

RESOLUTION NO. 6328-2021

A RESOLUTION OF THE SEBASTOPOL CITY COUNCIL APPROVING ADJUSTMENTS TO THE BUDGET OF FISCAL YEAR 2020-21


WHEREAS, the City of Sebastopol City Council did, on June 16, 2020, adopt an “interim” budget for fiscal year 2020-21; and

WHEREAS, after the adoption of the interim budget, the Budget Committee began to review in depth and recommended to the City of Sebastopol City Council a revised budget; and

WHEREAS, the City of Sebastopol City Council did, on October 14, 2020, adopt a budget for fiscal year 2020-21; and

WHEREAS, the City of Sebastopol has experienced various adjustments to changing conditions due to COVID-19 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 2020-21:

		CONSOLIDATED GENERAL FUND								
		FINANCIAL SCHEDULE								
Description	2018-19 Actual	2019-20 Actual	2019-20 Adjusted Budget	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change		
OPERATING REVENUE										
Property Taxes	\$2,660,677	\$2,781,985	\$2,661,205	\$2,683,600	\$2,742,700	\$2,733,000	\$ (9,700)	-0.35%		
Real Property Transfer	53,814	38,066	39,000	39,000	39,000	39,000	-	0.00%		
Sales Tax	4,041,764	3,697,725	4,024,000	3,181,975	3,181,975	3,765,000	583,025	18.32%		
Use Tax	794,944	763,643	774,200	734,400	734,400	744,600	10,200	1.39%		
Transient Occupancy Tax	631,742	518,175	650,000	550,000	400,000	400,000	-	0.00%		
Franchise Fees	358,299	336,738	353,000	353,000	335,500	335,500	-	0.00%		
Licenses and Permits	317,955	449,875	269,500	294,500	292,900	292,900	-	0.00%		
Fines & Forfeitures	55,502	48,171	56,000	48,000	46,500	46,500	-	0.00%		
Intergovernmental	42,272	1,729,540	1,527,000	69,900	166,700	166,700	-	0.00%		
Interest and Rents	228,552	237,347	210,400	211,600	200,500	200,500	-	0.00%		
Charges for Current Services	229,252	179,196	158,100	151,100	128,600	128,600	-	0.00%		
Miscellaneous/Other Income	529,980	555,280	413,300	344,625	262,625	262,625	-	0.00%		
TOTAL	9,944,753	11,335,741	11,135,705	8,661,700	8,531,400	9,114,925	583,525	6.84%		
OPERATING EXPENDITURE										
City Council	\$214,052	\$226,256	\$256,085	\$254,908	\$257,729	\$257,729	\$ -	0.00%		
City Manager	165,112	258,082	225,232	234,381	304,758	304,758	-	0.00%		
City Attorney	100,680	153,522	137,347	119,375	142,623	142,623	-	0.00%		
City Clerk	251,909	285,483	290,676	296,280	306,978	306,978	-	0.00%		
Administrative Services (Finance)	220,223	180,045	275,110	264,763	268,756	268,756	-	0.00%		
Planning	409,837	467,783	584,196	622,297	536,505	536,505	-	0.00%		
Building	191,021	239,296	292,411	202,949	228,457	227,347	(1,110)	-0.49%		
Police Protection	3,880,735	4,831,685	4,317,076	4,758,950	4,971,415	5,158,415	187,000	3.76%		
Fire Protection	853,283	965,223	1,081,595	1,050,764	1,136,180	1,126,880	(9,300)	-0.82%		
Public Works	1,009,693	1,094,495	1,286,936	1,249,038	1,348,774	1,358,254	9,480	0.70%		
Engineering / Storm Water	240,628	193,153	236,572	212,931	281,451	266,346	(15,105)	-5.37%		
Sr. Cntr/SCCC / Ives Pool	471,056	568,624	643,960	508,925	446,555	440,555	(6,000)	-1.34%		
Non Departmental	274,596	241,064	225,205	322,260	206,394	206,394	-	0.00%		
TOTAL	8,282,825	9,704,711	9,852,401	10,097,821	10,436,575	10,601,540	164,965	1.58%		
OTHER SOURCES/(USES)										
Debt Service	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%		
Other Uses	-	-	-	-	-	-	-	-		
TOTAL	204,671	204,670	203,713	203,713	204,790	204,790	-	0.00%		
TRANSFERS IN/(OUT)										
Transfers In	74	4,493	-	100,000	102,000	102,000	-	0.00%		
Transfers Out	(2,857,719)	(2,154,774)	(1,654,000)	-	(190,000)	(190,000)	-	0.00%		
TOTAL	(2,857,645)	(2,150,281)	(1,654,000)	100,000	(88,000)	(88,000)	-	0.00%		
TOTAL OPERATING EXPENDITURES	11,345,215	12,064,155	11,710,114	10,201,534	10,831,364	10,996,330	164,965	1.52%		
Net General Fund Surplus/(Deficit)	(1,400,388)	(723,921)	(574,409)	(1,539,834)	(2,197,964)	(1,779,405)				

WATER FUND FINANCIAL REPORTING



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc(Dec)	% Change
OPERATING REVENUE							
Charges for Services							
Residential	1,721,940	1,777,550	\$ 1,812,800	\$ 1,812,800	\$ 1,812,800	\$ -	0.00%
Commercial	469,000	492,000	482,040	482,040	482,040	-	0.00%
Other Income	51,618	23,312	37,000	37,000	37,000	-	0.00%
Interest Earnings	34,457	47,748	14,000	14,000	14,000	-	0.00%
TOTAL	\$ 2,277,015	\$ 2,340,610	\$ 2,345,840	\$ 2,345,840	\$ 2,345,840	\$ -	0.00%
OPERATING EXPENDITURES							
Salaries & Benefits	\$ 408,111	\$ 535,807	\$ 403,800	\$ 396,750	\$ 396,750	\$ -	0.00%
Contracted Services	92,365	117,826	160,000	136,850	136,850	-	0.00%
Services & Supplies	149,920	136,154	172,600	198,125	198,125	-	0.00%
Training / Meetings / Travels	7,537	3,868	9,500	9,500	9,000	(500)	-5.26%
Telecommunications	5,184	6,077	8,400	8,900	8,900	-	0.00%
Utilities	156,785	193,363	184,000	254,300	254,300	-	0.00%
Allocated Insurance	36,289	62,620	63,850	65,375	65,375	-	0.00%
Capital Outlay	174,213	102,454	90,360	177,000	156,000	(21,000)	-11.86%
Debt Service	182,950	304,824	261,438	291,984	291,984	-	0.00%
TOTAL	1,213,354	1,462,993	1,353,948	1,538,784	1,517,284	(21,500)	-1.40%
OTHER SOURCES/(USES)							
G & A Allocation - City Council	\$ 26,284	\$ 27,803	\$ 29,855	\$ 34,253	\$ 34,253	\$ -	0.00%
G & A Allocation - City Manager	40,555	46,244	49,127	48,586	48,586	-	0.00%
G & A Allocation - City Attorney	5,472	7,466	6,488	7,751	7,751	-	0.00%
G & A Allocation - City Clerk	21,602	26,606	27,264	28,374	28,374	-	0.00%
G & A Allocation - Finance	334,974	387,540	393,319	401,670	401,670	-	0.00%
G & A Allocation - Planning	21,998	22,711	28,674	27,975	27,975	-	0.00%
G & A Allocation - Building	32,740	41,417	34,951	39,432	39,237	(195)	-0.49%
G & A Allocation - Engineering	96,816	112,678	117,686	151,077	137,562	(13,515)	-8.95%
G & A Allocation - Fire	61,452	71,070	76,636	80,914	80,214	(700)	-0.87%
G & A Allocation - PW Corp Yard	197,274	231,432	240,912	241,860	243,780	1,920	0.79%
G & A Allocation - PW Govt Bldg	23,385	30,894	33,538	40,475	42,625	2,150	5.31%
G & A Allocation - Non Departmental	20,280	24,718	35,370	22,653	22,653	-	0.00%
TOTAL	882,832	1,030,579	1,073,819	1,125,021	1,114,681	(10,340)	-0.92%
TRANSFERS IN/(OUT)							
Transfers In				\$ -		\$ -	0.00%
Transfers Out	(119,266)	-	(159,350)	\$ (157,350)	\$ (157,350)	\$ -	0.00%
TOTAL	\$ (119,266)	\$ -	\$ (159,350)	\$ (157,350)	\$ (157,350)	\$ -	0.00%
TOTAL OPERATING EXPENDITURES	2,215,452	2,493,572	2,587,117	2,821,155	2,789,315	\$ (31,840)	-1.13%
Net Surplus/(Deficit)	61,563	(152,962)	(241,277)	(475,315)	(443,475)		

WASTEWATER FUND FINANCIAL REPORTING



DESCRIPTION	2018-19 Actuals	2019-20 Actuals	2020-21 Adopted "Carryover" Budget	2020-21 Adopted Budget	2020-21 Adjusted Budget	\$ Inc/(Dec)	% Change
OPERATING REVENUE							
Charges for Services	\$ 3,072,439	\$ 2,874,449	\$ 3,165,750	\$ 3,165,750	\$ 3,165,750	\$ -	0.0%
Other Income	12,518	13,011	13,000	13,000	13,000	-	0.0%
Interest Earnings	55,640	39,376	10,000	10,000	10,000	-	0.0%
TOTAL	\$ 3,140,597	\$ 2,926,836	\$ 3,188,750	\$ 3,188,750	\$ 3,188,750	-	0.0%
OPERATING EXPENSES							
Salaries & Benefits	\$ 238,287	\$ 375,722	\$ 301,400	\$ 296,700	\$ 296,700	\$ -	0.0%
Contracted Services	63,370	75,139	135,000	195,700	195,700	-	0.0%
Subregional Expense	1,674,414	1,621,200	1,650,400	1,650,400	1,650,400	-	0.0%
Services & Supplies	50,010	63,195	87,000	132,475	132,475	-	0.0%
Training / Meetings / Travels	8,389	6,910	11,500	12,000	12,000	-	0.0%
Telecommunications	1,769	2,576	3,800	4,000	4,000	-	0.0%
Utilities	39,146	40,159	57,200	59,700	59,700	-	0.0%
Allocated Insurance	23,608	35,850	37,385	38,285	38,285	-	0.0%
Capital Outlay	28,974	41,471	72,400	68,000	28,000	(40,000)	-58.8%
Debt Service	90,117	89,132	90,003	91,107	91,107	-	0.0%
TOTAL	2,218,084	2,351,354	2,446,088	2,548,367	2,508,367	(40,000)	-1.6%
OTHER SOURCES/(USES)							
G & A Allocation - City Council	\$ 30,664	\$ 32,437	\$ 34,831	\$ 39,962	\$ 39,962	\$ -	0.0%
G & A Allocation - City Manager	40,555	46,244	49,127	48,586	48,586	-	0.0%
G & A Allocation - City Attorney	3,282	4,478	3,893	4,651	4,651	-	0.0%
G & A Allocation - City Clerk	18,901	23,280	23,856	24,828	24,828	-	0.0%
G & A Allocation - Finance	325,976	388,100	382,969	391,099	391,099	-	0.0%
G & A Allocation - Planning	13,187	13,627	17,204	16,785	16,785	-	0.0%
G & A Allocation - Building	32,740	41,417	34,951	39,432	39,237	(195)	-0.5%
G & A Allocation - Engineering	79,732	92,792	96,918	124,417	113,287	(11,130)	-8.9%
G & A Allocation - PW Corp Yard	143,848	168,752	175,665	176,356	177,756	1,400	0.8%
G & A Allocation - PW Govt Bldg	23,385	30,894	33,538	40,475	42,625	2,150	5.3%
G & A Allocation - Non Departmental	20,280	24,718	35,370	22,653	22,653	-	0.0%
TOTAL	\$ 732,550	\$ 866,739	\$ 888,321	\$ 929,243	\$ 921,468	\$ (7,775)	-0.8%
TRANSFERS IN/(OUT)							
Transfers In				\$ 80,000	\$ 80,000	\$ -	0.0%
Transfers Out	(206,995)	(206,995)	-	(18,000)	(18,000)	-	0.0%
TOTAL	\$ (206,995)	\$ (206,995)	\$ -	\$ 62,000	\$ 62,000	-	0.0%
TOTAL OPERATING EXPENDITURES	\$ 3,157,629	\$ 3,425,088	\$ 3,334,409	\$ 3,415,611	\$ 3,367,836	\$ 167,545	4.9%
Net Surplus/(Deficit)	(17,032)	(498,252)	(145,659)	(226,861)	(179,086)		

IN COUNCIL DULY PASSED this 16th day of February 2021.

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 Hinton, Rich, Slayter, Vice Mayor Gurney and Mayor Glass
Noes: None
Absent: None
Abstain: None

APPROVED: _____

Mayor Una Glass



ATTEST: _____

Mary Gourley, Assistant City Manager/City Clerk, MMC



APPROVED AS TO FORM: _____

Larry McLaughlin, City Attorney

