Section 17852(a)(24.5)(A)(1) through (3).If Direct Service Provider is subject to the City's WELO

4.4.3.1.2. pursuant to Jurisdiction Code Section 15.36.010 and Sections 492.6 (a)(3)(B), (C), (D), and (G) of the State's MWELO, Title 23, Division 2, Chapter 2.7 of the CCR, as amended September 15, 2015, which requires the submittal of a landscape design plan with a "Soil Preparation, Mulch, and Amendments Section."

4.4.3.1.3. For landscape installations, Compost at a rate of a minimum of 4 cubic yards per 1,000 square feet of permeable area shall be incorporated to a depth of six (6) inches into the soil. Soils with greater than six percent (6%) organic matter in the top six (6) inches of soil are exempt from adding Compost and tilling.

4.4.3.1.4. Apply a minimum three- (3-) inch layer of mulch on all exposed soil surfaces of planting areas except in turf areas, creeping or rooting groundcovers, or direct seeding applications where mulch is contraindicated. To provide habitat for beneficial insects and other wildlife, leave up to five percent (5%) of the landscape area without mulch. Designated insect habitat must be included in the landscape design plan as such.

4.4.3.1.5. Procure organic mulch materials made from recycled or post- consumer materials rather than inorganic materials or virgin forest products unless

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the recycled post-consumer organic products are not locally available. Organic mulches are not required where prohibited by local Fuel Modification Plan Guidelines or other applicable local ordinances.

4.4.3.1.6. For all mulch that is land applied, procure SB 1383 Eligible Mulch that meets or exceeds the physical contamination, maximum metal concentration, and pathogen density standards for land applications specified.

4.4.3.1.7. Keep and provide records of Procurement of Recovered Organic Waste Products (either through purchase or acquisition) to Recordkeeping Designee, upon completion of projects. Information to be provided shall include general description of how and where the product was used and if applicable, applied; source of product, including name, physical location, and contact information for each entity, operation, or facility from whom the Recovered Organic Waste Products were procured, type of product, quantity of each product; and invoice or other record demonstrating purchase or procurement.

4.4.3.2. Direct Service Provider of Organic Waste collection services shall:

4.4.3.2.1. Provide a specified quantity of Compost or SB 1383 Eligible Mulch to Jurisdiction and its customers via periodic "giveaways" as specified in a franchise agreement or other agreement.

4.4.3.2.2. Keep and provide records to the City including the following dates provided, source of product including name, physical location and contact information for each entity, operation or facility from whom the Recovered Organic Waste Products were procured, type of product, quantity provided; and invoice or other record or documentation demonstrating purchase, procurement, or transfer of material to giveaway location.

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4.5. Energy Efficient and Water Saving Products

4.5.1. Purchase energy-efficient equipment with the most up-to-date energy efficiency functions. This includes, but is not limited to, high efficiency space heating systems and high efficiency space cooling equipment.

4.5.2. Replace inefficient interior lighting with energy-efficient equipment. Replace inefficient exterior lighting, street lighting and traffic signal lights with energy-efficient equipment. Minimize exterior lighting where possible to avoid unnecessary lighting of architectural and landscape features while providing adequate illumination for safety and accessibility.

4.5.3. Purchase U.S. EPA Energy Star certified products when available. When Energy Star labels are not available, choose energy-efficient products that are in the upper 25% of energy efficiency as designated by the Federal Energy Management Program.

4.5.4. Purchase U.S. EPA WaterSense labeled water-saving products when available and practicable. This includes, but is not limited to, high-performance fixtures like toilets, low-flow faucets and aerators, and upgraded irrigation systems.

4.6. Green Building Products and Practices

4.6.1. The City will comply with the adopted Green Building Code guidelines and green points system for the construction of all permanent municipal building and renovation projects which exceed 2,000 square feet in area.

4.6.2. In accordance with California Public Contract Code, Sec. 10409, purchase re- refined lubricating and industrial oil for use in its vehicles and other equipment, as long as it is certified by the American Petroleum Institute (API) as appropriate for use in such equipment. This section does not preclude the purchase of virgin-oil products for exclusive use in vehicles whose warranties expressly prohibit the use of products containing recycled oil.

4.6.3. When specifying asphalt, concrete, aggregate base or portland cement concrete for construction projects, use recycled, reusable or reground materials.

4.6.4. Specify and purchase recycled content traffic control products, including signs, cones, parking stops, delineators, channelizers and barricades.

4.7. Landscaping Products and Practices

4.7.1. Employ Russian River Friendly Landscaping or sustainable landscape management techniques for all landscape renovations, construction and maintenance, including workers and contractors providing landscaping services, including, but not limited to, integrated pest management, grass cycling, drip irrigation, computerized central irrigation linked with the local weather station, composting, and procurement and use of mulch and

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compost that give preference to those produced from regionally generated plant debris and/or food scrap programs.

4.7.2. Choose a Russian River-Friendly Qualified Landscape Professional for landscape design and maintenance services. Training and qualifications shall include landscaping locally, landscaping for less to the landfill, nurturing the soil, conserving water, conserving energy, protecting water and air quality, and creating wildlife habitat.

4.7.3. Select plants to minimize waste by choosing species for purchase that are appropriate to the microclimate, species that can grow to their natural size in the space allotted them, and perennials rather than annuals for color. Native and drought-tolerant plants that require no or minimal watering once established are preferred.

4.7.4. Hardscapes and landscape structures constructed of recycled content materials are encouraged. Limit the amount of impervious surfaces in the landscape. Permeable substitutes, such as permeable asphalt or pavers, are encouraged for walkways, patios and driveways.

4.8. Household Hazardous Waste and Pollution Prevention Products and Practices

4.8.1. Manage pest problems through prevention and physical, mechanical and biological controls when contractors maintain buildings and landscapes. Either adopt and implement an Organic Pest Management (OPM) policy and practices or adopt and implement an Integrated Pest Management (1PM) policy and practices using the least toxic pest control as a last resort. Anticoagulant rodenticides shall never be used.

4.8.2. Use products with the lowest amount of volatile organic compounds (VOCs), highest recycled or reused content, low or no formaldehyde and no halogenated organic flame retardants when purchasing building maintenance materials such as paint,. carpeting, adhesives, furniture and casework.

4.8.3. Purchase or require janitorial contractors to supply industrial and institutional cleaning products that meet Green Seal, EPA Safer Choice, or UL/Ecologo certification standards for environmental preferability and performance.

4.8.4. Purchase, or require janitorial contractors to supply, vacuum cleaners that meet the requirements of the Carpet and Rug Institute Green Label/Seal of Approval Program for soil removal, dust containment and carpet fiber retention for indoor air quality protection and performance cleaning standards. Other janitorial cleaning equipment should be capable of capturing fine particulates, removing sufficient moisture so as to dry within 24 hours, operate with a sound level less than 70dBA, and use high-efficiency, low-emissions engines.

4.8.5. Purchase paper, paper products, and janitorial paper products that are

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unbleached or are processed without chlorine or chlorine derivatives.

4.8.6. Prohibit the purchase of products that use polyvinyl chloride (PVC) such as, but not limited to, furniture and flooring.

4.8.7. Prohibit the purchase of food service ware containing per- and polyfluoroalkyl substances (PFAS).

4.8.8. Purchase products and equipment with no lead or mercury whenever possible. For products that contain lead or mercury, preference should be given to those products with lower quantities of these metals and to vendors with established lead and mercury recovery programs. In addition, whenever lead- or mercury-containing products require disposal, products will be disposed in the most environmentally safe manner possible. All fluorescent lamps and batteries will be recycled.

4.8.9. Purchase or specify personal computers, displays, imaging equipment and televisions that meet, at a minimum, all Electronic Product Environmental Assessment Tool (EPEAT) environmental criteria designated as "required" as contained in the IEEE 1680 family of Environmental Assessment Standards.

4.8.10. Purchase or specify office furniture that meets the California Bureau of Household Goods and Services (BHGS) standard Technical Bulletin 117-2013 for testing upholstered furniture flammability without the use of flame retardant chemicals.

4.8.11. Purchase or specify commercial carpeting that meets NSF/ANSI 140 Standard for Sustainable Carpet Assessment and require old carpet that is removed be recycled.

4.8.12. Purchase or specify non-carpet floor coverings that meet NSF/ANSI 332 Standard for Resilient Flooring including vinyl, linoleum and rubber flooring. In conjunction with California State agency requirements, at least 50 percent of the quantity of paint used for architectural projects should contain reused or recycled paint with a recycled content consisting of at least 50 percent post-consumer paint. Reused paint can be acquired from the Sonoma HHW Facility by either visiting the reuse lockers or by pre-arranging remixed paint in 5-gallon containers in off-white, tan, light grey, or light green.

4.8.13. When replacing vehicles, consider less-polluting alternatives to diesel such as compressed natural gas, bio-based fuels, hybrids, electric batteries, and fuel cells, as available.

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4.9. Fiber-only Products

4.9.1. Use paper, paper products and construction products made from non-wood, plant- based contents such as agricultural crops and residues.

4.9.2. Priority should be given to reusable food service ware, however, if single-use food service ware is purchased, it is to be fiber only and BPI certified

4.9.3. Ask vendors to provide proof of compliance with ASTM standards for compostable, biodegradable and degradable plastic products upon request. One acceptable proof of compliance for compostable plastic products will be certification by the Biodegradable Products Institute (BPI).

4.10. Forest Conservation Products

4.10.1. To the greatest extent practicable, do not procure wood products such as lumber and paper that originate from forests harvested in an environmentally unsustainable manner. When possible, give preference to wood products that are certified to be sustainably harvested by a comprehensive, performance-based certification system. The certification system shall include independent third-party audits, with standards equivalent to, or stricter than, those of the Forest Stewardship Council certification.

4.10.2. Encourage the purchase or use of previously used or salvaged wood and wood products whenever practicable

5. RECORDKEEPING RESPONSIBILITIES

5.1. The department will be the responsible department and will select an employee to act as the Recordkeeping Designee that will be responsible for organizing records pertaining to Procurement of Recovered Organic Waste Products and Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper. The Recordkeeping Designee shall communicate frequently with Zero Waste Sonoma to transfer all the required documentation for reporting to CalRecycle.

5.2. The Recordkeeping Designee will do the following to track Procurement of Recovered Organic Waste Products, Recycled-Content Paper Products, and Recycled-Content Printing and Writing Paper:

5.2.1. Collect and collate copies of invoices or receipts (paper or electronic) or other proof of purchase that describe the procurement of Printing and Writing Paper and Paper Products, including the volume and type of all paper purchases; and, copies of certifications and other required verifications from all departments and/or divisions procuring Paper Products and Printing and Writing Paper (whether or not they contain recycled content) and/or from the vendors providing Printing and Writing Paper and Paper Products. These records must be kept as part of Jurisdiction's documentation.

5.2.2. Collect and collate copies of invoices or receipts or documentation

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evidencing procurement from all departments and divisions procuring Recovered Organic Waste Products and invoices or similar records from vendors/contractors/others procuring Recovered Organic Waste Products on behalf of the Jurisdiction to develop evidence of Jurisdiction meeting its Annual Recovered Organic Waste Product Procurement Target. These records must be kept as part of the Jurisdiction's documentation.

5.2.3. Collect, collate, and maintain documentation submitted by the Jurisdiction, Direct Service Providers, and/or vendors, including the information reported to the Recordkeeping Designee.

5.2.4. Compile an annual report on the Jurisdiction's direct procurement, and vendor/other procurement on behalf of the Jurisdiction, of Recovered Organic Waste Products, Recycled-Content Paper Products, and Recycled-Content Printing and Writing Paper, consistent with the recordkeeping requirements contained in 14 CCR Section 18993.2 for the Annual Recovered Organic Waste Product Procurement Target and 14 CCR Section 18993.4 for Recycled-Content Paper Products and Recycled-Content Printing and Writing Paper procurement. This report shall be made available to the Jurisdiction's responsible entity for compiling the annual report to be submitted to CalRecycle (which will include a description of compliance on many other SB 1383 regulatory requirements). The procurement report shall also be shared with Council, JPA or other regulating body annually as evidence of implementing this Policy.

6. RESPONSIBILITIES

6.1. The health and safety of workers and citizens is of utmost importance and takes precedence over all other practices. Nevertheless, the duty to act in a fiscally responsible as well as a timely manner is recognized.

6.2. Nothing contained in this policy shall be construed as requiring a department, purchaser or contractor to procure products that do not perform adequately for their intended use, exclude adequate competition, risk the health or safety of workers and citizens, or are not available at a reasonable price in a reasonable period of time

6.3. Nothing contained in this policy shall be construed as requiring the jurisdiction, department, purchaser, or contractor to take any action that conflicts with local, state or federal requirements.

6.4. The jurisdiction has made significant investments in developing a successful recycling system and recognizes that recycled content products are essential to the continuing viability of that recycling system and for the foundation of an environmentally sound production system. Therefore, to the greatest extent practicable, recycled content shall be included in products that also meet other specifications, such as chlorine free or bio- based.

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7. IMPLEMENTATION

7.1. The City Manager shall implement this policy in coordination with other appropriate personnel.

7.2. Require successful vendors to certify in writing that the environmental attributes claimed in competitive proposals are accurate. In compliance with State law, vendors shall be required to specify the minimum or actual percentage of recovered and post-consumer material in their products, even when such percentages are zero.

7.3. Upon request, buyers making the selection from competitive procurement process shall be able to provide justification for product choices that do not meet the environmentally preferable purchasing criteria in this policy.

7.4. Include businesses certified by the Bay Area Green Business Program in purchasing requests for products and services.

7.5. Encourage vendors, contractors and grantees to comply with applicable sections of this policy for products and services provided.

8. PROGRAM EVALUATION

8.1. The City Manager shall periodically evaluate the success of this policy's implementation

9. EXCEPTIONS

Every effort will be made to adhere to the Environmentally Preferable Purchasing Policy to the extent possible, recognizing that certain procurement decisions such as for cleaning products, janitorial equipment, and electronics may be outside of the City's authority.

IX. PUBLIC PROJECTS

Accounting procedures were established by the California Uniform Public Construction Cost Accounting Commission, and are detailed in the Commission's Accounting Policies and Procedures Manual. Public Contract Code (PCC) §22000-22050 describe both the informal and formal bidding procedures, project dollar thresholds, bidding and noticing requirements, rejection of bids, the definition and procedure for emergency Public Projects, and other mandates related to California Uniform Public Construction Cost Accounting Act (CUPCCAA).

Rather than the City's Purchasing Policy, Public Projects are subject to definitions, terms and conditions specified in the CUPCCAA, PCC Section 2200, et seq., as may be amended from time to time. When PCC requirements contradict City requirements, the PCC will apply. PCC § 22002(c), as may be amended, defines a "Public Project" as:

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(c) "Public project" means any of the following:

1) Construction, reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.

2) Painting or repainting of any publicly owned, leased, or operated facility.

3) In the case of a publicly owned utility system, "public project" shall include only the construction, erection, improvement, or repair of dams, reservoirs, power-plants, and electrical transmission lines of 230,000 volts and higher.

(d) "Public project" does not include maintenance work. For purposes of this section, "maintenance work" includes all of the following:

1) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.
2) Minor repainting.
3) Resurfacing of streets and highways at less than one inch.
4) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.
5) Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, power-plants, and electrical transmission lines of 230,000 volts and higher.

(e) For purposes of this chapter, "facility" means any plant, building, structure, ground facility, utility system, subject to the limitation found in paragraph (3) of subdivision (c), real property, streets and highways, or other public work improvement.

(f) Every November of each year, Department of Public Works will send out a written notice to all constructions trade journals designated for the City under PCC §22036(c), inviting all licensed contractors to register on the City's Bidders List for Notification of Informal Bids for the following calendar year. A qualified bidders' list can be obtained at the Public Works Department.

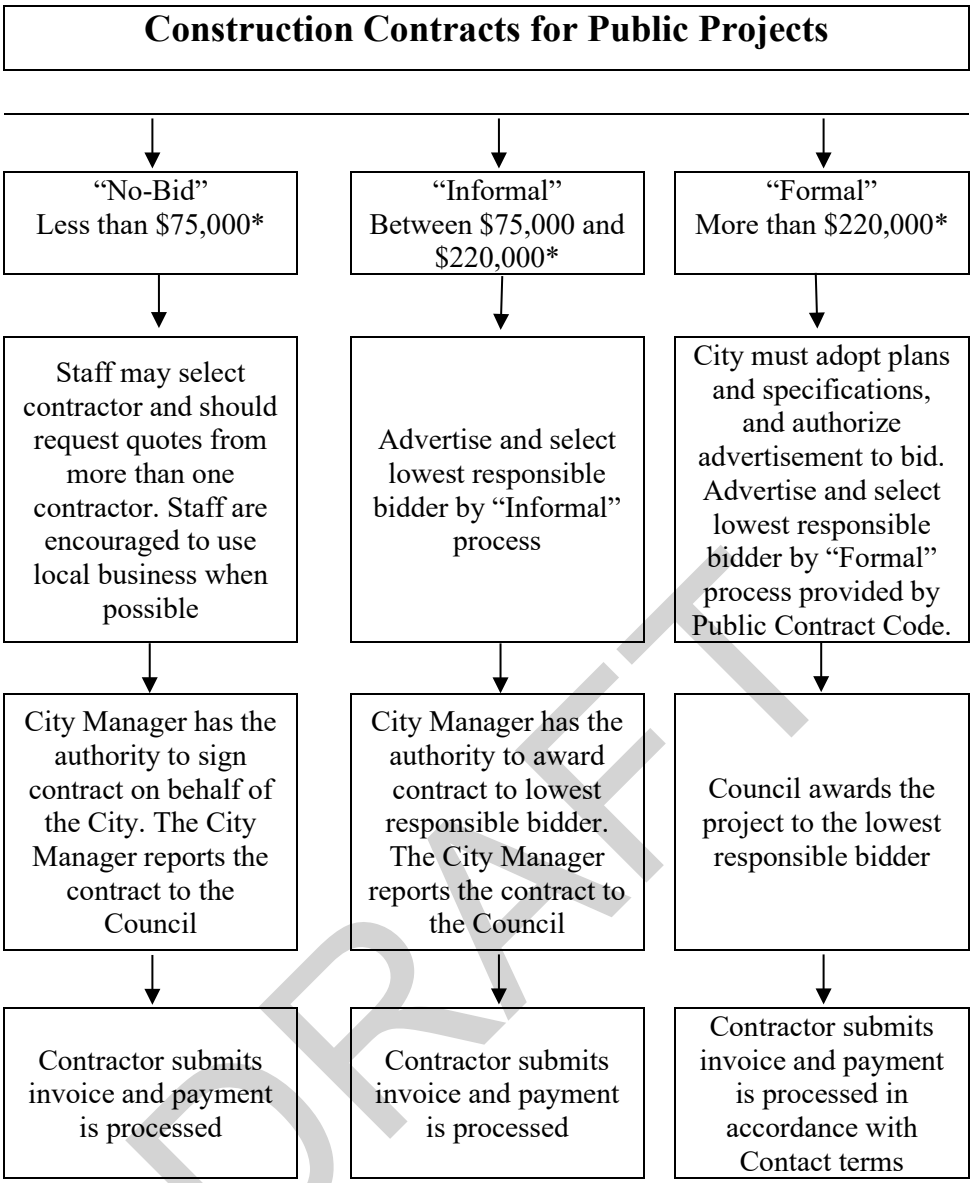
(g) City Council adopted Resolution No. 5763 electing that the City be subject to the CUPPCCAA.

(g) Projects valued at less than $220,000, or as may be revised from time to time by the State of California, may be let by informal bidding, in accordance with the informal bidding procedures of the Uniform Public Construction Cost Accounting Act. Projects valued at less than $75,000, or as may be revised from time to time by the State of California, may be performed by City forces or be let by informal quotes and negotiated price.

The following diagram illustrates the steps to follow for construction contracts:

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*Dollar limits as may be revised, from time to time by the State of California, shall apply.

EXCEPTIONS TO COMPETITIVE BIDDING

As permitted by the Public Contract Code, competitive bidding may be waived in the case of an emergency as defined above or when:

- The items or services to be furnished are in such short supply that there is no competition.
- Where the specifications or other restrictions limit the number of prospective suppliers.
- Where the skill or knowledge of a particular individual is sought.

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X. CHANGE ORDERS AND CONTRACT AMENDMENTS

A substantial change to a Purchase Order or Contract (i.e., pricing, terms and conditions, specifications and/or scope of work) shall be documented as a Change Order, or Contract Amendment.

a. Department Heads or their designees may sign Change Orders and Contract Amendments for purchases and contracts up to $5,000.

b. When the initial purchase or contract exceeds $5,000, the signature authority for that purchase shall be the City Manager or his/her designee.

c. Change Orders and Contract Amendments generally should not exceed 10% of the original contract amount, unless authorized by the City Manager or his/her designee. A new scope of work and/or a new contract may be required when the change exceeds 10% of the original amount. The signature authority for this purchase shall be the City Manager or his/her designee, provided the original contract plus the change orders and contract amendments total is within the City Manager's approval authority or Council authorized amount.

This section replaces and rescinds Council Policy #27 (Change Orders), Administrative Policy # 2 (Work Order Procedures), #3 (Small Purchase Order Procedures) and #17 (Processing Invoices)

XI. URGENT AND EMERGENCY PURCHASES

Sound judgment shall be used in keeping urgent and emergency purchases to an absolute minimum. Specific procedures for managing these purchases shall apply, as determined by the Purchasing Agent.

a. **Urgent Purchases** – Immediate purchases of material, supplies, equipment, vehicle and services may be made when an urgent circumstance (as defined in the Purchasing Policies) exists, and procurement should not be delayed by use of normal competitive and financial procedures. Urgent purchases of up to $5,000 shall be authorized by the Department Head or designee; the City Manager may authorize urgent purchases up to $50,000. Urgent purchases shall be followed, as soon as practical, with submission of a written justification for the purchase having been made outside normal procedures.

b. **Emergency Purchases** – In an emergency (as defined in the Purchasing Policy), the City Manager or designee may authorize the immediate purchase of material, supplies, equipment, and services, including those in excess of his/her City Council-approved signature threshold. Such purchases shall be followed, as soon as practical, with submission of a written justification for the purchase having been made outside normal procedures. City Council shall be notified, at its next regular meeting, of any emergency purchases in excess of $50,000.

1. Poor and/or lack of planning does not constitute justification for an urgent and emergency condition. An urgent and/or emergency condition is defined as "a situation that creates a threat to public health, welfare, safety, or public property such as floods,

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epidemics, riots, fire, unexpected equipment failures, or such other reasons as may be determined by the City Manager or his/her designee." An urgent and emergency purchase may be made when the existence of an urgent and/or emergency condition creates an immediate and serious need for goods or services that cannot be met through normal procurement methods.

c. In the case of a disaster or for civil defense, nothing contained in this document shall limit the authority of the City Manager to make purchases and take such other emergency steps as are, or may be, authorized by the City Council, including opening a line or lines of credit to accommodate necessary purchases.

d. Emergency purchases related to Public Projects are authorized under jurisdiction of the Public Contract Code/UCCAP, and are subject to definitions, regulations and processes that vary from City policy. Emergency purchases to repair or replace public facilities may proceed prior to adoption of the working details, drawing, plans and specifications, only when in accordance with the UCAAP definition and requirements. Staff responsible for Public Projects shall be held accountable for compliance with these requirements.

e. Should any urgent or emergency purchase cause any budget line item to exceed the approved budget, the Department shall request City Manager approval to exceed and amend the budget, subject to subsequent City Council approval of an additional budget appropriation or budget amendment to cover the purchase. This section runs concurrent with the Amended City Council Policy #69 (Financial Policies).

XII. DISPOSAL OF SURPLUS PROPERTY

The City Manager or designee is authorized to exchange, trade-in, sell and dispose of surplus property having salvage value in the open market, by public auction, by competitive sealed bids or by exchange or trade in for new goods. The sale or lease of surplus property to a governmental, public or quasi-public agency may be without advertisement for or receipt of bids. Employees are not eligible to receive or purchase surplus property, however, employees may receive personalized items, and receive or purchase at market value items considered to be memorial or commemorative in nature, subject to City Manager approval. This section replaces and rescinds Council Policy #3 (Disposal of Surplus City Property to Qualified Charitable Organizations)

XIII. PROPERTY WITH NO SALVAGE VALUE

Surplus property with no salvage value, as determined by the Department and recommended by the Administrative Services Director to the City Manager or designee, shall be disposed of in a manner that salvages recyclable components, if practical.

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XIV. UNCLAIMED, SEIZED OR ABANDONED PROPERTY

The Department is hereby authorized to make recommendation to the City Manager to sell or dispose of all goods in the possession or custody of the Police Department which are unclaimed, seized and/or abandoned and may be legally disposed of by the City.

XV. DONATIONS OF SURPLUS PROPERTY

Upon approval in advance in writing by the Administrative Services Director with the City Manager approval, surplus property may be donated to governmental, public or quasi-public agencies, charitable or non-profit organizations on a first-come first-served basis to be utilized for non-profit purposes.

XVI. REPORTING

The Department shall provide regular reports to the City Manager indicating surplus property disposed of, the method of disposal, and the amounts received from disposal, and shall maintain records for public inspection relative to the disposal of surplus property for a period of time in compliance with State law and the City's records retention schedule. Annual reports shall be provided to City Council accordingly.

XVII. CAPITAL EQUIPMENT

Purchase of equipment or furniture at a unit cost of $10,000 or greater with a useful life greater than 5 years shall be capitalized. At the time of receipt, an asset number shall be issued and affixed to the asset.

XVIII. INFORMATION TECHNOLOGY-RELATED PURCHASES

To keep costs under control and assure implemented technologies work together harmoniously and meet staff needs, the City shall work with our I.T consultant to standardize and control all purchases of equipment, including but not limited to desktops, laptops, and other electronic devices.

a. With limited exceptions, the department shall include in its annual budget funding to support technology purchases. While the Information Technology consultant may provide support for specific departmental technology needs, those needs shall be funded through department budgets.

b. The list of those authorized by the City Manager to request technology purchases shall be maintained by the Administrative Services (Finance) Department.

XIX. CREDIT CARDS

The City Manager or designee may acquire credit cards in the name of the City for use by designated City Department Heads. The City shall maintain a written log of credit cards. Department Heads assigned credit cards will sign an acknowledgement form (Exhibit A) agreeing to the limitations of the card use as described below.

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- No person other than the Cardholder is authorized to use the card unless prior written authorization is obtained from the Cardholder and submitted to the Administrative Services Department.
- May be used to charge necessary supplies and equipment, authorized travel, food (no alcohol) and lodging for the person in possession of the credit card and any other City employee.
- May be used for the purchase of gas, oil, supplies, and repairs for City vehicles.
- May be used to purchase conference/seminar registration, airline, hotel, meals (no alcohol), car rental costs for the City Council, City Manager, or other City employee.
- May be acquired for vendors (i.e. Office Depot, Sebastopol Hardware, etc.)
- May not be used for personal benefit or personal use even if the intent is to reimburse the City later. Charging personal expenses on the credit card is a misuse of City funds and doing so may result in disciplinary action.
- May not be issued to members of the City Council. They will be reimbursed according to the City's established Reimbursement Policy.
- Must be returned to the City upon termination or resignation prior to receiving their last paycheck.

Misuse of the credit card privilege can result in disciplinary action, including termination.

Receipts for all credit card expenditures must be submitted to the Administrative Services (Finance) Department each month, along with the credit card statement and appropriate documentation explaining the purpose of each expenses and properly coding the expenses within one week of receiving the statement.

Credit card limits are as follows:

City Manager	$10,000
Assistant City Manager/City Clerk	$10,000
Administrative Services Director	$10,000
Community Development (Planning) Director	$5,000
Building Official	$5,000
Police Chief	$5,000
Police Lieutenant	$5,000
	$5,000
Public Works Director	$5,000
Public Works Operations Supervisor	$5,000

This section replaces and rescinds Council Policy #71 (Credit Card Use Policy)

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XX. PURCHASE ORDERS

A signed purchase order will be made for all expenditures in excess of $5,000 and a copy will be given to the Administrative Services (Finance) Department. Purchase orders should be approved (signed by the City Manager or his/her designee) prior to making the actual purchase or commitment of funds. It is the responsibility of each department directors/managers to verify that the funding amount of the requested purchase is available before authorizing the purchase order.

XXI. PREVAILING WAGES

State Law requires that contractors pay their workers "prevailing wages" when a project is a "public work". The meaning of "public works" is defined in the California Labor Code Section 1720-1743. Therefore, the City will affirmatively state in all "public works" contracts over $1,000 that contractors are required to pay their workers "prevailing wages".

XXII. GRANT COMPLIANCE

Grant-required language will be incorporated in bid documents, professional services agreements, equipment supply contracts and construction contracts as needed. City contracts will provide language required to be in all subcontracts and disclosure of an audit requirement.

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EXHIBIT A
CITY OF SEBASTOPOL CREDIT CARD HOLDER AGREEMENT

Employee: _____ Department: _____
(Cardholder)

The Cardholder has been issued a City credit card and hereby agrees to comply with all terms and conditions set forth in the City's Purchasing policy, including but not limited to:

1. **Official Use Only**. Charging personal expenses on City cards is a misuse of public funds even if the intent is to reimburse the City at a later time and may result in disciplinary action, including termination, at the City Manager's discretion.

2. **Timely, Accurate and Supported Payments**. Credit card payments will be processed on a timely basis, and adequate supporting documentation (such as vendor order forms, receipts, invoices and credit card receipts) will be retained for all charges and submitted to the Administrative Services (Finance) Department.

3. **Disputed Charges.** It is the responsibility of the cardholder to immediately notify the vendor and issuing bank of any disputed charges.

4. **Lost or Stolen Cards.** The issuing bank and the Administrative Services (Finance) Department will be notified immediately of a lost or stolen card. Failure to do so could make the Cardholder responsible for any fraudulent use of the card.

5. **Surrender Upon Request or Separation.** The credit card will be immediately surrendered upon separation from the City or upon request of the City Manager or designee. Use of the credit card for any purpose after its surrender is prohibited. The bottom section of this form will be signed upon return of the credit card.

6. **Credit Card Limit.** The credit limit of this card is $_____.

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_____
Cardholder Signature Date

RETURN OF CREDIT CARD UPON SEPARATION FROM CITY EMPLOYMENT

I HEREBY SURRENDER the credit card issued to me by the City of Sebastopol to the Administrative Services Director. I declare that all outstanding charges on the credit card are for official City business and will be paid through established procedures.

_____ _____
Cardholder Signature Date Administrative Services Director Date

INVESTMENT POLICY

Effective September 1, 2017

OVERVIEW

This policy describes the parameters for investing government funds and identifies the investment objectives, preferences or tolerance for risk, constraints on the investment portfolio, and how the investment program will be managed and monitored. The document serves as a communication tool for staff, elected officials, the public, rating agencies, bondholders, and any other stakeholders on investment guidelines and priorities. An investment policy enhances the quality of decision making and demonstrates a commitment to the fiduciary care of public funds, making it the most important element in a public funds investment program.

I. Governing Authority

The investment program shall be operated in conformance with governing legislation and other legal requirements.

II. Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds if applicable.

a. Pooling of Funds - Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. General Objectives

The primary objectives of investment activities shall be safety, liquidity, and return:

- **SAFETY** - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk - The City will minimize credit risk, which is the risk of loss of all or part of the investment due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy.
- Pre-qualifying and conducting ongoing due diligence of the financial institutions, broker/dealers, intermediaries, and advisers with which the City will do business in accordance with Section V.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

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b. Interest Rate Risk - The City will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that security maturities match cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting individual security maturity as well as the average maturity of the portfolio in accordance with this policy (see section VIII).

➢ **LIQUIDITY** - The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

➢ **RETURN** - The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal;
- Selling a security and reinvesting the proceeds that would improve the quality, yield, or target duration in the portfolio may be undertaken;
- Unanticipated liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. Prudence

The standard of prudence to be used by investment officials shall be the "uniform prudent investor act" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees

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and investment officials shall disclose any material interests in financial institutions with which they conduct business, in accordance with applicable laws. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City.

3. Delegation of Authority

Authority to manage the investment program is granted to the Finance Director. Responsibility for the operation of the investment program is hereby delegated to the Finance Director, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

V. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. *Authorized Financial Institutions, Depositories, and Broker/Dealers*

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness and/or other factors, such as FINRA broker check.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of Financial Industry Regulatory Authority (FINRA) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the City's investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Finance Director.

VI. Safekeeping and Custody

1. *Delivery vs. Payment*

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible custody account prior to the release of funds.

2. *Safekeeping*

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Securities will be held by an independent third-party custodian selected by the entity as with all securities held in the City's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. *Internal Controls*
The Finance Director shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed annually by the Budget Subcommittee, where present, and with the independent auditor. The controls shall be designed to prevent the loss of public funds arising from fraud, employee error, mis-representation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

VII. Suitable and Authorized Investments

1. *Investment Types* – The following investments will be permitted by this policy:

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government;
- U.S. government agency and instrumentality obligations that have a liquid market with a readily determinable market value;
- Certificates of deposit and other evidences of deposit at financial institutions,
- Bankers' acceptances;
- Commercial paper, rated in the highest tier (e.g., A-1, P-1, F-1, or D-1 or higher) by a nationally recognized rating agency;
- Corporate Bonds;
- Obligations of state, provincial and local governments and public authorities rated A or better;
- Repurchase agreements whose underlying purchased securities consist of the aforementioned instruments;
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation;
- Other investment types or asset classes as approved by the City Council.

Investment in derivatives of the above instruments shall require authorization by the City Council.

VIII. Investment Diversification & Constraints

1. *Diversification*
It is the policy of the City to diversify its investment portfolios. To eliminate risk of loss resulting from the overconcentration of assets in a specific maturity, issuer, or class of securities, all cash and cash equivalent assets in all City's funds shall be diversified by maturity, issuer, and security type. Diversification strategies shall be determined and revised periodically by the Finance Director for all funds except for the employee retirement fund.

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In establishing specific diversification strategies, the following general policies and constraints shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.
- Positions in securities having potential default risk (e.g., commercial paper) shall be limited in size so that in case of default, the portfolio's annual investment income will exceed a loss on a single issuer's securities.
- Risks of market price volatility shall be controlled through maturity diversification and duration management.
- The investment committee/investment officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than repurchase agreements, Treasury bills or collateralized certificates of deposit. The committee shall conduct a quarterly review of these guidelines and evaluate the probability of market and default risk in various investment sectors as part of its considerations.

The following diversification limitations shall be imposed on the portfolio:

- **Maturity:** No more than xx percent of the portfolio may be invested beyond xx months, and the weighted average maturity of the portfolio shall never exceed xx years.
- **Default risk:** No more than xx percent of the overall portfolio may be invested in the securities of a single issuer, except for securities of the U.S. Treasury. No more than xx percent of the portfolio may be invested in each of the following categories of securities:
  a) Commercial paper,
  b) Negotiable certificates of deposit,
  c) Bankers' acceptances,
  d) Any other obligation that does not bear the full faith and credit of the United States government or which is not fully collateralized or insured and
- **Liquidity risk:** Based on liquidity needs, at least xx percent of the overall portfolio shall be invested in overnight instruments or in marketable securities which can be converted to cash within one day.

2. *Maximum Maturities*

To the extent possible, the [entity] shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the [entity] will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with governing legislation. The [entity] shall adopt weighted average maturity limitations consistent with the investment objectives.

Reserve funds and other funds with longer-term investment horizons may be segregated into a long-term "core" investment portfolio and invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities

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shall be disclosed in writing to the legislative body. (See the GFOA Recommended Practice on "Maturities of Investments in a Portfolio" in Appendix.)

3. Competitive Bids

The investment officer shall obtain competitive bids from at least three brokers or financial institutions on all purchases and sales of investment instruments transacted on the secondary market.

IX. Reporting

1. *Methods*

The investment officer shall prepare an investment report at least quarterly *[or monthly]*, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter *[or month]*. This management summary will be prepared in a manner which will allow the [entity] to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the entity's chief administrative officer, the legislative body, the investment committee and any pool participants. The report will include the following:

- Listing of individual securities held at the end of the reporting period including type, acquisition cost, book cost, and market value.
- Realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity (in accordance with Governmental Accounting Standards Board (GASB) requirements).
- Average weighted return on investments as compared to applicable benchmarks.
- Percentage of the total portfolio which each type of investment represents.
- A statement that the investment portfolio is in compliance with the investment policy and is meeting the investment policy objectives

2. *Performance Standards*

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return during a market/economic environment of stable interest rates. A series of appropriate benchmarks shall be established against which portfolio performance shall be compared on a regular basis. The benchmarks shall be reflective of the actual securities being purchased and risks undertaken, and the benchmarks shall have a similar weighted average maturity as the portfolio.

3. *Marking to Market*

The market value of the portfolio shall be calculated at least quarterly *[or monthly]* and a statement of the market value of the portfolio shall be issued at least quarterly *[or monthly]*. This will ensure that review of the investment portfolio, in terms of value and price volatility, has been performed consistent with the GFOA Recommended Practice on "Mark-to-Market Practices for State and Local Government Investment Portfolios and Investment Pools." (See GFOA Recommended Practices in Appendix.) In defining market value, considerations should be given to the GASB Statement 31 pronouncement.

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X. Policy Considerations

1. *Amendments*
This policy shall be reviewed on an annual basis. Any changes must be submitted by the investment officer and approved by the investment oversight committee or authoritative body acting in such capacity.

XI. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the governing body of the [entity] and reviewed annually.

XII. List of Attachments

The following documents, as applicable, are attached to this policy:

- Listing of authorized personnel;
- Relevant investment statutes and ordinances;
- Listing of authorized broker/dealers and financial institutions;
- Detailed listing of authorized investment classes, sectors, and types;
- Internal Controls;
- Glossary

XIII. Other Documentation

- Master Repurchase Agreement, other repurchase agreements and tri-party agreements,
- Broker/Dealer Questionnaire,
- Credit studies for securities purchased and financial institutions used,
- Safekeeping agreements,
- Wire transfer agreements,
- Sample investment reports,
- Methodology for calculating rate of return,

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CITY OF SEBASTOPOL
Capitalization and Depreciation Policy #91

The City of Sebastopol has a Capital (Fixed) Asset Accounting System to safeguard a sizeable investment, fix responsibility for the custody of equipment, assist in the formulation of acquisition and retirement policies through accumulation of data regarding prices, sources of supply and useful life, to provide data for financial reporting, to provide record support and to account for reimbursement of depreciation under grants and proprietary service programs, and to provide information for insurance purposes.

Fixed assets are capitalized because they are used in the production of the goods or services provided and sold. Depreciation must be recorded to determine total expenses, user charges, net income, and changes in fund equity. Capital assets also may serve as a basis for debt issued to establish, acquire, or improve a public enterprise.

Capital assets are reported in the applicable proprietary funds or in the general fixed assets account group.

Definitions:

Capital assets are assets of a relatively permanent nature and of significant value, and are broadly classified as property, plant, equipment, and infrastructure (e.g. roads, bridges, sidewalks, and similar items) assets.

Land includes the investment in real estate other than:

a. Structures, pipeline, pump stations, reservoirs and other improvements, and
b. Land acquired for pipeline and road purposes.

All land, as above defined, shall be capitalized without regard for significance of cost.

Buildings and improvements are physical property of a permanent nature, examples of which are buildings, structural attachments, storage tanks, reservoirs, pump stations, wells, and parking areas. Sidewalks, trees and drives in connection with other structures should also be capitalized. Fixtures are permanent attachments to structures which are not intended to be removed and which function as part of the structure, such as boilers, pumps, lighting fixtures or plumbing.

Pipelines include mains, services, valves, hydrants, manholes, and other appurtenances. Paving of ditch lines is also included in plant values.

Equipment includes moveable personal property of a relatively permanent nature and of significant value, such as machines, tools, and vehicles, computer equipment and software.

Relatively permanent is defined as a useful life in excess of one year.

Significant value is defined as a minimum initial cost of more than $10,000 ($25,000 for infrastructure type assets.

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Treatment of Costs Subsequent to Acquisition

Expenditures on fixed assets which are incurred after their original acquisition are defined and recorded as follows:

Maintenance is defined as expenditures, which neither materially add to the value of property nor appreciably prolong its life, but merely keep it in an ordinary efficient operating condition. Maintenance costs shall not be capitalized.

Capitalized Expenditures are defined as expenditures, which materially add to the value of property or appreciably extend its life. The cost of capitalized expenditures should be added to the book value of the asset where the original cost of a component being improved can be specifically identified. This amount should be written off and the new cost capitalized. Capitalized expenditures are on occasion referred to as betterments. The decision as to whether an expenditure should be capitalized shall be made by an evaluation of engineering, physical, or other relevant factors apart from cost.

Additions are new and separate units, or extensions of existing units, and are considered to be fixed assets. As with betterments the test of significance should be applied.

Alterations are changes in the physical structure or arrangement of fixed assets, the cost of which does not qualify as an increase in fixed assets under the foregoing definitions of betterments and additions. Alterations shall not be capitalized.

Valuation

Reasons for Assigning Value

A dollar-value should be assigned to each fixed asset item for the following reasons:

a. Dollar amounts serve as a control device; they are an important aspect of identification of a particular item or group of items.
b. Dollar amounts make it possible to present to the public the City's investment in fixed assets.
c. Dollar amounts provide a check on the adequacy of the City's insurance coverage.
d. Dollar amounts on individual items provide information for cost accounting.

Valuation Basis

Fixed assets should be accounted for at historical cost, or estimated historical cost if purchased or constructed. Donated fixed assets should be recorded at their estimated fair market value at the date of donation. Surplus property purchases at nominal prices far below actual value are in part donations and should be so valued.

Land Cost

The cost of land includes all expenditures in connection with its acquisition, such as: purchase price; appraisal and negotiation fees; title search fees; surveying fees; cost of consents; relocation costs; condemnation costs; clearing land for use; demolishing or removing structures; and filing costs. Receipts from the sales of salvage should be credited against the land cost.

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Buildings and Improvements Cost

The cost of structures and improvements includes all expenditures in connection with their acquisitions, such as: purchase price or construction cost; fixtures attached to the structure; architects' fees; accident or injury costs; payment of damages; insurance during construction; cost of permits and licenses; and net interest cost during construction.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

The cost should be reduced for: sale of salvage from materials charged against the construction; discounts, allowance and rebates secured; and amounts recovered through surrender of liability and casualty insurance. Rentals of property during the construction period should be credited to revenue unless otherwise restricted.

Equipment Cost

The cost of equipment includes: purchase price or construction cost less discounts; freight or other carriage charges; sale, use, or transportation taxes; and installation costs.

Construction by Force Account

Fixed assets constructed by the City are recorded in the same manner as those acquired by purchase or construction contract. Costs are initially charged to the accounts of the cost center performing the construction and are then transferred to the project. These costs include direct labor, materials, equipment usage and overhead. Overhead is limited to those items, such as worker' s compensation and employee group insurance premiums, retirement, sick leave and vacation allowances, which can be distributed on the basis of direct labor. Administrative overhead outside the cost center may be capitalized when clearly related to the construction.

Assets Acquired Under Lease Purchase Agreements

Lease contracts convey property to another for a specific period of time for a specified rent. Lease contracts are accounted for either by the operating method under which periodic payments are charged as expenditures, or by the financing method under which the payments are treated as debt service.

Sources of Information

Information regarding fixed asset additions is best taken from purchase invoices and contracts, even though there is sometimes an undue lag between physical possession of the property and the receipt of these documents. The individual department head controls the purchase, movement, and disposition of assets.

Disposition of Fixed Assets

With City Manager approval, capital assets may be sold, abandoned or traded in on new assets. Regardless of the manner of disposition or the amount of the proceeds, the asset must be removed from the fixed asset account at its recorded value along with the asset's accumulated depreciation. The resulting gain or loss is recorded in the revenue and expense accounts.

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Recordkeeping

Individual Records

An individual record of each unit of accountability should be maintained. Information recorded should include:

a. Date acquired.
b. Classification, such as: Buildings, Vehicles, Machinery & Equipment, etc.
c. The vehicle unit number assigned.
d. An abbreviated word description.
e. Cost or other basis.
f. Method by which acquired, such as: lease, grant, donation, purchase.
g. Grant from which purchased, if applicable.
h. Vendors name, if purchased.
i. Date and method of retirement.
j. Posting reference.

Optional data might include value for insurance purposes, estimated life, and equipment class code.

Subsidiary Records

For control purposes it is convenient to group detailed records by classification, department, or by location. Such records constitute a subsidiary ledger to the fixed asset control accounts.

Depreciation

Depreciation, depletion, or amortization of capital assets must be recorded to determine the total expenses, net income, and changes in fund equity. In addition, as an option, depreciation on fixed assets acquired by contributed capital can be closed to the contributed capital account. This method should be considered when there is no obligation and the policy is not to replace the fixed assets with future contributed capital. In such circumstances, the contributed capital rather than the retained earnings account is decreased by the related depreciation expense.

Depreciation is computed using the straight-line method over the estimated years of useful life at the time the asset is placed in service. Useful life shall be determined by the Public Works Superintendent, Finance Director or City Manager or his/her designee, as appropriate, using the following guidelines:

Assets	Years
Buildings	30
Building improvements	15-20
Public Domain Infrastructure	50
System Infrastructure	50-100
Vehicles	7
Office Equipment	3-7
Computer Equipment	3-5

Once established, the useful life may be modified as necessary to account for betterments or impairments of an asset.

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RESOLUTION NUMBER: 6721-2025

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEBASTOPOL APPROVING THE UPDATED VEHICLE, TRAVEL AND REIMBURSEMENT POLICY

WHEREAS, the City has a responsibility to ensure it handles public funds appropriately; and

WHEREAS, the Vehicle, Travel & Reimbursement Policy describes conditions governing the required procedures when utilizing City and/or privately-owned vehicles, and overall travel reimbursements; and

WHEREAS, the primary objective of the Vehicle, Travel and Reimbursement Policy is to set forth the current practices and to ensure guidance on the use and care of City and/or privately owned vehicles and to set limits for all travel and reimbursements; and

WHEREAS, the policy has not been formally updated in several years, and recent reviews have identified areas requiring clarification and modernization.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Sebastopol hereby approves the revision to the Vehicle, Travel & Reimbursement Policy #96 as submitted and

The above and foregoing Resolution was duly passed, approved, and adopted at a meeting by the City Council on the 2nd day of December 2025.

I, the undersigned, hereby certify that the foregoing Resolution was duly adopted by the City of Sebastopol City Council by the following vote:

VOTE:
Ayes: Councilmembers Carter, Hinton, Maurer, Vice Mayor McLewis and Mayor Zollman
Noes: None
Absent: None
Abstain None:

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APPROVED: Signed by: Stephen Zollman AA58527C58C4493...
Stephen Zollman, Mayor

ATTEST: Signed by: Mary Gourley 44C0774260FE430...
Mary Gourley, Interim City Manager/Assistant City Manager/City Clerk, MMC

APPROVED AS TO FORM: Signed by: Alex Mog 1C0DB8C81572466...
Alex Mog, City Attorney

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CITY OF SEBASTOPOL
Vehicle, Travel & Reimbursement Policy # 96

Overview

To establish the policy, procedures and guidelines for the use of City and personal vehicles for the efficient and effective delivery of City services, while minimizing City expenditures and maximizing current resources, and to establish policy for City travel and reimbursements. This procedure applies to all City employees and officials, and supersedes all other administrative directives previously issued pertaining to the use of City owned or personal vehicle use while conducting City business, or City travel and reimbursement procedures. This policy is written to document the policies and procedures that shall be followed when traveling on City business, attending City related meeting expense for reimbursement, use and care of City vehicles and property by all employees and officials. Transportation required for employees to conduct official City business will be available by the use of a City provided vehicle or the use of an authorized personal vehicle at the City's sole discretion. Everyone who travels for City related business and/or attends meetings for City business purposes (or supervises someone who does) is responsible for reading and understanding guidelines.

Vehicle Policy

The City Council is responsible for adopting the City's vehicle and meeting guidelines, and for approving any significant policy revisions to them. The City Manager or his/her designee has the responsibility for administration of the provisions of this policy, and is responsible for making decisions regarding certain specific vehicle uses as described in this policy. The Administrative Services Director is responsible for developing administrative procedures (such as additional forms, new account codes) as needed to implement the guidelines consistently and efficiently. City Manager or his/her designee is authorized to make minor administrative changes in the guidelines as long as they are intended to carry out the purpose of these guidelines and will not have any significant policy impacts.

This policy assumes a mutual trust between the City of Sebastopol and its employees and City Officials. The City expects to reimburse its employees and officials for all reasonable costs incurred on behalf of the City. Employees and officials are expected to use good judgment in the expenditure of public funds. These guidelines are not intended to address every issue, exception, or contingency that may arise in the course of City travel; however, the basic standard that should always prevail is to exercise good judgment in the use and stewardship of the City's resources. Many of these guidelines simply reaffirm values in judgments that are already practiced.

This policy is to assure that City employees and officials adhere to procedures when arranging for travel, lodging, meals and other expenses and that they are paid for reasonable expenses incurred for travel, conferences, meetings, and meals as a result of conducting authorized City business. The policy assures that payments made by the City are for actual and necessary expenses incurred for City business as well as ensuring that City employees and officials will received advances/reimbursements in a timely manner.

VEHICLE POLICY:

City provided vehicles shall be used only for official City business.

I. **Transportation Types**:

The following transportation options listed below are potentially available for conducting City business.

A. City Vehicles

Use of City-Owned Vehicles - CIRA liability coverage extends to include use of all city-owned vehicles when an employee or volunteer is driving the vehicle on city business.

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The employee or volunteer must not use city vehicles for unauthorized purposes. The coverage agreement states that coverage extends to "any person while using a city-owned automobile – provided the actual use of the automobile is by or with the permission of the named "covered party." Although "permission" is usually broadly interpreted by courts, if city employees or volunteers are made aware of this limitation, it should provide them with additional incentive to obey regulations concerning use of vehicles. In any case, the city always has the full protection of the coverage agreement.

1. Special Purpose Vehicles: Vehicles whose primary use requires special equipment designed to perform job functions, or whose primary use is in a restricted area where non-City vehicles are prohibited.

2. Police Vehicles: Vehicles whose primary use involves official business conducted by the Police Department.

3. Take-Home Vehicles: Take-home vehicles are to enable after-hours emergency response by authorized City employees who are on standby duty assignments that require Special Purpose vehicles. Authorization for a take-home vehicle is granted to a classification meeting the requirements as described below, and in no event does authority for a take-home vehicle belong to any specific City employee who is not in a classification that meets the requirements. This means that an individual employee previously granted authorization for a take-home vehicle whose assignments are updated and no longer require Special Purpose vehicles is no longer authorized for a take-home vehicle. Non-City employees shall not be permitted to take City vehicles home under any circumstances.

    a. The employee is required to be on standby duty and must respond to after hour emergencies; and
    b. The standby duty job function requires a Special Purpose vehicle; and
    c. The employee responding to the call-back will be able to respond to the first call-back instance and be onsite within a maximum of 30 minutes of the call; and
    d. The one-way commute miles of the employee assigned to call-back duty do not exceed 30 miles; and
    e. The Department Director has received authorization from the City Manager's Office for take-home use of the vehicle.

B. **Employee-Owned Vehicles**

Use of privately-owned vehicles on City business. If employees or volunteers receive a mileage allowance for use of personally-owned vehicles on city business, such persons should be advised that:

1. The mileage allowance is intended to cover the city's share of the employee or volunteer's personal auto insurance premium.

2. Each employee or volunteer is expected to maintain an automobile insurance policy whether or not they receive a mileage allowance.

3. Each such policy should be maintained with liability limits of no less than:

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a) *$100,000 per person Bodily Injury; $300,000 per accident Bodily Injury; $100,000 per accident Property Damage; or

b) *$300,000 Combined (Bodily Injury and Property damage) single limit.

* In the event that the personal auto insurance policy does not align with these liability limits, use of a private vehicle to conduct City business is not authorized.

4. Each such policy is primary coverage in the event of a loss or claim, with CIRA coverage applying in excess.

The form Authorization to Use Privately-Owned Automobiles on city business should be completed and filed with the appropriate office designated by the City Manager or his/her designee. A diary system should be maintained to assure that policies are in force (Exhibit A)

In order to protect the city's interests no employee or volunteer should be allowed to drive a vehicle on city business until the city has verified that the employee or volunteer has a valid driver's license. Verification is the responsibility of the employee's supervisor.

Once authorized by the Department Director (or designee) to use an employee-owned vehicle, employees will be eligible for mileage reimbursement subject to the provisions of the Mileage Reimbursement as follows:

a. Authorized employees will be reimbursed for the use of their personal vehicles for City business at the prevailing IRS standard mileage rate for employee business travel. This rate is subject to change and will be applied in accordance with the most current rate published by the Internal Revenue Service. .

b. Mileage from the employee's home to the first point of duty, and from the last point of duty to home will not be considered as City business, unless the employee's first or last point of duty is outside of City of Sebastopol limits. Immediate supervisors are responsible for ensuring that employees provide appropriate documentation for all trips for which reimbursement is requested. Examples of appropriate documentation include online map distance data; or trip beginning/ending odometer readings. Employees are encouraged to discuss documentation alternative with supervisors prior to traveling.

c. In instances when an employee's first and/or last point of duty is outside City of Sebastopol limits, an employee shall be reimbursed for the number of miles driven between the employee's home and the first and/or last point of duty, minus the number of miles the employee normally commutes from home to and/or from the employee's regular work location.

d. Employees requesting mileage reimbursement shall complete the Mileage Reimbursement Claim Form. Claims should typically be submitted to the employee's supervisor and timekeeper for approval within thirty (30) calendar days of when the travel occurred. However, routine (i.e. for short daily or weekly errands) mileage reimbursement can be submitted quarterly. At the end of a fiscal

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year end, employees shall submit all mileage reimbursement claimed through June 30th no later than July 31st. Claims outside the timeframes described shall be paid only by approval of the City Manager or his/her designee.

e. Report only travel on authorized City business. If the continuity of a day's travel is interrupted by a personal trip, deduct this trip from the mileage claim.

f. Report only beginning and ending mileage during working hours, related to official City business.

g. Adequate explanation of locations covered must be shown. Where applicable or required by the supervisor, indicate assigned area and number of trips.

h. Employees shall sign all mileage reimbursement claim forms and submit the claim to the supervisor or department director or designee for approval. Employees who submit false claims for mileage reimbursement are subject to disciplinary action, up to and including termination.

II. Qualifications for Employees Operating Vehicles

a. The City recognizes the benefit of the assignment of City-owned vehicle to specific employees, officials, or volunteers for City related business. City vehicle, property, materials, supplies, tools, and equipment are intended for the maintenance and operations of the City and shall be readily available for use of authorized City staff. Authorization for use of such vehicles must be controlled and limited to business use only. Personal items or information shall not be stored in City vehicles. Any loss, damage or misuse of personal items stored in City vehicles shall not be the responsibility of the City. No personal or political use of any City property, materials, supplies, tools, equipment is permitted, except for de minimums vehicle use by authorized staff for benefit of the City.

b. City employees who drive a vehicle in the course of conducting City business must possess a valid California State Driver License appropriate to the type of vehicle being driven. Employees authorized to use special purpose vehicles will maintain and comply with vehicle specific training and licensing requirements as defined by any relevant rules and regulations, and/or the California Department of Motor Vehicles, and/or the employee's job classification minimum qualifications.

c. Per employee's job classification to maintain and possess an appropriate operator's license issued by the State Department of Motor Vehicle, therefore, employees required to drive a vehicle on City business shall notify their supervisor in writing of the suspension, revocation, cancellation, expiration, lost privilege, disqualification, or other action affecting the status of their driver license or their authority to drive a vehicle. The effective date for notification must be made no later than the first workday following the day the employee received notice of the suspension, revocation, cancellation, expiration, lost privilege, disqualification, or other action affecting the status of their driver license or their authority to drive a vehicle.

d. If an employee is notified that an action MAY be taken which could affect the employee's license, including the possible suspension, revocation, cancellation, expiration, lost privilege, disqualification, or other action affecting the status of their

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driver license or their authority to drive a vehicle, the employee shall notify their supervisor as soon as practicable, but in no case more than five (5) working days following the day the employee received notice of the potential action. The employee shall continue to keep their supervisor informed of any further changes or updates regarding their driving status.

e. Employees cannot drive their vehicles on City business unless all of these requirements are met. Employees are specifically required to immediately contact their supervisor if, at any time, there is a change to these requirements or they do not meet all of the requirements.

f. Employees who are unable to comply with these requirements shall not be permitted to drive any vehicle (City or personal) to conduct City business and may not drive onto any City property or City facility.

III. Conditions of Vehicle Use

City and employee owned vehicles used for City business shall be operated in a manner consistent with all safety and legal requirements. Vehicles authorized for use based on this Policy shall only be used to conduct official City business.

A. Transportation of Passengers and Goods

Vehicles driven to conduct official City business should not be used to transport any passengers other than authorized City employees on official City business or persons directly related to the official City business being conducted. Nothing herein shall be construed to prohibit the carrying of any person or persons in case of accident or emergency.

City owned vehicles should not be used to transport any items or goods that are not the property of the City, unless such transportation is directly related to official business being conducted by the City.

B. Vehicle Idling

In order to reduce emissions that are a result of idling diesel and gasoline engines, no City-owned diesel or gasoline powered vehicles/equipment or stationary engines may idle for more than five (5) consecutive minutes, with the following exceptions:

- Idling when queuing;
- Idling to verify that the vehicle is in safe operating condition;
- Idling for testing, servicing, repairing or diagnostic purposes;
- Idling when it is necessary to accomplish work for which the vehicle was designed (such as operating a crane or when emergency vehicles used by Police and Fire are at the scene of an incident);
- Idling to bring the machine system to operating temperature; and
- Idling to ensure safe operation of the vehicle and/or of the occupants.

For the purpose of this section, queuing shall mean the intermittent starting and stopping of a vehicle while the driver, in the normal course of doing business, is waiting to perform work or a service, and when shutting the vehicle engine off would impede the progress of the queue and is impracticable. Queuing does not include the time a driver may wait

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motionless in line in anticipation of the start of a workday or a location where work or a service will be performed.

C. Cellular Telephone Safety While Driving

1. Wireless Telephones
Employees shall not use their wireless telephone (either City issued phones or personal phones) while driving on City business or while conducting City business unless the telephone is designed and configured to allow hands free listening and talking, and is used in that manner while driving. Even when using a hands-free wireless telephone, conducting City business on a cellular telephone while driving should be kept to a minimum and only done when necessary. This section does not apply to an employee or non-City employee using a wireless telephone for emergency purposes (such as calling 911) while driving on City business.

2. Electronic Wireless Communication Devices
Employees shall not use an electronic wireless communication device to write, send, or read a text-based communication while driving on City business. "Write, send, or read a text-based communication" means using an electronic wireless communications device to manually communicate with any person using a text-based communication, including, but not limited to, communications referred to as a text message, instant message, or electronic mail.

3. Sworn Police Personnel and Volunteers
Sworn police personnel and volunteers using wireless telephones and electronic wireless communication devices in the course and scope of their duties shall do so in accordance with their respective Duty Manuals and applicable policies and procedures relating to the use of wireless telephones and electronic wireless communication devices.

IV. Collision/Accident Reporting

A. Non-sworn Employees - Reporting of vehicle collisions or accidents by City employees driving a City-owned vehicle or their authorized personal vehicle on City business is required. Reporting must be prompt, accurate and complete. These reports shall be made within no less than 24 hours (or 48 hours if the accident occurs on a weekend) to the employee's immediate supervisor. In all cases, accident reports involving city-owned equipment shall be provided to the City Manager's Office.

Incidental damage to a vehicle or equipment, defined as damage while the vehicle is unattended or damage such as a broken windshield from a flying rock must also be reported to the employee's immediate supervisor. In all cases, incidental damage to city-owned equipment shall be reported to the City Manager's Office.

The reporting procedure to be followed by City employees and non-City employees who are involved in a vehicle accident while driving a City-owned or authorized personal vehicle on City business shall be as follows:

a) Stop immediately and render aid if such is necessary.
b) Call the police. Tell the police this is an accident involving a City owned vehicle or authorized private vehicle on City business.

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c) Do not make or sign statements for anyone except the police.
d) Obtain the Accident Report and give it to the supervisor, who is responsible for the services being provided by the City or non-City employee. The Department Director will route one copy of the accident report to the City Manager's Office.

B. Sworn Police Personnel - Reporting of vehicle collisions or accidents by sworn Police personnel driving a City-owned vehicle or their authorized personal vehicle while in the course and scope of their duties shall do so in accordance with their respective Duty Manuals and applicable policies and procedures relating to vehicle collisions or accidents. In all cases, accident reports involving city-owned equipment shall be provided to the City Manager's Office.

V. Traffic and Parking Citations

Traffic and/or parking citations issued to a City employee while using a City or authorized personal vehicle on City business are the sole responsibility of the employee receiving the citation.

Travel & Reimbursement Policy

The purpose of The Employee Travel Policy is to provide guidelines for authorization of travel; and reimbursement and payment of travel expenses. This policy is not intended to cover short trips during work hours made by employees in the course of their regularly assigned work duties. In all areas, not just in economy pricing, officials and employees are responsible for exercising good judgement in requesting, arranging, and making a trip. Trips should be planned in advance if possible. Personal business should not be mixed with official business if it will cost the City anything in dollars or lost time, or if it will harm the City's interest in any way.

I. **Traveler Accountability** - The Travel Policy is in place to provide accountability to employees traveling for the purpose of benefiting the City. Travelers are responsible for ensuring compliance with this Policy, as may be amended from time to time.

How will you travel?

To drive a privately-owned vehicle on City business you must:

- Possess a valid California driver's license.
- Carry liability insurance limits required by the City's California Intergovernmental Risk Authority (CIRA).
- Realize that any damage to your car, needed service or repair occurring on the trip will be your responsibility, as these costs are included in the City's per mile cost reimbursement.

If a car rental is required, you shall use a City credit card or request reimbursement when you return. Car rentals must have prior approval from the City Manager or his/her designee.

When will you travel?

You should schedule your trip so that you depart at the latest reasonable hour and still arrive at your destination on time. You should also return promptly when your business is finished, thereby minimizing the time away from work and ensuring full reimbursement of all related expenses.

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Where will I stay?

The City will pay for a single room (including taxes and parking) for as many nights as necessary. The accommodations used should be clean, safe, economical but–practical. For example, it is preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the area. Location is also important; a hotel close to where you will be conducting business may be slightly more expensive than outlying hotels, but it may be easier to achieve the City's travel goal by staying at closer location. In general, you should stay at the most reasonably priced accommodations available consistent with the purpose and goals of your travel. If you have a question about using a particular hotel, obtain concurrence or direction from your Department Head before making a reservation.

Should you make reservation?

Whenever possible, you should make reservations. They are often required for large conferences. You shall use a City credit card to confirm reservations. Be sure to cancel any reservations you will not use. If the City is charged for an unused reservation, you will be billed for that charge unless circumstances requiring cancellation were reasonably beyond your control.

II. Travel Authorizations

Travel authorizations (TA's) are required approval of Department Heads, and out of state travel requires the further approval of City Manager or his/her designee. Department Heads approving travel authorizations are responsible for determining that the cost is reasonable and justified by the trip's purpose. They should be certain that:

a. The purpose cannot be accomplished by mail or telephone.

b. The seminar, meeting or conference is necessary to accomplish key City goals and objectives and is unavailable locally if overnight accommodations are required.

c. The minimum number of City staff members are going.

d. The itinerary ensures accomplishment of the purpose at the lowest reasonable cost.

e. The traveler understands and follows these guidelines.

f. There is adequate funding in the appropriate travel budget to cover the costs.

Ultimately, the responsibility for following these guidelines and exercising good judgment in the use and stewardship of the City's resources rest with each City employee traveling on City business.

Requests for Payments to Vendors

The City will pay all legitimate expenses of your trip. These include transportation, lodging, registration fees, meals and any other related expenses if they are for official business and fit within these guidelines.

In advance booking payment for transportation, e.g. airfare, City authorized credit card shall be utilized for the transaction. Each department director has been issued a credit card. Credit cards are issued pursuant to the City Purchasing Policy#89.

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Direct vendor payments are made by the City to an organization to pay for specific costs related to a trip (usually registration fees) through Accounts Payable.

To obtain either direct vendor payments you must complete the appropriate sections of the TA (Exhibit B) and attach payment requests for all payments.

III. Making The Trip

There are two key "golden rules" to remember about making an official trip:

a. Keep it official.
b. Keep records for all expenses.

Keeping It Official

If you take time away from official business for personal matters, or if you delay your return after completing your business, you will not be reimbursed for expenses incurred during that time. When combining business and personal travel in this manner, Department Head approval is required. If this extended period occurs during your regular scheduled work hours, the time will be counted as vacation, comp time (if available) or leave without pay.

Keeping Records for All Expenses

As discussed below under Accounting for Expenses, you must maintain a detailed record of all expenses incurred during your travel: meals, transportation, lodging, baggage handling, parking fees, registration fees, telephone and any other reasonable and necessary expenses. It is important to save receipts to be able to claim for reimbursement. Unless otherwise approved by the City Manager or his/her designee, payments will not be issued for reimbursement requests without receipts.

Meal Allowances:

Employees traveling on official City business are eligible for reimbursement of meal expenses in accordance with the U.S. General Services Administration (GSA) Meals and Incidental Expenses (M&IE) per diem rates.

Daily Allowance

- The current standard daily meal allowance for 2025 is $86, which includes breakfast, lunch, dinner, and incidental expenses.
- This rate is subject to change annually based on the GSA's published rates. Current rates can be found on the https://www.gsa.gov/travel/plan-book/per-diem-rates.

Partial Day Allowance

For travel days that do not span a full calendar day, the following breakdown applies (based on the current $86 standard rate):

- Breakfast: $22
- Lunch: $23
- Dinner: $36
- Incidentals: $5
- First and Last Day of Travel*: 75% of the daily rate = $64.50

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*The "First and Last Day of Travel": 75% of the daily rate = $64.50 means that on the first and last days of a business trip, employees are typically eligible to receive only 75% of the full daily per diem rate for meals and incidental expenses. Therefore, the standard daily rate is $86.00, then: 75% of $86.00 = $64.50
This reduced rate accounts for the fact that employees may not need a full day's worth of meals on travel days (e.g., if they leave after breakfast or return before dinner). It's a standard practice based on GSA guidelines to ensure fair and consistent reimbursement.

Reimbursement Requirements
Reimbursement is contingent upon submission of:

- Itemized receipts for all meal expenses
- A copy of the conference or travel agenda
- A completed expense report upon return

Restrictions

- Alcoholic beverages are not eligible for reimbursement under any circumstances**.**
- If meals are provided by the event, hotel, or common carrier, the corresponding meal allowance will not apply.

Alcoholic Beverages
City funds should not be used to purchase alcohol or reimburse employees for alcohol related costs. The Council or City Manager or his/her designee may approve exceptions to this policy on a case-by-case basis for special receptions or other unique circumstances. This discretion applies primarily to non-travel related expenditures such as special receptions, and not to routine travel or meetings by City employees.

Spouses and Guests
Spouses and guests may accompany you on City travel and at conferences, seminars and meetings. However, any additional costs associated with the participation of your spouse or guests are your responsibility.

IV. Accounting for Expenses

When you return from your trip or official function, a final accounting of all expenses must be approved by your Department Head and submitted to Finance within ten working days. An expense report is always required.

The final accounting is made by completing the Expense Report (Exhibit B). After completing the expense report, you should attach required receipts, sign the report attesting to its accuracy and submit it to your Department Head for review and approval.

Department Heads approving expense reports are responsible for ensuring that:

- All expenses are reasonable, necessary and consistent with these guidelines.
- Any required receipts are attached.
- The final disposition is correct.
- Final accounting of all expenses is submitted to Finance.

Upon approval by the Department Head, the expense report should be forwarded to Administrative Services along with a claim for payment to you; the reimbursement will be processed in accordance with the Accounts Payable calendar.

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Exhibit A

AUTHORIZATION TO USE PRIVATELY OWNED AUTOMOBILES ON CITY OF SEBASTOPOL BUSINESS

I. CERTIFICATION

In accordance with City policy, approval is requested to use a privately-owned automobile on official City business.

I hereby certify that, whenever I drive a privately-owned vehicle on City business, the vehicle shall always be:

1. Covered by liability insurance for the minimum amount prescribed by the city: $100,000 per person Bodily Injury; $300,000 per accident Bodily Injury; $100,000 per accident Property Damage or $300,0000 Combined (Bodily Injury and Property damage) single limit.
2. Adequate for the work to be performed.
3. Equipped with seat belts.
4. To the best of my knowledge, in safe mechanical condition.

I further certify that while using a privately-owned vehicle on official City business, I will follow all federal, state, and local laws, including distracted driving. I will certify that I will not engage in any activity that diverts my attention from driving, including talking or texting on my phone, eating and drinking, talking to people in my vehicle, adjusting my stereo, entertainment or navigation system or anything that takes my attention away from the task of safe driving. I understand that I will be subject to disciplinary action, up to and including dismissal, if this not followed. I certify all accidents will be reported to my supervisor and law enforcement within twenty-four (24) hours.

Name of Insurance Company:_____

Policy Number:_____

I possess a valid California driver's license. Driver's License No._____

I understand that permission to drive a privately-owned vehicle on City business is a privilege which may be suspended or revoked at any time.

_____ _____
Employee's Signature Date

_____
Employee's Name - Please Print or Type

II. APPROVAL

Use of a privately-owned automobile on City business is recommended.

_____ _____
Department Head Date

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City of Sebastopol

TRAVEL AUTHORIZATION/EXPENSE REPORT

(Due within two weeks after travel)

Name: Department:

Date(s) of Travel: Purpose:

Destination:

Please attach ALL corresponding including but not limited to conference/training agenda and/or announcement, backup/proof of payment to support reimbursement requested

Check where applicable:	Paid by City	Paid by Employee	Account# Must fill in account number
☐ Airfare (receipt must be attached for reimbursement)	$ -	$ -	
☐ Personal Auto _____ Miles for **2025** @ 70 cents per miles (attach map with destination for reimbursement)	$ -	$ -	
☐ Car Rental _____Days @ $_____Per Day (receipt must be attached for reimbursement)	$ -	$ -	
☐ Lodging _____Nights @ $_____Per Night (receipt must be attached for reimbursement)	$ -	$ -	
☐ Registration Fees (receipt must be attached for reimbursement)	$	$ -	
☐ Per Diem _____ Days (receipt must be attached for reimbursement)	$ -	$ -	
☐ Other _____ (receipt must be attached for reimbursement)	$ -	$ -	
Total Difference owed:	$ -	$ -	
	to City $	to employee: $	

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EMPLOYEE SIGNATURE:	**Date:**
DEPT HEAD APPROVAL:	**Date:**
CITY MANAGER OR DESIGNEE APPROVAL: **(OUT OF STATE TRAVEL ONLY)**	**Date:**

City Council Policy

CITY BUDGET COMMITTEE (STANDING COMMITTEE)
Budget Process

PURPOSE:
Once a year, the City Council approves a budget that outlines the policies and fiscal actions to be taken by the City. The Budget Committee is a standing committee that reviews the proposed operating and capital budget each fiscal year and makes a recommendation on the budget to the City Council for final enactment. The budget process is structured each year to achieve the fiscal and policy goals for the upcoming fiscal year as well as periodically review and provide policy guidance to staff related to budgetary analysis and fiscal action plans and provide reports to the City Council for review and or action.

This committee shall consider and make recommendations to the Council on matters relating to:

- Revenues
- Expenditures
- Capital Improvement projects
- Fiscal Planning and Policies;
- Taxes and Fees;
- Investment Policy;
- Debt; and
- Such related fiscal issues as may be referred to it by the Council.

COMMITTEE MAKE UP:
The Budget Committee shall consist of the following:

- Two Councilmembers appointed by the City Council through Council Committee Assignments
- City Manager
- Assistant City Manager/City Clerk
- Administrative Services Director

POSTING OF AGENDAS:
Whether or not a regular meeting schedule is adopted, an agenda shall be posted for each standing committee meeting not later than 72 hours before any meeting.

PUBLIC INVOLVEMENT:
Public involvement shall be encouraged in the annual budget decision-making process through Standing Committee meetings, public hearings, public outreach, and the dissemination of accessible information. Public participation efforts will allow the City to improve performance by identifying public needs, priorities and service delivery expectations. Increased public involvement will allow the City to be more responsive to community needs, thereby increasing the value that the public receives from City government.

ATTENDANCE BY COUNCILMEMBERS NOT ON THE COMMITTEE:
Members of the Council who are not members of a standing committee may attend any open and noticed meeting of a standing committee provided that they act only as observers. It is suggested that Members do not make any comments.

REQUESTS OF STAFF:

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Standing Committee Councilmembers may request research from staff on new ideas to allow them to report back to the standing committee and if the standing committee supports the idea, the idea will be presented to City Council for direction or a vote.

BUDGET PROCESS:
The budgeting process has four parts. The budget is: 1) prepared, 2) approved, 3) adopted, and 4) executed.

A fiscal year begins July 1 and ends June 30. From February to June, every year, City staff, the Mayor and City Council work together to create a balanced budget by June 30, as required by law.

PROPOSED BUDGET COMMITTEE PROCESS:

1. The City administrative team will be responsible for producing an initial recommended draft Budget to submit to the Budget Committee. The administrative team will consist of the City Manager, Assistant City Manager/City Clerk, and Administrative Services Director.
2. Department Directors will submit departmental budgets each year to the Administrative Services Director upon established timelines.
3. Upon receipt of the departmental budget requests, the Administrative Services Director will prepare a draft budget document to be used for review by the City administrative team.
4. This team will meet with Department Heads as needed, consider departmental budgetary requests as appropriate, and complete any other steps needed to provide the Budget Committee with an initial recommended draft Budget. The initial recommended draft Budget will be accompanied by a written report to the Budget Committee, providing an overview of the budget, summarizing any specific challenges presented by that year's budget, summarizing changes made by the Team to Departmental budgets; and identifying any unresolved issues to be addressed by the Budget Committee. The information submitted to the Budget Committee will include any background information the City administrative team believes will be relevant to the Budget Committee's decision-making regarding unresolved issues to be addressed by the Budget Committee. This initial draft Budget submitted to the Budget Committee will include draft versions of all portions of the final Budget for the year. This step will be an internal City staff process to be completed before Budget Committee meetings begin.

The Budget Committee will receive the initial recommended draft Budget produced by the administrative team, and will meet to discuss the recommendations of the administrative team. The Budget Committee will not hold individual meetings with Department Directors unless specifically requested by the Budget Committee. The Budget Committee will rely on the internal City staff process to do the necessary research and analysis to support the recommendations in the initial recommended draft Budget, and will focus on reviewing that document as well as any other materials provided by the administrative team, and addressing any unresolved issues. The Budget Committee will review and revise the initial recommended draft Budget as needed, and will produce a final draft Budget to be presented to the City Council at a duly noticed public hearing for discussion, review, and approval.

In addition to the process above, the Administrative Services Director shall be responsible for:

1. Prepare a Budget Calendar for Fiscal Year Budget and take to City Council for approval
2. Request budget input from all Department Directors
3. Request budget input from Community Benefit Grant Applicants
4. Prepare a draft budget as listed above
5. Shall be responsible for publishing all the notices required by Government Statue.
6. Shall be responsible for monitoring budget expenditures during the budget year and notifying the Council of the need to make any budget changes required after adoption.

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City of Sebastopol
COUNCIL POLICY

SUBJECT	RESO NO	POLICY NO 95	EFF DATE	PAGE
CITY COUNCIL CONFERENCES/TRAINING	6684-2025		July 1, 2025	1 of 2

I. Purpose

The purpose of this policy is to establish clear and comprehensive guidelines for the allocation and management of travel funds for City Council members. This policy aims to ensure a fair and equitable approach to addressing the travel needs and expenses of all council members, promoting transparency and accountability in the use of public funds. By setting these guidelines, we strive to facilitate effective and efficient travel arrangements that support the council's work and responsibilities, while maintaining fiscal responsibility and integrity.

II. Annual Travel Budget

Each Council member will receive an annual budget as approved by the City Council and divided equally among all City Councilmembers to cover costs related to attending conferences, meetings, and training sessions. This budget will apply to travel within California and is designed to ensure that Council members can participate in essential events without financial barriers.

III. Out-of-State Travel

Any out-of-state travel or training requires prior approval from the City Council. This ensures that such travel is necessary and aligns with the Council's goals and priorities.

IV. Covered Expenses:

The annual budget will cover the following expenses:

- Mileage for attending meetings where the Council member serves as a city-appointed representative.
- Travel expenses including airfare, hotels, and transportation related to attending conferences or training.
- Other associated costs, such as registration fees or meals, where applicable. The total budget for each Council member will be inclusive of all these costs, ensuring comprehensive coverage of travel-related expenses.

V. Exceeding the Budget:

- If a Council member exceeds their allocated funding from the approved budget they must either cover the excess expenses themselves or formally request additional funding from the City Council.
- In rare cases, a Council member may voluntarily transfer their unused funds to another member, subject to approval by the Council at a publicly noticed meeting. This allows for flexibility and mutual support among Council members.

IN COUNCIL DULY PASSED this 1st day of July, 2025.

VOTE:

Ayes:	Councilmembers Hinton, Maurer, Vice Mayor McLewis and Mayor Zollman
Noes:	None
Absent:	Councilmember Carter
Abstain:	None

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APPROVED:_____ Signed by: Stephen Zollman AA58527C58C4493... _

Mayor Stephen Zollman

ATTEST: _____ DocuSigned by: Mary C Gourley 44C0774260FE430... _____

Mary Gourley, MMC, Interim City Manager

Approved as to Form: _____ Signed by: Alex Mog 66BDB79D572A4EB... _____

Alex Mog, City Attorney

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FINANCIAL AND BUDGET TERMS GLOSSARY

Accrual in lieu – An arrangement where employees accumulate a certain benefit, such as leave or time off, but instead of taking the time off, they receive a payment for it. This often happens when an employee has earned more leave than they can use or carry over to the next period, and the employer compensates them financially for the unused time. It's like having a savings account for time off; if you don't use it, you get paid for it instead.

Adoption - formal action by the City Council, which sets the spending path for the fiscal year.

Adopted Budget - appropriations adopted by the City Council.

Adjusted Budget – appropriations to the adopted budget that have been modified to reflect changes in financial circumstances or priorities.

Allocation – designation of how much money to spend on a specific program or purpose and distributing the funding accordingly. Please note that this term is often used interchangeably with earmark and can have a different meanings for different people.

Appropriation - legal authorization given by the City Council to make expenditures and incur obligations using City funds.

Assessed Value - the valuation of real property established by the Property Appraiser as a basis for levying taxes.

Bond - a special type of "loan" that provides funding for capital projects. Local governments are prohibited from borrowing funds to cover standard operating expenses.

CAD/RMS – Computer Aided Dispatch/Records Management System. These are the systems that capture all data and information for calls that come into the police dispatch center. Additionally, all police reports and incidents are produced utilizing this system. It provides for tracking and archival retrieval and statistical analysis as well.

California Intergovernmental Risk Authority (CIRA) – Annually, the Redwood Empire Municipal Insurance Fund (REMIF) and the California Intergovernmental Risk Agency (CIRA), which are the City's self-insured joint powers authorities, manage the insurance claims, benefit programs, and risk management for member cities. The REMIF/CIRA Board Members, including Vice Mayor Zollman and Councilmember Hinton, establish a budget for insurance premiums for the participating cities in this collective.

Capital Improvement Program (CIP) – This refers to a 5-year program for capital expenditures to replace, maintain, and expand the City's infrastructure. This includes projects such as road improvements, water and sewer system upgrades, and building renovations. The program outlines the anticipated costs and the proposed funding sources for these projects. It's a critical component of the city's financial planning and budgeting process, ensuring that the necessary capital assets are in place to support city services and functions. Year 1 of the CIP is referred to as the "Capital Improvement Plan."

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Cost Allocation Plan - The enterprise funds (water and sewer) contribute to a portion of the City's administrative costs, which are supported by the General Fund. These administrative costs encompass departments such as Finance, City Manager, City Clerk, HR, among others. The City has recently revised the methodology used to calculate these payments.

Debt Service Budget - the debt service budget is money used to repay bond issues.

Direct Cost – These are expenses that can be directly attributed to a specific product or service which may include costs like raw materials, and labor expenses that are directly involved in supporting an operation. In the context of the City's budget, direct costs would refer to specific expenses that are directly associated with a particular department or service, rather than general administrative costs which are spread across multiple departments. For example, the cost of materials used by the Public Works Department for road maintenance would be a direct cost. However, the City's recent Cost Allocation Plan focuses on the recovery of central support costs, commonly referred to as overhead, and does not include the direct allocation of certain shared expenses.

Earmark – refers to funds within a budget for a specific purpose, project, or program. This process involves designating money to be spent on particular items or activities. Earmarks are typically used to ensure that certain projects receive funding for the intended purposes.

EOC – Emergency Operations Center. During an emergency, an activation occurs and assigned staff report to the Police Department which is the official location of the center. Assigned personnel are assigned to different functions to allow for organized tracking, management, resource allocation and planning for the event. Sections include Logistics, Planning, Finance, Operations, and sub-branches such as law, fire, EMS.

EMS – Emergency Medical Services. This term covers services provided by first responders including police and fire, paramedic and ambulance services. It is used broadly to specifically refer to paramedic, ambulance, and medical providers such as clinics and hospitals as part of the EMS system.

Enterprise Fund – the funding source for city agencies that are self-supporting, such as resource recovery facilities and water and wastewater facilities.

Fiscal Year - the 12-month financial period in which funds are appropriated and accounted for by the City, which begins July 1 and ends June 30 of the following year. A fiscal year is identified by the year in which it ends.

Fund - monies set aside and accounted for separately in order to ensure that the monies are spent for a specific purpose.

Fund Balance - the balance remaining after accounting for all liabilities and revenue incurred during that year, plus the previous year's fund balance. It is calculated at the end of each fiscal year.

Health in lieu - Employees who opt out of the city-provided health plan are entitled to a "cash in lieu" benefit, which is a monetary amount provided to the employee instead of health insurance coverage.

Mandated Service - required by State, Federal, County law, health and safety code of California, contractual obligations, legal and tort liabilities.

MOU - Memorandum of Understanding. A labor contract pursuant to state, law, the Meyers, Millias and Brown Act, between the City and a labor union or organized group of employees under which all conditions of employment are negotiated.

Non-Departmental Budget - The purpose of the Non-Departmental account/program is to record expenditures for those items that are not directly associated with any one department or operating budget, but to the City as a whole. Non-Departmental operating expenses include, personnel payout cost (per MOUs provisions), unfunded accrual liability, retiree medical contributions, and transfer out to assigned reserve.

Operating Budget - a plan of financial operations that provides a basis for the planning, controlling, and evaluating the operational portion of governmental activities. The operating budget supports ongoing services and programs.

Property Tax base – total value of land and property upon which a taxing authority can levy taxes. The tax base is often different from the total property value in any area because some types of property, like schools and government facilities, are exempted from property taxes.

Revision - changes to an existing budget typically to better reflect current financial realities and priorities. This can involve in adjusting revenue and expense projections, or incorporating new financial information. Please refer to Financial Policy.

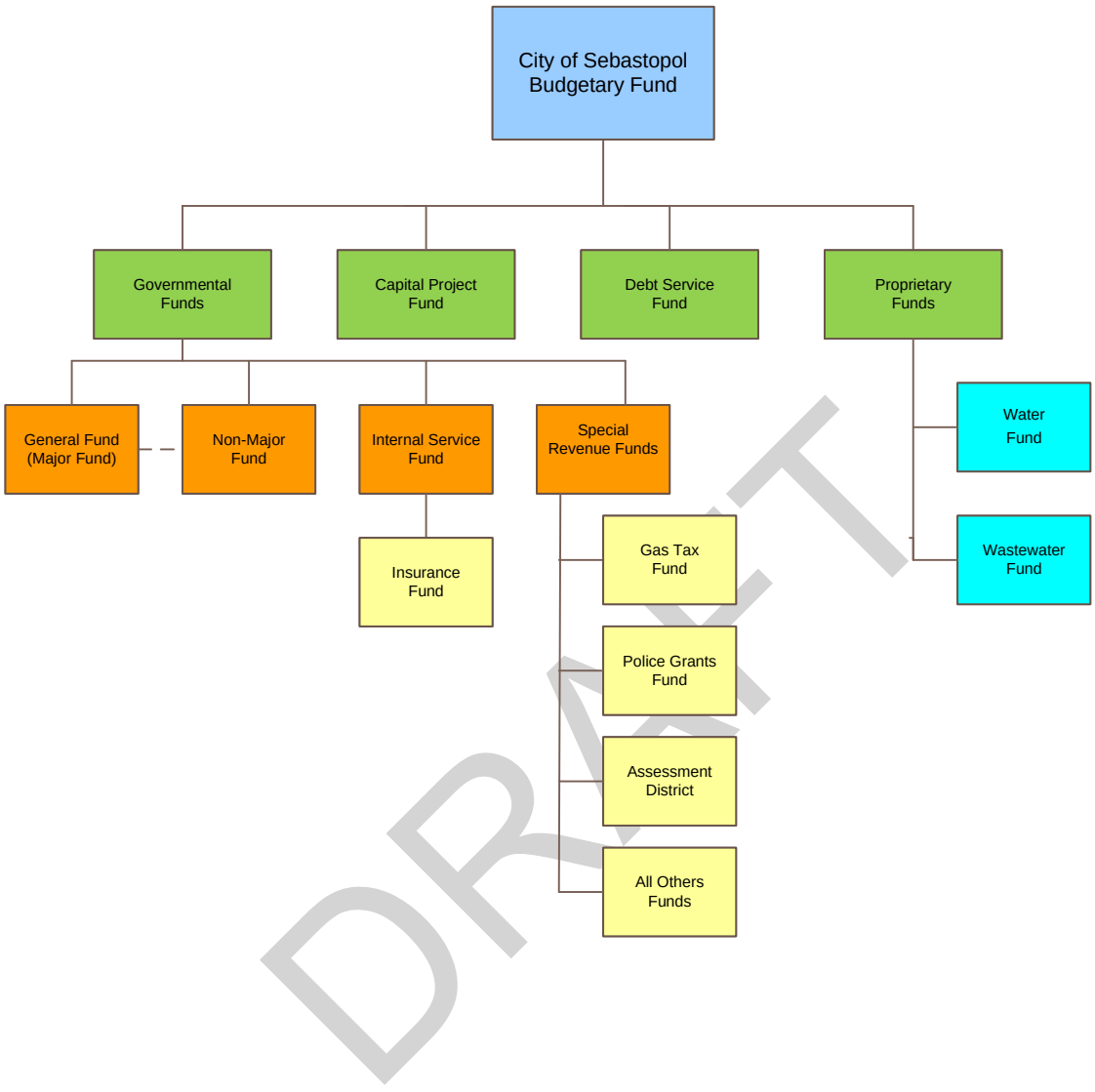
SoCo ISD IJS – Sonoma County Information Systems Integrated Justice Systems. This is a countywide enterprise case and records management system that supports county justice partners, law enforcement, state and federal agencies through a centralized data repository on a 24/7 basis. The system allows for real time information sharing with the district attorney, courts, and law enforcement agencies regarding criminal case status, warrant entries, wanted persons and criminal history.

Unfunded Accrued Liability (UAL) – It is the gap between the future money needed for employee benefits, like pensions, and the funds currently saved for them. It's the difference between the total amount that should be paid to employees after retirement and the actual savings available. The difference between the estimated cost of future benefits and the assets that have been set aside to pay for those benefits.

Transfer - moving funds from one budget category or line item to another within the same budget. This can be done to address changes in priorities, unexpected expenses, or to better align resources with current needs. Transfers are typically subject to certain limitations and may require approval from relevant authorities such as City Council. Please refer to Financial Policy.

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Fund Structure Chart



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City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description	Responsible Department
General	100	Unrestricted	General	The General Fund is the primary operating fund of the City and is used to account for most day-to-day activities. Revenue sources include (but are not limited to) property tax, current fees for services and business registration.	**ALL DEPARTMENTS**
	103	Assigned	Building, Facilities & Infrastructure	This fund should be established and maintained in a manner similar to an Internal Service Fund, which accounts for centralized service costs. Charges from this fund will appear as an expenditure in the user department and as revenue in the central service department. This will facilitate the timely replacement of the City's owned fixed assets.	Lead Department: Administrative Services Contributing Department: Police | Public Works
	104	Assigned	Equipment Technology & Vehicle	This fund should be established in a manner similar to an Internal Service Fund, which accounts for centralized service costs. Charges from this fund will appear as an expenditure in the user department and as revenue in the central service department. These funds should be set aside for the proper funding of equipment, technology, and vehicle replacement.	Lead Department: Administrative Services Contributing Department: Police | Public Works
	105	Assigned	Pension & OPEB	A Section 115 Trust was established to prefund pension or other post-employment benefits (OPEB) liabilities. The trust is designed to help the City set aside funds to meet its future pension or OPEB obligations. The funds in the trust are invested, and the earnings on those investments can be used to help pay for the entity's pension or OPEB liabilities.	Lead Department: Administrative Services
	120	Restricted	Tree Replacement Fund	This fund is used to remove and replace trees along City streets and City-owned properties (excluding Parks). It is primarily funded by tree deposits that have been forfeited.	Lead Department: Planning Contributing Deparment: Public Works
	122	Restricted	Building Permit Technology Fund	Land use type permits including use permits, special events, grading, building and fire permits are collect at the issuance. Fee will be used to maintain the permitting system, property information and homeowner data website and other associated costs	Lead Department: Building Contributing Deparment: Planning
	123	Restricted	Street Pavement Reserve	An annual transfer of residual balance from the Special Sales Tax Fund 124 to the Street Pavement Reserve Fund 123 for maintenance of a range of services including public safety, street and road maintenance and repairs, flood maintenance, park and open space maintenance, and other general community services	Lead Department: Administrative Services Contributing Deparment: Public Works
	125	Restricted	Vehicle Abatement	Funds collected per County Resolution 94-1207, the funds are collected by the DMV and distributed to participating cities. The funds are to be used for the removal and dispopsal of abandoned vehicles.	Lead Department: Police
	126	Restricted	Tobacco Management Program Fund	Funds receives on a reimbursement basis through a grant from the Department of Justice (DOJ) as a result of the passage of California Healthcare, Research & Prevention Tobacco Tax Act of 2016 (Prop.56)	Lead Department: Police
	127	Restricted	Flood Mitigation Fund	Assemblymember Mark Levine has awarded the City with $1.5M in Flood Relief Funds to assist with repairs for flood-related damages.	Lead Department: Administrative Services Contributing Deparment: Public Works
	128	Restricted	Police Endowment Fund	Upon Joanne Marion passing, a local citizen has generously donated her retirement fund, estimated at around $423,000, to support the police department's various needs. This generous donation provides a significant financial boost, allowing the department to allocate resources where they are most needed.	Lead Department: Police

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City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description	Responsible Department
Enterprise	500	Restricted	Water Operating	The Water Fund accounts for the provision of water services to residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing, billing and collections.	Lead Department: Public Works Contributing Deparment: Administrative Services
	501	Restricted	Water Capital	The Capital Improvements Fund accounts for City-wide construction and improvements specifically paid for through the proprietary funds	Lead Department: Public Works
	502	Restricted	Water Connection Fee	The fee is meant to offset the financial impact a new development places on public infrastructure.	Lead Department: Public Works Contributing Deparment: Building
	510	Restricted	Sewer Operating	The Sewer Fund accounts for the provision of sewer services to residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund including, but not limited to, administration, operations, maintenance, financing, billing and collections. Treatment services are provided by Santa Rosa Subregional Partner	Lead Department: Public Works Contributing Deparment: Administrative Services
	511	Restricted	Sewer Capital	The Capital Improvements Fund accounts for City-wide construction and improvements specifically paid for through the proprietary funds	Lead Department: Public Works
	512	Restricted	Sewer Connection Fee	The fee is meant to offset the financial impact a new development places on public infrastructure.	Lead Department: Public Works Contributing Deparment: Building
Special Revenue	200	Restricted	Gas Tax	The Gas Tax Fund accounts for the construction and maintenance of the street system in Sebastopol. Financing is provided by the City's share of state gasoline taxes allocated to cities from the State in accordance with the Streets and Highways Code	Lead Department: Public Works Contributing Deparment: Administrative Services
	201	Restricted	Measure M - Road Maintenance	The County Measure M Fund accounts for the half-cent County sales tax revenue restricted for local transportation improvement projects. This allocation ends in March 2025 and being replaced with Go Sonoma (Fund 241)	Lead Department: Public Works
	202	Restricted	Measure M - Parks	The County Measure M Fund accounts for the half-cent County sales tax revenue restricted for local park improvement projects	Lead Department: Planning Contributing Department: Building | Public Works
	203	Restricted	Art in Lieu	The Art in Lieu fund accounts for developer contributions in lieu of installation of public art on project sites and income received from art programs and events to fund public artwork, cultural programs, maintenance/conservation, and administrative costs relating to the Art in Public Places Program.	Lead Department: Planning Contributing Department: Building
	204	Restricted	Housing Linkage Fund	The Housing Linkage Fee Fund is used to mitigate the housing impacts caused by new, changed and expanded nonresidential development in the City and provide a source of revenue for housing affordable to person of very low and low income.	Lead Department: Planning Contributing Department: Building
	205	Restricted	Inclusionary Housing Fund	The Inclusionary Housing Fund accounts for revenue received from fee payment to be used for the exclusive purpose of providing housing affordable to low and moderate income households in the City for construction of five or more new dwelling units, or for the division or subdivision of land into five or more lots for residential use.	Lead Department: Planning Contributing Department: Building
	206	Restricted	Building Permit Incremental Fee Fund	The Building Permit Incremental Fee Fund accounts for revenue received from construction inspection and plan checks to fund training, certification exams and courses.	Lead Department: Building
	207	Restricted	Business Improvement District	Business Improvement District was established via ordinance 666 and shall include all businesses located within the area described in Exhibit A. The revenues derived from taxes imposed upon all the businesses in the area shall be utilized for acquisition, construction or maintenance of parking facilities, decoration of any public place, promotion of public events which are to take place, furnishing of music in any public place and general promotion of retail trade activities for the benefit of the area.	Lead Department: Planning Contributing Department: Administrative Services

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City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description	Responsible Department
	208	Restricted	General Plan Update Fee	General Plan Update Fee Fund is assessed on Building Permits and is designed to help recover the significant long-term costs of periodically updating the General Plan and Zoning Ordinance. The Fund is typically used for consultant and other costs related to updates.	Lead Department: Planning Contributing Department: Building
	209	Restricted	Supplemental Law Enforcement Services Fund	The Supplemental Law Enforcement Services Fund receives funds from the State of California to supplement local law enforcement activities	Lead Department: Police
Special Revenue	210	Restricted	Asset Forfeiture Fund	The Police Seized Assets Fund accounts for properties seized by the Police Department during the normal course of police operation	Lead Department: Police
	211	Restricted	Transportation Grant Fund	The Transportation Grant Fund is a financial resource allocated to support transportation-related projects and initiatives. This fund is typically used to finance the development, improvement, and maintenance of transportation infrastructure, such as roads, bridges, public transit systems, and pedestrian pathways. The goal of the fund is to enhance the overall transportation network, improve safety, and promote sustainable and efficient transportation options.	Lead Department: Public Works
	212	Restricted	Park in Lieu Fee Fund	The Park Improvement Fund receives revenue from new residential and hotel development to mitigate the impact of such new development on City park and recreational facilities. The use of revenues from the Fund is restricted to park and recreational capital improvements.	Lead Department: Planning Contributing Department: Building | Public Works
	213	Restricted	Traffic Impact Fee Fund	The Traffic Impact Fee Fund was established to reduce the traffic impacts caused by new development within the City limits and certain public improvements (transportation system infrastructure) and revenue collected from these fees shall be used solely to pay for the City's future construction of facilities or services or reimburse the City for facilities constructed by the City with funds advanced by the City from other sources.	Lead Department: Planning
	214	Restricted	Underground Utilities Fee Fund	The Underground Utilities Fee Fund is an in-lieu fee paid by development projects where the City Engineer has determined physical undergrounding of overhead utilities is not practical. The Fund is used for general City utility undergrounding projects.	Lead Department: Planning
	215	Restricted	Street Lighting Assesment District	Funds collected per CA act 1972, funds are collected through annual parcel assesments and used for the operation and maintenance of the Citywide street light system.	Lead Department: Public Works Contributing Deparment: Administrative Services
	216	Restricted	Community Development Block Grant	Community Development Block Grant funds communities with resources to address a wide range of unique community development needs such as affordable housing, anti-poverty programs and infrastructure development.	Lead Department: Public Works
	217	Restricted	Road Maintenance & Rehabilitation (SB1)	The Road Maintenance & Rehabilitation fund accounts for funds from the State of California under Road Repair and Accountability Act of 2017. The use of funds is similar but, not identical, to Gas Tax use rules and must be used for projects related to road maintenance and rehabilitation, safety projects, and traffic control devices.	Lead Department: Public Works Contributing Department: Administrative Services
	218	Restricted	Park Land & Development Fee	Fees collected from development projects. This fund is used for the acquisition of land and development of new park facilities and/or to add additional amenities at the City's existing parks that increase the capacity of the park.	Lead Department: Planning
	219	Restricted	Gen Government Facilities Fee	Fees collected from development projects. This fund is used to fund government facilites to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand general facilities to maintain the existing standard.	Lead Department: Planning
	220	Restricted	Fire Facilites Fee	Fees collected from development projects. This fund is used to fund new fire facilities that are necessary to maintain the existing level of service the City provides.	Lead Department: Building
	221	Restricted	Stormwater Facilities Fee	Fees collected from development projects. This fund is used to fund new development's fair share of stomrwater facilities that are necessary to mitigate the impacts of new development in the City.	Lead Department: Public Works

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City of Sebastopol Fund Descriptions

Fund Type	Fund #	Restricted?	Fund	Fund Description	Responsible Department
	233	Restricted	Human Services & Community Fund	Human Services & Community Fund accounts for revenue obtained by the solicitation of voluntary contributions from residents and property owners through water and sewer bills and other means of collection or fundraising activities to fund programs or activities which address the welfare of the City's residents regardless of all age, social status or income.	Lead Department: Administrative Services
	240	Restricted	Police Grant Fund	Officer Wellness and Mental Health Grant Program established in the 2022 Budget Act (AB178, Chapter 45, Statutes of 2022 provides $50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental health sources. The funding may be used for any of the following purposes: Establishing or expanding officer wellness units. Establishing or expanding peer support units. Services provided by a licensed mental health professional, counselor or other professional that works with law enforcement. Expanding multiagency mutual aid programs focused on officer wellness and mental health. Other programs and services that are evidence-based or have a successful track record of enhancing officer wellness.	Lead Department: Police Department
	241	Restricted	Go Sonoma Roads (GSR)	Voters passed a measure in 2020 to extend Measure M (Roads) sales tax funding for an additional 20 years. Similar to Measure M (Roads), this fund is used for traffic and safety improvements, maintain roads, and build bikeways and pathways.	Lead Department: Public Works
	242-246	Restricted	Police Grants Funds	The Police Grants Fund accounts for grant activities and services paid and reimbursed by grant funding from Federal, State, County and local government agencies. These funds are designed for specific police services, activities and capital equipment. The current source of revenues is the Citizens Option for Public Safety or COPS grant used to augment public safety expenditures	Lead Department: Police
Internal Service	601	Unrestricted	Workers Compensation General Liablity	The General Liability Fund covers the cost of the City's insurance policies and payments liability claims against the City. Revenue for this fund is derived from internal service charges to City departments	Lead Department: Administrative Services

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