

RESOLUTION NO. 6283-2020

A RESOLUTION OF THE SEBASTOPOL CITY COUNCIL APPROVING ADJUSTMENTS TO THE BUDGET OF FISCAL YEAR 2019/20

WHEREAS, the City of Sebastopol City Council did, on June 25, 2019, adopt the budget for fiscal year 2019/20; and

WHEREAS, the City of Sebastopol has experienced various adjustments to changing conditions since the budget was adopted and needs to amend the budget to reflect these adjustments.

THEREFORE, BE IT RESOLVED, that the City Council of the City of Sebastopol adopts the following changes to the operating budgets for 2019/20:

**CONSOLIDATED GENERAL FUND
FINANCIAL SCHEDULE**



| Description | FY 18-19 Actual | FY 18-19 Adjusted Budget | FY 19-20 Adopted Budget | FY 19-20 Adjusted Budget | \$Inc/(Dec) | % Change |
|-------------------------------------|--------------------|--------------------------|-------------------------|--------------------------|------------------|---------------|
| OPERATING REVENUE | | | | | | |
| Property Taxes | \$2,660,677 | \$2,457,000 | \$2,475,380 | \$2,661,205 | \$ 185,825 | 7.51% |
| Real Property Transfer | 53,814 | 39,000 | 39,000 | 39,000 | - | 0.00% |
| Sales & Use Tax | 4,836,708 | 4,638,500 | 4,852,800 | 4,798,200 | (54,600) | -1.13% |
| Transient Occupancy Tax | 631,742 | 565,250 | 650,000 | 650,000 | - | 0.00% |
| Franchise Fees | 358,299 | 324,500 | 324,500 | 353,000 | 28,500 | 8.78% |
| Licenses and Permits | 317,955 | 264,500 | 269,500 | 269,500 | - | 0.00% |
| Fines & Forfeitures | 55,502 | 70,000 | 70,000 | 56,000 | (14,000) | -20.00% |
| Intergovernmental | 42,272 | 21,500 | 21,500 | 1,527,000 | 1,505,500 | 7002.33% |
| Interest and Rents | 228,552 | 89,200 | 90,496 | 210,400 | 119,904 | 132.50% |
| Charges for Current Services | 229,252 | 177,100 | 177,100 | 158,100 | (19,000) | -10.73% |
| Miscellaneous/Other Income | 529,980 | 335,800 | 323,800 | 413,300 | 89,500 | 27.64% |
| TOTAL | 9,944,753 | 8,982,350 | 9,294,076 | 11,135,705 | 1,841,629 | 19.82% |
| OPERATING EXPENDITURE | | | | | | |
| City Council | \$214,052 | \$216,001 | \$231,218 | \$256,085 | \$ 24,867 | 11.51% |
| City Manager | 165,112 | 177,420 | 181,380 | 225,232 | 43,852 | 24.72% |
| City Attorney | 100,680 | 131,891 | 135,700 | 137,347 | 1,647 | 1.25% |
| City Clerk | 251,909 | 294,957 | 282,061 | 290,676 | 8,615 | 2.92% |
| Finance | 220,223 | 236,108 | 260,222 | 275,110 | 14,888 | 6.31% |
| Planning | 409,837 | 530,912 | 612,972 | 584,196 | (28,776) | -5.42% |
| Building | 191,021 | 197,214 | 238,136 | 292,411 | 54,275 | 27.52% |
| Police Protection | 3,880,735 | 3,931,250 | 4,259,975 | 4,317,076 | 57,101 | 1.45% |
| Fire Protection | 853,283 | 842,524 | 1,037,260 | 1,081,595 | 44,335 | 5.26% |
| Public Works | 1,009,693 | 1,100,073 | 1,182,046 | 1,286,936 | 104,890 | 9.53% |
| Engineering / Storm Water | 240,628 | 245,640 | 230,036 | 236,572 | 6,536 | 2.66% |
| Sr. Cntr/SCCC / Ives Pool | 471,056 | 508,665 | 457,230 | 643,960 | 186,730 | 36.71% |
| Non Departmental | 274,596 | 184,779 | 221,072 | 225,205 | 4,133 | 2.24% |
| TOTAL | 8,282,825 | 8,597,434 | 9,329,308 | 9,852,401 | 523,093 | 6.08% |
| OTHER SOURCES/(USES) | | | | | | |
| Debt Service | 204,671 | 204,670 | 203,713 | 203,713 | - | 0.00% |
| Other Uses | - | - | - | - | - | - |
| TOTAL | 204,671 | 204,670 | 203,713 | 203,713 | - | 0.00% |
| TRANSFERS IN/(OUT) | | | | | | |
| Transfers In | 74 | 16,350 | - | - | - | 0.00% |
| Transfers Out | (2,857,719) | (182,500) | (1,100,000) | (1,654,000) | (554,000) | 50.36% |
| TOTAL | (2,857,645) | (166,150) | (1,100,000) | (1,654,000) | (554,000) | 50.36% |
| TOTAL OPERATING EXPENDITURES | 11,345,215 | 8,984,604 | 10,633,021 | 11,710,114 | 1,077,093 | 11.99% |
| Net General Fund Surplus/(Deficit) | (1,400,388) | 14,096 | (1,338,945) | (574,409) | | |
| Beginning Unassigned Fund Balance | 3,882,742 | 2,422,078 | 2,422,078 | 2,422,078 | | |
| Ending Unassigned Fund Balance | 2,482,354 | 2,436,174 | 1,083,133 | 1,847,669 | | |

WATER FUND - COMBINED FINANCIAL REPORTING



| DESCRIPTION | FY 18-19 ACTUALS | FY 18-19 ADJUSTED | FY 19-20 ADOPTED | FY 19-20 ADJUSTED | \$ INC/(DEC) | % CHANGE |
|-------------------------------------|---------------------|----------------------|---------------------|----------------------|--------------------|---------------|
| OPERATING REVENUE | | | | | | |
| Charges for Services | | | | | | |
| Residential | 1,721,940 | \$ 1,760,000 | \$ 1,760,000 | \$ 1,780,240 | \$ 20,240 | 1.15% |
| Commercial | 469,000 | 468,000 | 468,000 | \$ 473,382 | 5,382 | 1.15% |
| Other Income | 51,618 | 37,000 | 37,000 | 37,000 | - | 0.00% |
| Interest Earnings | 34,457 | 14,000 | 14,000 | 14,000 | - | 0.00% |
| TOTAL | \$ 2,277,015 | \$ 2,279,000 | \$ 2,279,000 | \$ 2,304,622 | \$ 25,622 | 1.12% |
| OPERATING EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 408,111 | \$ 397,600 | \$ 404,400 | \$ 404,400 | \$ - | 0.00% |
| Contracted Services | 92,365 | 116,800 | 148,289 | 171,289 | 23,000 | 15.51% |
| Services & Supplies | 149,920 | 176,150 | 177,350 | 191,350 | 14,000 | 7.89% |
| Training / Meetings / Travels | 7,537 | 9,000 | 9,000 | 9,000 | - | 0.00% |
| Telecommunications | 5,184 | 6,550 | 6,750 | 6,750 | - | 0.00% |
| Utilities | 156,785 | 162,000 | 196,000 | 196,000 | - | 0.00% |
| Allocated Insurance | 36,289 | 39,350 | 46,200 | 62,620 | 16,420 | 35.54% |
| Capital Outlay | 174,213 | 194,200 | 55,800 | 90,360 | 34,560 | 61.94% |
| TOTAL | 1,030,404 | 1,101,650 | 1,043,789 | 1,131,769 | 87,980 | 8.43% |
| OTHER SOURCES/(USES) | | | | | | |
| G & A Allocation - City Council | \$ 26,284 | \$ 26,284 | \$ 29,468 | \$ 30,046 | \$ 578 | 1.96% |
| G & A Allocation - City Manager | 40,555 | 43,640 | 44,960 | 46,244 | 1,284 | 2.86% |
| G & A Allocation - City Attorney | 5,472 | 7,168 | 7,375 | 7,465 | 90 | 1.22% |
| G & A Allocation - City Clerk | 21,602 | 23,290 | 25,794 | 26,605 | 811 | 3.14% |
| G & A Allocation - Finance | 334,974 | 349,763 | 386,417 | 409,046 | 22,629 | 5.86% |
| G & A Allocation - Planning | 21,998 | 25,555 | 27,080 | 27,690 | 610 | 2.25% |
| G & A Allocation - Building | 32,740 | 33,943 | 41,132 | 50,667 | 9,535 | 23.18% |
| G & A Allocation - Engineering | 96,816 | 96,815 | 106,998 | 112,846 | 5,848 | 5.47% |
| G & A Allocation - Fire | 61,452 | 61,451 | 75,891 | 78,475 | 2,584 | 3.40% |
| G & A Allocation - PW Corp Yard | 197,274 | 213,528 | 218,832 | 231,432 | 12,600 | 5.76% |
| G & A Allocation - PW Govt Bldg | 23,385 | 24,006 | 30,281 | 30,894 | 613 | 2.02% |
| G & A Allocation - Non Departmental | 20,280 | 20,281 | 24,264 | 24,718 | 454 | 1.87% |
| Debt Service | 182,950 | 291,978 | 261,438 | 261,438 | - | 0.00% |
| TOTAL | 1,065,782 | 1,217,702 | 1,279,930 | 1,337,566 | 57,636 | 4.50% |
| TRANSFERS IN/(OUT) | | | | | | |
| Transfers In | | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Transfers Out | (119,266) | - | (45,000) | \$ (55,000) | \$ (10,000) | 22.22% |
| TOTAL | \$ (119,266) | \$ - | \$ (45,000) | \$ (55,000) | \$ (10,000) | 22.22% |
| TOTAL OPERATING EXPENDITURES | 2,215,452 | 2,319,352 | 2,368,719 | 2,524,335 | \$ 204,983 | 8.84% |
| Net Surplus/(Deficit) | 61,563 | (40,352) | (89,719) | (219,713) | | |
| Beginning Unrestricted Net Position | 1,669,252 | 1,669,252 | 1,669,252 | 1,579,533 | | |
| Ending Unrestricted Net Position | \$ 1,730,815 | \$ 1,628,900 | \$ 1,579,533 | \$ 1,359,820 | | |

WASTEWATER FUND - COMBINED FINANCIAL REPORTING



| DESCRIPTION | FY 18-19 ACTUALS | FY 18-19 ADJUSTED | FY 19-20 ADOPTED | FY 19-20 ADJUSTED | \$ INC/(DEC) | % CHANGE |
|-------------------------------------|---------------------|----------------------|---------------------|----------------------|------------------|-------------|
| OPERATING REVENUE | | | | | | |
| Charges for Services | \$ 3,072,439 | \$ 3,015,000 | \$ 3,015,000 | \$ 3,060,225 | \$ 45,225 | 1.5% |
| Other Income | 12,518 | 13,000 | 13,000 | 13,000 | - | 0.0% |
| Interest Earnings | 55,640 | 10,000 | 10,000 | 10,000 | - | 0.0% |
| TOTAL | \$ 3,140,597 | \$ 3,038,000 | \$ 3,038,000 | \$ 3,083,225 | 45,225 | 1.5% |
| OPERATING EXPENSES | | | | | | |
| Salaries & Benefits | \$ 238,287 | \$ 247,750 | \$ 272,200 | \$ 272,200 | \$ - | 0.0% |
| Contracted Services | 63,370 | 70,600 | 70,239 | 150,239 | 80,000 | 113.9% |
| Subregional Expense | 1,674,414 | 1,674,415 | 1,621,200 | 1,621,200 | - | 0.0% |
| Services & Supplies | 50,010 | 69,750 | 78,000 | 92,000 | 14,000 | 17.9% |
| Training / Meetings / Travels | 8,389 | 11,500 | 11,500 | 11,500 | - | 0.0% |
| Telecommunicatons | 1,769 | 3,550 | 3,750 | 3,750 | - | 0.0% |
| Utilites | 39,146 | 41,100 | 57,200 | 57,200 | - | 0.0% |
| Allocated Insurance | 23,608 | 25,700 | 31,800 | 35,850 | 4,050 | 12.7% |
| Capital Outlay | 28,974 | 32,700 | 46,400 | 72,400 | 26,000 | 56.0% |
| TOTAL | 2,127,967 | 2,177,065 | 2,192,289 | 2,316,339 | 124,050 | 5.7% |
| OTHER SOURCES/(USES) | | | | | | |
| G & A Allocation - City Council | \$ 30,664 | \$ 30,665 | \$ 34,379 | \$ 35,054 | \$ 675 | 2.0% |
| G & A Allocation - City Manager | 40,555 | 43,640 | 44,960 | 46,244 | 1,284 | 2.9% |
| G & A Allocation - City Attorney | 3,282 | 4,301 | 4,425 | 4,479 | 54 | 1.2% |
| G & A Allocation - City Clerk | 18,901 | 20,379 | 22,570 | 23,279 | 709 | 3.1% |
| G & A Allocation - Finance | 325,976 | 340,559 | 376,249 | 398,282 | 22,033 | 5.9% |
| G & A Allocation - Planning | 13,187 | 15,333 | 16,248 | 16,614 | 366 | 2.3% |
| G & A Allocation - Building | 32,740 | 33,943 | 41,132 | 50,667 | 9,535 | 23.2% |
| G & A Allocation - Engineering | 79,732 | 79,730 | 88,116 | 92,932 | 4,816 | 5.5% |
| G & A Allocation - PW Corp Yard | 143,848 | 155,698 | 159,565 | 168,753 | 9,188 | 5.8% |
| G & A Allocation - PW Govt Bldg | 23,385 | 24,006 | 30,281 | 30,894 | 613 | 2.0% |
| G & A Allocation - Non Departmental | 20,280 | 20,281 | 24,264 | 24,718 | 454 | 1.9% |
| Debt Service | 90,117 | 91,110 | 91,110 | 91,110 | - | 0.0% |
| TOTAL | \$ 822,667 | \$ 859,645 | \$ 933,299 | \$ 983,026 | \$ 49,727 | 5.3% |
| TRANSFERS IN/(OUT) | | | | | | |
| Transfers In | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| Transfers Out | (206,995) | - | (45,000) | (45,000) | - | 0.0% |
| TOTAL | \$ (206,995) | \$ - | \$ (45,000) | \$ (45,000) | - | 0.0% |
| TOTAL OPERATING EXPENDITURES | \$ 3,157,629 | \$ 3,036,710 | \$ 3,170,588 | \$ 3,344,365 | \$ - | |
| Net Surplus/(Deficit) | (17,032) | 1,290 | (132,588) | (261,140) | | |
| Beginning Unrestricted Net Position | 1,740,367 | 1,723,335 | 1,723,335 | 1,590,747 | | |
| Ending Unrestricted Net Position | 1,723,335 | 1,724,625 | 1,590,747 | 1,329,607 | | |

GAS TAX FUND



| DESCRIPTION | 2018-19 Actual | 2018-19 Adjusted Budget | 2019-20 Adopted Budget | 2019-20 Adjusted Budget | \$ INCR/(DEC) | % CHANGE |
|------------------------------------|-------------------|-------------------------------|------------------------------|-------------------------------|-------------------|-------------|
| OPERATING REVENUE | | | | | | |
| Intergovernmental | \$ 156,839 | \$ 171,700 | \$ 200,800 | \$ 200,800 | \$ - | 0.0% |
| Other Income | - | - | - | - | - | - |
| Interest Earnings | - | - | - | - | - | - |
| Transfer In | 5,800 | 32,500 | - | - | - | - |
| TOTAL REVENUE | \$ 162,639 | \$ 204,200 | \$ 200,800 | \$ 200,800 | \$ - | 0.0% |
| OPERATING EXPENSES | | | | | | |
| Salaries & Benefits ^a | \$ 150,563 | \$ 138,350 | \$ 162,200 | \$ 162,200 | \$ - | 0.0% |
| Services & Supplies | - | 3,000 | 3,000 | 3,000 | - | 0.0% |
| Contract Services | - | - | - | - | - | 0.0% |
| Vehicle Maintenance | - | - | - | - | - | 0.0% |
| Utilities | 6,027 | 6,600 | 6,600 | 6,600 | - | 0.0% |
| Allocated Insurance | 6,005 | - | 5,700 | 10,400 | 4,700 | 82.5% |
| TOTAL OPERATING EXPENSE | \$ 162,595 | \$ 147,950 | \$ 177,500 | \$ 182,200 | \$ 4,700 | 2.6% |
| NET BUDGETARY RESULT | \$ 44 | \$ 56,250 | \$ 23,300 | \$ 18,600 | \$ (4,700) | |
| Addition/(Use) of Reserves | \$ 44 | \$ 56,250 | \$ 23,300 | \$ 18,600 | | |
| TOTAL BUDGETARY BALANCE | | \$ - | \$ - | | | |
| Beginning Fund Balance (Estimated) | \$ (242) | | \$ (198) | \$ (198) | | |
| Ending Fund Balance (Estimated) | \$ (198) | | \$ 23,102 | \$ 18,402 | | |

SPECIAL LAW ENFORCEMENT SUPPLEMENTAL FUND

| | | | | | | |
|---|---------------------------|--|---------------------------------------|--|--------------------|------------------------|
| Estimated Beginning Fund Balance 7/1/19 | \$ 22,512 | | \$ (3,885) | \$ (3,885) | | |
| | 2018-19 Actual | 2018-19 Adjusted Budget | 2019-20 Adopted Budget | 2019-20 Adjusted Budget | \$Inc/(Dec) | % Inc/(Dec) |
| OPERATING REVENUE | | | | | | |
| Sales Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Intergovernmental | 113,974 | 100,000 | 110,000 | 100,000 | (10,000) | -9.1% |
| Interest Earnings | - | 100 | - | - | (100) | |
| Transfer in | 30,989 | 10,000 | 8,300 | 33,000 | 23,000 | 277.1% |
| TOTAL REVENUE | \$ 144,963 | \$ 110,100 | \$ 118,300 | \$ 133,000 | \$ 22,900 | 19.4% |
| OPERATING EXPENSES | | | | | | |
| Police Service | 171,360 | 130,550 | 118,300 | 128,300 | (2,250) | -1.9% |
| Transfer out | - | - | - | - | - | |
| TOTAL OPERATING EXPENSE | \$ 171,360 | \$ 130,550 | \$ 118,300 | \$ 128,300 | \$ (2,250) | -1.9% |
| NET BUDGETARY RESULT | \$ (26,397) | \$ (20,450) | \$ - | \$ 4,700 | \$ 25,150 | |
| Addition/(Use) of Reserves | \$ (26,397) | \$ (20,450) | \$ - | \$ 4,700 | | |
| TOTAL BUDGETARY BALANCE | \$ - | \$ - | \$ - | \$ - | | |
| Ending Fund Balance (Estimated) | \$ (3,885) | | \$ (3,885) | \$ 815 | | |


INSURANCE FUND



| DESCRIPTION | FY 18-19 ACTUALS | FY 18-19 ADJUSTED | FY 19-20 ADOPTED | FY 19-20 ADJUSTED | SINC/(DEC) | % CHANGE |
|--|---------------------|----------------------|---------------------|----------------------|-------------------|--------------|
| OPERATING REVENUE | | | | | | |
| Charges for Services - Liability Insurance | \$ 345,129 | \$ 347,275 | \$ 364,600 | \$ 520,800 | \$ 156,200 | 42.8% |
| Charges for Services - W/C Insurance | 321,563 | 305,250 | 352,500 | \$ 485,900 | 133,400 | 37.8% |
| Charges for Services - Benefits | 862,096 | 2,349,300 | - | - | - | 0.0% |
| Other Income | - | - | - | - | - | 0.0% |
| Interest Earnings | - | - | - | - | - | 0.0% |
| TOTAL REVENUE | \$ 1,528,788 | \$ 3,001,825 | \$ 717,100 | \$ 1,006,700 | \$ 289,600 | 40.4% |
| OPERATING EXPENSES | | | | | | |
| REMIF - Liability Insurance | \$ 345,129 | \$ 347,275 | \$ 364,600 | \$ 520,800 | \$ 156,200 | 42.8% |
| REMIF - Workers' Comp Insurance | 321,563 | 305,250 | 352,500 | 485,900 | 133,400 | 37.8% |
| Health Insurance | (100,910) | 718,900 | - | - | - | 0.0% |
| Dental Insurance | 85,700 | 120,000 | - | - | - | 0.0% |
| Vision Insurance | 16,882 | 20,000 | - | - | - | 0.0% |
| Retirement Benefits | 858,994 | 1,393,000 | - | - | - | 0.0% |
| Other Benefits | 1,430 | 97,400 | - | - | - | 0.0% |
| TOTAL OPERATING EXPENSE | \$ 1,528,788 | \$ 3,001,825 | \$ 717,100 | \$ 1,006,700 | \$ 289,600 | 40.4% |
| NET BUDGETARY RESULT | | \$ - | \$ - | \$ - | \$ - | |
| Addition/(Use) of Reserves | | \$ - | \$ - | \$ - | | |
| TOTAL BUDGETARY BALANCE | | \$ - | \$ - | \$ - | | |
| Beginning Fund Balance (Estimated) | | | \$ 1,049 | \$ 1,049 | | |
| Ending Fund Balance (Estimated) | | | \$ 1,049 | \$ 1,049 | | |

IN COUNCIL DULY PASSED this 4th day of February 2020.

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

APPROVED: 
 PATRICK SLAYTER
 Mayor, City of Sebastopol

VOTE:

AYES: Councilmembers Carnacchi, Gurney, Hinton, Vice Mayor Glass and Mayor Slayter

NOES: None

ABSENT: None

ABTAIN: None

ATTEST: 
 Mary Gourley, MMC, Assistant City Manager/City Clerk

APPROVED AS TO FORM: 
 Larry McLaughlin, City Attorney