



Main Street, Sebastopol

Photo: Loren Hansen

# ADOPTED BUDGET FISCAL YEAR 2017-18



Plaza Fountain

Photo: Sevenfold Creative



Laguna Oak Tree

Photo: Kevin Doty

# MEET THE CITY COUNCIL



Una Glass, Mayor  
Term Expires—November 2018



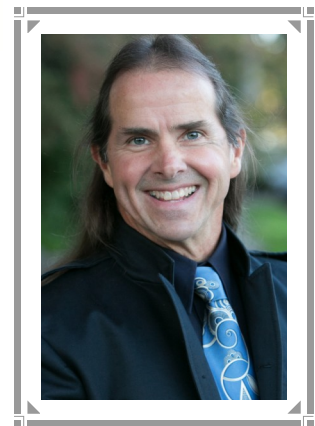
Sarah Glade Gurney  
Council Member  
Term Expires  
November 2018



Patrick Slayter  
Vice Mayor  
Term Expires  
November 2018



Neysa Hinton  
Council Member  
Term Expires—November 2020



Michael Carnacchi  
Council Member  
Term Expires—November 2020

# CITY OFFICIALS

## City Council:

Una Glass, Mayor  
Patrick Slayter, Vice-Mayor  
Michael Carnacchi  
Sarah Glade Gurney  
Neysa Hinton

## City Staff:

City Manager / City Attorney .....Lawrence McLaughlin  
Assistant City Manager / City Clerk .....Mary Gourley  
Building Official ..... Glenn Schainblatt  
Engineering Manager.....Henry Mikus  
Finance Director ..... Ana Kwong  
Fire Chief ..... William Braga  
Planning Director ..... Kenyon Webster  
Police Chief .....Jeffrey Weaver  
Public Works Superintendent ..... Dante Del Prete

## Advisory Commissions or Committees:

Planning Commission  
Design Review Board  
Public Arts Committee  
Complete Streets Advisory Committee

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**City of Sebastopol**

June 6, 2017

Mayor, Councilmembers, Residents, Community Organizations and Business Owners,

Attached is the City of Sebastopol's fiscal year 2017-18 adopted budget, as prepared by staff and reviewed and presented to the City Council by the Budget Subcommittee. The budget is the primary policy document adopted by the City Council each year. This budget is developed in accordance with the City's financial management policies and guidelines and reflects the City Council's goals and objectives and how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operational guide and a communication tool. Although adjustments are expected as needs arise, the budget ultimately maps out the City's activities over the course of the next fiscal year. Overall guiding principles were utilized to develop this budget including ensuring the City operates within its means while allowing for the continuation of existing services, enhances service delivery, and fosters transparency.

The adopted fiscal year 2017-18 general fund budget was prepared under the conservative approach. The budget was developed with the cautious optimism that our local economy will continue to rebound. Although revenue estimates show increases in resources, City staff continues to be cautious and responsible in developing a budget that maintains service levels, while continuing to fund new projects to maintain and improve the economic vitality of this City. In preparing departmental budgets for the new fiscal year, department directors were instructed to once again analyze their department expenditures for potential savings. Each department went through a detailed budget review with the Budget Subcommittee that focused on the Council's goals and priorities and evaluated departmental need assessments. This budget recognizes the need for a conservative approach to managing expenditures while providing a balance to maintaining existing high-quality programs, services and infrastructure, and funding enhancements and new initiatives, to best meet the goals and priorities of the City of Sebastopol and citizens of this community.

Highlights of the FY 2017-18 budget include:

- ✓ Maintenance of existing programs/operations for core services, while continuing to operate within our means
- ✓ Funding of routine departmental needs to maintain the core services
- ✓ Continuing to meet General Fund reserves at Council policy of 15% or more
- ✓ Continuing to address long-term unfunded obligations such as pension liabilities and deferred vehicle replacement costs
- ✓ Funding of Capital Improvement Projects including major Well Arsenic Treatment projects, ADA upgrades and road improvements to name a few

The subcommittee presents a balanced budget in conformance with California State legislation that requires anticipated revenues plus any use of fund balance do not exceed appropriations for expenditures.

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As an integral part of the annual budget development process, the Budget Subcommittee and City Staff perform an annual assessment of long-term financing issues. The longer-term vision assists in providing year-to-year financial stability for the City's core programs.

**Long-term financing vision impacting FY 17-18 adopted budget:**

The goals and priorities of the City of Sebastopol are listed in detail starting on page 25 of this budget document. A summary of the most financially-significant items that impacted this year's budget development is as follows:

- I. Maintain core services to the public as a top priority:
  - a. This budget provides for "baseline" funding in core areas, including police, fire, roadways, recreation and development services; and funds administrative efforts to make public communications and decision-making transparent and responsive.
  - b. Funding requests that are above a baseline budget (prior years' minimum operating requirements, contractual obligation plus an inflation factor), are incorporated in departmental operating budgets in relation to anticipated service delivery benefits.
  - c. Seek outside revenues, such as operating and capital grants, when available.
  - d. Create and charge fair prices for services that are provided on an "as requested" basis, such as planning and development services which are regulated through the user fee schedule.
- II. Create and maintain appropriate operating budgetary surpluses:
  - a. Anticipated revenues plus beginning fund balances (financing sources) should be higher than appropriations for expenditures equal ending fund balances (financing uses).
  - b. The City's goal of creating and maintaining fund balances while providing for core services is intended to provide a cushion against uncontrollable spikes in costs or unanticipated short-term drops in revenue.
  - c. Planned fund balance uses, besides providing stability when expenses spike or revenues drop, should be limited to taking care of deferred City infrastructure and equipment needs, funding one-time costs to create efficiencies in City programs, and providing pre-funding of longer-term liabilities that will save money in future years.
  - d. This adopted budget seeks to maintain and not use fund balances in the general fund.
- III. Debt financing is limited to achieving operating efficiencies:
  - a. Consistent with the City Council's goal to provide stability for ongoing core service programs, limit debt financing to fund operating and/or program budgets.
  - b. This budget provides for no additional debt financing.
  - c. Core programs that require significant infrastructure, like Water and Wastewater may use debt financing for significant capital costs due to the long-term nature of the assets and financing plans.

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The goals, objectives, long-term planning and departmental needs have guided the Budget Subcommittee and City staff in their recommendations for the FY 17-18 budget. The discussion of significant revenues and expenditure items that informed this year’s plan follow:

**GENERAL FUND REVENUES:****PROPERTY TAX:**

The projected year-end property tax revenue for FY 16/17 is \$2.4M, which is 1.1% below the prior year actual. In FY 2017/18, the budget reflects a projected increase of approximately 1.5% growth in the expected assessed value (AV) of properties. Other property tax categories also reflect an increase as well with an exception of “Property tax In Lieu of Sales Tax”, which represents a reduction in the State-mandated shift of money which ended in FY16/17 with the last true-up payment received December 2016.

<b>Revenue Description</b>	<b>2015/16 Actual</b>	<b>2016/17 Estimated Actual</b>	<b>% Change from 16/17 to 15/16</b>	<b>2017/18 Adopted Budget</b>	<b>% Change from Adopted to 16/17 Est</b>
Property Tax	\$ 1,257,993	\$ 1,260,000	0.2%	\$ 1,279,000	1.5%
Property Tax (RPTTF)	\$ 364,373	\$ 260,000	-28.6%	\$ 300,000	15.4%
Transfer Tax	\$ 50,657	\$ 40,000	-21.0%	\$ 40,000	0.0%
Property Tax in Lieu of VLF	\$ 652,761	\$ 692,600	6.1%	\$ 703,000	1.5%
Property Tax in Lieu of Sales Tax	\$ 100,511	\$ 201,000	100.0%	\$ -	-100.0%
<b>Total Sales Tax</b>	<b>\$ 2,426,295</b>	<b>\$ 2,453,600</b>	<b>1.1%</b>	<b>\$ 2,322,000</b>	<b>-5.4%</b>

The following graph depicts the historical funds distributed to the City of Sebastopol.

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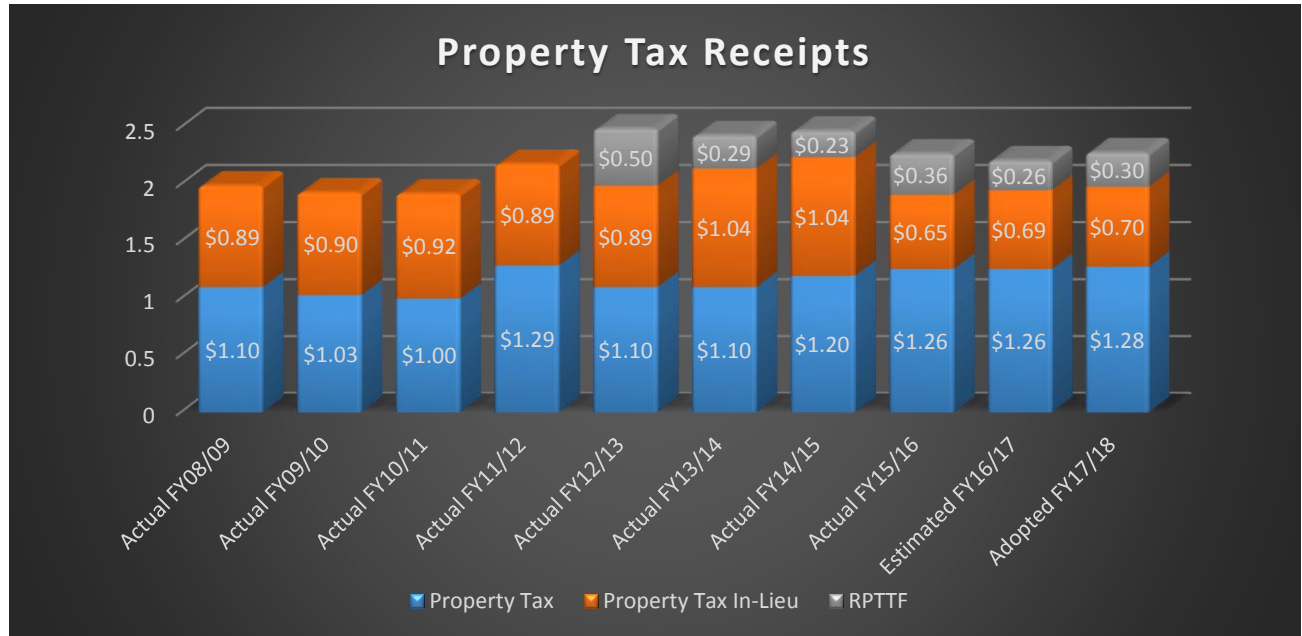
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**SALES TAX**

The City of Sebastopol receives both Bradley Burn sales tax and a ¼ & ½ cent added taxes known as “Measures “T” and “Y” that were approved by the voters. Combined, these sales taxes provide approximately 43.2% of all general fund resources.

**Measure T - 2004:**

On November 5, 2002, the voters of the City of Sebastopol adopted a retail Transactions and Use tax to be administered and collected by the State Board of Equalization in the amount of 1/8 cent per dollar. The tax was effective on April 1, 2003, and was increased on April 1, 2005 by a general election held on November 2, 2004 to ¼ cent per dollar. There is no expiration date. This tax is a general tax and legally could be used for any purpose, but the City Council has determined that the greatest need for the proceeds of the tax are for capital expenditures, public safety (including police and fire), and street maintenance.

**Measure Y- 2012:**

On November 6, 2012 a general municipal election was held in Sebastopol and the City voters passed Measure Y, a ½ cent per dollar Transaction and Use tax. This tax became operative on April 1, 2013 and will remain in effect for 8 years through March 31, 2021. The tax is a general tax and can be used for a range of services and projects, including, without limitation, services such as police, fire, street and road maintenance and repairs, flood prevention, park and open space maintenance, and other general community services.

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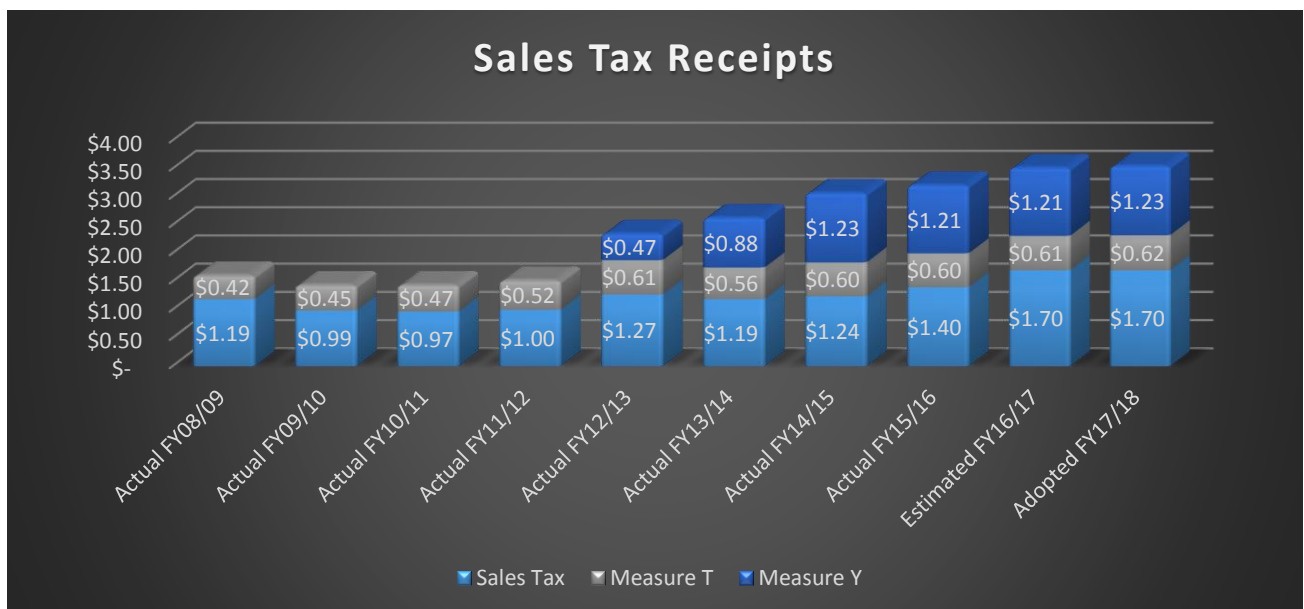
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Sales Tax – Prop 172 Pass Thru

“Public Safety Augmentation Fund” – In 1992, facing serious budget deficits, the California Legislature and the then-Governor instructed county auditors to shift the allocation of local property tax revenues from local government to “educational revenue augmentation funds” (ERAFs), directing that specified amounts of city property tax to be deposited into these funds to support schools. School funding from the state general fund was reduced by a commensurate amount. To cushion the impact of the ERAF shifts, the Legislature submitted to the voters a proposal for a new half-cent sales tax to be dedicated to local public safety.

Revenue Description	2015/16 Actual	2016/17 Estimated Actual	% Change from 16/17 to 15/16	2017/18 Adopted Budget	% Change from Adopted to 16/17 Est
General Sales Tax	\$ 1,452,923	\$ 1,682,100	15.8%	\$ 1,721,000	2.3%
Measure T - 1/4 cent	\$ 607,886	\$ 611,700	0.6%	\$ 622,000	1.7%
Measure Y - 1/2 cent	\$ 1,199,872	\$ 1,209,500	0.8%	\$ 1,233,000	1.9%
Sales Tax - Prop 172 pass thru	\$ 76,685	\$ 72,000	-6.1%	\$ 72,000	0.0%
<b>Total Sales Tax</b>	<b>\$ 3,337,366</b>	<b>\$ 3,575,300</b>	<b>7.1%</b>	<b>\$ 3,648,000</b>	<b>2.0%</b>

Sales Tax overall is projected to see an increase of 2.0% in FY17/18 compared to estimated collection in 16/17. The following chart depicts the history for sales tax revenues, with a separate color used to designate the special tax approved by Sebastopol citizens:



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**TRANSIENT OCCUPANCY TAX**

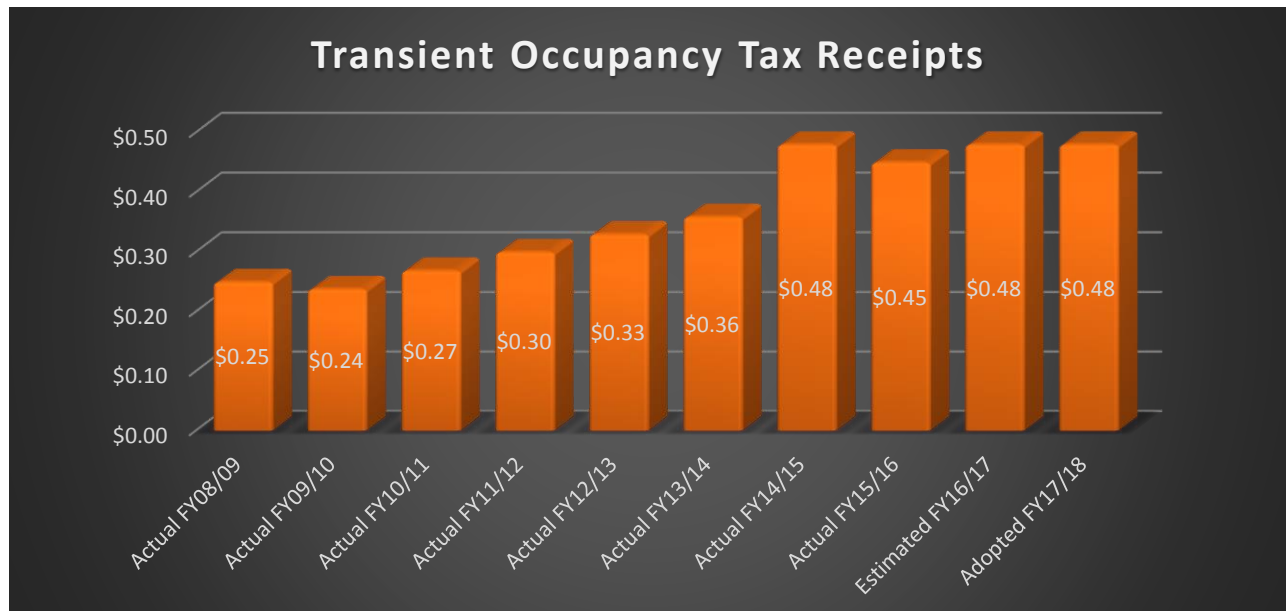
Receipts from Transient Occupancy Tax (TOT) continue to be an important source of revenue for the City. The City receives a fixed percentage of hotel/motel and bed & breakfast inn room rentals in Sebastopol.

The City is projecting TOT receipts for FY 16/17 to be \$480,000, a slight increase compared to FY 15-16 actual collections.

The FY 17/18 budget incorporates a \$480,000 estimate for TOT, holding a flat growth in comparison to the prior years. Even though there are indications that tourism is on the upswing with the rebound of the economy, the projection calls for the conservative growth estimate given the unpredictability of consumers. In addition, the City Council has approved an agreement with Airbnb to automatically collect TOT from Airbnb operators. It was estimated that a potential collection from Airbnb operators could yield about \$50,000 annually. The adopted budget does not include this estimated amount at this time. Staff will continue to monitor the potential income throughout 2017-18, and if significant collection occurs, staff will bring it back during mid-year budget adjustment.

An additional 2% fee is assessed on occupancy, which is used by the Sonoma County Tourism Bureau to promote tourism in the County of Sonoma. Also, the City continues to use resources of the Sonoma County Tourism Bureau to help promote Sebastopol. These efforts help increase occupancy rates for Sebastopol establishments.

The following chart depicts the projection of Transient Occupancy Tax (TOT) collections:



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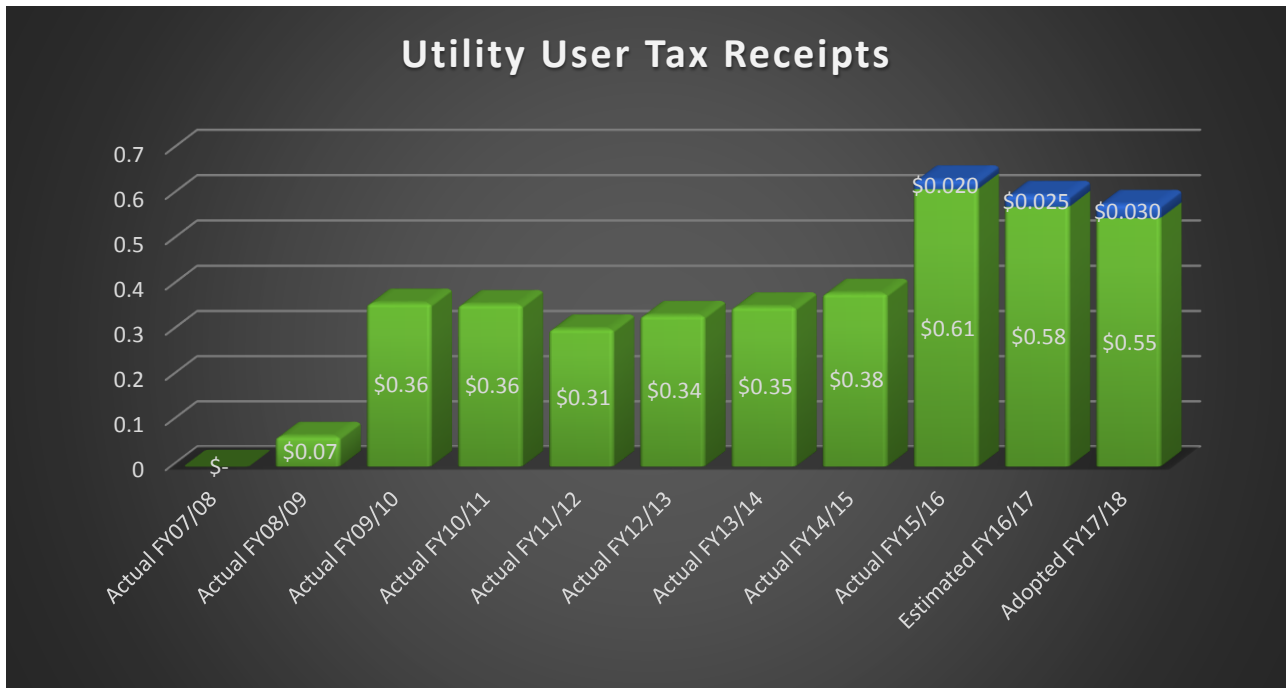
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**UTILITY USER TAX**

The Utility User Tax (UUT) was approved by the voters in 2010, and was originally slated to expire on January 1, 2015. On November 6, 2014, voters approved amendments to the City’s UUT which modernized the definitions and broadened the base to include telephone, garbage, and cable providers and reduced the tax rate from 4% to 3.75%. The tax measure will remain in effect for 10 years through January 1, 2025. The City imposes a tax on the consumption of these utility services and this tax is collected by the utility service provider as part of their regular billing procedure and is then remitted to the City on a monthly basis. These funds are used to maintain the long term financial stability and sustainability of the City of Sebastopol and to operate City government in a fiscally responsible manner. Additionally, the City still doesn’t have solid data to predict at this time how much new UUT revenue our City receives from AB 1717, as this depends on the number of large retail stores in the City that sell prepaid wireless, and whether or not those wireless carriers are currently collecting on prepaid wireless devices. At the end of FY16/17, the estimated collection is projected to be less than \$5,000.

The following chart shows 10 years history for UUT revenues as well as recent AB1717 data:



**FRANCHISE FEES**

In general, a municipal franchise fee is the “rent” that a utility company pays the City to use the right-of-ways for our lines, pipes, poles, streets, etc. Franchise fees are entirely different and are not a tax, but a fee negotiated by the Operators through an agreement with the City for the right to use the public rights-of-way. While the utility company collects this fee, it is turned over to the City based on a

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negotiated agreement between the City and the Operators.

Franchise fees are applied to garbage, cable television and electric utility operations, and have become an important part of the City’s revenue structure. Combined collections for all franchises are expected to be \$324,000 for FY 17/18, and comprise 3.9% of total general fund financing sources.

**Pacific Gas & Electric Franchise:** Estimated fees for FY 17/18 is \$70,000, which is relatively flat compared to FY 16/17 collection.

**Video/Cable Television Franchise:** The combined franchise fee revenues are estimated to come in at \$92,000 for the current fiscal year. The revenue is estimated at \$92,000 for FY 17/18 based on the average of two prior years collections.

**Garbage Franchise:** The City has an exclusive franchise agreement with Redwood Empire Disposal for providing refuse hauling service. The current contract, which expires December 31, 2023, provides for a 10% franchise fee on refuse gross revenues. The budget estimate for FY 17/18 is \$162,000 based on current receipts.

LICENSES & PERMITS

Business license fees are collected on retail, professional, semi-professional, general contractors, sub-contractors, wholesalers, and other classifications of businesses including residential property used for home occupations. Generally, business license fees in Sebastopol are based on a flat fee per the number of employees.

Building permit fees are also included in this revenue category. This service provides permit processing and quality control and inspection services.

The projected FY 17/18 revenue for this category is \$279,400 in line with average of three prior year collections not including the onetime CVS project revenue.

INTEREST & RENTS

Expected interest earnings accruing to the general fund are estimated at \$15,000.

The “rent” revenue is more significant than the interest earning, and covers items like residential parking permits, the cell tower land leases, little league park use, and other miscellaneous rental items. Total anticipated revenue included in the FY 17/18 budget for rents is \$46,700.

INTERGOVERNMENTAL & GRANTS

The most significant revenue account in this category is the Casino Mitigation Reimbursement anticipated to receive \$14,500. The revenue accounts in this category rises and falls, and the projection is that it will be flat for FY 17/18, and the budgeted amount is \$28,100.

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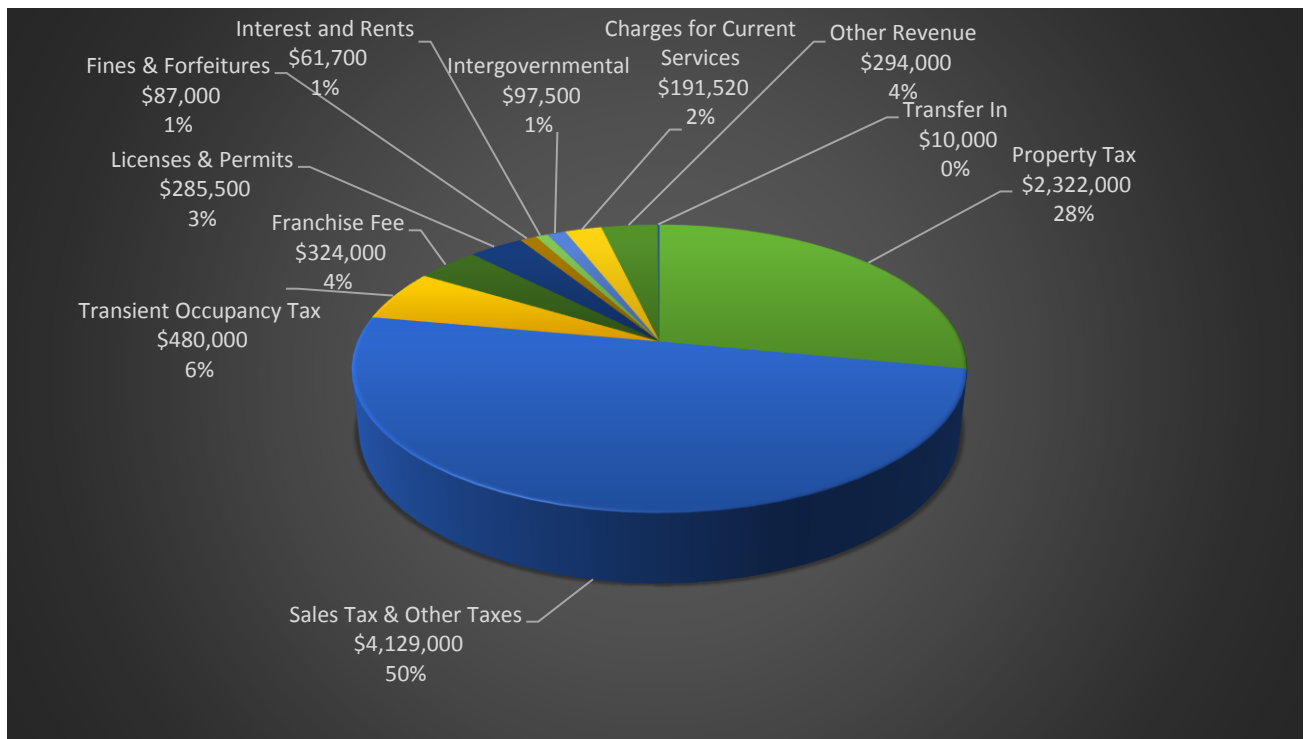
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The FY17-18 general fund financing sources are displayed in the following pie chart, to reflect the relative percentage of total general fund support supplied by each revenue category.

**Chart 1: FY 17-18 General Fund Sources**  
**Revenues = \$8,272,220**  
**Transfers in = \$10,000**  
**Total sources = \$8,282,220**



**GENERAL FUND EXPENDITURES:**

This year, we once again made strides towards bringing ongoing revenues in line with recurring routine expenses. As stated, each department director was instructed to prepare operating budgets in a manner that would show moderate increase to the general fund net cost (department-specific revenue less expenditures). Expenditures that departments must incorporate into their budgets, but do not have control over, include increase in retirement system contributions (PERS), medical premiums, and workers’ compensation premiums.

Looking to the near and long-term future, there is considerable cause for concern regarding escalating costs beyond the City’s control. Despite revenue growth, the cost of doing business continues to outpace that growth. Budget pressures include: the rising cost of materials to maintain City streets, rising health care costs for employees, increased demand for public services, and new initiatives

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important to the City of Sebastopol's future, types of which were formerly funded through the former Community Development Agency such as the Wayfinding Sign Program, Façade Improvement Program, and enhancements to the downtown area. The City also received reimbursement for noticing of agendas. These funds were taken away by the State; however the State continues to give the City unfunded mandates that the City will have to fund without reimbursement from the State.

Other expenditures the City must incorporate into the budget, but does not have control over, are rates set by the City's insurance carrier, Redwood Empire Municipal Insurance Fund (REMIF). The following changes included in FY 2017-18:

1. Kaiser's rate decreased by 1.47%
2. REMIF Blue Cross increased by 0.30%
3. Overall workers' compensation premium and deductible decreased by 5.3%
4. Property and other liability premiums project a 10% increase.

The City continues to work with our insurance carrier to ensure that the City is receiving the best rates possible.

### Personnel

All bargaining groups (Service Employees International Union (SEIU) group (Public Works), Management, Mid-Management and Unrepresented Groups, and the Sebastopol Police Officers' Association (SPOA) have a three-year Memorandum of Understanding (MOU) which contains various provisions to each group for the cost of living adjustments that continue to be in effect until June 30, 2019. The City has agreed to absorb the increase in health care cost for those who are in the REMIF group. The savings for Kaiser will be passed along to the employees who are in the Kaiser unit.

The costs of employee benefits have continued to rise faster than revenue projections. In addition to salary increases programmed into the FY 2017-18 budget based on contractual agreements with employee groups, the City has seen increases in employee benefits that impact our ability to expand or offer any other significant project or program enhancements. Although this budget contains a net decrease of 1.1% in health care cost, the California Public Employee's Retirement System contribution rate also continues to impact the budget.

The Police Department has again requested to increase one (1) full time equivalent (FTE) for a specific purpose of initiating a School Resource Officer (SRO) dedicated to all of the public schools within the City. The justification for the additional position is to have a visible law enforcement presence on campus. The program has many benefits beyond just providing increased security for a campus. Positive impacts that a SRO can have on students can stay with them well into adulthood, affecting the way they view law enforcement, authority and community services. It also provides a positive role model for inter-personal communications. The Police Department's budget has always been

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partially funded \$10K annually to help with the cost associated with the SRO duties. The Budget Subcommittee is not recommending the funding of this request for an additional SRO at this time.

Some of the other major operating programs budgeted in FY 2017-18 includes funding for the Sebastopol Community & Cultural Center of approximately \$132,000 to the annual contribution in support of public art, music and operational programs. This budget also includes ongoing routine funding for information technology to support infrastructure and maintenance. In addition, the budget includes the continuation of the on-going accounting software maintenance and upgrades. The City has implemented the Utility Billing (UB) module to include the on-line bill payment option. The conversion of the UB module and online bill pay has been in place since July 1, 2016. The online bill payment portion for the citizens has accounted for approximately 20% of UB transactions. In FY 2017-18, the City’s budget contains funding to continue the next phase of the financial software. Capital equipment purchases amounted to approximately \$260,000. Of this amount, \$99,000 falls within the Police Department, \$30,000 for the Fire Department and the residual balance of \$131,000 belongs to the Public Works. Most of the equipment purchases are related to replacement of City vehicles that are beyond useful service life.

The FY17-18 general fund financing uses are displayed in the following pie chart to reflect the relative percentage of general fund spending by department:

**Chart 2: FY 17-18 General Fund Uses**  
**Expenditures = \$8,225,899**  
**Transfers out = \$4,655**  
**Total uses = \$8,230,554**

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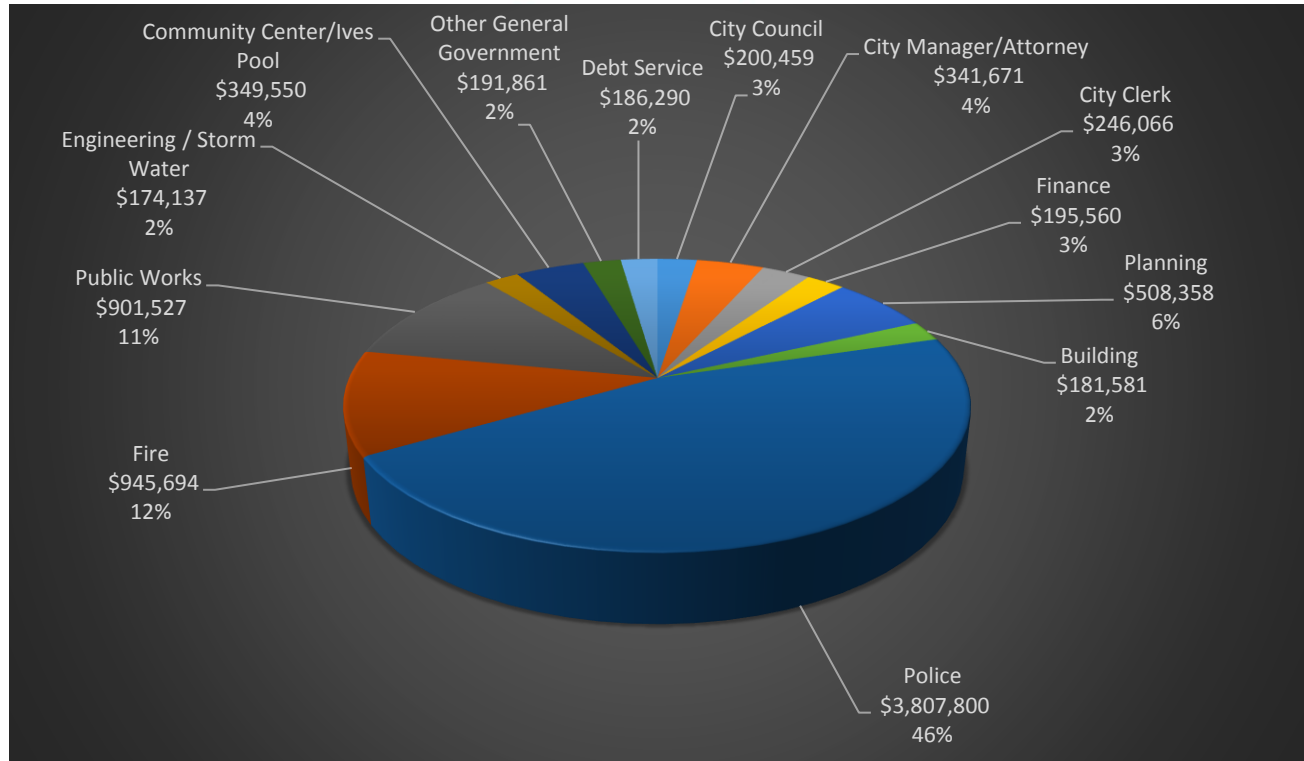
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The City of Sebastopol revenues and expenditures will be closely monitored throughout 2017-2018, and department budgets will continue to be reviewed and analyzed to better identify potential savings and improved efficiencies in how services are delivered. However, with a balanced operating budget and adequate reserves level, the City’s overall financial health is fairly stable at this time.

**WATER AND SEWER FUND:**

The Water and Sewer Fund is an enterprise fund that accounts for the water and sewer services that are provided to City residents and customers. All activities to maintain these services are accounted for in this fund, including operations, maintenance, billing and collections, administration, financing, and related debt service. The Water & Sewer Fund’s principle source of revenues are charges to customers for water consumption, and wastewater collection, and fees related to providing consumers with new water and wastewater services. On March 1, 2016, the City Council adopted Stage 2, Mandatory Compliance which amended the requirement from a 20% to 25% water conservation goal. It was also amended to add the following: “Limit outdoor irrigation of ornamental landscapes or turf with portable water by the persons it serves to no more than two days per week”. Recently, the Governor’s Office has declared the drought officially over, rescinding the emergency order he signed in 2014. However, conservation must remain as the way of life. Therefore, total fund revenues for FY 2017-18 are estimated at \$4,938,100, a flat projection based on current collection trend. The total expenditures are budgeted at \$4,863,129.

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 lmclaughlin@cityofsebastopol.org  
**Assistant City Manager/City Clerk, MMC**  
 Mary Gourley  
 mgourley@cityofsebastopol.org

**City of Sebastopol****RESERVES**

Since FY 2011-2012, the City has been working towards meeting the goal of City Council policy #69 which calls for 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. The adopted budget calls for a reserve level that exceeds the 15% minimum goal set by City Council Policy #69.

Although the City has met the City Council reserve policy and shows adequate reserve funds, the City still faces some primary concerns that need to be addressed such as:

- Measure Y (½ cent) is set to sunset in March 2021. While this sales tax revenue is currently experienced as a stable source of income, it's important to recognize that this area would face vulnerability in an economic downturn.
- Vehicle and infrastructure replacement costs have no set aside funding. Therefore, the City uses the general funds to repair and replace assets that fail unexpectedly. The vehicle replacement schedule can be found starting on page 163.
- CalPERS unfunded liability pension continues to be a concern for the City. Unfunded liability simply is a mismatch between a pension plan's estimated obligations and assets. Defined benefit pension plans such as CalPERS is pre-funded, meaning regular contributions for each worker are made into the retirement fund during the course of the worker's career. When investment markets drop or its benefits are improved, many pensions find themselves facing the funding gap, or unfunded liability, because the benefits owed to current and future retirees exceed the amount of money the plan has stocked away to meet the obligations. Staff is working with CalPERS and outside experts to further study and address the City's portion of unfunded liability.

The General Fund Reserve category is the primary category recommended for additions to fund balance. General fund budgetary reserves provide financial stability, and demonstrate the City of Sebastopol's ability to respond to changes in revenue projections, expenditure needs, and unforeseen fiscal threats and opportunities. The following section highlights recent activity and the recommended budget's planned changes for reserves through FY 17-18:

- a) **The City Council set a goal for the general fund reserve** with a minimal of 15% to eventually achieving 20% of expenditures.<sup>1</sup> This Council policy provides greater stability for core programs in response to difficult-to-measure future expenditures (like pension liability payments to CalPERS) and greater revenue protection against economic downturns.

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<sup>1</sup> For purposes of calculating the reserve percentage benchmark, expenditures include transfers to support to other funds.

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## City of Sebastopol

- b) **The Fiscal Year 16-17 estimated year end actual generates \$91,000 in additional reserves**, bringing the anticipated reserve total to \$1,401,000 at June 30, 2017. Any other adjustments to the FY 16-17 estimated expenditure appropriations and anticipated revenues will change the anticipated June 2017 reserve level on a dollar-for-dollar basis.
- c) **Planned reserves of \$52,000 at June 30, 2018** are based on the current adopted budget that is brought to the City Council and Citizenry for direction and action.
- d) **Also note that \$2,785,000 of current reserves have been assigned at June 30, 2017** for future spending for buildings, facilities & infrastructure, equipment, technology & vehicle replacement and CalPERS Retirement & OPEB.

The restricted reserve in the following chart represents unspent proceeds of voter-approved sales tax measures of 2004 and 2012. These funds are considered separately when the City Council deliberates on the annual budget. For the past 3 fiscal years, the unspent fund balance of this sales tax has been \$1,080,000 at FY13/14; \$1,213,000 at FY14/15; and \$1,294,000 at FY15/16. The current year ending projection for special sales tax is \$1,347,000 at 6/30/17.

The 15% goal, applied to recommended FY 17-18 expenditures of \$8,230,554, produces a minimum reserve of \$1,235,000. Anticipated reserves balance of \$1,453,000 at June 2018 exceed the minimum policy requirement by \$218,000. In anticipation of future expenditure needs, possible revenue shortfalls, and expiration of Measure Y (1/2 cents sales tax) as well as the need for fiscal agility in respond to threats and opportunities the Budget Subcommittee does not recommend the use of reserve balances to fund additional appropriations for FY 17-18.

### Pension funding and unfunded pension liabilities:

- a. The City's reported Net Position liability at June 30, 2016 was \$8,978,404 (General Fund's portion \$7,467,800) based on the latest available actuarial valuation and the City's proportionate share of CalPERS assets and liabilities.
- b. Pension funding is expected to be a significant threat to maintaining baseline services unless and until CalPERS funding requirements stabilize and the City can find ways to reduce in pension benefits and/or increases in employee-paid contributions.
- c. CalPERS funding requirements are growing, due to changes in actuarial estimates and future market returns on CalPERS' assets.
- d. The City Council authorized the City Manager to engage a CalPERS pension expert to address long-term funding requirements, and evaluate alternative funding mechanisms that may be employed to reduce costs in the future. However, due to the need to maintain baseline services, pre-funding future CalPERS annual payments is not incorporated into the FY 17-18 adopted budget at this time. An informational presentation from Bartel & Associates for the study of the City's unfunded liability will be held on May 15, 2017. The CalPERS information speaks to a funding plan that includes actuarial estimates and provides some indication of near-term

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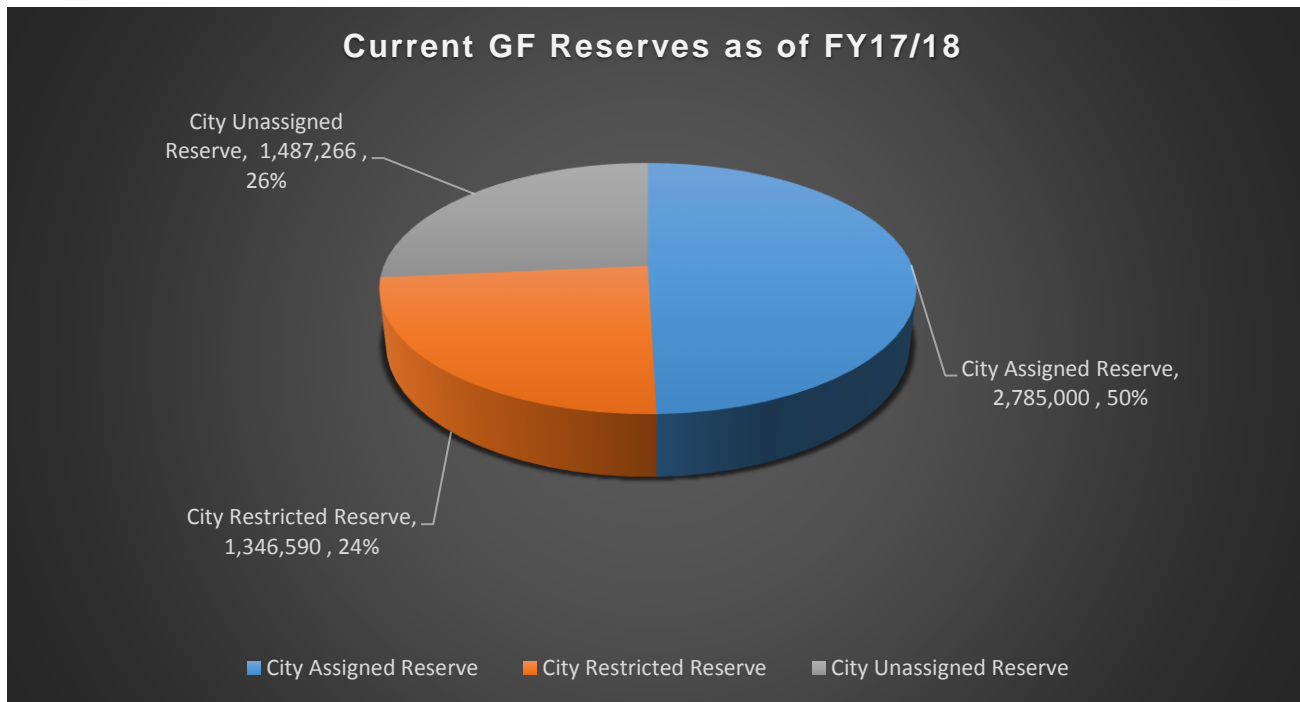
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**City of Sebastopol**

budgetary requirements. The calculation of actuarial amounts and accounting liabilities are complicated, and may differ from year to year based on a variety of assumptions, including the return on investments, length of employee’s service, longevity, inflation and other items, including the length of time over which past years’ liabilities will be paid down. In recent years, we’ve seen many changes in age assumptions, where people are living longer; and investment returns have decreased; therefore, these put pressure on the City’s budget annually and sustainability of pension liability overall.

The following graph and chart reflect current reserves and anticipated changes in reserves:







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Account No.	Reserves Description	Controlling Dept.	Amount	
<b>Unassigned Operating Reserves @ 6/30/16</b>			4,095,624	UA1
<b>CITY PROPOSED ASSIGNED RESERVES @ 6/30/17</b>				
000-2901	Buildings, Facilities & Infrastructure Reserve	City Council	685,000	A1
000-2902	Equipment, Technology & Vehicle Replacement Reserve	City Council	1,100,000	A2
000-2903	CalPERS Retirement & OPEB Reserves	City Council	1,000,000	A3
<b>CITY ASSIGNED RESERVE (Total A1+A2+A3)</b> 			<b>2,785,000</b>	A4
<b>Anticipated (Unassigned) Budget Savings @ 6/30/17</b>			90,573	UA2
<b>Proposed Budget Addition @ 6/30/18</b>			51,666	UA3
<b>Total Unassigned Reserve (UA1-A4+UA2+UA3)</b> 			<b>1,452,863</b>	
<b>CITY RESTRICTED RESERVE</b> 			<b>1,293,590</b>	R1
<b>Anticipated (Restricted) Budget Savings @ 6/30/17</b>			53,000	R2
<b>CITY RESTRICTED RESERVE (R1+R2)</b> 			<b>1,346,590</b>	

**5-YEAR FORECAST**

City staff has also presented in the adopted budget the five year financial forecast. This document helps paint a picture of the financial status of the City and highlights some of the major challenges the City will need to address in future budgets, such as previously noted vehicle replacement costs, potential reduction in Successor Agency administrative revenues, and sales tax Measure Y (½ cent) which sunsets in March 2021. This five year financial forecasts is a good starting point for the allocation of available resources to fund necessary future expenditures.

The forecast incorporates revenue and expenditure assumptions that staff considers the most probable, based on information currently available. The total compensation increases, ranging from 3% to 5% during the next 2 years, is included in the forecast and reflects the provisions of the City's agreements with various bargaining units. Another factor that contributes to the increase in total compensation arises from required increases in employer contribution rates to the CalPERS retirement system, along with potential increases in health care costs. The question remains what steps will be used to fill the gap in the future years. Managing the anticipated gap that is expected to grow and remain well above historical levels, over the next five years, is remaining to be a challenge and a complex element. While the Budget Subcommittee and management staff continue to focus on finding cost effective ways to fulfill operational objectives, it is inevitable that expenses will continue to rise. Given the report that costs associated to retirement are expected to rise significantly, it becomes more of a necessity that revenue growth exceeds historical patterns. However, if expenses continue to outpace revenues, the ability to fund the current level of services will be in jeopardy.

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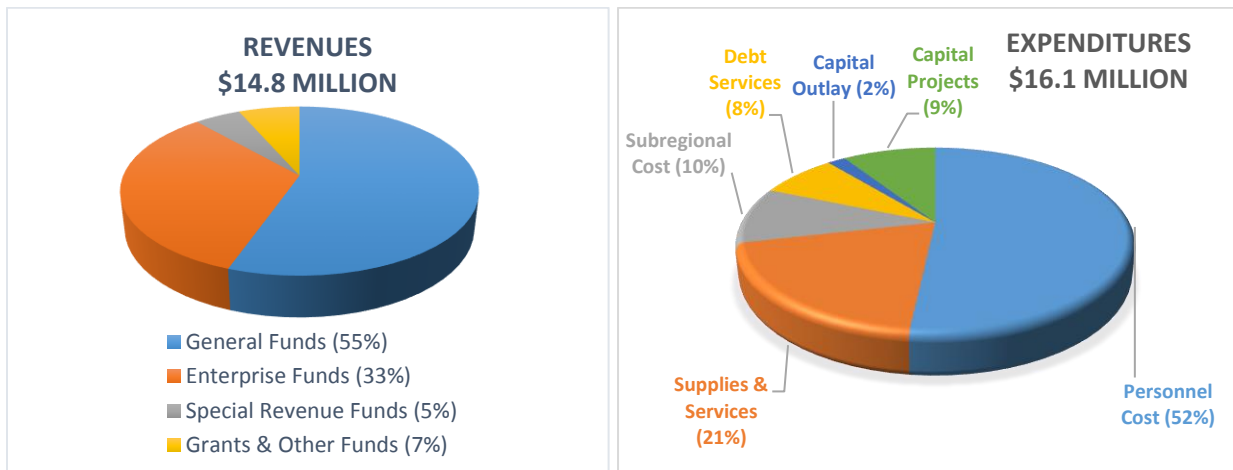
**City of Sebastopol**

To that end, this adopted budget is a reflection of the City of Sebastopol’s commitment to meet our fiscal challenges, while maintaining appropriately responsive service levels.

**ALL FUNDS BUDGET**

The FY 2017-18 all-funds adopted budget includes \$16.3 million in expenditures for the General Fund, Enterprise Funds, Special Revenue, and Grants and Other Funds. The following table provides a summary of the adopted budget.

**FY 2017-18 Adopted Budget – All Funds**



**PRIVATE/PUBLIC PARTNERSHIP:**

The City continues to address the City Council goal of developing private/public partnerships.

The City is in the process of exploring the concept of a “public/private partnership” to develop several City-owned downtown parking lots, creating higher and better uses for the site, the result of which would be to further reinforce the Downtown as a regional destination, introduce housing into the area, and generate land sales revenues for the City. Ultimately, the City anticipates the selection of a developer to build a specific project, as directed by the City, to achieve these goals

The City continues, with multiple organizations, to promote Sebastopol’s unique small town character while promoting the City of Sebastopol as the destination for slow travel, eco-tourism and supporting of bike activities.

**OPEN GOVERNMENT AND TRANSPARENCY:**

The City of Sebastopol continues its tradition of communicating regularly with our constituents about City government and will continue the City’s goal of providing Open and Responsive Municipal Government Leadership.

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**City of Sebastopol**

City staff understands the importance of transparency and that there is an increasing expectation that City information be readily available. The adopted budget includes continued funding to disseminate information to the community such as a continuation to enhance communication with residents through the City’s website by making it even more user-friendly. The City’s website is a heavily utilized resource that provides readily accessible information to the public seven days a week, 24 hours day, and is consistently used by City staff to help responding to citizen inquires.

The City will also continue to explore methods to make it even easier for residents and the business community to communicate and interact with the City of Sebastopol City government such as the goal for on-line permitting system as well as the ability to allow citizens to subscribe over the Constant Contact platform to receive information on topics that are of interest to them.

**CONCLUSION**

While it is unknown which path will be taken to address the City’s CalPERS unfunded liability, the FY 2017-18 budget is a responsible financial plan that will enable the City to continue to provide the community with a full scope of high quality municipal services, programs, and special events that enhance the quality of life of all residents. We are committed to finding creative and impactful solutions to improve services to our residents and businesses and encourage economic growth in the City. This adopted budget is a reflection of the City of Sebastopol’s commitment to continue and meet our fiscal challenges, while maintaining appropriately responsive service levels.

The budget subcommittee would like to recognize all of the City’s employees, both full-time and part-time, and our volunteers for their continued support and contributions to our City. Their efforts are visible and make our City a better place to work and live.

Last but not least, the City is proudly a recipient for the Distinguished Budget Presentation Award for FY 2016-17 from the Government Finance Officers Association (GFOA) of the United States and Canada, North America’s leading municipal government finance organization. This is the 1<sup>st</sup> year the City has been honored by the GFOA. In order to receive the award, local government entities had to satisfy nationally recognized guidelines. Our City is committed to providing good customer service, develop policies of fiscal responsibility, offer transparency and continue to improve on our budget.

Special thanks go to our Department Directors, listed below. Without exception, the City’s senior management team continues to recognize the fiscal challenges the City faces, display incredible leadership and true sense of teamwork when navigating through challenging issues, and develop budgets which allow them to continue to deliver high quality services.

**City of Sebastopol Department Directors/Manager**

- City Hall Administration / City Attorney - City Manager – Larry McLaughlin
- City Hall Administration – Assistant City Manager / City Clerk – Mary Gourley

**City Council**

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Vice Mayor Patrick Slayter  
Michael Carnacchi  
Sarah Glade Gurney  
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**City of Sebastopol**

- Building Department – Building Official Glenn Schainblatt
- Engineering Department – Engineering Manager Henry Mikus
- Finance Department – Finance Director Ana Kwong
- Fire Department – Fire Chief Bill Braga
- Planning Department – Planning Director Kenyon Webster
- Police Department – Police Chief Jeff Weaver
- Public Works – Superintendent of Public Works Dante Del Prete

The City of Sebastopol is focused on what is truly important - the core functions of operating a City – resulting in a healthy community for residents. To that end, the Budget Subcommittee presents a balanced budget for fiscal year 2017/18 and recommends the City Council adopt the City of Sebastopol budget as presented.

Respectfully submitted,

  
Una Glass – Mayor

  
Patrick Slayter – Vice Mayor

  
Larry McLaughlin  
City Manager/Attorney

  
Mary Gourley  
Assistant City Manager / City Clerk

  
Ana Kwong  
Finance Director

City of Sebastopol Budget Subcommittee Members:  
Una Glass, Mayor  
Patrick Slayter, Vice Mayor  
Larry McLaughlin, City Manager/Attorney  
Mary Gourley, Assistant City Manager / City Clerk  
Ana Kwong, Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sebastopol  
California**

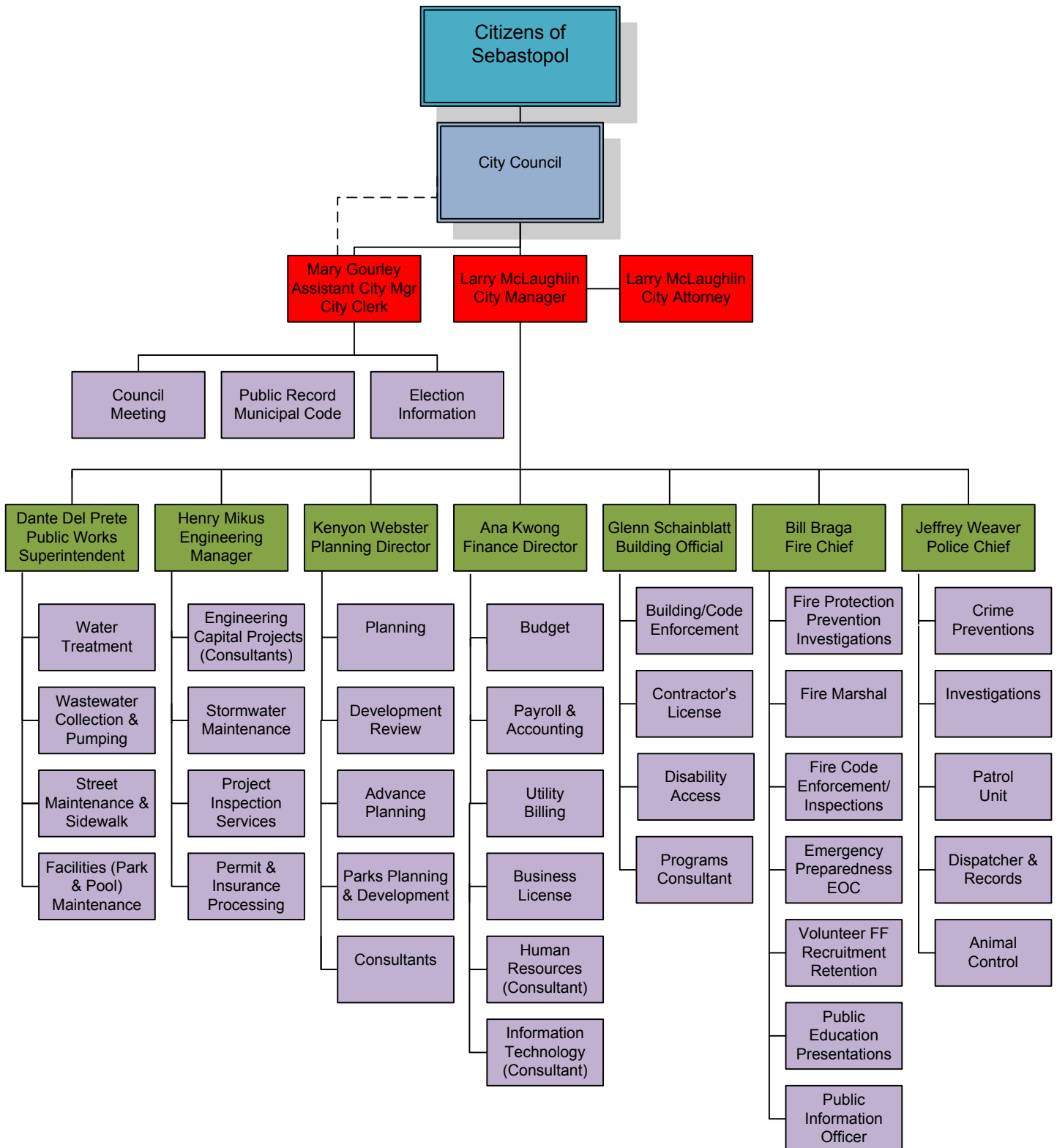
For the Fiscal Year Beginning

**July 1, 2016**

Executive Director



City Wide Organization Chart by Function





# STATISTICS

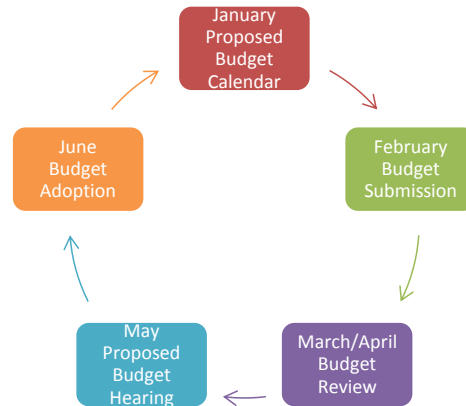
<b>Date of Incorporation</b>	1902
<b>Form of Government</b>	Council/City Manager
<b>Estimated Population as of January 1, 2017</b>	7,579
<b>Area in Square Miles</b>	1.853
<b>Fire Protection</b>	
Number of Full Time Equivalents	1.50
Number of Volunteers	32
Calls for Service (2016 Calendar Year)	1,056
Fire Inspections (2016 Calendar Year)	300
<b>Police Protection</b>	
Sworn Police Officers	14
Civilian Employees	8
Calls for Service (2016 Calendar Year)	14,670
Adult Arrests (2016 Calendar Year)	623
<b>Water and Sewer Utility</b>	
Active Residential Accounts	2,470
Active Commercial Accounts	335
Average Daily Water Consumption (2016)	783,561
Ground Storage Capacity (gallons)	7.5 million
Elevated Storage Capacity (gallons)	0 - no elevated tanks
Ground Water Production Capacity (gallons per day)	3,225,600
Pump Capacity (gallons per minute)	2,240
Waste Water Treatment Capacity (gallons per day)	840,000
<b>Building Permits</b>	
Residential Building Permits (2016 Calendar Year)	432
Residential Assessed Valuation	6,429,466
Commercial Building Permits	90
Commercial Assessed Valuation	11,205,311



# Budget Development/Calendar

## The Budget Development Process

The budget development process is the formal method through which the City establishes its program priorities, goals and service levels for the upcoming fiscal year. Through the budget development process, programs are established, service levels are expressed, performance measures are articulated, and resources are identified. The budget development process is summarized in this flowchart.



January						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

- 19 - FY17/18 Budget Packet Distribution
- 23-26 Prepare revenue estimates

February						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

- 1 - Solicit request from Community Service Agencies
- 20 - Departments submit budgets to Finance
- 28 - Community Service Agencies Grant Submittal

March						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

- 9 / 13 / 14 - Budget Subcommittee discuss with Department Directors proposed budgets
- 28 - Budget Subcommittee review Community Agencies grant requests
- 30 - Budget Subcommittee review CIP Budget

April						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

- 19 - Budget Subcommittee review draft budgets including CIP
- 19-30 Make all necessary revisions before budget distribution

May						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

- 1 - Preliminary Budget distribution
- 15 - Special Meeting to discuss CalPERS Unfunded Liability study
- 16 - Budget Hearing / Street Lighting AD Hearing

June						
S	M	T	W	T	F	S
				Budget Adoption	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

- City Holidays are in RED
- City Council Meetings are BLUE
- Budget Subcommittee/Staff dates are in GRAY
- Public Meetings are in GREEN

## ALL FUND REVENUE/EXPENDITURE

Department	General Fund	Water Fund	Sewer Fund	Special Revenue Fund	Assessment District	Grant & Other Funds	Total
Adopted Revenue	8,282,220	2,054,600	2,883,500	600,092	150,005	883,330	14,853,747
City Council	200,459	25,638	29,911				256,008
City Manager	214,665	39,555	39,555				293,775
City Attorney	127,006	6,903	4,142				138,051
City Clerk	246,066	22,538	19,721				288,325
Finance	195,560	288,131	280,549				764,240
Planning Department	508,358	24,058	14,435				546,851
Building Inspection	181,581	31,285	31,285	7,000		32,000	283,151
Engineering Department	109,137	93,891	77,322				280,350
Storm Water Management	65,000						65,000
Fire Services	941,694	69,706					1,011,400
Emergency Preparedness	4,000						4,000
Police Services	3,765,150			501		10,000	3,775,651
Police Grants						46,500	46,500
Animal Control	8,100						8,100
Police SLESF Funding	34,550			134,550			169,100
Public Works - Corporation Yard	101,326	193,766	141,288				436,380
Public Works - Government Buildings	66,050	23,025	23,025				112,100
Public Works - General Fund Streets	338,750						338,750
Public Works - Parking Lots	53,500						53,500
Public Works - Parks & Landscaping	341,901						341,901
Public Works - Gas Tax Streets				201,250			201,250
Recreation & Community Center	207,550						207,550
Ives Pool	142,000						142,000
Non-Departmental	187,206	20,547	20,547	251,519			479,819
Debt Service - General Government	186,290						186,290
Transfer Out	4,655						4,655
Water Operations		876,770					876,770
Water - Debt Service		115,910					115,910
Water - Capital Debt Service		176,068					176,068
Wastewater Operations			487,750				487,750
Wastewater - Subregional Treatment			1,594,700				1,594,700
Wastewater - Debt Service			91,108				91,108
Transfer to Capital Projects				1,182,511		130,607	1,313,118
Debt Service - Park In Lieu				31,470			31,470
Woodstone Assessment					35,655		35,655
Street Lighting Assessment District					114,350		114,350
Redevelopment Obligation Retirement Fund Debt Service						824,830	824,830
Total Expenditures	8,230,554	2,007,791	2,855,338	1,808,801	150,005	1,043,937	16,096,426
Net Budget Result	51,666	46,809	28,162	(1,208,709)	-	(160,607)	(1,242,679)
Addition/(Uses) of Reserves	51,666	46,809	28,162	(1,208,709)	-	(160,607)	(1,242,679)
<b>Ending Balances</b>	-	-	-	-	-	-	-

**City of Sebastopol**  
Goals and Priorities - Action Plan

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

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
<p><b>Economic Vitality (EV)</b>  <b>Goal EV 7: Maintain a Stable and Self-Sustaining Fiscal Base in Order to Generate the Resources Necessary to Provide Desired City Services and Support New Growth that is Consistent with the City's Values and Goals [Pg.9-8]</b></p>									
<p><b>1.1 Develop and Implement Sound Financial Management Policies and Procedures</b></p>									
1.1.1 Review the City Council Financial Polices to ensure they meet the needs of the City							Finance Department	On going	
1.1.2 Create City Policy to Maintain Operating Reserves and Create Emergency Reserves which complies with the City's Strategic Plan, provides for optimal staffing levels, minimizes service level reductions, and develops a plan for the General Fund to obtain long-term financial stability							Finance Department	On going	
1.1.3 Evaluate methods to increase City revenues							City Budget Subcommittee	Review methods during City Budget Process. Look at revenue such as TOT; single coffee cup use; recreational marijuana revenues	
1.1.4 Create a multiyear City liability and revenue chart showing when tax New expire and when debt service items are paid in full showing total and Goal installment payment amounts.							Finance Department	Budget Review Process. Look at adding new schedule to the budget	
<p><b>1.2 Develop Private / Public Partnerships</b></p>									
1.2.1 Work with Cittaslow to encourage community services to enhance the economic vitality of the City.		x				\$20,000 in FY2016-17	City Manager / Assistant City Manager / City Clerk *Council Liaison	To be reviewed during budget review process for upcoming year. *Council Liaison to work with Cittaslow on Potential for Surveys for the community on revenue enhancement measures.	
1.2.2 Work with local government, agencies and private entities on funding revenue sources for expanded operations and improved facilities for the Sebastopol Library.							Council Liaison		
1.2.3 Continue & Conduct efforts to pre-plan opportunity sites and maintain New awareness of sites as identified in the General Plan							Planning Department		
<p><b>1.3 Develop Appropriate Expenditure of Water and Sewer Funds</b></p>									
1.3.1 Develop programs (such as CARE) and incentives for conservation and coordinate with/promote ongoing community efforts.							Finance Department / Council Subcommittee		

**City of Sebastopol**  
Goals and Priorities - Action Plan

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Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
1.3.2 Continue to inform and educate the community on water conservation New efforts and programs. Goal							Council Subcommittee / Public Works		
<b>1.4 Develop potential uses for Village Mobile Home Park</b>									
1.4.1 Develop plan in partnership with outside resources for transition of Goal Village Mobile Home Park to supply affordable housing, low income Revised housing, and community programs and services such as homelessness.						Budget to be discussed during the City budget process	City Subcommittee	Work in progress. Comprehensive inspection completed. Cost estimate presented to Council subcommittee.	
1.4.2 Annexation of Property							Planning Department	City process initiated. Annexation scheduled for Council review February 2017 with processing by LAFCO and State to Follow.	

## City of Sebastopol

Goals and Priorities - Action Plan

### Goal 2 - Maintain, Improve and Invest in the City's Infrastructure (Water, Sewer, Streets, Circulation, Parks, Storm Drains and Public Facilities).

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
<p><b>2.1 Develop Priorities for Improvement or Construction of Infrastructure</b></p> <p>Community Services and Facilities (CSF)            ~Goal CSF 1: Provide High Quality Community Services, Facilities, and Infrastructure to All Residents, Businesses, and Visitors in Sebastopol [Pg.4-2]            ~Goal CSF 3: Provide an Adequate, Clean, Safe, and Environmentally Sound Water Supply to All Existing and Future Water Users in Sebastopol [Pg.4-8]            ~Goal CSF 4: Provide Adequate Sewer Service Capacity to Serve Existing and Future Demands [Pg.4-9]            Conservation and Open Space (COS)            ~Goal COS 5: Protect, Manage, and Enhance Groundwater as a Valuable and Limited Shared Resource [Pg.5-8]</p>									
2.1.1	Maintain and update the five year rolling capital improvement program list with prioritized projects						See CIP Budget	Engineering Division of the Public Works Department	On going
2.1.2	Pursue other financial participation from Federal, State and Local agencies such as grants or matching programs.							All Department	On going
2.1.3	Review the City's Pavement Management Plan and develop long term rehabilitation plans based on expected funded levels.						See CIP Budget	Engineering Division of the Public Works Department	On going
2.1.4	Develop building maintenance plans for each City Building							Public Works	Ongoing - Items scheduled for various components of the plan such as roof replacements, exterior and interior paint, and HVAC replacement.
2.1.5	Explore the possibility of installing solar on public facilities.							Public Works	*This item may be moved to environmental or energy conservation goal with potential to all for private facilities as well.

## City of Sebastopol

Goals and Priorities - Action Plan

### Goal 2 - Maintain, Improve and Invest in the City's Infrastructure (Water, Sewer, Streets, Circulation, Parks, Storm Drains and Public Facilities).

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21		
2.1.6 Continue to beautify and enhance the Library and City Hall buildings with the completion of the Library/City Hall Landscape Project							City Council Library/City Hall Landscaping Committee	Working with Daily Acts on Volunteer Programs as well as other ideas to beautify this area.
2.1.7 Explore the concept for a new City Hall and / or new Civic Center Building							City Council Sub-Committee (Pine Grove Square)	Report to be given to City Council on status, Work ongoing with consultant.
2.1.8 Analyze as appropriate, review and remove street signage within the City – sign litter.								
<b>2.2 Work to improve traffic circulation and enhance trail, bicycle and pedestrian facilities.</b>								
2.2.1 Revise sidewalk repair program - optimize current maintenance techniques and reduce administrative/legal costs							Public Works	Department Heads to work with the Community Outreach Coordinator to Prepare a one Page Informational Sheet for Public Education on Private Property Owner Responsibility for things such as: sidewalks, fence height, foliage encroachment, etc.
2.2.2 Evaluate and create list of potential sidewalks to be established to provide connect-ability to the entire community and maintain efforts to eliminate gaps in sidewalks to improve pedestrian amenities							Engineering Division of the Public Works Department	See City of Sebastopol Bike and Pedestrian Plan and Project List. Four key sections previously identified are on hold pending resolution of developer's plans that could address the sidewalk gaps as appropriate to those locations.
2.2.3 Continue to explore opportunities for dedicated bicycle and pedestrian thoroughfares within the City							Planning Department	

## City of Sebastopol

Goals and Priorities - Action Plan

### Goal 2 - Maintain, Improve and Invest in the City's Infrastructure (Water, Sewer, Streets, Circulation, Parks, Storm Drains and Public Facilities).

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21		
2.2.4 Identify initial funding sources to enable a phase implementation of the bike/pedestrian plan.						Engineering Division of the Public Works Department	Bike plans will be developed as part of a cooperative project with Caltrans to repave 116 then affix bike lane striping within City limits. Engineering design of Local Street portions is about 50% complete, with construction set for the summer of 2017. On SR 116, Caltrans will do paving plus striping while Sebastopol is responsible for ADA curb ramp upgrades. Caltrans will do their work summer of 2017 and 2018. - Continuous Review in the CIP	
2.2.5 Continue the City of Sebastopol's commitment to the reduction of Green House Gas Emissions						Planning Department	Climate Action 2020 Plan in preparation. City Council Sub-Committee established. Draft Plan adopted by RCPA. City plan on hold due to pending CEQA litigation. Planning Commission to review and provide recommendations to the City Council	
<b>2.3 Work to improve traffic circulation and enhance trail, bicycle, bus and pedestrian facilities.</b>								
2.3.1 Work with Caltrans to improve traffic synchronization within the City of Sebastopol.						Engineering Division of the Public Works Department	W Trans (consultant) is doing a traffic synchronization study. - Study awarded to W Trans.	
2.3.2 Work with interested Groups and C+B17izens in efforts dedicated to Class I Bicycle Routes in the City.						Engineering Division of the Public Works Department		
2.3.3 Work with the citizens and Sonoma County Transit to increase the number of bus stops in town and encourage usage by the entire community and address services for the elderly and improvements to bus service and number of bus stops.						Engineering Division of the Public Works Department	Explore ways to gather community input to improve local transit	

# City of Sebastopol

Goals and Priorities - Action Plan

## Goal 3 - Maintain, Enhance and Increase Park-land in the City of Sebastopol

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
<p><b>3.1 Investigate the Potential for Purchase of Land for Park Amenities Priority:</b></p> <p>Community Services and Facilities (CSF)            ~Goal CSF 2: Provide a Diversified and High Quality Public Park and Trail System that Provides Active and Passive Recreational Opportunities for All Segments of the Community and Provides Enhanced Connectivity between Key Residential, Commercial, and Recreational Areas of the City [Pg.4-4]            Conservation and Open Space (COS)            ~Goal COS 12: Ensure the Provision and Preservation of Diverse and Accessible Open Spaces throughout the Sebastopol Planning Area [Pg.5-18]</p>									
3.1.1 Research and identify possibilities for access and/or purchase of the former concrete plant on Morris Street for connection to the Laguna de Santa Rosa							City Council Sub-Committee Established	Waiting on next steps from Council Subcommittee	
3.1.2 Research establishment of permanent parklets and pocket parks and grabbing the opportunity when it arises							Planning Department	General Plan calls for investigation of park development in south Sebastopol.	
<p><b>3.2 Work to Enhance the Laguna Preserve</b></p>									
3.2.1 Implement Laguna Preserve Master Plan		√					Planning Department		
<p><b>3.3 Increase Accessibility to the Laguna and Open Space Areas</b></p>									
3.3.1 Provide, develop and preserve clean, well-maintained and accessible streets and sidewalks, facilities, amenities, parks recreational facilities that are accessible to all									
3.3.2 Establish permanent parklets and pocket parks and seize opportunity when it arises.							Planning Department		

## City of Sebastopol

Goals and Priorities - Action Plan

### **Goal 4 - Maintain and Enhance the City of Sebastopol as a Walkable/Bike-able Community and Enhance the City's Commitment to Promotion of our public's health by Creating and Participating in City and Community Programs, Services and Policies.**

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21		
<p><b>4.1 Create a Safe, Healthy and Attractive Environment for Residents and Visitors</b></p> <p>Circulation (CIR)            ~Goal 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 [Pg.3-9]            Community Health and Wellness (CHW)            Chapter 10: Goals CHW 1 thru CHW 6 [Pg.10-1 thru 10-8]</p>								
4.1.1 Improve and beautify the downtown plaza to create a people centric space for community events and gatherings							Public Works Department	On going
4.1.2 Perform comprehensive evaluation of current improvements, uses, and access to Ives Park							Public Works Department	ADA Pool Project includes path improvements in park.
4.1.3 Implementation of the Ives Park Master Plan							Planning Department	Monitoring funding opportunities.
4.1.4 Evaluate public commons and land and identify opportunities to enhance benefits to the community							Planning Department	Parklets and City Repair Ordinance policies adopted.
4.1.5 Establishment of a Parks and Public Space Foundation							Planning Department	
4.1.6 Explore funding sources for implementation of the Way Finding Sign Program							Planning Department	
4.1.7 Completion of the Freedom of Speech area in the downtown plaza							Planning Department	Occupy Bench Project completion expected 2017.
<p><b>4.2 Create Economic, Cultural and Recreational Opportunities to Maintain the Small Town Character of Sebastopol</b></p>								
4.2.1 Incorporate the priorities of Cittaslow Sebastopol wherever appropriate, and build a cohesive and collaborative community, identified as Peace-town USA								Ongoing

**City of Sebastopol**

Goals and Priorities - Action Plan

**Goal 4 - Maintain and Enhance the City of Sebastopol as a Walkable/Bike-able Community and Enhance the City's Commitment to Promotion of our public's health by Creating and Participating in City and Community Programs, Services and Policies.**

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
4.2.2 Foster a Sense of Community by Providing and Encouraging Participation in Community Events, Volunteering, and working with Non Profits to Support Local Events							All Departments	On-going. This is an ongoing goal for the City. The City has participated and supported to date the Holiday Lights Program as well as Providing Funding for Community Center, Mr. Music, Apple Press, etc. - Community Event.	
4.2.3 Create a walkable downtown that improves connectivity, with emphasis on Main Street to Morris Street for unification							Public Works Department/ Engineering Division of Public Works	Cittaslow members and staff have completed and submitted a Caltrans encroachment permit application which has been approved.	

# City of Sebastopol

Goals and Priorities - Action Plan

## Goal 5 - Provide Open and Responsive Municipal Government Leadership

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21		
<b>5.1 Expand and Encourage Community Involvement in the Government Process by Increasing the Public's Understanding of local Government Operations and Increasing Interaction with Elected Officials</b>								
~Community Services and Facilities (CSF) ~Goal CSF 6, Policy CSF 6-1: Continue to maximize public participation in local government actions and maintain excellent levels of City government service. [Pg.4-12]								
5.1.1 Enhance the City Website that encourages communication with the City in a user friendly format, easy calendar event scheduling and include potential additional on- line services						City Manager / Assistant City Manager / City Clerk	On Going. City Web Site Completed. Efforts underway to digitalize City newsletters; create fill-in-able forms; review online permit processing, etc.	
5.1.2 Create easy to read documents that educate the public and community on City Finances.		√				Finance Department	On going. Created easy to read budget and 5 year CIP budget/plan for easier understanding.	
5.1.3 Conduct Town Hall Meetings on Matters of Interest to the Community as needed.							On going	
5.1.4 Enhance the use of the City of Sebastopol Committees, Commission and Board.								
5.1.5 Engage in outreach to underserved communities to include in community processes."								
<b>5.2 Develop and Encourage a Volunteer Service Program Priority</b>								
5.2.1 Promote and enhance utilization of community energy and skills by creating opportunities for volunteer service.						All Departments	On Going. City Hall has initiated volunteer services with high school students. Look to partner with local high schools and colleges for volunteers or interns. Working on Tomorrow Leaders Today (TLT) in February 2017.	
<b>5.3 Develop and Implement a Program to evaluate delivery of City Services to Community</b>								

# City of Sebastopol

Goals and Priorities - Action Plan

## Goal 5 - Provide Open and Responsive Municipal Government Leadership

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
5.3.1 Develop community service delivery process and analyze results to evaluate community satisfaction							All Departments	On going. Working with Community Outreach Coordinator; Cittaslow and Web Site Consultant	
5.3.2 Maintain Community Outreach Coordinator position to provide professional, educational and publicity material promoting the values of Sebastopol, why Sebastopol is the unique and special place that it is, what it is about Sebastopol and who we are that attracts residents, visitors and businesses who enjoy Sebastopol's small town character and charm and what the City is doing and why. Review community outreach policies, methodology and messaging.						\$40,000	City Manager / Assistant City Manager / City Clerk	On going. June 2017 for this contract	
5.3.3 Encourage and increase public awareness of City Policies, decisions, programs and all public processes and meetings, by investigating effective methods of communication and obtaining feedback from the community.								On going	

# City of Sebastopol

Goals and Priorities - Action Plan

## **Goal 6 - Maintain a highly qualified Staff that works to provide services to serve and protect the residents, visitors and business of this community.**

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21		
<p>Enhance the Mayor, City Council, and manager-employee communication by the continuation of clear communications and direction and enhance positive relations between the City Council, Staff and Public so that all groups. Work together to provide stability and consistency.</p>	<p>Safety (SA) Chapter 8: Goals SA 1 thru SA 6 [Pg.8-1 thru 8-12]</p>							
6.1.1 To analyze the adequacy of fire services and to budget for analysis in order to determine best long term plan for the fire department							City Manager / Assistant City Manager / City Clerk	
6.1.2 Implement a City- wide Standard Performance Evaluation System for Employees							City Manager / Assistant City Manager / City Clerk	Draft Program Established. Under current review.

## City of Sebastopol

Goals and Priorities - Action Plan

### Goal 7 - Provide and Develop a Plan for the Future for the City of Sebastopol with the Implementation of the new General Plan

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
<b>7.1 Complete the General Plan Update by December 2016.</b>									
~Entire Sebastopol General Plan [Adopted November 15, 2016] Relates to the Future of Sebastopol									
7.1.1 Work with the community to update the City's General Plan							Planning Department	Plan Adopted. Staff to continue work on Zoning Ordinance Amendments from Changes to General Plan	
7.1.2 Establish a sub-committee for the General Plan, incorporating local experts							Planning Department	Sub-Committee Established – Plan Adopted	
<b>7.2 Review and establish updated downtown plan, including updating the downtown plan and developing a street scape scheme in conjunction with implementation of the new General Plan</b>									
7.2.1 Incorporate the Small Town Character values into the City's land use policies							Planning Department	Plan Adopted	
7.2.2 Review, evaluate and update the Design Review Guidelines							City Council Subcommittee	Design Review Board has created a sub-committee to work with staff on this item.	
7.2.3 Review of enforcement of City policies and ordinances such as the Antenna Ordinance							Planning Department	On going	

# City of Sebastopol

Goals and Priorities - Action Plan

## Goal 8 - Enhance and Maintain the Economic Vitality of the City

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
<p><b>8.1 Promote the City of Sebastopol as the destination for slow travel, eco-tourism and supporting of bike activities:</b></p> <p>~Economic Vitality (EV)            ~Goal EV 1: Encourage Economic Development that Broadens the City's Employment Base, Attracts High-Quality Jobs, Provides Services and Goods that Reflect the City's Values, and Increases the City's Tax Base [Pg.9-2]            ~Goal EV 3: Protect and Increase the Economic Vitality of the City's Main Economic Sectors: Downtown and the Northern and Southern Gateways [Pg.9-5]</p>									
8.1.1 Develop Programs & Policies to Promote, Attract and Retain Local Businesses.								Planning Department	Parklets and City Repair policies adopted.
8.1.2 Support a Vibrant, Attractive and Accessible Downtown That Attracts Residents and Visitors thereby creating a Viable Sales Tax Base								Planning Department	Parklets and City Repair policies adopted/Façade Improvement Program in place
8.1.3 Promotion of Experience Sebastopol.com to increase visitors to the City									
8.1.4 Identify Businesses wanted in Sebastopol - (Use of City Committees to conduct survey of the community)								City Council Subcommittee Reviewing BOC Function	
8.1.5 Encourage new and existing businesses to offer living wage to employees									
8.1.6 Review of the Downtown Association District								City Council Subcommittee	Sub-Committee to review and provide recommendations
8.1.7 Research consulting services for inventory, assessment, and management practices of City parking								Planning Department	

# City of Sebastopol

Goals and Priorities - Action Plan

## Goal 8 - Enhance and Maintain the Economic Vitality of the City

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Budget Allocation	Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21			
8.1.8 Provide adequate parking facilities at key locations in the City and ensure ADA compliant parking is distributed in these key locations							Planning Department		
8.1.9 Review the City's policies on parking							Planning Department		
8.1.10 Review existing parking lots for potential alternate re-use of those properties							Planning Department		
8.1.11 Create a list of potential uses that will optimize the use of City Parking Lots							Planning Department		
8.1.12 Encourage beautification of all parking areas							Planning Department		
<b>8.2 Encourage Participation in Regional Events and other County-wide Programs to Capture the Economic Vitality beyond the City Limits.</b>									
8.2.1 Research possibility of partnerships with various organizations to promote participation in regional events to increase economic vitality									

## City of Sebastopol

Goals and Priorities - Action Plan

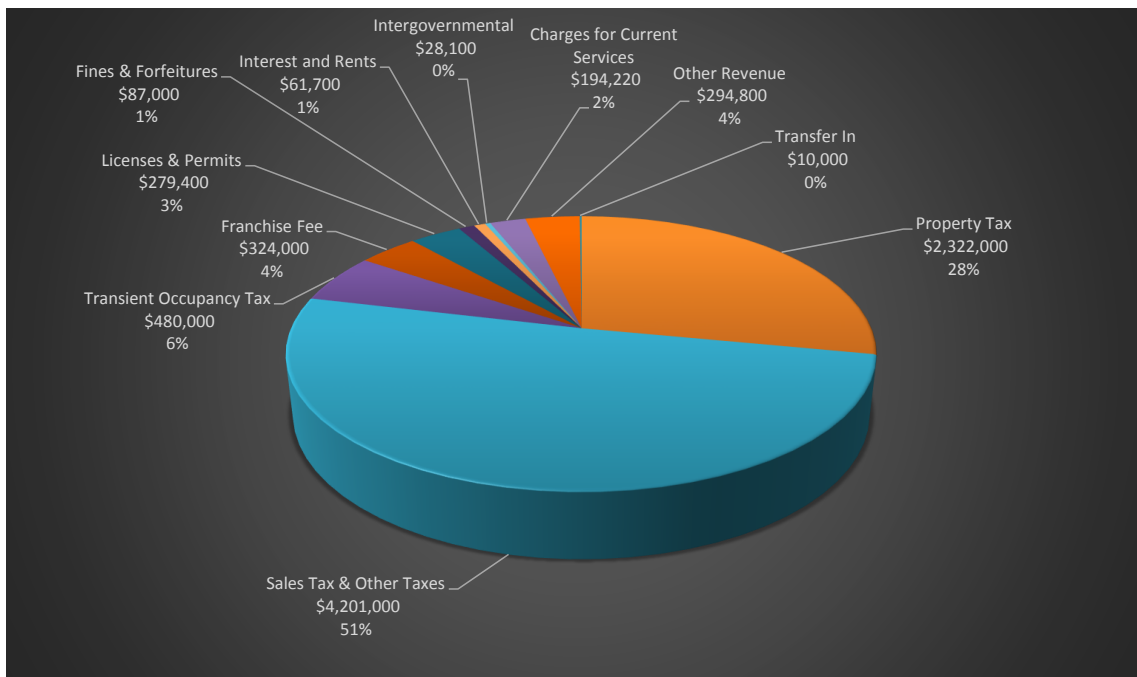
### ***Goal 9 - Enhance housing opportunities in Sebastopol and, when possible, provide assistance to housing projects.***

Objective of Goal Defined Action Task Under Goal	General Plan or SDAT Reference	Fiscal Year to Accomplish					Responsible Department	Milestones Progress Comments
		2016-17	2017-18	2018-19	2019-20	2020-21		
<b>9.1 Encouragement of Jobs and Housing in Sebastopol</b>								
Housing Chapter 11: All Goals established under sections A thru I. [Pg.11-1 thru 11-18]								
9.1.1 Encourage Employment Opportunities as well as Housing Opportunities (Need for Assisted living facilities or graduated living facilities)							Planning Department	New General Plan includes policies that address this issue.
9.1.2 Encourage housing in the downtown core and commercial district to include all stages of life cycles							Planning Department	New General Plan includes policies that address this issue.
9.1.3 Engage with community on housing issues." And suggested review of City policies to facilitate a positive jobs/housing balance								
9.1.4 Review potential policies to increase requirements for housing in the downtown core							Planning Department	New General Plan includes policies that address this issue.

## 2017/18 Adopted General Fund Revenue Budget at a Glance

### Where does the City's Money Come From?

Revenue Summary	2016/17 Adopted Budget	2016/17 Adjusted Budget	2017/18 Adopted Budget	Increase (Decrease)	% Change
Property Tax	\$ 2,185,500	\$ 2,458,600	\$ 2,322,000	\$ (136,600)	-5.6%
Sales Tax & Other Taxes	\$ 4,195,650	\$ 4,105,300	\$ 4,201,000	\$ 95,700	2.3%
Transient Occupancy Tax	\$ 450,000	\$ 480,000	\$ 480,000	\$ -	0.0%
Franchise Fee	\$ 312,450	\$ 327,450	\$ 324,000	\$ (3,450)	-1.1%
Licenses & Permits	\$ 282,000	\$ 307,000	\$ 279,400	\$ (27,600)	-9.0%
Fines & Forfeitures	\$ 98,750	\$ 98,750	\$ 87,000	\$ (11,750)	-11.9%
Interest and Rents	\$ 56,750	\$ 60,062	\$ 61,700	\$ 1,638	2.7%
Intergovernmental	\$ 17,000	\$ 38,161	\$ 28,100	\$ (10,061)	-26.4%
Charges for Current Services	\$ 174,220	\$ 188,220	\$ 194,220	\$ 6,000	3.2%
Other Revenue	\$ 298,300	\$ 310,800	\$ 294,800	\$ (16,000)	-5.1%
Transfer In	\$ 116,161	\$ 100,000	\$ 10,000	\$ (90,000)	-90.0%
<b>TOTAL REVENUES</b>	<b>\$ 8,186,781</b>	<b>\$ 8,474,343</b>	<b>\$ 8,282,220</b>	<b>\$ (192,123)</b>	<b>-2.3%</b>

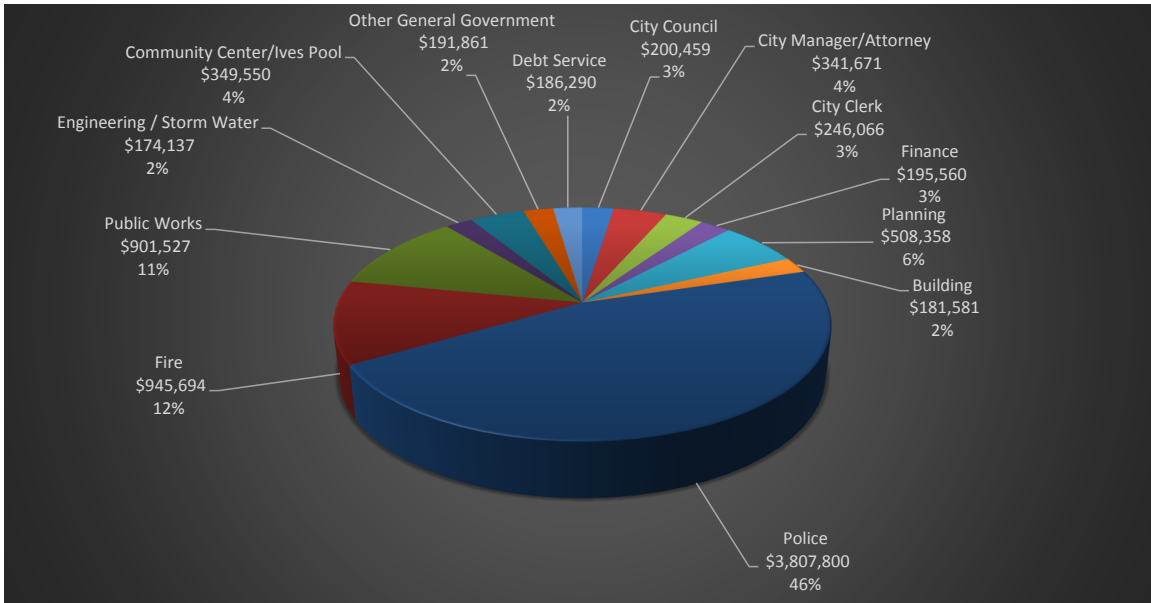


# 2017/18 Adopted General Fund Expenditures

## Budget at a Glance

### How does the City Spend the Money It Receives?

Expenditures by Department	2016/17 Adopted Budget	2016/17 Adjusted Budget	2017/18 Adopted Budget	Increase (Decrease)	% Change
City Council	\$ 187,788	\$ 235,080	\$ 200,459	\$ (34,621)	-14.7%
City Manager/Attorney	\$ 341,546	\$ 361,071	\$ 341,671	\$ (19,400)	-5.4%
City Clerk	\$ 244,793	\$ 244,793	\$ 246,066	\$ 1,273	0.5%
Finance	\$ 152,425	\$ 152,425	\$ 195,560	\$ 43,135	28.3%
Planning	\$ 521,678	\$ 521,678	\$ 508,358	\$ (13,320)	-2.6%
Building	\$ 179,964	\$ 179,964	\$ 181,581	\$ 1,617	0.9%
Police	\$ 3,723,981	\$ 3,723,981	\$ 3,807,800	\$ 83,819	2.3%
Fire	\$ 873,505	\$ 899,545	\$ 945,694	\$ 46,149	5.1%
Public Works	\$ 793,353	\$ 986,953	\$ 901,527	\$ (85,426)	-8.7%
Engineering / Storm Water	\$ 176,393	\$ 180,593	\$ 174,137	\$ (6,456)	-3.6%
Community Center/lves Pool	\$ 331,990	\$ 331,990	\$ 349,550	\$ 17,560	5.3%
Other General Government	\$ 381,404	\$ 415,434	\$ 191,861	\$ (223,573)	-53.8%
Debt Service	\$ 190,161	\$ 190,161	\$ 186,290	\$ (3,871)	-2.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,098,981</b>	<b>\$ 8,423,668</b>	<b>\$ 8,230,554</b>	<b>\$ (193,114)</b>	<b>-2.3%</b>
<b>Chargeback Services *</b>					
Insurance	\$ 263,750	\$ 263,750	\$ 288,650	\$ 24,900	9.4%
Employee Benefits	\$ 2,283,890	\$ 2,283,890	\$ 2,350,900	\$ 67,010	2.9%
* Allocated across departments					



# GENERAL FUND

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR-END	2017-18 ADOPTED BUDGET	\$INC/(DEC) FROM ADJUSTED	% CHANGE
<b>REVENUE</b>							
Property Taxes	\$ 2,375,638	\$ 2,145,500	\$ 2,413,600	\$ 2,413,600	\$ 2,282,000	\$ (131,600)	-5.5%
Real Property Transfer	50,657	40,000	45,000	40,000	40,000	(5,000)	-11.1%
Sales & Use Tax	3,956,941	4,195,650	4,105,300	4,152,800	4,201,000	95,700	2.3%
Transient Occupancy Tax	483,738	450,000	480,000	480,000	480,000	-	0.0%
Franchise Fees	371,567	312,450	327,450	332,450	324,000	(3,450)	-1.1%
Licenses and Permits	484,658	282,000	307,000	297,000	279,400	(27,600)	-9.0%
Fines & Forfeitures	122,234	98,750	98,750	86,300	87,000	(11,750)	-11.9%
Intergovernmental	29,183	17,000	38,161	26,800	28,100	(10,061)	-26.4%
Interest and Rents	69,259	56,750	60,062	60,550	61,700	1,638	2.7%
Charges for Current Services	227,825	174,220	188,220	188,220	194,220	6,000	3.2%
Miscellaneous/Other Income	423,353	298,300	310,800	310,800	294,800	(16,000)	-5.1%
<b>TOTAL REVENUE</b>	<b>\$ 8,595,053</b>	<b>\$ 8,070,620</b>	<b>\$ 8,374,343</b>	<b>\$ 8,388,520</b>	<b>\$ 8,272,220</b>	<b>(102,123)</b>	<b>-1.2%</b>
<b>EXPENSE BY DEPARTMENT</b>							
City Council	\$ 177,174	\$ 187,788	\$ 235,080	\$ 223,600	\$ 200,459	\$ (34,621)	-14.7%
City Manager	151,145	215,488	235,013	234,863	214,665	(20,348)	-8.7%
City Attorney	124,574	126,058	126,058	126,058	127,006	948	0.8%
City Clerk	216,138	244,793	244,793	244,793	246,066	1,273	0.5%
Finance	116,057	152,425	152,425	179,863	195,560	43,135	28.3%
Planning	538,787	521,678	521,678	511,678	508,358	(13,320)	-2.6%
Building	170,766	179,964	179,964	179,964	181,581	1,617	0.9%
Police Protection	3,380,118	3,723,981	3,723,981	3,723,981	3,807,800	83,819	2.3%
Fire Protection	673,687	873,505	899,545	899,545	945,694	46,149	5.1%
Public Works	745,669	793,353	986,953	986,953	901,527	(85,426)	-8.7%
Engineering / Storm Water	101,783	176,393	180,593	180,593	174,137	(6,456)	-3.6%
Community Center / Ives Pool	302,461	331,990	331,990	340,590	349,550	17,560	5.3%
Non Departmental	215,225	227,099	261,129	171,134	187,206	(73,923)	-28.3%
Debt Service	267,047	190,161	190,161	187,027	186,290	(3,871)	-2.0%
<b>TOTAL EXPENSE</b>	<b>\$ 7,180,631</b>	<b>\$ 7,944,676</b>	<b>\$ 8,269,363</b>	<b>\$ 8,190,642</b>	<b>\$ 8,225,899</b>	<b>\$ (43,464)</b>	<b>-0.5%</b>
Transfer In from Other Funds	\$ 8,695	\$ 116,161	\$ 100,000	\$ 100,000	\$ 10,000	\$ (90,000)	-90.0%
Transfer Out to Other Funds	(154,205)	(154,305)	(154,305)	(154,305)	(4,655)	149,650	-97.0%
<b>TOTAL TRANSFERS</b>	<b>\$ (145,510)</b>	<b>\$ (38,144)</b>	<b>\$ (54,305)</b>	<b>\$ (54,305)</b>	<b>\$ 5,345</b>	<b>\$ 59,650</b>	<b>-109.8%</b>
<b>NET BUDGET RESULT</b>	<b>\$ 1,268,912</b>	<b>\$ 87,800</b>	<b>\$ 50,675</b>	<b>\$ 143,573</b>	<b>\$ 51,666</b>	<b>\$ 991</b>	
Addition/(Uses) of Operating Reserve	\$ 1,268,912	\$ 87,800	\$ 50,675	\$ 143,573	\$ 51,666		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		

## GENERAL FUND REVENUES

REVENUES	ACCOUNT	FY 2014/15	FY 2015/16	FY 2016/17	FY 2016/17	FY 2016/17	FY 2017/18	\$ INCR (DECR)	% INCR/ (DECR)
		ACTUAL	ACTUAL	ADOPTED BUDGET	ADJUSTED BUDGET	ESTIMATED YEAR-END	ADOPTED BUDGET		
<b>Taxes</b>									
Property Taxes	3000	1,164,088	1,257,993	1,224,000	1,260,000	1,260,000	1,279,000	19,000	1.5%
Property Taxes (RPTTF)	3001	228,936	364,373	260,000	260,000	260,000	300,000	40,000	15.4%
Transfer Tax	3002	32,104	50,657	40,000	45,000	40,000	40,000	(5,000)	-11.1%
Property Tax In-Lieu of VLF	3004	618,185	652,761	661,500	692,600	692,600	703,000	10,400	1.5%
Property Tax In-Lieu of Sales Tax	3005	424,063	100,511	-	201,000	201,000	-	(201,000)	
Sales Tax - Bradley Burn	3010	1,244,347	1,452,923	1,710,600	1,682,100	1,682,100	1,721,000	38,900	2.3%
Sales Tax - Measure T	3011	608,379	607,886	630,900	611,700	611,700	622,000	10,300	1.7%
Sales Tax - Measure Y	3012	1,233,105	1,199,872	1,257,150	1,209,500	1,209,500	1,233,000	23,500	1.9%
Sales Tax - Prop 172 pass thru	3014	79,958	76,685	72,000	72,000	72,000	72,000	-	0.0%
Utility Users Tax	3015	392,522	614,051	500,000	525,000	575,000	550,000	25,000	4.8%
Utility Users Tax - AB1717 (Wireless)	3016	-	2,225	25,000	5,000	2,500	3,000	(2,000)	-40.0%
Vehicle In-Lieu Tax	3017	3,255	3,029	-	-	-	-	-	
Off Highway User Tax	3018	324	270	-	-	-	-	-	
Transient Occupancy Tax	3020	482,164	483,738	450,000	480,000	480,000	480,000	-	0.0%
Garbage Franchise	3050	164,917	176,082	164,000	164,000	169,000	162,000	(2,000)	-1.2%
PG&E Franchise	3051	62,934	84,095	62,000	70,000	70,000	70,000	-	0.0%
Cable TV Franchise	3052	75,763	100,595	75,000	82,000	82,000	82,000	-	0.0%
Video Franchise Fees	3053	16,468	10,795	11,450	11,450	11,450	10,000	(1,450)	-12.7%
<b>Total Taxes</b>		<b>6,831,512</b>	<b>7,238,541</b>	<b>7,143,600</b>	<b>7,371,350</b>	<b>7,418,850</b>	<b>7,327,000</b>	<b>(44,350)</b>	<b>-0.6%</b>
<b>Licenses and Permits</b>									
Business Licenses	3101	121,842	136,820	130,000	130,000	120,000	127,400	(2,600)	-2.0%
Building Permits	3103	187,301	345,879	150,000	175,000	175,000	150,000	(25,000)	-14.3%
Dog License Fees	3104	1,690	1,959	2,000	2,000	2,000	2,000	-	0.0%
<b>Total Licenses &amp; Permits</b>		<b>310,833</b>	<b>484,658</b>	<b>282,000</b>	<b>307,000</b>	<b>297,000</b>	<b>279,400</b>	<b>(27,600)</b>	<b>-9.0%</b>
<b>Fines, Forfeits &amp; Penalties</b>									
Vehicle / Criminal Code Fines	3105	117,045	89,751	73,750	73,750	61,300	62,000	(11,750)	-15.9%
Parking Violations	3106	41,335	32,483	25,000	25,000	25,000	25,000	-	0.0%
<b>Total Fines, Forfeits &amp; Penalties</b>		<b>158,380</b>	<b>122,234</b>	<b>98,750</b>	<b>98,750</b>	<b>86,300</b>	<b>87,000</b>	<b>(11,750)</b>	<b>-11.9%</b>
<b>Intergovernmental &amp; Grants</b>									
State Mandated Cost Reimb.	3202	50,435	17,672	5,000	10,000	5,800	3,500	(6,500)	-65.0%
P.O.S.T Reimbursements	3203	14,046	6,511	7,000	7,000	1,500	2,500	(4,500)	-64.3%
Casino Mitigation Reimbursements	3204	-	-	-	16,161	14,500	14,500	(1,661)	-10.3%
Beverage Container Pass Thru	3205	5,000	5,000	5,000	5,000	5,000	5,000	-	0.0%
County Grant	3206	-	-	-	-	-	2,600	2,600	100.0%
<b>Total Intergovernmental &amp; Grants</b>		<b>69,481</b>	<b>29,183</b>	<b>17,000</b>	<b>38,161</b>	<b>26,800</b>	<b>28,100</b>	<b>(10,061)</b>	<b>-26.4%</b>
<b>Interest &amp; Rents</b>									
Interest Income	3300	10,492	31,479	15,000	15,000	15,500	15,000	-	0.0%
Cell Tower Lease Rental	3301	39,919	33,244	36,500	40,812	40,800	42,000	1,188	2.9%
City Property Rental - Little League	3302	608	579	750	750	750	1,200	450	60.0%
City Property Rental - Parking Space	3304	475	440	500	500	500	500	-	0.0%
City Property Rental - Palm Ave	3305	3,745	3,517	4,000	3,000	3,000	3,000	-	0.0%
<b>Total Interest &amp; Rents</b>		<b>55,239</b>	<b>69,259</b>	<b>56,750</b>	<b>60,062</b>	<b>60,550</b>	<b>61,700</b>	<b>1,638</b>	<b>2.7%</b>
<b>Charges for Current Services</b>									
Park and Plaza Rental Fees	3401	3,808	3,491	4,000	4,000	4,000	3,500	(500)	-12.5%
Notary Fees	3403	30	70	20	20	20	20	-	0.0%
Finance Staff Time	3405	4,324	6,388	4,000	6,000	6,000	6,000	-	0.0%
Pet Shelter Release Fees	3406	3,860	3,450	3,500	3,500	3,500	3,500	-	0.0%
Building Inspector Fees	3421	30,687	350	-	-	-	500	500	100.0%
Fire Department Fees	3425	32,807	53,353	28,000	31,000	31,000	32,000	1,000	3.2%
Planning Fees	3426	38,576	49,185	31,000	31,000	31,000	40,000	9,000	29.0%
Sale of Plans & Specifications	3427	2,386	1,095	1,000	1,000	1,000	1,000	-	0.0%
City Clerk Scholarships	-----	2,180	1,350	-	-	-	-	-	
Encroachment Permits	3441	19,520	24,190	19,000	20,000	20,000	20,000	-	0.0%
Grading Permits	3442	2,650	3,300	1,200	1,200	1,200	1,200	-	0.0%
Engineering Fees	3443	41,489	23,936	25,000	25,000	25,000	25,000	-	0.0%
Public Works Services	3445	13,554	8,488	10,000	15,000	15,000	15,000	-	0.0%
Police Services	3502	41,765	35,903	35,500	35,500	35,500	35,500	-	0.0%
Police D.U.I. Recovery	3503	2,323	529	500	6,000	6,000	2,000	(4,000)	-66.7%

## GENERAL FUND REVENUES

REVENUES	ACCOUNT	FY 2014/15	FY 2015/16	FY 2016/17	FY 2016/17	FY 2016/17	FY 2017/18	\$ INCR (DECR)	% INCR/ (DECR)
		ACTUAL	ACTUAL	ADOPTED BUDGET	ADJUSTED BUDGET	ESTIMATED YEAR-END	ADOPTED BUDGET		
Vehicle Releases	3504	12,027	9,060	10,000	7,500	7,500	7,500	-	0.0%
Police Overtime Reimbursement	3507	1,215	3,687	1,500	1,500	1,500	1,500	-	0.0%
Weed Abatement Expense Reimb.	-----	-	-	-	-	-	-	-	
<b>Total Charges for Current Services</b>		<b>253,201</b>	<b>227,825</b>	<b>174,220</b>	<b>188,220</b>	<b>188,220</b>	<b>194,220</b>	<b>6,000</b>	<b>3.2%</b>
<u>Miscellaneous/Other Income</u>									
Litigation Income	-----	8,521	-	-	-	-	-	-	
Planning Publication Sales	3800	-	-	300	300	300	300	-	100.0%
Sale of Surplus Property	3801	4,323	120,405	5,000	5,000	5,000	1,500	(3,500)	-70.0%
Sale of Publications	3803	879	483	500	500	500	500	-	0.0%
Miscellaneous Income	3805	42,610	14,986	2,500	15,000	15,000	2,500	(12,500)	-83.3%
Ives Pool Reimbursement	3810	39,837	37,479	40,000	40,000	40,000	40,000	-	0.0%
Successor Agency Administration	3999	250,000	250,000	250,000	250,000	250,000	250,000	-	0.0%
<b>Total Miscellaneous/Other Income</b>		<b>346,170</b>	<b>423,353</b>	<b>298,300</b>	<b>310,800</b>	<b>310,800</b>	<b>294,800</b>	<b>(16,000)</b>	<b>-5.1%</b>
<b>Subtotal General Fund Revenue</b>		<b>8,024,816</b>	<b>8,595,053</b>	<b>8,070,620</b>	<b>8,374,343</b>	<b>8,388,520</b>	<b>8,272,220</b>	<b>(102,123)</b>	<b>-1.2%</b>
Transfer In	3999	-	8,695	116,161	100,000	100,000	10,000	(90,000)	-90.0%
<b>Total General Fund Revenue</b>		<b>8,024,816</b>	<b>8,603,748</b>	<b>8,186,781</b>	<b>8,474,343</b>	<b>8,488,520</b>	<b>8,282,220</b>	<b>(192,123)</b>	<b>-2.3%</b>

## GENERAL FUND - TRANSFERS

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$INC/(DEC)</u>
<b>OTHER SOURCES (USES):</b>					
<b>Transfer in</b>					
From Supplemental Law Enforcement Services Fund	8,695	100,000	100,000	-	91,305
From Vehicle Abatement	-	-	-	10,000	-
From General Plan Update	-	-	-	-	-
From Casino Mitigation Fund	-	16,161	-	-	-
<b>Subtotal Transfer in</b>	<u>8,695</u>	<u>116,161</u>	<u>100,000</u>	<u>10,000</u>	<u>91,305</u>
<b>Transfer out</b>					
To Woodstone Assessment District Fund	-	(4,305)	(4,305)	(4,655)	(4,305)
To Street Pavement Reserves	-	(150,000)	(150,000)	-	(150,000)
<b>Subtotal Transfer out</b>	<u>-</u>	<u>(154,305)</u>	<u>(154,305)</u>	<u>(4,655)</u>	<u>(154,305)</u>
<b>TOTAL TRANSFERS</b>	<u><u>8,695</u></u>	<u><u>(38,144)</u></u>	<u><u>(54,305)</u></u>	<u><u>5,345</u></u>	<u><u>(63,000)</u></u>

# GENERAL FUND EXPENDITURES

CATEGORY/DEPT.	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR-END	2017-18 ADOPTED BUDGET	\$ INCR (DECR)	% CHANGE
<b>GENERAL GOVERNMENT</b>								
City Council	\$ 183,488	\$ 177,174	\$ 187,788	\$ 235,080	\$ 223,600	\$ 200,459	\$ (34,621)	-14.7%
City Manager	101,568	151,145	215,488	235,013	234,863	214,665	(20,348)	-8.7%
City Attorney	142,329	124,574	126,058	126,058	126,058	127,006	948	0.8%
City Clerk	188,523	216,138	244,793	244,793	244,793	246,066	1,273	0.5%
Finance	107,830	116,057	152,425	152,425	179,863	195,560	43,135	28.3%
Planning	535,423	538,787	521,678	521,678	511,678	508,358	(13,320)	-2.6%
Building	169,503	170,766	179,964	179,964	179,964	181,581	1,617	0.9%
General Gov't-Non Dept.	266,726	215,225	227,099	261,129	171,134	187,206	(73,923)	-28.3%
Debt Service	352,641	421,252	344,466	344,466	341,332	190,945	(153,521)	-44.6%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>2,048,031</b>	<b>2,131,118</b>	<b>2,199,759</b>	<b>2,300,606</b>	<b>2,213,285</b>	<b>2,051,846</b>	<b>(248,760)</b>	<b>-10.8%</b>
							-	
							-	
<b>PUBLIC SAFETY</b>								
Police Protection	\$ 3,237,755	\$ 3,371,441	\$ 3,715,881	\$ 3,715,881	\$ 3,715,881	\$ 3,799,700	\$ 83,819	2.3%
Animal Control	6,496	8,677	8,100	8,100	8,100	8,100	-	-
Fire Protection	686,855	669,859	869,505	895,545	895,545	941,694	46,149	5.2%
Fire Emergency Preparedness	3,754	3,828	4,000	4,000	4,000	4,000	-	-
<b>TOTAL PUBLIC SAFETY</b>	<b>3,934,860</b>	<b>4,053,805</b>	<b>4,597,486</b>	<b>4,623,526</b>	<b>4,623,526</b>	<b>4,753,494</b>	<b>129,968</b>	<b>2.8%</b>
							-	
<b>PUBLIC WORKS/PARKS</b>								
Corporation Yard	\$ 66,353	\$ 86,522	\$ 70,153	\$ 74,353	\$ 74,353	\$ 101,326	\$ 26,973	26.6%
Government Building	98,493	57,962	60,620	258,420	258,420	66,050	(192,370)	-291.2%
Streets	229,537	270,640	300,400	300,400	300,400	338,750	38,350	11.3%
Parking Lots	35,065	37,853	51,925	51,925	51,925	53,500	1,575	2.9%
Parks & Landscapes	312,653	257,091	306,055	306,055	306,055	341,901	35,846	10.5%
Engineering	109,175	101,783	100,993	100,993	100,993	109,137	8,144	7.5%
Storm Water Management	62,634	35,601	75,400	75,400	75,400	65,000	(10,400)	-16.0%
<b>TOTAL PUBLIC WORKS/PARKS</b>	<b>913,910</b>	<b>847,452</b>	<b>965,546</b>	<b>1,167,546</b>	<b>1,167,546</b>	<b>1,075,664</b>	<b>(91,882)</b>	<b>-8.5%</b>
							-	
							-	
<b>RECREATION</b>								
Ives Pool	\$ 136,557	\$ 88,274	\$ 96,190	\$ 96,190	\$ 96,190	\$ 142,000	45,810	32.3%
Recreation & Community Support	83,984	214,187	235,800	235,800	235,800	207,550	(28,250)	-13.6%
<b>TOTAL RECREATION</b>	<b>220,541</b>	<b>302,461</b>	<b>331,990</b>	<b>331,990</b>	<b>331,990</b>	<b>349,550</b>	<b>17,560</b>	<b>5.0%</b>
							-	
<b>TOTAL ALL DEPARTMENTS</b>	<b>7,117,342</b>	<b>7,334,836</b>	<b>8,094,781</b>	<b>8,423,668</b>	<b>8,336,347</b>	<b>8,230,554</b>	<b>(193,114)</b>	<b>-2.3%</b>

**Transaction & Use Sales Tax  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
124-1001-4375	City Council   Equipment Rental	5,501	5,712	5,700	5,700	5,700	5,400
124-1124-4210	City Manager   Contract Services	-	7,087	55,000	74,525	74,525	50,000
124-1124-4210	City Manager   Community Outreach	-	37,338	40,000	40,000	40,000	40,000
124-1124-4212	City Manager   Technology Maintenance	1,323	-	1,000	1,000	1,000	1,000
124-1124-4375	City Manager   Equipment Rental	2,759	4,354	4,000	4,000	4,000	5,000
124-1301-4212	City Clerk   Technology Maintenance	1,349	-	1,000	1,000	1,000	1,000
124-1301-4270	City Clerk   Election Expense - Ballot Measurers	9,093	-	18,000	18,000	18,000	-
124-1301-4375	City Clerk   Equipment Rental	2,759	4,972	5,600	5,600	5,600	5,600
124-1401-4375	Finance   Equipment Rental	5,501	60,396	6,000	6,000	6,000	6,000
124-2102-4210	Planning   Contract Services	152,738	152,307	100,000	100,000	90,000	60,000
124-2102-4375	Planning   Equipment Rental	5,501	5,536	5,700	5,700	5,700	5,700
124-2202-4420	Building   Equipment Rental	2,806	3,016	3,000	3,000	3,000	3,500
124-2302-4375	Engineering   Equipment Rental	3,830	3,894	4,200	4,200	4,200	4,200
124-2303-4330	Storm Water   Misc Supplies & Services	517	419	1,000	1,000	1,000	1,000
124-2303-4210	Storm Water   Contract Services	42,488	14,561	44,400	44,400	44,400	32,000
124-2303-4515	Storm Water   Meetings & Training	-	-	2,000	2,000	2,000	2,000
124-2303-4345	Storm Water   Dues / Subscriptions	19,629	20,622	28,000	28,000	28,000	30,000
124-3202-4012	Police   Overtime (School Resources Officer)	8,990	9,639	10,000	10,000	10,000	10,000
124-3202-4375	Police   Equipment Rental	9,170	39,956	3,800	3,800	3,800	-
124-3202-5100	Police   Capital Outlay	50,889	60,929	99,250	99,250	99,250	99,250
124-3102-4330	Fire   Misc Supplies & Services	-	-	1,000	1,000	1,000	1,000
124-3100-4375	Fire   Equipment Rental	3,026	3,016	3,500	3,500	3,500	3,500
124-3102-5100	Fire   Capital Outlay	6,482	3,253	10,000	10,000	10,000	10,000
124-4102-4375	PW Corp Yard   Equipment Rental	3,830	4,533	4,200	4,200	4,200	4,200
124-4102-5100	PW Corp Yard   Capital Outlay	-	13,000	-	-	-	28,500
124-4106-4213	PW Govt Bldg   Facilities/Grounds Maintenance	73,427	10,868	20,000	216,000	216,000	20,000
124-4202-9100	Community Center   Capital Outlay	5,197	138,200	37,000	37,000	37,000	-
124-4302-9100	Pool   Capital Outlay	51,979	11,989	-	-	-	41,000
124-9971-6100	Infrastructure Lease - Principal	34,732	36,656	38,456	38,456	38,456	40,344
124-9971-6200	Infrastructure Lease - Interest	26,622	24,698	30,677	30,677	30,677	21,011
124-9972-6100	Village Mobile Home Park - Principal	34,842	36,128	37,467	37,467	37,467	39,325
124-9972-6200	Village Mobile Home Park - Interest	29,743	28,456	27,118	27,118	27,118	25,260
124-9973-6100	CREBS Solar Panel Lease - Principal	46,267	46,267	46,267	46,267	46,267	46,267
124-9974-6100	Vacuum Truck Lease - Principal	6,308	6,308	8,588	8,588	6,297	12,806
124-9974-6200	Vacuum Truck Lease - Interest	609	609	1,588	1,588	745	1,277
-----	Velocity Pumper Fire Engine Lease - Principal	133,885	68,497	-	-	-	-
-----	Velocity Pumper Fire Engine Lease - Interest	5,208	1,050	-	-	-	-
-----	Energy Conservation Loan - Principal	13,004	-	-	-	-	-
-----	Energy Conservation Loan - Interest	293	-	-	-	-	-
<b>Total Capital Outlay/Debt Services</b>		<b>800,297</b>	<b>864,266</b>	<b>703,511</b>	<b>919,036</b>	<b>905,902</b>	<b>656,140</b>
124-4102-4998	G & A Allocation - PW Corp Yard	62,523	86,520	65,953	65,953	65,953	68,626
124-4103-4998	G & A Allocation - PW Streets	292,170	274,307	300,400	300,400	300,400	353,200
124-4104-4998	G & A Allocation - PW Parks & Landscapes	156,412	114,431	134,852	134,852	134,852	174,064
124-3202-4998	G & A Allocation - Police Services	327,106	303,611	361,133	361,133	361,133	383,807
<b>Total G &amp; A Cost Allocation</b>		<b>838,211</b>	<b>778,869</b>	<b>862,338</b>	<b>862,338</b>	<b>862,338</b>	<b>979,697</b>
<b>TOTAL DEPARTMENT</b>		<b>1,638,508</b>	<b>1,643,135</b>	<b>1,565,849</b>	<b>1,781,374</b>	<b>1,768,240</b>	<b>1,635,837</b>

## STREET PAVEMENT RESERVE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 464,800    \$ 336,540

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED ACTUAL</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest Earnings	4,567	2,500	2,500	2,500	1,500	(1,000)	-40.0%
Miscellaneous	-	-	-	-	-	-	
Transfer in	150,000	150,000	150,000	150,000	-	(150,000)	-100.0%
TOTAL REVENUE	<u>\$ 154,567</u>	<u>\$ 152,500</u>	<u>\$ 152,500</u>	<u>\$ 152,500</u>	<u>\$ 1,500</u>	<u>\$ (151,000)</u>	<u>-99.0%</u>
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Capital Projects	265,073	412,180	764,790	280,760	130,607	(281,573)	-68.3%
Debt Service	-	-	-	-	-	-	
Transfer out	20,413	-	-	-	-	-	
TOTAL OPERATING EXPENSE	<u>\$ 285,486</u>	<u>\$ 412,180</u>	<u>\$ 764,790</u>	<u>\$ 280,760</u>	<u>\$ 130,607</u>	<u>\$ (281,573)</u>	<u>-68.3%</u>
NET BUDGETARY RESULT	<u>\$ (130,919)</u>	<u>\$ (259,680)</u>	<u>\$ (612,290)</u>	<u>\$ (128,260)</u>	<u>\$ (129,107)</u>	<u>\$ 130,573</u>	<u>-50.3%</u>
Addition/(Use) of Reserves	<u>\$ (130,919)</u>	<u>\$ (259,680)</u>	<u>\$ (612,290)</u>	<u>\$ (128,260)</u>	<u>\$ (129,107)</u>		
TOTAL BUDGETARY BALANCE	\$ -	\$ -		\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ 464,800			\$ 336,540	\$ 207,433		

## BUILDING PERMIT TECHNOLOGY FEE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 27,088

\$ 29,088

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED ACTUAL</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	15,593	6,000	6,000	8,000	6,000	6,000	100.0%
Interest Earnings	132	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b><u>\$ 15,725</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 8,000</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ -</u></b>	<b><u>0.0%</u></b>
<b><u>OPERATING EXPENSES</u></b>							
General Government	2,931	6,000	6,000	6,000	32,000	26,000	433.3%
Community Development	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<b><u>\$ 2,931</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 6,000</u></b>	<b><u>\$ 32,000</u></b>	<b><u>\$ 26,000</u></b>	<b><u>433.3%</u></b>
<b>NET BUDGETARY RESULT</b>	<b><u>\$ 12,794</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,000</u></b>	<b><u>\$ (26,000)</u></b>	<b><u>\$ (26,000)</u></b>	
Addition/(Use) of Reserves	\$ 12,794	\$ -	\$ -	\$ 2,000	\$ (26,000)		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Ending Fund Balance (Estimated)	\$ 27,088			\$ 29,088	\$ 3,088		

## POLICE VEHICLE ABATEMENT FUND

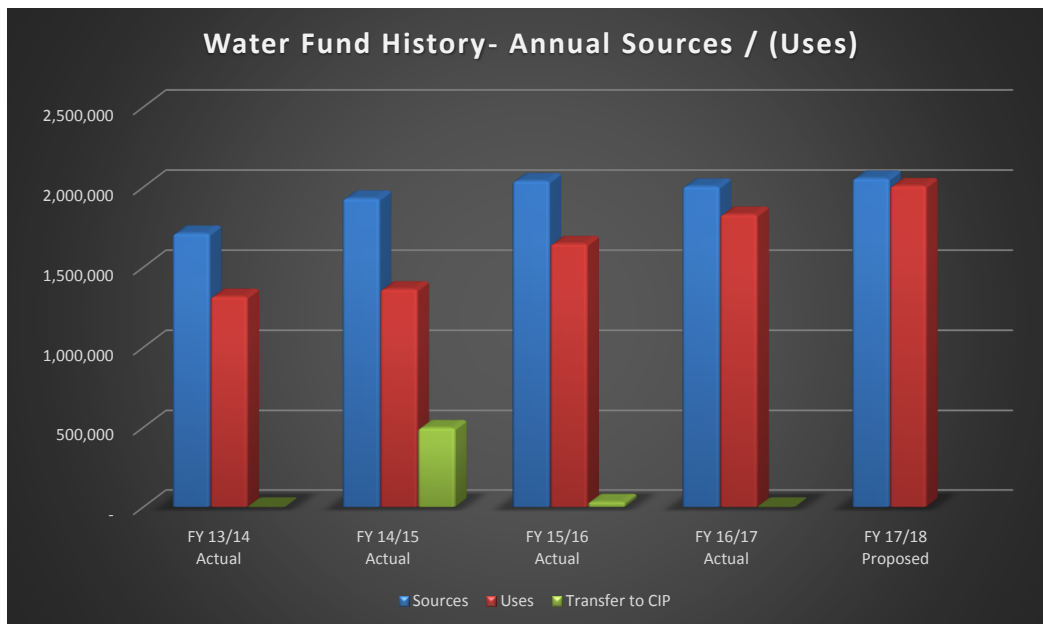
Estimated Beginning Fund Balance 7/1/17

\$ 6,585    \$ 10,585

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR / (DECR)
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	3,811	2,000	2,000	4,000	2,000	-	0.0%
Interest Earnings	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
TOTAL REVENUE	\$ 3,811	\$ 2,000	\$ 2,000	\$ 4,000	\$ 2,000	\$ -	0.0%
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Police Service	-	-	-	-	10,000	10,000	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	
NET BUDGETARY RESULT	\$ 3,811	\$ 2,000	\$ 2,000	\$ 4,000	\$ (8,000)	\$ (10,000)	-500.0%
Addition/(Use) of Reserves	\$ 3,811	\$ 2,000	\$ 2,000	\$ 4,000	\$ (8,000)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ 6,585			\$ 10,585	\$ 2,585		

# WATER FUND

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR-END	2017-18 ADOPTED BUDGET	\$ INC/(DEC) FROM ADJUSTED	% CHANGE
<b>OPERATING REVENUE</b>							
Charges for Services							
Residential	\$ 1,538,479	\$ 1,493,900	\$ 1,493,900	\$ 1,500,000	\$ 1,550,000	\$ 56,100	3.76%
Commercial	476,403	477,600	477,600	500,000	500,000	22,400	4.69%
Other Income	12,669	4,000	4,000	4,000	4,000	-	0.00%
Interest Earnings	10,772	600	600	600	600	-	0.00%
<b>TOTAL REVENUE</b>	<b>\$ 2,038,323</b>	<b>\$ 1,976,100</b>	<b>\$ 1,976,100</b>	<b>\$ 2,004,600</b>	<b>\$ 2,054,600</b>	<b>\$ 28,500</b>	<b>1.44%</b>
<b>OPERATING EXPENSES</b>							
G & A Allocation - City Council	\$ 25,771	\$ 30,529	\$ 31,225	\$ 30,625	\$ 25,638	\$ (5,587)	-17.89%
G & A Allocation - City Manager	34,450	38,496	38,496	38,496	39,555	1,059	2.75%
G & A Allocation - City Attorney	6,770	6,851	6,851	6,851	6,903	52	0.76%
G & A Allocation - City Clerk	19,874	20,724	20,724	20,724	22,538	1,814	8.75%
G & A Allocation - Finance	171,860	222,566	222,566	222,566	288,131	65,565	29.46%
G & A Allocation - Planning	20,703	22,608	22,608	22,608	24,058	1,450	6.41%
G & A Allocation - Building	29,469	31,088	31,088	31,088	31,285	197	0.63%
G & A Allocation - Engineering	87,585	90,362	90,362	90,362	93,891	3,529	3.91%
G & A Allocation - Fire	45,619	64,355	66,315	66,315	69,706	3,391	5.11%
G & A Allocation - PW Corp Yard	194,792	186,221	186,221	186,221	193,766	7,545	4.05%
G & A Allocation - PW Govt Bldg	23,508	20,310	21,210	21,210	23,025	1,815	8.56%
Public Works - Water Operations	717,246	778,740	778,740	778,740	876,770	98,030	12.59%
Debt Service - Operations	108,740	120,979	120,979	108,743	115,910	(5,069)	-4.19%
Debt Service - Capital	136,206	176,068	176,068	176,068	176,068	-	0.00%
Transfer to CIP	31,023	-	-	-	-	-	0.00%
G & A Allocation - Non Departmental	23,622	24,926	28,661	28,661	20,547	(8,114)	-28.31%
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,677,238</b>	<b>\$ 1,834,823</b>	<b>\$ 1,842,114</b>	<b>\$ 1,829,278</b>	<b>\$ 2,007,791</b>	<b>\$ 165,677</b>	<b>8.99%</b>
<b>NET BUDGETARY RESULT</b>	<b>\$ 361,085</b>	<b>\$ 141,277</b>	<b>\$ 133,986</b>	<b>\$ 175,322</b>	<b>\$ 46,809</b>	<b>\$ (137,177)</b>	
Addition/(Use) of Reserves	\$ 361,085	\$ 141,277	\$ 133,986	\$ 175,322	\$ 46,809		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



**Detail - Water Fund**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget	Comments
500-4402-4010	Salaries <sup>1</sup> (2.95 FTE)	181,884	212,188	244,500	244,500	244,500	251,800	
500-4402-4012	Overtime	4,915	9,868	10,000	10,000	10,000	10,000	
500-4402-4013	Standby	9,455	11,933	12,500	12,500	12,500	12,500	
500-4402-4100	Benefits <sup>2</sup>	76,856	97,099	113,700	101,700	101,700	109,000	
500-4402-4210	Contract Services	-	95,200	102,000	102,000	102,000	142,000	See Item#1
500-4402-4330	Misc. Supplies / Services	101,160	118,669	114,500	114,500	114,500	111,500	See Item#2
500-4402-4361	Meter Replacement Program	19,669	20,034	20,000	20,000	20,000	20,000	
500-4402-4365	Fire Hydrant Replacement Program	14,048	9,172	15,000	15,000	15,000	15,000	
500-4402-4366	Backflow Prevention Program	2,000	1,972	2,000	2,000	2,000	3,000	
500-4402-4515	Meetings & Travel	2,467	9,003	8,100	8,100	8,100	8,100	
500-4402-4750	Telecommunications	3,969	5,720	4,000	4,000	4,000	5,000	
500-4402-4710	Utilities - Gas & Electric	91,468	103,224	100,000	100,000	100,000	150,000	
500-4402-4996	Allocated Liability Insurance	15,732	18,723	22,240	22,240	22,240	23,120	
500-4402-4997	Allocated Wrkrs Comp Insurance	-	-	-	12,000	12,000	11,250	
-----	Cal OSHA Safety Update	5,032	-	-	-	-	-	
-----	Oil Storage Container	1,146	-	-	-	-	-	
500-4402-5100	Capital Outlay	22,000	4,441	10,200	10,200	10,200	4,500	See Item#3
500-9971-6100	Infrastructure Lease - Principal	40,081	42,300	44,378	44,378	42,301	46,556	
500-9971-6200	Infrastructure Lease - Interest	30,722	28,500	35,401	35,401	28,501	24,247	
500-9973-6100	CREBS Solar Panel Lease - Principal	31,024	31,023	31,024	31,024	31,024	31,024	
500-9974-6100	Vacuum Truck Lease - Principal	6,308	6,308	8,588	8,588	6,605	12,806	
500-9974-6200	Vacuum Truck Lease - Interest	609	609	1,588	1,588	312	1,277	
500-0000-4999	Debt Service - Water Capital	-	136,206	176,068	176,068	176,068	176,068	
500-0000-4999	Transfer to CIP	496,975	31,023	-	-	-	-	
Total Operation		<u>1,157,520</u>	<u>993,215</u>	<u>1,075,787</u>	<u>1,075,787</u>	<u>1,063,551</u>	<u>1,168,748</u>	
500-1001-4998	G & A Allocation - City Council	20,253	25,771	30,529	31,225	30,625	25,638	
500-1101-4998	G & A Allocation - City Manager	32,483	34,450	38,496	38,496	38,496	39,555	
500-1201-4998	G & A Allocation - City Attorney	7,735	6,770	6,851	6,851	6,851	6,903	
500-1301-4998	G & A Allocation - City Clerk	16,504	19,874	20,724	20,724	20,724	22,538	
500-1401-4998	G & A Allocation - Finance	155,540	171,860	222,566	222,566	222,566	288,131	
500-2102-4998	G & A Allocation - Planning	17,258	20,703	22,608	22,608	22,608	24,058	
500-2202-4998	G & A Allocation - Building	29,285	29,469	31,088	31,088	31,088	31,285	
500-2302-4998	G & A Allocation - Engineering	94,256	87,585	90,362	90,362	90,362	93,891	
500-3102-4998	G & A Allocation - Fire	50,983	45,619	64,355	66,315	66,315	69,706	
500-4102-4998	G & A Allocation - PW Corp Yard	165,723	194,792	186,221	186,221	186,221	193,766	
500-4106-4998	G & A Allocation - PW Govt Bldg	12,963	23,508	20,310	21,210	21,210	23,025	
500-0000-4998	G & A Allocation - Non Departmental	12,811	23,622	24,926	28,661	28,661	20,547	
Total Department Cost Allocation		<u>615,794</u>	<u>684,023</u>	<u>759,036</u>	<u>766,327</u>	<u>765,727</u>	<u>839,043</u>	
<b>TOTAL DEPARTMENT</b>		<b>1,773,314</b>	<b>1,677,238</b>	<b>1,834,823</b>	<b>1,842,114</b>	<b>1,829,278</b>	<b>2,007,791</b>	

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

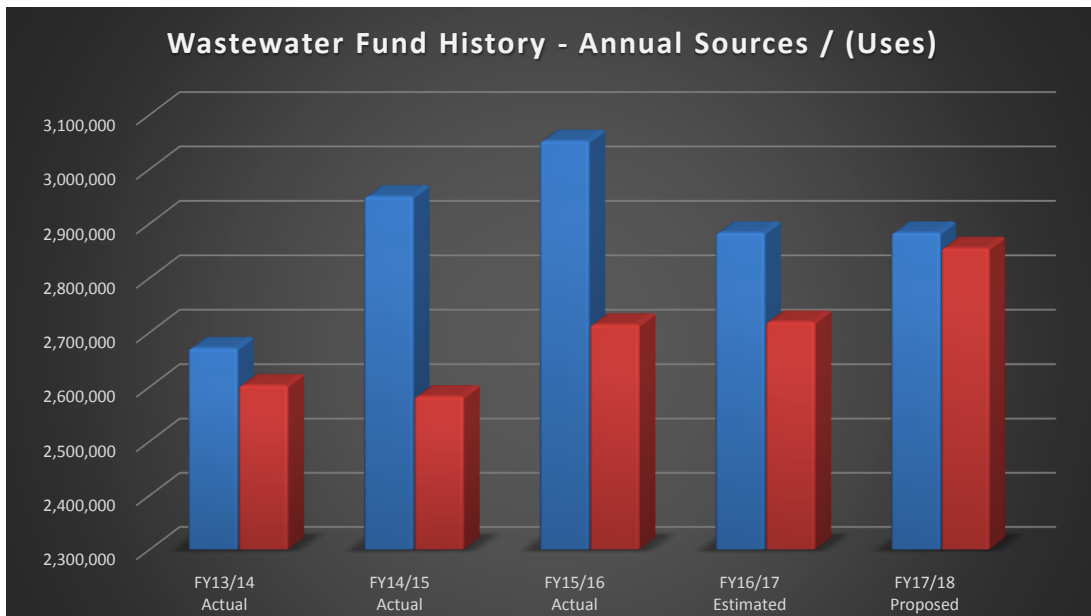
## Budget Detail

### Water Budget Justification

Item	Account/Vendor	Description	Cost	FY17/18 Adopted Budget	FY16/17 Adjusted Budget
1	510-6510-6860	Contract Services		142,000	102,000
		Reservoir inspection and cleaning	4,000		
		Pleasant Hill Reservoir tree maintenance	6,000		
		Datalogger Monitoring	6,000		
		SCADA Alarm Inspections (1/2 cost)	4,000		
		Groundwater Management	18,000		
		Engineering Services	4,000		
		Contingency - unforeseen cost of Pleasant Hill Reservoir	15,000		
		Well 4&7 Filter Media Change Out	85,000		
2	510-6510-6050	Misc. Supplies/Services		111,500	114,500
		Lab Expenses, Water testing	58,000		
		Maintenance and Repairs	27,000		
		CA Dept of Health Services Fees and CDPH Regulation Oversight	15,000		
		Utility Billing Postage Expense	5,000		
		Utility Billing Contract	3,500		
		Utility Billing Miscellaneous Supplies	1,100		
		CCR Printing Expense	1,900		
3	510-6510-6955	Capital Outlay		4,500	10,200
		Concrete Saw	4,500		

# WASTEWATER FUND

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 ADOPTED BUDGET	\$ INC/(DEC) FROM ADJUSTED	% CHANGE
<b>OPERATING REVENUE</b>							
Charges for Services	\$ 2,977,668	\$ 2,831,000	\$ 2,831,000	\$ 2,831,000	\$ 2,831,000	\$ -	0.0%
Other Income	66,585	47,500	47,500	47,500	47,500	-	0.0%
Interest Earnings	7,884	5,000	5,000	5,000	5,000	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 3,052,137</b>	<b>\$ 2,883,500</b>	<b>\$ 2,883,500</b>	<b>\$ 2,883,500</b>	<b>\$ 2,883,500</b>	<b>\$ -</b>	<b>0.0%</b>
<b>OPERATING EXPENSES</b>							
G & A Allocation - City Council	\$ 30,066	\$ 28,617	\$ 36,429	\$ 35,729	\$ 29,911	\$ (6,518)	-17.9%
G & A Allocation - City Manager	34,450	38,496	38,496	38,496	39,555	1,059	2.8%
G & A Allocation - City Attorney	4,062	4,111	4,111	4,111	4,142	31	0.8%
G & A Allocation - City Clerk	17,390	18,134	18,134	18,134	19,721	1,587	8.8%
G & A Allocation - Finance	167,338	216,709	216,709	216,709	280,549	63,840	29.5%
G & A Allocation - Planning	12,422	13,565	13,565	13,565	14,435	870	6.4%
G & A Allocation - Building	29,469	31,088	31,088	31,088	31,285	197	0.6%
G & A Allocation - Engineering	72,129	74,416	74,416	74,416	77,322	2,906	3.9%
G & A Allocation - PW Corp Yard	142,036	135,786	135,786	135,786	141,288	5,502	4.1%
G & A Allocation -PW Govt Bldg	23,508	20,310	21,210	21,210	23,025	1,815	8.6%
Public Works - Wastewater Operations	1,994,020	2,025,028	2,055,028	2,055,028	2,082,450	27,422	1.3%
Debt Service	76,776	83,293	83,293	83,293	91,108	7,815	9.4%
G & A Allocation - Non Departmental	23,622	24,926	28,661	28,661	20,547	(8,114)	-28.3%
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 2,627,288</b>	<b>\$ 2,714,479</b>	<b>\$ 2,756,926</b>	<b>\$ 2,756,226</b>	<b>\$ 2,855,338</b>	<b>\$ 98,412</b>	<b>3.6%</b>
<b>NET BUDGETARY RESULT</b>	<b>\$ 424,849</b>	<b>\$ 169,021</b>	<b>\$ 126,574</b>	<b>\$ 127,274</b>	<b>\$ 28,162</b>	<b>\$ (98,412)</b>	
Addition/(Use) of Reserves	\$ 424,849	\$ 169,021	\$ 126,574	\$ 127,274	\$ 28,162		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		



**Detail - Wastewater Fund  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget	Comments
510-4402-4010	Salaries <sup>1</sup> (2.3 FTE)	127,751	155,893	192,400	192,400	192,400	198,300	
510-4402-4012	Overtime	4,192	8,417	9,800	9,800	9,800	9,800	
510-4402-4013	Standby	9,460	12,496	12,000	12,000	12,000	12,000	
510-4402-4100	Benefits <sup>2</sup>	57,156	75,897	81,000	81,000	81,000	86,700	
510-4402-4210	Contract Services	9,199	45,793	68,175	98,175	98,175	29,300	See Item#1
510-4502-4210	Subregional - Operation/Maintenance	779,479	825,292	1,006,065	1,006,065	1,006,065	1,024,400	
510-4502-4210	Subregional - Debt Service	712,370	658,730	512,678	512,678	512,678	570,300	
510-4402-4330	Misc. Supplies / Services	39,265	58,364	48,300	48,300	48,300	52,600	See Item#2
510-4402-4360	Conservation Rebate Program	900	1,415	5,000	5,000	5,000	5,000	
510-4402-4515	Meetings & Travel	1,500	9,275	7,500	7,500	7,500	8,000	
510-4402-4710	Utilites - Gas & Electric	33,003	39,007	36,000	36,000	36,000	41,000	
510-4402-4750	Telccommunications	2,316	2,170	2,200	2,200	2,200	2,200	
510-4402-4996	Allocated Liability Insurance	8,529	10,149	14,010	14,010	14,010	12,155	
510-4402-4997	Allocated Wrks Comp Insurance			9,500	9,500	9,500	8,195	
510-4402-5100	Capital Outlay	-	91,122	20,400	20,400	20,400	22,500	See Item#3
-----	Cal OSHA Safety Update	8,032	-	-	-	-	-	
-----	Green Valley Pump Station	5,840	-	-	-	-	-	
510-9971-6100	Infrastruture Lease - Principal	35,630	37,604	39,450	39,450	39,450	41,386	
510-9971-6200	Infrastruture Lease - Interest	27,311	25,338	23,491	23,491	23,491	21,554	
510-9974-6100	Vacuum Truck Lease - Principal	12,615	12,615	17,175	17,175	17,175	25,613	
510-9974-6200	Vacuum Truck Lease - Interest	1,219	1,219	3,177	3,177	3,177	2,555	
510-0000-4999	Transfer to Sewer CIP	686,422	-	-	-	-	-	
<b>Total Operation</b>		<b>2,562,189</b>	<b>2,070,796</b>	<b>2,108,321</b>	<b>2,138,321</b>	<b>2,138,321</b>	<b>2,173,558</b>	
510-1001-4998	G & A Allocation - City Council	23,628	30,066	28,617	36,429	35,729	29,911	
510-1101-4998	G & A Allocation - City Manager	32,486	34,450	38,496	38,496	38,496	39,555	
510-1201-4998	G & A Allocation - City Attorney	4,641	4,062	4,111	4,111	4,111	4,142	
510-1301-4998	G & A Allocation - City Clerk	14,441	17,390	18,134	18,134	18,134	19,721	
510-1401-4998	G & A Allocation - Finance	151,447	167,338	216,709	216,709	216,709	280,549	
510-2102-4998	G & A Allocation - Planning	10,355	12,422	13,565	13,565	13,565	14,435	
510-2202-4998	G & A Allocation - Building	29,285	29,469	31,088	31,088	31,088	31,285	
510-2302-4998	G & A Allocation - Engineering	77,623	72,129	74,416	74,416	74,416	77,322	
510-4102-4998	G & A Allocation - PW Corp Yard	120,939	142,036	135,786	135,786	135,786	141,288	
510-4106-4998	G & A Allocation -PW Govt Bldg	12,963	23,508	20,310	21,210	21,210	23,025	
510-0000-4998	G & A Allocation - Non Departmental	12,811	23,622	24,926	28,661	28,661	20,547	
<b>Total G &amp; A Cost Allocation</b>		<b>490,619</b>	<b>556,492</b>	<b>606,158</b>	<b>618,605</b>	<b>617,905</b>	<b>681,780</b>	
<b>TOTAL DEPARTMENT</b>		<b>3,052,808</b>	<b>2,627,288</b>	<b>2,714,479</b>	<b>2,756,926</b>	<b>2,756,226</b>	<b>2,855,338</b>	

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

## Budget Detail

### Wastewater Budget Justification

Item	Account/Vendor	Description	Cost	FY17/18 Adopted Budget	FY16/17 Adjusted Budget
1	420-6420-6860	Contract Services		29,300	98,175
		Generator Service Contract (both)	3,800		
		Generator Test & Repair Increases (both)	4,000		
		Sewer Pump Inspections	1,500		
		Repairs to Zimpher Creek Sewer Main	16,000		
		SCADA Alarm Inspections (1/2 cost)	4,000		
2	420-6420-6050	Misc. Supplies/Services		52,600	48,300
		Lift Station maintenance & repairs	18,000		
		Sewer Main Cleaning	13,700		
		Clean/Televise Sewers	6,000		
		Utility Billing Postage Expense	5,000		
		Air Quality Permit / CUPA 11/25/1400	2,600		
		Utility Billing Contract	3,500		
		Utility Billing Miscellaneous Supplies	1,000		
		Sanitary Sewer Master Plan Fee SSMP	1,300		
		SWRC Permit	1,500		
3	420-6420-6955	Capital Outlay		22,500	20,400
		Concrete Saw	4,500		
		Sewer Camera and Locator	18,000		

## **WATER/WASTEWATER ENTERPRISE FUNDS**

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These funds account for operations that are financed and operated in a manner similar to private business enterprise where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered through user charges.

### **Water Goals:**

- Continuously provide an adequate supply of water that is free of health hazards and of acceptable quality to meet demands.
- Protect the health and welfare of the community by ensuring the continuous operation of the City's water pumping and distribution systems.
- Assure maximum fair collection of water revenue by maintaining all City water meters within AWWA tolerances and by providing accurate recordation of all water meters.
- To fund the cost of pumping, transmission and debt service of the water system.

### **Wastewater Goals:**

- Protect the health and welfare of the community by ensuring the continuous uninterrupted operation of the wastewater collection and transmission system.
- Provide appropriate, economical maintenance and repair of the wastewater collection and transmission system and appurtenances.

### **Major Budget Accomplishments for 2016-2017:**

- Purchase additional cleaning, vacuuming and excavating unit (fund 75% cost from enterprise accounts – 50% sewer, 25% water – 7 year lease purchase)
- Purchase of software for SCADA upgrade, for water and sewer controls
- Allocate funds for solar panel repairs at City sewer pump station on Morris Street
- Allocate funds for repairs to sewer main located in vicinity of Zimpher Creek
- Addition of two certificate incentives for water and sewer staff
- Engineering study for City sewer pump station operations
- Upgrade sewer and storm drain maps per Sanitary Sewer Master Plan

### **Major Budget Changes for 2017/2018 for Water and Wastewater:**

- Contract for water reservoir inspection and cleaning
- Purchase Well 4 and Well 7 replacement filter media
- Contract for tree maintenance/removal at Pleasant Hill water reservoir site
- Contract for replacement fencing at Pleasant Hill water reservoir site
- Purchase replacement concrete/asphalt saw
- Purchase replacement sewer camera and locator
- Contract for sewer repairs in four locations on Zimpher Creek sewer main
- Addition of two certificate incentives for water and sewer PW staff

## **SPECIAL REVENUE FUNDS**

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Special Revenue Funds are used to account for revenues derived from specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. These funds are required by statute, law provisions or ordinance to finance particular functions or activities of government. The various funds and sources are:

- 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 Fund (201) receives funding from the County for construction of eligible transportation projects that improve the quality of roads, sidewalks and bike lanes.
- c) Human Services & Community Fund (233) accounts for revenue obtains by the solicitation of voluntary contributions from residents and property owners through water and sewer bills and other mean 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.
- 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 receives 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 three or more new dwelling units, or for the division or subdivision of land into three or more lots for residential use.
- g) Building Permit Incremental Fee Fund (206) accounts for revenue receives from construction inspection and plan checks to fund training, certification exams and courses.
- h) Business 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 business 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 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 (210/211) is used for specified police activities (excluding regular salary) from confiscated assets of convicted drug felons.
- l) Park In-Lieu Fee Fund (212) receives revenue from new residential and hotel development, to mitigate the impact of such new development on City park and recreation facilities. The use of revenues from the Fund is restricted to park and recreation capital improvements.
- m) Traffic Impact Fee Fund (213) 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.
- n) 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.

## EXHIBIT A

Beginning at the intersection of the Westerly line of Pitt Avenue extended, and the Northerly line of Healdsburg Avenue; thence from said point of beginning in an Easterly direction along the Northerly line of Healdsburg Avenue a distance of 500 feet, more or less, to the intersection of the Northerly line of Healdsburg Avenue with the Westerly line of North Main Street; thence in a Southerly direction along the Westerly line of Main Street extended and the Westerly line of Main Street a distance of 200 feet, more or less, to the intersection with the Southerly line of Wallace Street extended; thence along the Southerly line of Wallace Street extended and the South line of Wallace Street running in an Easterly direction a distance of 250 feet, more or less; thence leaving said South line of Wallace Street in a Southerly direction and parallel to the Easterly line of Main Street a distance of 500 feet, more or less, to the Southerly line of Petaluma and Santa Rosa Railroad Right of Way; thence in an Easterly direction along the South line of the Petaluma and Santa Rosa Railroad Right of way a distance of 300 feet, more or less to the Easterly line of Petaluma Avenue extended; thence in a Southerly direction along the Easterly line of Petaluma Avenue extended, a distance of 200 feet, more or less to the Northerly line of McKinley Street; thence along said Northerly line of McKinley Street in an Easterly direction 400 feet, more or less to the Easterly line of Johnson Street; thence Southerly along the Easterly line of Johnson Street extended, a distance of 300 feet, more or less, to the Northerly line of Depot Street; thence Easterly along the Northerly line of Depot Street, a distance of 150 feet, more or less, thence leaving said Northerly line of Depot Street and in a Southerly direction 160 feet, more or less to the Northerly line of Sebastopol Avenue; thence Easterly along the Northerly line of Sebastopol Avenue, a distance of 450 feet; thence leaving the Northerly line of Sebastopol Avenue Southerly a distance of 550 feet to the Petaluma and Santa Rosa Railroad Right of Way; thence Westerly in an arc along the Northerly line of the Petaluma and Santa Rosa Railroad Right of Way a distance of 1000 feet more or less, to the Easterly line of Petaluma Avenue; thence along the Easterly line of Petaluma Avenue in a Southerly direction 200 feet, more or less to the South line of Willow Street extended; thence in a Westerly direction along the South line of Willow Street extended and the South line of Willow street, a distance of 750 feet, more or less, to the West line of High Street: thence in a Northerly direction along the Westerly line of High Street and North High Street, a distance of 1250 feet, more or less to the North line of Wilton Avenue extended; thence and in an Easterly direction along the North line of Wilton Avenue extended and Wilton Avenue, a distance of 150 feet, more or less; thence leaving the North line of Wilton Avenue in a Northerly direction and parallel to Main Street, a distance of 250 feet, more or less, to the South line of Keating Avenue; thence along the South line of Keating Avenue in a Westerly direction a distance of 250 feet, more or less, to the Westerly line of Pitt Avenue; thence in a Northerly direction along the Westerly line of Pitt Avenue and the Westerly line of Pitt Avenue extended, a distance of 650 feet, more or less, to the Northerly line of Healdsburg Avenue, the point of beginning of the area herein described.



**SUMMARY - SPECIAL REVENUE FUNDS  
2017-18 ADOPTED BUDGET**

	Gas Tax Fund	Measure M Transportation Tax	Human Services & Community Fund	Art In-Lieu Fee	Housing Linkage Fee	Inclusionary Housing Fund	Building Permit Incremental Fee	Business Improvement District	General Plan Update Fee	Special Enforcement Supplemental Fund	Asset Forfeiture Fund	Park In Lieu Fee	Traffic Impact Fee	Utility Underground Fee	Total
<b>REVENUES</b>															
Taxes/Assessments		\$ 50,000													\$ 50,000
Intergovernmental	215,600									100,000					315,600
Interest and rentals		1,500			300	1,500			200	100		2,800	3,500	1,000	10,900
Licenses, permits and fees				18,000	13,000	-	6,000	7,500	10,000			35,000	40,000	-	129,500
Donations			800												800
Total revenues	215,600	51,500	800	18,000	13,300	1,500	6,000	7,500	10,200	100,100	-	37,800	43,500	1,000	506,800
<b>EXPENDITURES</b>															
Departments:															
General government															
Police Services							7,000								7,000
Fire Services										134,550	501				135,051
Public Works	201,250														201,250
Capital Projects		43,536										234,900	904,075		1,182,511
Community Development					86,768	154,751		10,000							251,519
Debt Service												31,470			31,470
Total Expenditures	201,250	43,536	-	-	86,768	154,751	7,000	10,000	-	134,550	501	266,370	904,075	-	1,808,801
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	14,350	7,964	800	18,000	(73,468)	(153,251)	(1,000)	(2,500)	10,200	(34,450)	(501)	(228,570)	(860,575)	1,000	(1,302,001)
<b>OTHER FINANCING SOURCES (USES)</b>															
Transfers in															
Transfers out															
Total other financing sources (uses)										34,450					34,450
<b>NET CHANGE IN FUND BALANCES</b>	14,350	7,964	800	18,000	(73,468)	(153,251)	(1,000)	(2,500)	10,200	-	(501)	(228,570)	(801,733)	1,000	(1,208,709)
<b>FUND BALANCE ESTIMATED BEGINNING OF THE YEAR</b>			4,890	79,711	92,438	287,693	25,462	6,904	53,376	23,440	501	253,145	987,006	235,067	2,359,398
<b>FUND BALANCE ESTIMATED END OF YEAR</b>	\$ 14,350	\$ 317,729	\$ 5,690	\$ 97,711	\$ 18,970	\$ 134,442	\$ 24,462	\$ 4,404	\$ 63,576	\$ 23,440	\$ -	\$ 24,575	\$ 185,273	\$ 236,067	\$ 1,150,689

## GAS TAX FUND

Estimated Beginning Fund Balance 7/1/17	\$ 3,779		\$ 1,175	\$ -			
	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 ADOPTED BUDGET	\$ INCR/(DEC)	% CHANGE
<b>OPERATING REVENUE</b>							
Intergovernmental	\$ 169,629	\$ 199,205	\$ 199,205	\$ 152,850	\$ 215,600	\$ 16,395	8.2%
Other Income	-	-	-	-	-	-	
Interest Earnings	(8)	100	100	-	-	(100)	
Transfer In	-	-	-	31,175	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 169,621</b>	<b>\$ 199,305</b>	<b>\$ 199,305</b>	<b>\$ 184,025</b>	<b>\$ 215,600</b>	<b>\$ 16,295</b>	<b>8.2%</b>
<b>OPERATING EXPENSES</b>							
Salaries & Benefits <sup>a</sup>	\$ 161,641	\$ 175,200	\$ 175,200	\$ 175,200	\$ 186,250	\$ 11,050	6.3%
Services & Supplies	3,016	6,000	6,000	3,000	6,000	-	0.0%
Contract Services	-	1,000	1,000	500	1,000	-	0.0%
Vehicle Maintenance	3,000	3,000	3,000	1,500	3,000	-	0.0%
Utilities	4,568	5,000	5,000	5,000	5,000	-	0.0%
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 172,225</b>	<b>\$ 190,200</b>	<b>\$ 190,200</b>	<b>\$ 185,200</b>	<b>\$ 201,250</b>	<b>\$ 11,050</b>	<b>5.8%</b>
<b>NET BUDGETARY RESULT</b>	<b>\$ (2,604)</b>	<b>\$ 9,105</b>	<b>\$ 9,105</b>	<b>\$ (1,175)</b>	<b>\$ 14,350</b>	<b>\$ 5,245</b>	
Addition/(Use) of Reserves	\$ (2,604)	\$ 9,105	\$ 9,105	\$ (1,175)	\$ 14,350		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>		
Ending Fund Balance (Estimated)	\$ 1,175			\$ -	\$ 14,350		

<sup>a</sup> Salaries: Base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Gas Tax Fund**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Year-End	2017/18 Adopted Budget
200-4103-4010	Salaries <sup>1</sup> (1.6 FTE)	159,088	107,111	113,200	113,200	113,200	120,550
200-4103-4100	Benefits <sup>2</sup>	65,220	54,530	56,400	56,400	56,400	60,300
200-4103-4210	Contract Services	-	-	1,000	1,000	1,000	1,000
200-4103-4330	Misc. Supplies & Services <sup>3</sup>	6,112	3,016	6,000	6,000	6,000	6,000
200-4103-4380	Vehicle Maintenance	3,000	3,000	3,000	3,000	3,000	3,000
200-4103-4710	Utilites	4,119	4,568	5,000	5,000	5,000	5,000
200-4103-4997	Allocated Workers' Comp Insurance	-	-	5,600	5,600	5,600	5,400
<b>TOTAL DEPARTMENT</b>		<b>237,539</b>	<b>172,225</b>	<b>190,200</b>	<b>190,200</b>	<b>190,200</b>	<b>201,250</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<sup>3</sup> 200-4103-4120 Barricades, misc tools & equipment 3,500  
 Sidewalk repairs (co-op program) 2,500  
 Total 6,000

## MEASURE M TRANSPORTATION TAX FUND

Estimated Beginning Fund Balance 7/1/17

\$ 293,937    \$ 309,765

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR END	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR / (DECR)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ 53,659	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	0.0%
Intergovernmental	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest Earnings	1,817	1,500	1,500	1,500	1,500	-	0.0%
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<u>\$ 55,476</u>	<u>\$ 51,500</u>	<u>\$ 51,500</u>	<u>\$ 51,500</u>	<u>\$ 51,500</u>	<u>\$ -</u>	<u>0.0%</u>
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Public Works	12,133	-	-	-	-	-	
Capital Projects	-	130,320	130,320	35,672	43,536	(86,784)	-66.6%
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 12,133</u>	<u>\$ 130,320</u>	<u>\$ 130,320</u>	<u>\$ 35,672</u>	<u>\$ 43,536</u>	<u>\$ (86,784)</u>	<u>-66.6%</u>
<b>NET BUDGETARY RESULT</b>	<u>\$ 43,343</u>	<u>\$ (78,820)</u>	<u>\$ (78,820)</u>	<u>\$ 15,828</u>	<u>\$ 7,964</u>	<u>\$ 86,784</u>	<u>-110.1%</u>
Addition/(Use) of Reserves	<u>\$ 43,343</u>	<u>\$ (78,820)</u>	<u>\$ (78,820)</u>	<u>\$ 15,828</u>	<u>\$ 7,964</u>		
<b>TOTAL BUDGETARY BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance (Estimated)	\$ 293,937			\$ 309,765	\$ 317,729		

## HUMAN SERVICES & COMMUNITY FUND

Estimated Beginning Fund Balance 7/1/17

\$ 4,090    \$ 4,890

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR END	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR / (DECR)
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest Earnings	25	-	-	-	-	-	
Miscellaneous	855	1,000	1,000	800	800	(200)	-20.0%
Transfer in	-	-	-	-	-	-	
TOTAL REVENUE	<u>\$ 880</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ (200)</u>	<u>-20.0%</u>
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
TOTAL OPERATING EXPENSE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
NET BUDGETARY RESULT	<u>\$ 880</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 800</u>	<u>\$ 800</u>	<u>\$ (200)</u>	<u>-20.0%</u>
Addition/(Use) of Reserves	<u>\$ 880</u>	<u>\$ 1,000</u>	<u>\$ 1,000</u>	<u>\$ 800</u>	<u>\$ 800</u>		
TOTAL BUDGETARY BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance (Estimated)	\$ 4,090			\$ 4,890	\$ 5,690		

## ART IN LIEU FUND

Estimated Beginning Fund Balance 7/1/17

\$ 101,931    \$ 79,711

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	
Intergovernmental	-	-	-		-	-	
Charges for services	50,119	23,000	23,000	23,000	18,000	(5,000)	-21.7%
Interest Earnings	468	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<u>\$ 50,587</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 23,000</u>	<u>\$ 18,000</u>	<u>\$ (5,000)</u>	<u>-21.7%</u>
<u>OPERATING EXPENSES</u>							
General Government	-	-	-		-	-	
Community Development	-	-	45,220	45,220	-	-	0.0%
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,220</u>	<u>\$ 45,220</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.0%</u>
<b>NET BUDGETARY RESULT</b>	<u>\$ 50,587</u>	<u>\$ 23,000</u>	<u>\$ (22,220)</u>	<u>\$ (22,220)</u>	<u>\$ 18,000</u>	<u>\$ (5,000)</u>	<u>22.5%</u>
Addition/(Use) of Reserves	<u>\$ 50,587</u>	<u>\$ 23,000</u>	<u>\$ (22,220)</u>	<u>\$ (22,220)</u>	<u>\$ 18,000</u>		
<b>TOTAL BUDGETARY BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance (Estimated)	\$ 101,931			\$ 79,711	\$ 97,711		

# HOUSING LINKAGE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 77,088      \$ 92,438

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR END	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR / (DECR)
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -		\$ -	\$ -	
Intergovernmental	-	-	-		-	-	
Charges for services	38,950	15,000	15,000	15,000	13,000	(2,000)	-13.3%
Interest Earnings	350	350	350	350	300	(50)	-14.3%
Miscellaneous	-	-	-		-	-	
Transfer in	-	-	-		-	-	
TOTAL REVENUE	\$ 39,300	\$ 15,350	\$ 15,350	\$ 15,350	\$ 13,300	\$ (2,050)	-13.4%
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	86,768	86,768	
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ 86,768	\$ 86,768	
NET BUDGETARY RESULT	\$ 39,300	\$ 15,350	\$ 15,350	\$ 15,350	\$ (73,468)	\$ (88,818)	-578.6%
Addition/(Use) of Reserves	\$ 39,300	\$ 15,350	\$ 15,350	\$ 15,350	\$ (73,468)		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -		\$ -		
Ending Fund Balance (Estimated)	\$ 77,088			\$ 92,438	\$ 18,970		

# INCLUSIONARY HOUSING FUND

Estimated Beginning Fund Balance 7/1/17

\$ 286,193    \$ 287,693

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	107,858	80,000	80,000	-	-	(80,000)	-100.0%
Interest Earnings	1,669	2,150	2,150	1,500	1,500	(650)	-30.2%
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
TOTAL REVENUE	<u>\$ 109,527</u>	<u>\$ 82,150</u>	<u>\$ 82,150</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>	<u>\$ (80,650)</u>	<u>-98.2%</u>
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	154,751	154,751	
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
TOTAL OPERATING EXPENSE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 154,751</u>	<u>\$ 154,751</u>	
NET BUDGETARY RESULT	<u>\$ 109,527</u>	<u>\$ 82,150</u>	<u>\$ 82,150</u>	<u>\$ 1,500</u>	<u>\$ (153,251)</u>	<u>\$ (235,401)</u>	<u>-286.6%</u>
Addition/(Use) of Reserves	<u>\$ 109,527</u>	<u>\$ 82,150</u>	<u>\$ 82,150</u>	<u>\$ 1,500</u>	<u>\$ (153,251)</u>		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ 286,193			\$ 287,693	\$ 134,442		

## BUILDING PERMIT INCREMENTAL FEE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 23,462      \$ 25,462

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	15,652	6,000	6,000	8,000	6,000	-	0.0%
Interest Earnings	107	-	-		-	-	
Miscellaneous	-	-	-		-	-	
Transfer in	-	-	-		-	-	
<b>TOTAL REVENUE</b>	<b>\$ 15,759</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 8,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0.0%</b>
<b><u>OPERATING EXPENSES</u></b>							
General Government	7,401	6,000	6,000	6,000	7,000	1,000	16.7%
Community Development	-	-	-		-	-	
Public Works	-	-	-		-	-	
Non Departmental	-	-	-		-	-	
Debt Service	-	-	-		-	-	
Transfer out	-	-	-		-	-	
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 7,401</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 7,000</b>	<b>\$ 1,000</b>	<b>16.7%</b>
<b>NET BUDGETARY RESULT</b>	<b>\$ 8,358</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ (1,000)</b>	<b>\$ (1,000)</b>	
Addition/(Use) of Reserves	\$ 8,358	\$ -	\$ -	\$ 2,000	\$ (1,000)		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Ending Fund Balance (Estimated)	\$ 23,462			\$ 25,462	\$ 24,462		

## BUSINESS IMPROVEMENT DISTRICT

Estimated Beginning Fund Balance 7/1/17

\$ 6,904    \$ 6,904

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<u>OPERATING REVENUE</u>							
Sales Taxes/Assessment	\$ 7,714	\$ 8,225	\$ 8,225	\$ 6,000	\$ 7,500	\$ (725)	-8.8%
Intergovernmental	-	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest Earnings	63	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<u>\$ 7,777</u>	<u>\$ 8,225</u>	<u>\$ 8,225</u>	<u>\$ 6,000</u>	<u>\$ 7,500</u>	<u>\$ (725)</u>	<u>-8.8%</u>
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	
Community Development	9,600	9,600	9,600	6,000	10,000	400	4.2%
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 9,600</u>	<u>\$ 9,600</u>	<u>\$ 9,600</u>	<u>\$ 6,000</u>	<u>\$ 10,000</u>	<u>\$ 400</u>	<u>4.2%</u>
<b>NET BUDGETARY RESULT</b>	<u>\$ (1,823)</u>	<u>\$ (1,375)</u>	<u>\$ (1,375)</u>	<u>\$ -</u>	<u>\$ (2,500)</u>	<u>\$ (1,125)</u>	<u>81.8%</u>
Addition/(Use) of Reserves	<u>\$ (1,823)</u>	<u>\$ (1,375)</u>	<u>\$ (1,375)</u>	<u>\$ -</u>	<u>\$ (2,500)</u>		
<b>TOTAL BUDGETARY BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance (Estimated)	\$ 6,904			\$ 6,904	\$ 4,404		

## GENERAL PLAN UPDATE FEE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 41,176      \$ 53,376

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -		\$ -	\$ -	\$ -	
Intergovernmental	-	-		-	-	-	
Charges for services	38,984	10,000	10,000	12,000	10,000	-	0.0%
Interest Earnings	102	200	200	200	200	-	0.0%
Miscellaneous	-	-		-	-	-	
Transfer in	-	-		-	-	-	
<b>TOTAL REVENUE</b>	<b><u>\$ 39,086</u></b>	<b><u>\$ 10,200</u></b>	<b><u>\$ 10,200</u></b>	<b><u>\$ 12,200</u></b>	<b><u>\$ 10,200</u></b>	<b><u>\$ -</u></b>	<b><u>0.0%</u></b>
<b><u>OPERATING EXPENSES</u></b>							
General Government	-				-	-	
Community Development	-	-		-	-	-	
Public Works	-	-		-	-	-	
Non Departmental	-	-		-	-	-	
Debt Service	-	-		-	-	-	
Transfer out	-	-		-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	
<b>NET BUDGETARY RESULT</b>	<b><u>\$ 39,086</u></b>	<b><u>\$ 10,200</u></b>	<b><u>\$ 10,200</u></b>	<b><u>\$ 12,200</u></b>	<b><u>\$ 10,200</u></b>	<b><u>\$ -</u></b>	<b><u>0.0%</u></b>
Addition/(Use) of Reserves	<u>\$ 39,086</u>	<u>\$ 10,200</u>	<u>\$ 10,200</u>	<u>\$ 12,200</u>	<u>\$ 10,200</u>		
<b>TOTAL BUDGETARY BALANCE</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>		
Ending Fund Balance (Estimated)	\$ 41,176			\$ 53,376	\$ 63,576		

## SPECIAL LAW ENFORCEMENT SUPPLEMETNAL FUND

Estimated Beginning Fund Balance 7/1/17

\$ 23,440    \$ 23,440

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR END	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR / (DECR)
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	113,714	100,000	100,000	100,000	100,000	-	0.0%
Charges for services	-	-	-	-	-	-	
Interest Earnings	1	100	100	-	100	-	0.0%
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	6,860	6,860	30,400	34,450	27,590	402.2%
<b>TOTAL REVENUE</b>	<b>\$ 113,715</b>	<b>\$ 106,960</b>	<b>\$ 106,960</b>	<b>\$ 130,400</b>	<b>\$ 134,550</b>	<b>\$ 27,590</b>	<b>25.8%</b>
<b><u>OPERATING EXPENSES</u></b>							
General Government						-	
Community Development	-	-	-	-	-	-	
Police Service	90,273	130,400	130,400	130,400	134,550	4,150	3.2%
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 90,273</b>	<b>\$ 130,400</b>	<b>\$ 130,400</b>	<b>\$ 130,400</b>	<b>\$ 134,550</b>	<b>\$ 4,150</b>	<b>3.2%</b>
<b>NET BUDGETARY RESULT</b>	<b>\$ 23,442</b>	<b>\$ (23,440)</b>	<b>\$ (23,440)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,440</b>	<b>-100.0%</b>
Addition/(Use) of Reserves	\$ 23,442	\$ (23,440)	\$ (23,440)	\$ -	\$ -		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Ending Fund Balance (Estimated)	\$ 23,440			\$ 23,440	\$ 23,440		

***Detail - Supplemental Law Enforcement Service Fund (SLESF)***  
**Budget Expenditures**

<b>Account Number</b>	<b>Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Adopted Budget</b>	<b>2016/17 Adjusted Budget</b>	<b>2016/17 Estimated Actual</b>	<b>2017/18 Adopted Budget</b>
209-3202-4010	Salaries	73,620	75,131	69,900	69,900	69,900	76,100
209-3202-4102	Uniform Allowances	950	950	950	950	950	950
209-3202-4103	Holiday Pay	4,957	5,150	6,050	6,050	6,050	6,600
209-3202-4100	Benefits	47,493	9,042	53,500	53,500	53,500	50,900
<b>TOTAL DEPARTMENT</b>		<b>127,020</b>	<b>90,273</b>	<b>130,400</b>	<b>130,400</b>	<b>130,400</b>	<b>134,550</b>

# ASSET FORFEITURE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 801      \$ 501

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	11,122	-	-	-	-	-	
Charges for services	-	-	-	-	-	-	
Interest Earnings	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	10,271	10,271	-	-	(10,271)	-100.0%
<b>TOTAL REVENUE</b>	<b><u>\$ 11,122</u></b>	<b><u>\$ 10,271</u></b>	<b><u>\$ 10,271</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (10,271)</u></b>	<b><u>-100.0%</u></b>
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Police Services	28,992	11,045	11,045	300	501	(10,544)	-95.5%
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<b><u>\$ 28,992</u></b>	<b><u>\$ 11,045</u></b>	<b><u>\$ 11,045</u></b>	<b><u>\$ 300</u></b>	<b><u>\$ 501</u></b>	<b><u>\$ (10,544)</u></b>	<b><u>-95.5%</u></b>
<b>NET BUDGETARY RESULT</b>	<b><u>\$ (17,870)</u></b>	<b><u>\$ (774)</u></b>	<b><u>\$ (774)</u></b>	<b><u>\$ (300)</u></b>	<b><u>\$ (501)</u></b>	<b><u>\$ 273</u></b>	<b><u>-35.3%</u></b>
Addition/(Use) of Reserves	\$ (17,870)	\$ (774)	\$ (774)	\$ (300)	\$ (501)		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Ending Fund Balance (Estimated)	\$ 801			\$ 501	\$ -		

## PARK IN LIEU FEE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 251,815

\$ 253,145

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<u>OPERATING REVENUE</u>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	53,900	35,000	35,000	35,000	35,000	-	0.0%
Interest Earnings	3,139	2,800	2,800	2,800	2,800	-	0.0%
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<u>\$ 57,039</u>	<u>\$ 37,800</u>	<u>\$ 37,800</u>	<u>\$ 37,800</u>	<u>\$ 37,800</u>	<u>\$ -</u>	<u>0.0%</u>
<u>OPERATING EXPENSES</u>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Capital Projects	5,543	96,535	96,535	5,000	234,900	138,365	143.3%
Debt Service	31,472	31,470	31,470	31,470	31,470	-	0.0%
Transfer out	141,800	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<u>\$ 178,815</u>	<u>\$ 128,005</u>	<u>\$ 128,005</u>	<u>\$ 36,470</u>	<u>\$ 266,370</u>	<u>\$ 138,365</u>	<u>108.1%</u>
<b>NET BUDGETARY RESULT</b>	<u>\$ (121,776)</u>	<u>\$ (90,205)</u>	<u>\$ (90,205)</u>	<u>\$ 1,330</u>	<u>\$ (228,570)</u>	<u>\$ (138,365)</u>	<u>153.4%</u>
Addition/(Use) of Reserves	<u>\$ (121,776)</u>	<u>\$ (90,205)</u>	<u>\$ (90,205)</u>	<u>\$ 1,330</u>	<u>\$ (228,570)</u>		
<b>TOTAL BUDGETARY BALANCE</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance (Estimated)	\$ 251,815			\$ 253,145	\$ 24,575		

## TRAFFIC IMPACT FEE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 1,052,785

\$ 987,006

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED YEAR END</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR / (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	108,126	58,616	58,616	58,616	40,000	(18,616)	-31.8%
Interest Earnings	8,278	3,700	3,700	3,700	3,500	(200)	-5.4%
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	58,842	58,842	-	58,842	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 116,404</b>	<b>\$ 121,158</b>	<b>\$ 121,158</b>	<b>\$ 62,316</b>	<b>\$ 102,342</b>	<b>\$ (18,816)</b>	<b>-15.5%</b>
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Capital Projects	27,923	842,560	641,085	128,095	904,075	61,515	7.3%
Debt Service	-	-	-	-	-	-	
Transfer out	1,575	-	-	-	-	-	
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 29,498</b>	<b>\$ 842,560</b>	<b>\$ 641,085</b>	<b>\$ 128,095</b>	<b>\$ 904,075</b>	<b>\$ 61,515</b>	<b>7.3%</b>
<b>NET BUDGETARY RESULT</b>	<b>\$ 86,906</b>	<b>\$ (721,402)</b>	<b>\$ (519,927)</b>	<b>\$ (65,779)</b>	<b>\$ (801,733)</b>	<b>\$ (80,331)</b>	<b>11.1%</b>
Addition/(Use) of Reserves	\$ 86,906	\$ (721,402)	\$ (519,927)	\$ (65,779)	\$ (801,733)		
<b>TOTAL BUDGETARY BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
Ending Fund Balance (Estimated)	\$ 1,052,785			\$ 987,006	\$ 185,273		

## UTILITY UNDERGROUND FEE FUND

Estimated Beginning Fund Balance 7/1/17

\$ 229,067      \$ 235,067

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED YEAR END	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR / (DECR)
<b><u>OPERATING REVENUE</u></b>							
Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	-	-	-	-	-	-	
Charges for services	-	5,000	5,000	5,000	-	(5,000)	-100.0%
Interest Earnings	1,914	1,000	1,000	1,000	1,000	-	0.0%
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
TOTAL REVENUE	\$ 1,914	\$ 6,000	\$ 6,000	\$ 6,000	\$ 1,000	\$ (5,000)	-83.3%
<b><u>OPERATING EXPENSES</u></b>							
General Government	-	-	-	-	-	-	
Community Development	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	
Non Departmental	-	-	-	-	-	-	
Debt Service	-	-	-	-	-	-	
Transfer out	-	-	-	-	-	-	
TOTAL OPERATING EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
NET BUDGETARY RESULT	\$ 1,914	\$ 6,000	\$ 6,000	\$ 6,000	\$ 1,000	\$ (5,000)	-83.3%
Addition/(Use) of Reserves	\$ 1,914	\$ 6,000	\$ 6,000	\$ 6,000	\$ 1,000		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ 229,067			\$ 235,067	\$ 236,067		

# WOODSTONE ASSESSMENT DISTRICT FUND

Estimated Beginning Fund Balance 7/1/17

\$ -

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED ACTUAL</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/ (DECR)</u>	<u>% INCR/ (DECR)</u>
<b><u>OPERATING REVENUE</u></b>							
Special Assessments	\$ 32,420	\$ 31,350	\$ 31,350	\$ 31,350	\$ 31,000	\$ (350)	-1.1%
Interest Earnings	-	-	-	-	-	-	
Transfer In	2,892	4,305	4,305	4,305	4,655	350	8.1%
TOTAL REVENUE	<u>\$ 35,312</u>	<u>\$ 35,655</u>	<u>\$ 35,655</u>	<u>\$ 35,655</u>	<u>\$ 35,655</u>	<u>\$ -</u>	<u>0.0%</u>
<b><u>OPERATING EXPENSES</u></b>							
Principal	20,000	20,000	20,000	20,000	20,000	-	0.0%
Interest	12,885	10,655	10,655	10,655	10,655	-	0.0%
Trustee Fees	2,427	5,000	5,000	5,000	5,000	-	0.0%
TOTAL OPERATING EXPENSE	<u>\$ 35,312</u>	<u>\$ 35,655</u>	<u>\$ 35,655</u>	<u>\$ 35,655</u>	<u>\$ 35,655</u>	<u>\$ -</u>	<u>0.0%</u>
NET BUDGETARY RESULT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Estimated Ending Fund Balance	\$ -			\$ -	\$ -		

The Woodstone Center Assessment District was formed on December 3, 1997 pursuant to the Municipal Improvement Act of 1915, Division 12 of the Streets and Highways Code of the State of California. The bonds were issued to finance construction including street improvements, drainage, streets lights and signalization to the Fairfield Inn (formerly Holiday Inn), and acquisition of certain public improvements specically benefitting properties located within the boundaries of City Assesment District 1992-1 (Woodstone Center). Assessments to pay debt service are collected on the property tax rolls of parcels located within that district and may not be used for any purpose not specified in the assessment district documentation. The Limited Obligation Improvement Bonds will be paid in full on September 2, 2022.

# STREET LIGHTING ASSESSMENT DISTRICT FUND

Estimated Beginning Fund Balance 7/1/17 \$ 32,813    \$ 316

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b><u>OPERATING REVENUE</u></b>							
Special Assessments	\$ 79,725	\$ 79,753	\$ 79,753	\$ 79,753	\$ 114,350	\$ 34,597	43.4%
Other Income	-	-	-	-	-	-	
Interest Earnings	385	-	-	-	-	-	
TOTAL REVENUE	\$ 80,110	\$ 79,753	\$ 79,753	\$ 79,753	\$ 114,350	\$ 34,597	43.4%
<b><u>OPERATING EXPENSES</u></b>							
Public Works <sup>a</sup>	15,127	20,350	20,350	15,500	13,500	(6,850)	-33.7%
Finance <sup>b</sup>	8,428	15,100	15,100	8,500	10,600	(4,500)	-29.8%
Non Departmental	88,421	76,000	76,000	88,250	90,250	14,250	18.8%
TOTAL OPERATING EXPENSE	\$ 111,977	\$ 111,450	\$ 111,450	\$ 112,250	\$ 114,350	\$ 2,900	2.6%
NET BUDGETARY RESULT	\$ (31,867)	\$ (31,697)	\$ (31,697)	\$ (32,497)	\$ -	\$ 31,697	-100.0%
Addition/(Use) of Reserves	\$ (31,867)	\$ (31,697)	\$ (31,697)	\$ (32,497)	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Estimated Ending Fund Balance	\$ 32,813			\$ 316	\$ 316		

<sup>a</sup> Allocate .10 FTE

<sup>b</sup> Allocate .05 FTE

The Sebastopol Lighting Special Assessment District 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.

**FY 2017-18**  
**ANNUAL ENGINEER'S REPORT**  
**SEBASTOPOL LIGHTING**  
**SPECIAL ASSESSMENT DISTRICT**

**CITY OF SEBASTOPOL**  
**COUNTY OF SONOMA**  
**STATE OF CALIFORNIA**

**FINAL**

**JUNE 6, 2017**

**Prepared By:**

**Joseph G. Gaffney**  
**City Engineer**

**FY 2017-18**  
**SEBASTOPOL LIGHTING SPECIAL ASSESSMENT DISTRICT**  
(Pursuant to the Landscaping and Lighting Act of 1972)

The undersigned respectfully submits, as directed by the City Council of the City of Sebastopol on March 7, 2017, the enclosed Engineer's Report on the 18th day of April, 2017.



By:   
Joseph G. Gaffney, RCE 31678, Exp 12/31/18

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed with me on the 8 day of June, 2017.

Lawrence McLaughlin, City Manager, City of Sebastopol, Sonoma County, California

By: 

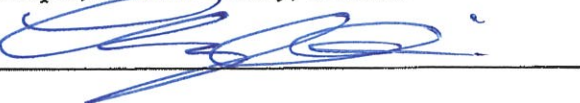
I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was approved and confirmed by the City Council of the City of Sebastopol California, on the 8 day of June, 2017.

Lawrence McLaughlin, City Manager, City of Sebastopol, Sonoma County, California

By: 

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment and Assessment Diagram thereto attached, was filed with the County Auditor of the County of Sonoma on the 8 day of June, 2017.

Lawrence McLaughlin, City Manager, City of Sebastopol, Sonoma County, California

By: 

## **FY 2017-18 ANNUAL ENGINEER'S REPORT**

### **SEBASTOPOL LIGHTING SPECIAL ASSESSMENT DISTRICT** (Pursuant to the Landscaping & Lighting Act of 1972)

#### **Annual Assessment**

Joseph G. Gaffney, City Engineer, Engineer of Work for the Sebastopol Lighting Special Assessment District, City of Sebastopol, Sonoma County, California, makes this annual Engineer's Report, as directed on March 7, 2017 by the City Council of the City of Sebastopol, pursuant to Sections 22565 and 22620 of the California Streets & Highways Code for the Sebastopol Lighting Special Assessment District for Fiscal Year 2017-18.

#### **Background**

The Sebastopol Lighting Special Assessment District was formed on May 18, 1981 by the City Council of the City of Sebastopol to cover the costs associated with the operation and maintenance of the citywide streetlight system. This action included adopting Resolution No. 3316 proposing the formation of the Assessment District pursuant to the Landscaping and Lighting Act of 1972. Subsequently, on June 29, 1981, the City Council adopted Resolution No. 3332 approving the formation of the Assessment District and authorizing the levy and collection of assessments. Assessments were levied for FY 1981-82 and FY 1982-83. From FY 1983-84 through FY 1995-96, the City Council elected not to levy and collect annual assessments. Since FY 1996-97 and through FY 2017-18, the assessments have been levied and collected on an annual basis.

Pursuant to the Landscaping and Lighting Act of 1972, an Engineer's Report must be annually prepared and filed for the Assessment District in order to levy and collect assessments on any following fiscal year. For this FY 2017-18 Engineer's Report, new cost estimates for the operation and maintenance of the citywide streetlight system have been developed. No annexations into the Assessment District are proposed for FY 2017-18. The total number of units for FY 2017-18 is the same at 2016-17, at 3,956.0 ESD's.

For FY 2017-18, the proposed annual assessment is \$28.91 per ESD, an increase from the 2016-17 assessment of \$20.16. The assessment for 2016-17 was lower than normal because it was necessary to spend down the reserve fund in the District. The proposed total FY 2017-18 budget of \$114,350.00 will be totally funded from the annual assessments.

Effects of Proposition 218 (Right to Vote on Taxes Act) - The Sebastopol Lighting Special Assessment District is exempt from the procedural requirements of Article XIID of the California Constitution by virtue of Section 5(a) within Proposition 218. Section 5(a) exempts assessments for the maintenance expenses of streets. Maintenance expenses are defined to include the cost of electrical current. In as much as lights are an integral part of the street, the cost of maintenance of the lights is exempt. Therefore, Proposition 218 procedural requirements do not affect the Sebastopol Lighting Special Assessment District.

## **PART A**

### **FY 2017-18 PLANS AND SPECIFICATIONS**

The Assessment District is proposing to operate and maintain the citywide streetlight system located in the public rights-of-way. Maintenance may include replacement of damaged facilities and other allowable items per Section 22531 of the California Streets and Highways Code for the life of the Assessment District. Since the Assessment District proposes to operate and maintain street lighting facilities (not to construct new lights), no plans and specifications are associated with FY 2017-18 Engineer's Report.

## PART B

### FY 2017-18 BUDGET COST ESTIMATE SUMMARY

Part B includes the detailed budget for FY 2017-18 for all the costs associated with the operation and maintenance of the streetlight system and a summary of the fund balance for the Assessment District. The total budget summary for FY 2017-18 for the Sebastopol Lighting Special Assessment District is as follows:

<u>As Filed With City</u>	<u>As Preliminarily Approved April 18, 2017</u>	<u>As Finally Approved At June 6, 2017 Public Hearing</u>
\$114,350.00	\$114,350.00	\$114,350.00

The total proposed FY 2017-18 budget is \$114,350.00. The total estimated revenue generated from the proposed FY 2017-18 assessments is \$114,350.00. The proposed FY 2017-18 assessment to levy and collect is \$28.91 per ESD.

**SEBASTOPOL LIGHTING  
SPECIAL ASSESSMENT DISTRICT  
2017-18 Lighting Budget**

	<u>2016-17</u> <u>BUDGET</u>	<u>2016-17</u> <u>ESTIMATED</u>	<u>2017-18</u> <u>BUDGET</u>
<b><u>EXPENSES</u></b>			
<b>Utilities</b>	<b>\$76,000</b>	<b>\$88,000</b>	<b>\$90,000</b>
<b>Personnel</b>			
Administration Costs			
City of Sebastopol	\$15,200	\$8,500	\$10,600
Engineering	\$1,000	\$1,000	\$1,000
Public Works	\$18,600	\$14,500	\$12,500
Auditor	\$250	\$250	\$250
<b>TOTAL EXPENSES</b>	<b>\$111,050</b>	<b>\$112,250</b>	<b>\$114,350</b>
<b><u>REVENUES</u></b>			
Contribution from General Fund	\$0	\$0	\$0
Contribution from Reserve Fund	\$31,297	\$32,497	\$0
Total Assessments	\$79,753	\$79,753	\$114,350
<b>TOTAL REVENUES</b>	<b>\$111,050</b>	<b>\$112,250</b>	<b>\$114,350</b>
Total Equivalent Single Family Dwelling Units (ESD)	3,956.0	3,956.0	3,956.0
<b>Total Assessment per ESD</b>	<b>\$20.16</b>		<b>\$28.91</b>

**SEBASTOPOL LIGHTING  
SPECIAL ASSESSMENT DISTRICT  
2017-18 Summary of Fund Balance**

	<b>Fiscal Year <u>2017-18</u></b>
<b>Estimated Reserve Fund as of June 30, 2017</b>	<b>\$316</b>
<b>Estimated Revenue</b>	<b>\$114,350</b>
<b>General Fund Contribution</b>	<b>\$0</b>
<b>Total Estimated Funds Available</b>	<b>\$114,666</b>
<b>Total Estimated Expenditures</b>	<b>\$114,350</b>
<b>Estimated Reserve Fund Balance at end of Fiscal Year, June 30, 2018</b>	<b>\$316</b>

# SEBASTOPOL

LIGHTING SPECIAL  
ASSESSMENT DISTRICT

DISTRICT BOUNDARY

— DISTRICT BOUNDARY LINE

NOTE:  
FOR THE DISTINCTIVE ASSESSMENT NUMBER AND  
DETAILED DESCRIPTION OF THE LINES AND  
DIMENSIONS OF EACH PARCEL REFER TO THE  
ASSESSOR'S PARCEL MAPS FOR THE CITY OF  
SEBASTOPOL, AVAILABLE AT THE COUNTY OF  
SONOMA, ASSESSOR'S OFFICE.

CITY OF SEBASTOPOL  
SEBASTOPOL CALIFORNIA

2017-2018 FISCAL YEAR



## RESOLUTION NO. \_\_\_\_\_

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEBASTOPOL APPROVING THE ANNUAL ENGINEER'S REPORT, THE ASSESSMENT DIAGRAM AND ANNUAL ASSESSMENTS AND LEVYING THE ASSESSMENT FOR FISCAL YEAR 2017/18 SEBASTOPOL LIGHTING SPECIAL ASSESSMENT DISTRICT (PURSUANT TO THE LIGHTING AND LANDSCAPING ACT OF 1972)**

**WHEREAS**, the City Council ordered the formation of the Assessment District on May 18, 1981 to levy and collect assessments pursuant to the Landscaping and Lighting Act of 1972; and

**WHEREAS**, the City Council intends to levy and collect annual assessments for the operation and maintenance of street lights along public rights-of-way within the Sebastopol Lighting Special Assessment District during fiscal year 2017/18. The area of land to be assessed is located in the City of Sebastopol, County of Sonoma; and

**WHEREAS**, the City Council must appoint an Engineer of Work and direct the preparation and filing of an Engineer's Report outlining the proposed budgets, the proposed improvements and/or changes to the Assessment District in order to levy and collect assessments in any following fiscal year; and

**WHEREAS**, pursuant to Section 22622 of the Streets and Highways Code, the City Council on March 7, 2017 appointed Joseph G. Gaffney, City Engineer as the Engineer of Work for the Sebastopol Lighting Special Assessment District, directed the preparation and filing of the annual Engineer's Report describing the potential changes to the Assessment District for fiscal year 2017/18; and

**WHEREAS**, the Engineer of Work subsequently prepared and filed with the City Clerk the annual Engineer's Report for fiscal year 2017/18 as required by the Landscaping and Lighting Act of 1972 on April 18, 2017; and

**WHEREAS**, the current fiscal year 2017/18 annual assessment of \$28.91 per Equivalent Single-Family Dwelling Unit (ESD) is proposed the same from levied and collected for fiscal year 2015/16; and

**WHEREAS**, notice of the public protest hearing was given by publication according to the Landscaping and Lighting Act of 1972; and

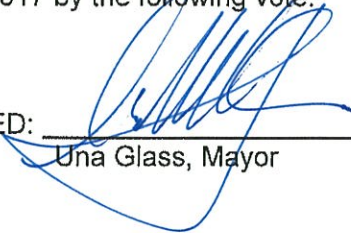
**WHEREAS**, on June 6, 2017, the City Council conducted a public hearing and gave every interested person an opportunity to make a protest to the annual Engineer's Report, either in writing or orally, and the City Council considered each protest; and

**WHEREAS**, the Sebastopol Lighting District is exempt from the procedural requirements of Proposition 218, and per Article XIII D, Section 5(a), the public agency property that was not assessed in previous years does not need to be included in this Assessment District as long as the assessment is not increased.

**NOW, THEREFORE BE IT RESOLVED** that the City Council of the City of Sebastopol hereby approves and adopts the annual Engineer's Report as prepared and filed, confirms the assessment diagram and annual assessments as set forth in the annual fiscal year 2017/18

Engineer's Report and any amendments incorporated at the City Council's direction and hereby authorizes the levy and collection of the annual assessments set forth in such report for fiscal year 2017/18 and that this resolution is adopted pursuant to Section 22631 of the Streets and Highways Code.

PASSED, APPROVED AND ADOPTED this 6<sup>th</sup> day of June, 2017 by the following vote:

APPROVED:   
Una Glass, Mayor


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

NOES: None

ABSENT: None

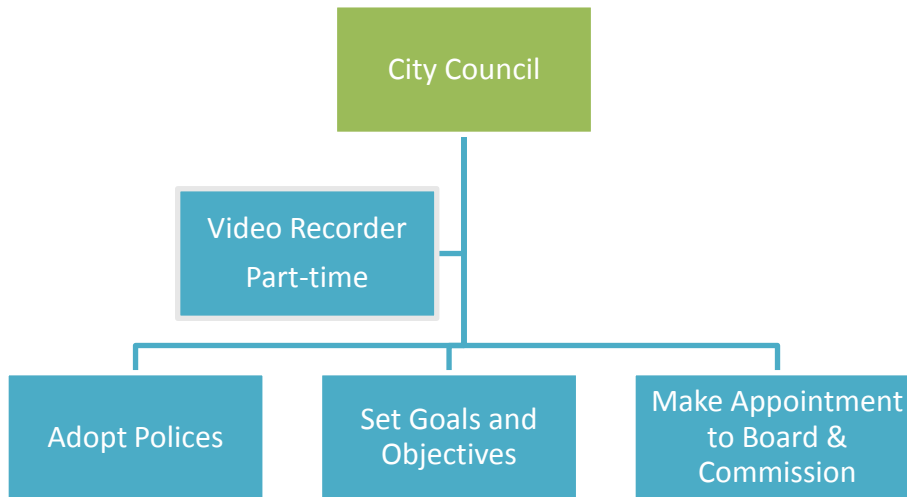
ABSTAIN: None

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

APPROVED AS TO FORM:   
Larry McLaughlin, City Attorney

# CITY COUNCIL

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The City Council is the five member policy and legislative authority body of the City. The City of Sebastopol City Council operates under the Council-Manager form of government, with five Council members elected at-large for staggered four year terms. The City Council, through the administrative authority of the City Manager, is responsible for the operation of the City, by setting policies and adopting City-wide goals and priorities. The City Council formulates policies in the form of motions, resolutions, and ordinances which reflect the best interests, needs and priorities for the citizens and businesses of Sebastopol as well as the visitors to the City of Sebastopol. The City Council budget reflects the costs associated with supporting the Council’s activities and providing for the operations of the City. The City Council appoints the City Manager, the City Attorney, and the City Clerk, who report directly to the City Council. The City Council also appoints the members of the City’s advisory commissions and committees. The City Council meets twice a month in regular session, conducts special meetings and study sessions as needed, and attends regional coordination meetings with other local government agencies. The City Council also conducts Town Hall Meetings on matters of interest to the citizens of Sebastopol.

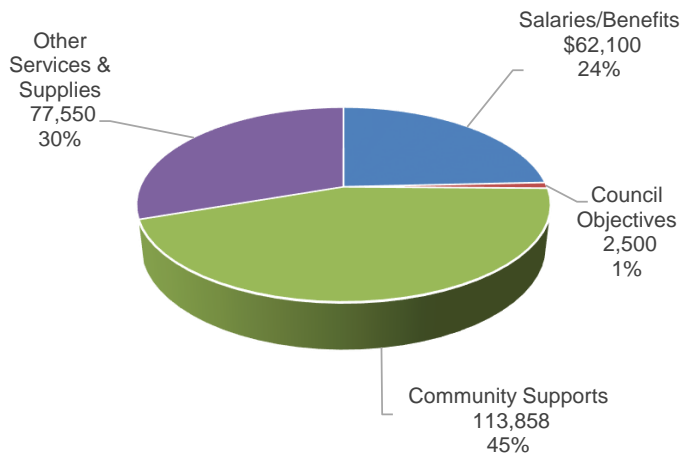
## SUMMARY - CITY COUNCIL

FUNDING SOURCES	FUNDING SOURCES 2016-17	FUNDING SOURCES 2017-18
Water Fund	\$ 31,225	\$ 25,638
Sewer Fund	36,429	29,911
General Fund	235,080	200,459
<b>TOTAL REVENUE</b>	<b>302,735</b>	<b>256,008</b>

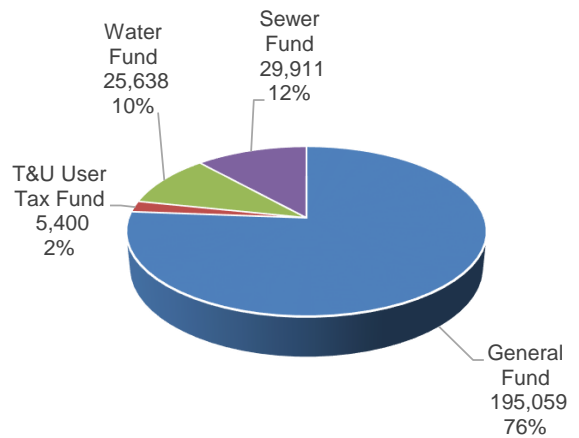
EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits <sup>a</sup></b>	64,772	67,000	67,000	62,100	(4,900)	-7.3%
<b>Contracted Services</b>	2,157	2,500	2,500	6,500	4,000	100.0%
<b>Advertising/Legal Publications</b>	8,761	7,500	7,500	8,000	500	6.7%
<b>Services &amp; Supplies</b>	7,410	7,550	7,550	8,000	450	6.0%
<b>Equipment Rental</b>	5,712	5,700	5,700	5,400	(300)	-5.3%
<b>Telecommunications</b>	2,417	4,720	4,720	5,000	280	5.9%
<b>Training / Meetings / Travels</b>	8,129	10,000	10,000	13,500	3,500	35.0%
<b>Dues &amp; Subscriptions</b>	13,074	22,500	28,300	22,750	(5,550)	-19.6%
<b>Allocated Insurance</b>	5,341	6,740	6,740	8,400	1,660	24.6%
<b>Council Objectives</b>	-	2,500	2,500	2,500	-	0.0%
<b>Community Supports</b>	81,145	73,400	123,400	76,900	(46,500)	-37.7%
<b>Other Community Supports</b>	21,551	36,825	36,825	36,958	133	0.4%
<b>TOTAL EXPENSE</b>	<b>\$ 220,469</b>	<b>\$ 246,935</b>	<b>\$ 302,735</b>	<b>\$ 256,008</b>	<b>\$ (46,727)</b>	<b>-15.4%</b>

<sup>a</sup> Salaries: Includes stipend pay, Benefits: Includes health, dental, vision, medicare, life insurance

### City Council Expenditures



### Cost Allocation



**Detail - City Council  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-1001-4010	Salaries - Full Time <sup>1</sup>	19,194	19,200	19,400	19,400	19,400	19,400
100-1001-4011	Salaries - Part Time <sup>1</sup>	-	-	1,700	1,700	1,700	1,700
100-1001-4100	Benefits <sup>2</sup>	43,029	45,572	45,900	45,900	45,900	41,000
100-1001-4210	Contract Services	-	-	-	-	-	4,000
100-1001-4212	Technology Maintenance	411	2,157	2,500	2,500	2,500	2,500
100-1001-4250	Advertising/Legal Publications	8,289	8,761	7,500	7,500	7,500	8,000
100-1001-4310	Office Supplies	5,188	4,867	4,800	4,800	4,800	5,000
100-1001-4330	Misc. Supplies & Services	2,767	2,543	2,750	2,750	2,750	3,000
100-1001-4345	Dues / Subscriptions	10,555	13,074	22,500	28,300	28,300	22,750
100-1001-4510	Conference & Training	5,646	5,369	6,500	6,500	6,500	8,500
100-1001-4515	Meetings & Travel	3,894	2,760	3,500	3,500	3,500	5,000
100-1001-4750	Telecommunications	2,141	2,417	4,720	4,720	4,720	5,000
100-1001-4800	Council Approved Initiatives	1,870	-	2,500	2,500	2,500	2,500
100-1040-4820	Community Grants Support (see detail)	56,300	81,145	73,400	123,400	118,400	76,900
100-1001-4805	Beverage Container Program	5,000	-	-	-	-	-
100-1001-4996	Allocated Liability Insurance	4,489	5,341	5,640	5,640	5,640	7,500
100-1001-4997	Allocated Workers' Comp Insurance	-	-	1,100	1,100	1,100	900
<b>Total Operation</b>		<b>168,772</b>	<b>193,206</b>	<b>204,410</b>	<b>260,210</b>	<b>255,210</b>	<b>213,650</b>
100-1001-4210	Community Outreach <sup>3</sup>	35,096	-	5,000	5,000	5,000	5,000
100-1001-4210	Library/City Hall Landscaping	-	21,551	4,700	4,700	4,700	5,000
100-1011-4840	Cittaslow Community Support	18,000		27,125	27,125	19,345	26,958
<b>Total Council Objectives</b>		<b>53,096</b>	<b>21,551</b>	<b>36,825</b>	<b>36,825</b>	<b>29,045</b>	<b>36,958</b>
124-1001-4375	Equipment Rental (Photocopier Lease)	5,501	5,712	5,700	5,700	5,700	5,400
<b>TOTAL DEPARTMENT</b>		<b>227,369</b>	<b>220,469</b>	<b>246,935</b>	<b>302,735</b>	<b>289,955</b>	<b>256,008</b>
100-1001-3998	G&A - Water Fund Allocation - 12%	(20,253)	(25,771)	(27,529)	(31,225)	(30,625)	(25,638)
100-1001-3998	G&A - Sewer Fund Allocation - 14%	(23,628)	(30,066)	(28,617)	(36,429)	(35,729)	(29,911)
<b>General Fund Cost Allocation - 74%</b>		<b>177,987</b>	<b>158,920</b>	<b>185,088</b>	<b>229,380</b>	<b>217,900</b>	<b>195,059</b>

<sup>1</sup> Salaries: Includes stipend pay

<sup>2</sup> Benefits: Includes health, dental, vision, medicare, life insurance

<sup>3</sup> Cost for this item is to fund the monthly newsletter

<b>General Fund FTE</b>	6.00	6.00	6.00	6.00	6.00	6.00
<b>Total FTE</b>	6.00	6.00	6.00	6.00	6.00	6.00

**Detail - Cittaslow**  
**Budget Expenditures**

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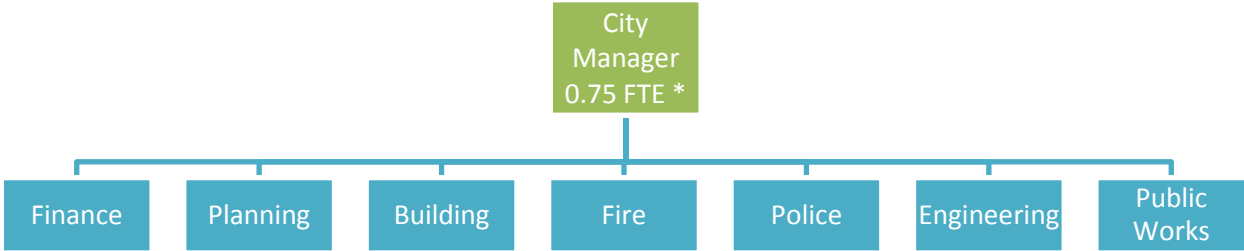
Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-1041-4840	Other Community Support - Cittaslow <sup>1</sup>	18,000	12,543	27,125	27,125	19,345	26,958

<sup>1</sup> Funds supporting Cittaslow will be spent on as follows:

Economic Initiatives	13,375
Traffic Calming	300
Community Resilience	2,000
Administrative Expenses	3,503
FY16/17 Carry-over (Ped Line Project Design)	<u>7,780</u>
<b>Total</b>	<b><u><u>26,958</u></u></b>

# CITY MANAGER

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\*Designated City Manager holding two positions as City Attorney.

The City Manager is the chief administrator of the City. The City Manager and his immediate staff are responsible for the general management of all City operations, personnel and develops the City’s annual budget and oversees preparation of the City’s capital improvement programs, plans and financing strategy. The City Manager develops and manages programs to assure economic development and financial vitality of the City and is responsible for implementing Council policies, ordinances, budgetary decisions and directives of the City Council. The City Manager’s Office will continue to support the City Council’s setting of priorities among ordinances and other initiatives, as well as monitor and report progress on the development and implementation of these priorities. The City Manager will continue to provide strategic leadership that supports the Mayor and City Council and challenges the organization to deliver high quality, cost-effective services that meet the needs of the community.

This responsibility includes the enforcement of City Ordinances; the administration of City contracts and agreements for goods and services, including franchise agreements, and ensures that all franchises, contracts, permits and privileges granted by the City Council are observed. The City Manager also advises the City Council of legislative and administrative concerns; responsibility for intergovernmental relations; and providing overall fiscal management.

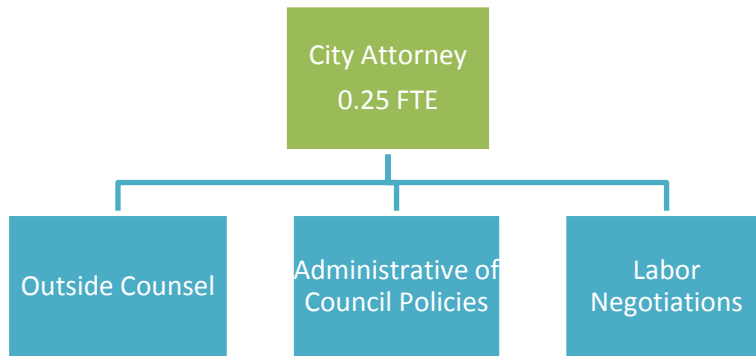
The City Manager is also responsible for administration of personnel rules, policies and employee Memorandums of Understanding serving as the Chief Negotiator with the City’s two formally recognized bargaining units and the unrepresented employees of the city. The City Manager appoints and oversees all executive management positions.

The City Manager also represents the City on regional boards and committees as appropriate and liaisons with other governmental entities on priority issues identified by the City Council. Significant collaboration occurs with nonprofit agencies when services and events are provided to benefit the City

With the City acting as the Successor Agency to the former Redevelopment Agency, the City Manager’s Office with the Finance Department will continue to manage the transition and the winding down of the Successor Agency activities ensuring compliance with the applicable laws and timelines set forth by the legislation.

## CITY ATTORNEY

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The City Attorney is responsible for legal advice and representation of the City Council and all city departments. The City Attorney coordinates all legal representation of the City, including outside counsel, if needed. At the direction of the City Council, the City Attorney prepares all ordinances and other legal documents for Council consideration.

### **Duties include:**

- Attending all City Council meetings and Planning Commission meetings as needed.
- Advice and support to all City departments.
- Response to public inquiries.
- Continuing education on public law, land use law, conflict of interest laws, etc.
- Review development plans.
- Review insurance requirements of city contractors.
- Review matters of interest to the Sebastopol Successor Agency.

## SUMMARY - CITY MANAGER / ATTORNEY

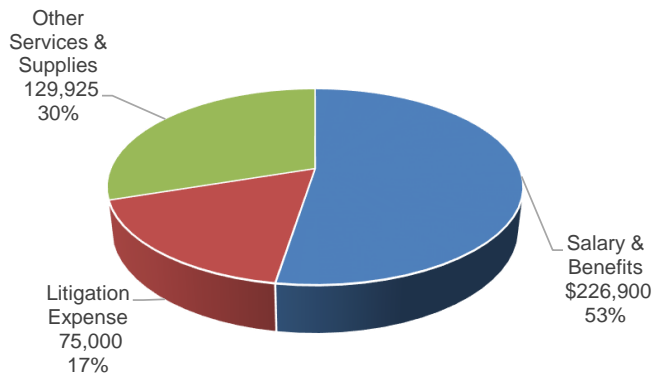
FUNDING SOURCES	FUNDING SOURCES	FUNDING SOURCES
	2016-17	2017-18
Water Fund	\$ 45,347	\$ 46,458
Sewer Fund	42,607	43,697
General Fund	361,071	341,671
<b>TOTAL REVENUE</b>	<b>449,025</b>	<b>431,825</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
Salaries & Benefits <sup>a</sup>	216,581	221,000	221,000	226,900	5,900	2.7%
Contracted Services	50,301	101,250	120,775	96,750	(24,025)	-19.9%
Litigation Expense	64,622	75,000	75,000	75,000	-	0.0%
Services & Supplies	1,483	5,000	5,000	4,950	(50)	-1.0%
Equipment Rental	4,354	4,000	4,000	5,000	1,000	25.0%
Telecommunications	1,296	1,500	1,500	1,500	-	0.0%
Training / Meetings / Travels	1,062	2,850	2,850	2,850	-	0.0%
Dues & Subscriptions	-	300	300	300	-	0.0%
Allocated Insurance	15,751	18,600	18,600	18,575	(25)	-0.1%
<b>TOTAL EXPENSE</b>	<b>\$ 355,450</b>	<b>\$ 429,500</b>	<b>\$ 449,025</b>	<b>\$ 431,825</b>	<b>\$ (17,200)</b>	<b>-3.8%</b>

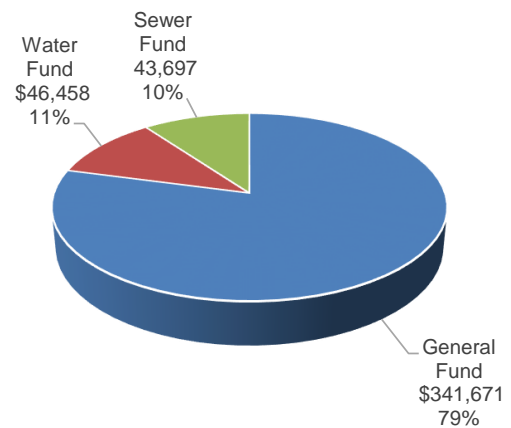
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

### City Manager/Attorney Expenditures



### Cost Allocation



**Detail - City Manager  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-1101-4010	Salaries <sup>1</sup>	109,587	116,821	120,400	120,400	120,400	123,450
100-1101-4100	Benefits <sup>2</sup>	33,579	39,496	40,500	40,500	40,500	43,800
100-1101-4140	Retiree Health Insurance (OPEB)	6,274	858	6,500	6,500	6,500	3,800
100-1101-4210	Contract Services	2,886	5,758	5,500	5,500	5,500	6,000
100-1101-4212	Technology Maintenance	290	118	750	750	750	750
100-1101-4310	Office Supplies	1,368	1,483	1,750	1,750	2,100	1,700
100-1101-4330	Misc. Supplies & Services	1,827	-	1,750	1,750	1,750	1,750
100-1101-4345	Dues / Subscriptions	80	-	300	300	300	300
100-1101-4510	Conference & Training	650	76	1,000	1,000	1,000	1,000
100-1101-4515	Meetings & Travel	435	409	1,100	1,100	500	1,100
100-1101-4750	Telecommunications	1,293	1,296	1,500	1,500	1,500	1,500
100-1101-4996	Allocated Liability Insurance	4,164	4,950	5,430	5,430	5,430	7,100
100-1101-4997	Allocated Workers' Comp Insurance			6,000	6,000	6,000	5,525
<b>Total Operation</b>		<b>162,433</b>	<b>171,265</b>	<b>192,480</b>	<b>192,480</b>	<b>192,230</b>	<b>197,775</b>
124-1101-4210	Contract Services - Pine Grove	-	7,087	55,000	74,525	74,525	50,000
124-1101-4210	Contract Services - Community Outreach <sup>3</sup>	-	37,338	40,000	40,000	40,000	40,000
124-1101-4351	Computer Equipment Expenses	1,349	-	1,000	1,000	1,000	1,000
124-1101-4375	Equipment Rental (Photocopier Lease)	2,759	4,354	4,000	4,000	4,000	5,000
<b>Total Capital Outlay &amp; Other</b>		<b>4,109</b>	<b>48,779</b>	<b>100,000</b>	<b>119,525</b>	<b>119,525</b>	<b>96,000</b>
<b>TOTAL DEPARTMENT</b>		<b>166,541</b>	<b>220,044</b>	<b>292,480</b>	<b>312,005</b>	<b>311,755</b>	<b>293,775</b>
100-1101-3998	G&A - Water Fund Allocation - 20%	(32,487)	(34,450)	(38,496)	(38,496)	(38,446)	(39,555)
100-1101-3998	G&A - Sewer Fund Allocation - 20%	(32,487)	(34,450)	(38,496)	(38,496)	(38,446)	(39,555)
<b>General Fund Cost Allocation - 60%</b>		<b>97,460</b>	<b>102,365</b>	<b>215,488</b>	<b>235,013</b>	<b>234,863</b>	<b>214,665</b>

<sup>1</sup> Salaries: Includes base pay (a portion is allocated to City Attorney budget), and longevity pay

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<sup>3</sup> Community Outreach Coordinator Contract

<b>General Fund FTE</b>	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total FTE</b>	0.75	0.75	0.75	0.75	0.75	0.75

**Detail - City Attorney**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-1201-4010	Salaries <sup>1</sup>	39,339	46,280	40,100	40,100	40,100	41,150
100-1201-41xx	Benefits <sup>2</sup>	11,071	13,126	13,500	13,500	13,500	14,700
100-1201-4214	Litigation Expense	94,500	64,622	75,000	75,000	75,000	75,000
100-1201-4330	Misc. Supplies & Services	25	-	500	500	500	500
100-1201-4515	Meetings & Travel	698	577	750	750	750	750
100-1201-4996	Allocation Liability Insurance	9,073	10,801	5,170	5,170	5,170	4,100
100-1201-4997	Allocated Workers' Comp Insurance	-	-	2,000	2,000	2,000	1,850
<b>TOTAL DEPARTMENT</b>		<b>154,706</b>	<b>135,406</b>	<b>137,020</b>	<b>137,020</b>	<b>137,020</b>	<b>138,050</b>

100-1201-3998	G&A - Water Fund Allocation - 5%	(7,735)	6,770	(6,851)	(6,851)	(6,851)	(6,903)
100-1201-3998	G&A - Sewer Fund Allocation - 3%	(4,641)	(4,062)	(4,111)	(4,111)	(4,111)	(4,142)
<b>General Fund Cost Allocation - 92%</b>		<b>142,329</b>	<b>138,114</b>	<b>126,058</b>	<b>126,058</b>	<b>126,058</b>	<b>127,006</b>

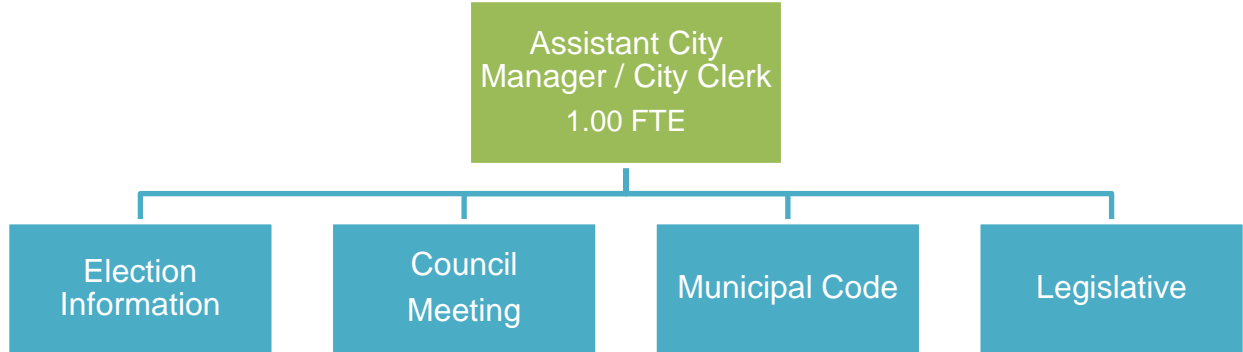
<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<b>General Fund FTE</b>	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Total FTE</b>	0.25	0.25	0.25	0.25	0.25	0.25	0.25

## ASSISTANT CITY MANAGER / CITY CLERK

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The City Clerk Department consists of the one employee, the City Clerk. The City Clerk serves as Clerk of the City Council and as Secretary to the Successor Agency as well as the Oversight Board and provides confidential staff support to the Mayor, City Council, City Manager and City Departments. The City Clerk is responsible for coordination of local ballot measures and City Council elections with the County Registrar of Voters; compliance with state campaign reporting and conflict of interest laws; and maintenance of overall record-keeping of the City. The mission of the City Clerk is to be a steward and protector of democratic processes and supports the City Council's goal of transparency and fairness, while advocating for community participation and involvement and maximizes public access to the City's legislative processes.

This office provides for the efficient and effective administration of the affairs and delivery of services for the City of Sebastopol; maintains all official City records; administers Fair Political Practice Commission and Conflict of Interest legislation in accordance with State laws; maintains official City seal; administers municipal elections; and provides the City Manager and City Council with accurate and timely information to support decision-making and policy direction; and assists in the overall daily administration, decision-making and policy direction guidance with the City Manager and Council.

The principal function of this position is to oversee, guide and assist the activities of various Departments and special projects to ensure they are in concert with the policies and goals of the City Manager and City Council; provide administrative guidance and make recommendations to departments to ensure the City's goals and objectives are achieved in a timely and professional manner.

The City Clerk provides coordination for the annual Goals and Priority Setting sessions for the City Council; accepts and processes subpoenas, summons and Public Record Act requests, appeals and claims; monitors and processes all appointments, resignations and terminations for Boards and Commissions and City Committees; administers oaths of office; ensures the City of Sebastopol complies with Redwood Empire Municipal Insurance Fund (REMIF) requirements; responsible for compliance with ethics training; coordinates and sets up City meetings and events; reserves meeting rooms and issues special event permits; reports Diversified Risk Assessments; prepares City Council agendas and agenda packets; prepares legal notices for publication; maintains Municipal Code and Official Seal; notarizes city documents; and provides prompt and courteous service to citizens' requests for assistance.

# CITY CLERK DASHBOARD

Statute	Why?	
<p><b>The Brown Act</b> Government Code (Access to information law regarding open meetings &amp; open deliberations)</p> <p><u>Government Code §§ 54950 et seq.</u></p>	<p>The people, in delegating authority, do not give their public servants the right to decide <u>what is</u> good for the people <u>to know</u> and <u>what is not</u> good for them <u>to know</u>. The people insist on remaining informed so they may retain control over the instruments they have created.</p>	
<p><b>The California Public Records Act</b> Government Code (Access to information law regarding government business records)</p> <p><u>Government Code §§ 6250 et seq.</u></p>	<p>The public must have access to information that enables them to monitor the functioning of their government.</p>	
<p><b>Political Reform Act</b> Government Code (Access to information law regarding financial interests of officials)</p> <p><u>Government Code § 81000 et seq.</u> <u>CCR § 18109 et seq.</u></p>	<p>Government should serve citizens equally without regard to wealth; contributors shall not gain disproportionate influence over others. The theory is that an informed electorate will vote against a candidate having financial alliances adverse to the public interest.</p>	
<p><b>Fair Political Practices Commission</b> An agency established under the Political Reform Act (Access to information law regarding financial interests of officials)</p> <p><u>Government Code § 81000 et seq.</u> <u>CCR § 18109 et seq.</u></p>	<p>The FPPC is an agency established under the Political Reform Act (Government Code) The FPPC has responsibility for the impartial, effective administration and implementation of the Political Reform Act. The FPPC creates regulations, manuals, and forms to implement the Act.</p>	
<p><b>Conflicts of Interest</b> Government Code (Safeguard law - protects against personal financial gain for officials)</p> <p><u>Government Code § 1090</u> <u>Government Code §§ 87100 – 87505</u></p>	<p>Public officials, whether elected or appointed, should perform their duties in an impartial manner, free from bias caused by their own financial interests.</p> <p>No public official shall participate in or attempt to use his official position to influence a governmental decision for which the official has a personal financial interest.</p>	
<p><b>The Maddy Act – Local Appointments List</b> Government Code (Access to information law regarding board and commission vacancies)</p> <p><u>Government Code § 54972</u></p>	<p>A vast and largely untapped reservoir of talent exists among the citizenry, and rich and varied segments of this great human resource are, all too frequently, not aware of the many opportunities which exist to participate in and serve on local regulatory and advisory boards, commissions, and committees</p>	

# CITY CLERK DASHBOARD

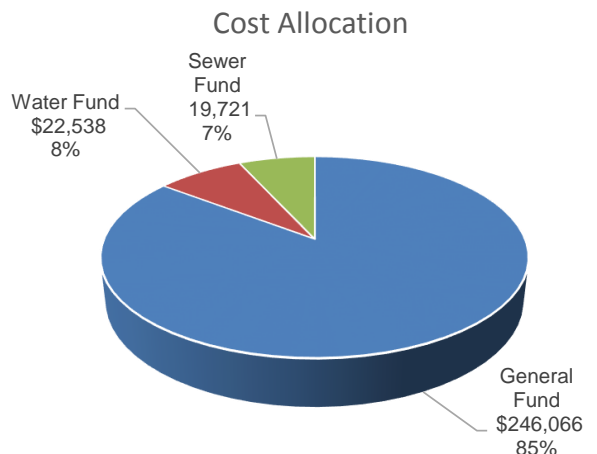
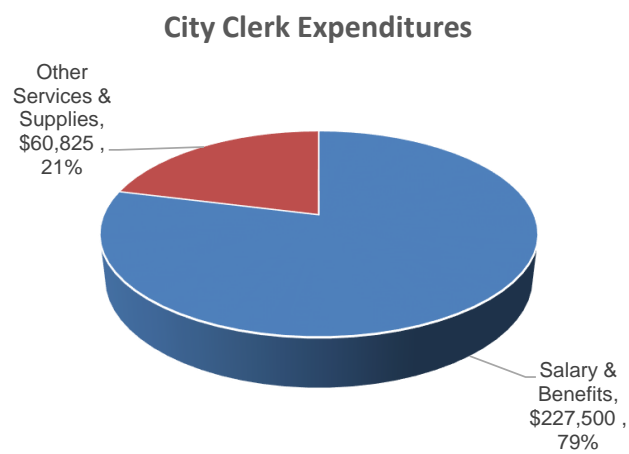
Statute	Why?	How?
<p><b>Election Law</b> Elections Code <b>(Safeguard law – protects individual rights to a participatory government)</b></p> <p>Government Code §§ <a href="#">34050</a> &amp; <a href="#">36503</a> Elections Code §§ <a href="#">1301</a>, <a href="#">9200</a> et seq. and <a href="#">10100</a> et. seq.</p>	<p>US Constitution: The right of citizens of the United States to vote shall not be denied or abridged.</p>	
<p><b>Ethics Law (AB 1234)</b> Government Code <b>(Safeguard law – protects against inappropriate use of tax dollars)</b></p> <p>Government Code § <a href="#">53234</a></p>	<p>Response to reports of inappropriate use of local tax dollars, increased misuse of public resources, and failure to follow conflict of interest laws.</p>	
<p><b>Tort Claims Act (Claims Against Public Entities)</b> Government Code <b>(Safeguard law- protects against significant attorneys fees and narrows a plaintiff's lawsuit)</b></p> <p>Government Code §§ <a href="#">900</a> et seq.</p>	<p>Allows governments to investigate and negotiate on meritorious claims.</p>	
<p><b>California Voter Participation Rights Act</b> Election Code <b>(Safeguard law - protects against low voter turnout due to the timing of elections)</b></p> <p>Elections Code § <a href="#">14050</a></p>	<p>One of the greatest barometers for waning civic engagement in American politics is declining voter turnout. Synchronizing with statewide elections can boost turnout 21-36 percent.</p>	
<p><b>California Voting Rights Act</b> Election Code <b>(Safeguard law - protects against voter dilution and discrimination)</b></p> <p>Elections Code § <a href="#">14025</a></p>	<p>At-large election systems are suspect because they invariably dilute the vote of a minority.</p>	

## SUMMARY - ASSISTANT CITY MANAGER / CITY CLERK

FUNDING SOURCES	FUNDING SOURCES	FUNDING SOURCES
	2016-17	2017-18
Notary Fees	\$ 20	\$ -
Plaza Rental Fees	4,500	4,500
Water Fund	20,724	22,538
Sewer Fund	18,134	19,721
General Fund	240,273	241,566
<b>TOTAL REVENUE</b>	<b>283,650</b>	<b>288,325</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits <sup>a</sup></b>	215,135	214,050	214,050	227,500	13,450	6.3%
<b>Contracted Services</b>	16,230	13,500	13,500	20,500	7,000	51.9%
<b>Services &amp; Supplies</b>	2,311	6,750	6,750	7,700	950	14.1%
<b>Equipment Rental</b>	4,972	5,600	5,600	5,600	-	0.0%
<b>Election Expense</b>	-	18,000	18,000	-	(18,000)	-100.0%
<b>Telecommunications</b>	1,656	3,000	3,000	3,000	-	0.0%
<b>Training/Meetings</b>	6,548	7,000	7,000	7,500	500	7.1%
<b>Dues &amp; Subscriptions</b>	290	1,250	1,250	1,250	-	0.0%
<b>Allocated Insurance</b>	6,259	14,500	14,500	15,275	775	5.3%
<b>TOTAL EXPENSE</b>	<b>\$ 253,401</b>	<b>\$ 283,650</b>	<b>\$ 283,650</b>	<b>\$ 288,325</b>	<b>\$ 4,675</b>	<b>1.6%</b>

a Salaries: Includes Base pay, longevity pay, education incentive pay  
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - Assistant City Manager / City Clerk**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-1301-4010	Salaries <sup>1</sup>	128,971	157,438	150,000	150,000	150,000	158,300
100-1301-4100	Benefits <sup>2</sup>	44,584	54,025	51,850	51,850	51,850	57,000
100-1301-4104	Accrual In-Lieu	5,254	-	8,500	8,500	8,500	8,500
100-1301-4140	Retiree Health Insurance (OPEB)	4,392	3,672	3,700	3,700	3,700	3,700
100-1301-4210	Contract Services <sup>3</sup>	2,526	12,856	10,000	10,000	10,000	17,000
100-1301-4212	Technology Maintenance	1,861	518	1,500	1,500	1,500	1,500
100-1301-4270	Election Costs	9,093	2,856	2,000	2,000	2,000	2,000
100-1301-4310	Office Supplies	3,673	1,578	4,000	4,000	4,000	5,000
100-1301-4330	Misc. Supplies & Services	1,013	733	1,750	1,750	1,750	1,700
100-1301-4345	Dues / Subscriptions	1,130	290	1,250	1,250	1,250	1,250
100-1301-4510	Conference & Training	5,213	5,068	5,500	5,500	5,500	6,000
100-1301-4515	Meetings & Travel	1,227	1,480	1,500	1,500	1,500	1,500
100-1301-4750	Telecommunications	1,522	1,656	3,000	3,000	3,000	3,000
100-1301-4996	Allocated Liability Insurance	4,901	6,259	7,200	7,200	7,200	8,175
100-1301-4997	Allocated Workers' Comp Insurance	-	-	7,300	7,300	7,300	7,100
<b>Total Operation</b>		<b>215,359</b>	<b>248,429</b>	<b>259,050</b>	<b>259,050</b>	<b>259,050</b>	<b>281,725</b>
124-1301-4270	Election Expense - Ballot Measurers		-	18,000	18,000	18,000	-
124-1301-4351	Computer Equipment Expenses	1,349	-	1,000	1,000	1,000	1,000
124-1301-4375	Equipment Rental (Photocopier Lease)	2,759	4,972	5,600	5,600	5,600	5,600
<b>Total Capital Outlay</b>		<b>4,108</b>	<b>4,972</b>	<b>24,600</b>	<b>24,600</b>	<b>24,600</b>	<b>6,600</b>
<b>TOTAL DEPARTMENT</b>		<b>219,468</b>	<b>253,401</b>	<b>283,650</b>	<b>283,650</b>	<b>283,650</b>	<b>288,325</b>
100-1301-3998	G&A - Water Fund Allocation - 8%	(16,504)	(19,874)	(20,724)	(20,724)	(20,724)	(22,538)
100-1301-3998	G&A - Sewer Fund Allocation - 7%	(14,441)	(17,390)	(18,134)	(18,134)	(18,134)	(19,721)
<b>General Fund Cost Allocation - 85%</b>		<b>184,414</b>	<b>211,165</b>	<b>220,193</b>	<b>220,193</b>	<b>220,193</b>	<b>239,466</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<sup>3</sup> Includes municode update annual contract maintainance

<b>General Fund FTE</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTE</b>	1.00	1.00	1.00	1.00	1.00	1.00	1.00

# City of Sebastopol COUNCIL POLICY



SUBJECT	POLICY NO	EFFECTIVE DATE	PAGE
<b>FUNDING OF COMMUNITY BENEFIT GRANTS</b>	88	October 18, 2016	1 of 4

## **BACKGROUND**

The Community Benefit Grant Program provides an excellent opportunity for the City of Sebastopol to support critical neighborhood projects and helps fulfill the community's vision. It has been the practice of the City Council to consider the contribution funding of community-based programs conducted by non-profit 501 (3) (c) organizations that actively enhance the quality of life for Sebastopol residents.

The Community Grants program is developed with a philosophy of partnership whereby Council recognizes the vital role that individuals, community groups and organizations play in contributing to the creation of a vibrant and sustainable City. In return, Council provides a range of grants to encourage and support individuals and groups in the community to engage in activities that advance the quality of life in the City of Sebastopol.

## **PURPOSE**

The purpose of this policy is to provide a basis for Council to allocate funds in an equitable and effective manner. Council acknowledges that the provision of grants is an important role for local government, and is an essential way in which Council can directly support the local community.

Council will apply appropriate management practices to ensure that there is a balance between responsibility for administering public funds, and supporting the community in a practical and effective manner.

The Community Benefit Grant Fund is intended to provide funding to local non-profit organizations for specified community benefits programs and/or projects that will:

1. Address an unmet/under-met and ongoing community need;
2. Demonstrate long-term impact and quality outcome;
3. Benefit a large cross section of community residents and/or businesses;
4. Leverage additional funding to support the program;

The Community Grants policy is strongly related to Council's Goals and Objectives as well as its vision and mission statements. The goal is to operate the Community Benefit Grant Program following related Council policies, plans and activities such as:

1. Social Plans including Youth Plan, Cultural Arts, and Positive Aging/Elders;
2. Community Participation;
3. Festivals and Public Events;
4. Economic Development; and
5. Marketing Strategy, Tourism, Community Outreach

# City of Sebastopol COUNCIL POLICY



SUBJECT	POLICY NO	EFFECTIVE DATE	PAGE
<b>FUNDING OF COMMUNITY BENEFIT GRANTS</b>	88	October 18, 2016	2 of 4

## **POLICY**

1. Non-profit organizations must file an application for the Community Benefit Grants Program. Applications must be submitted by March 31 of each year for funding the following fiscal year. Applications must be submitted to the Finance Department prior to each deadline. Application forms may be obtained from the Finance Department, 7:00 A.M to 5:30 P.M., Monday through Thursday, or off the City website page ([www.cityofsebastopol.org](http://www.cityofsebastopol.org)).
2. Public funds shall be made available only when the funds are to be expended for a community program that will contribute to the quality of life for Sebastopol residents.
3. The City Council shall strive to appropriate one percent of General Fund revenues.
4. No organization may apply for funding if it failed to meet any of the post application requirements from the prior year (see paragraph 11, 12 & 13).
5. Funds will not be allocated to:
  - a. Political action committees, political candidates, or political campaigns;
  - b. Any organization conducting a religious activity;
  - c. Organizations conducting a fund-raising event or activity;
  - d. For the rental of the City owned facilities.
6. Funding requested from membership based adult organizations will not be considered if the funds requested are to be used to directly benefit its members and not the community at large.
7. Funding requested from youth sports group will be considered only if the request is to support the youth sports group in a regional, state or national competition, but not for travel out of the country, and provided that the requesting group is predominately composed of Sebastopol residents and greater Sebastopol community.
8. Requests for funding will be considered by the City Council only during the periods determined in this Council Policy and submitted on the appropriate application form.
9. Funding of a program will not constitute a precedent for contributions in subsequent years.
10. All applications will be submitted to the Finance Department for analysis and recommendation to the Budget Subcommittee and ultimately to the City Council. In its evaluation, the Budget Subcommittee shall consider and evaluate the following criteria:
  - a. The non-profit status of the organization.
  - b. The number of citizens within the community that will benefit directly by the expenditure as well as the ratio of Sebastopol residents served to the total number of individuals served.
  - c. Adherence to the stated policies of the City of Sebastopol.
  - d. Whether or not a public need will go unmet without the contribution
  - e. The degree to which the goodwill of the City of Sebastopol will be promoted.
  - f. The degree to which the cause has been recognized as a contribution to the community

# City of Sebastopol COUNCIL POLICY



<b>SUBJECT</b> <b>FUNDING OF COMMUNITY BENEFIT GRANTS</b>	<b>POLICY NO</b> 88	<b>EFFECTIVE DATE</b> October 18, 2016	<b>PAGE</b> 3 of 4
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- g. Whether or not the contribution could expose the City to civil liability
  - h. The amount of the request.
  - i. Whether the ratio of administrative costs to program costs exceeds 25% of the program budget.
  - j. The degree to which the members of the organization have engaged in fund-raising activities.
  - k. Whether or not the organization has applied for funding from other Sonoma County cities.
  - l. Whether or not the organization has received CDBG (Community Development Block Grant Funding).
11. After review, the Budget Subcommittee shall make a recommendation to approve, deny, or modify the funding request and approve as modified.
12. Post Application Requirements:
- a. Not discriminate in employment or in clients served because of race, religion, national origin, or sex or sexual orientation.
  - b. Be accountable for revenue and expenditures through standard bookkeeping procedures. An annual audit or review at the applicant's expense may be required, with the results available to the City of Sebastopol upon request.
  - c. Provide access to periodic reviews by City staff and City Council for purposes of monitoring the program.
  - d. Provide the City with an interim end of the year full financial accounting and narrative report by the close of May 31.
  - e. The year-end report shall be submitted in writing, and may be brief but should include a financial summary indicating how funds have been expended during the period and a narrative commenting on development of the program. The end of the year shall be within 30 days after May 31. This report must include a complete financial statement detailing all expenditures of the City monies for the program(s) covered under the grant and a narrative report on the project and its significance. The financial and narrative report should compare actual expenditures and accomplishments with the budget and objectives cited in the original proposal.
13. Funded applicants must return to the City any unexpended funds at the end of the one-year funding period, or whenever, the City determines that the applicant has not performed in accordance with the approved program proposal.
14. Any funds returned in accordance with the policy shall be returned to the City General Fund, to be allocated in accordance with the policy.
15. City moneys shall be used only for the purpose and program(s) duly authorized and in accordance with the approved budget. Any deviation from the approved program proposal may be made only with the City's prior written approval. If not, funds must be returned immediately to the City.

# City of Sebastopol COUNCIL POLICY



SUBJECT	POLICY NO	EFFECTIVE DATE	PAGE
<b>FUNDING OF COMMUNITY BENEFIT GRANTS</b>	88	October 18, 2016	4 of 4

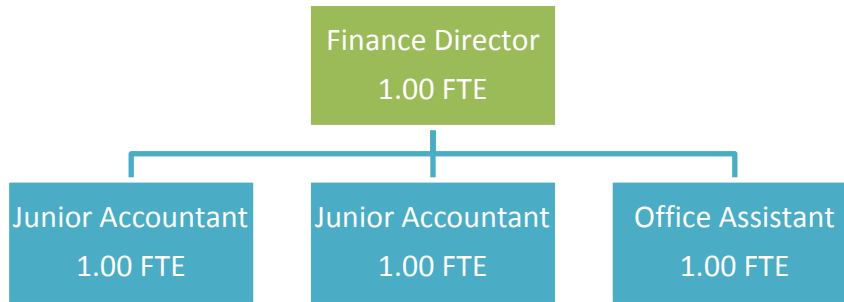
16. The organization shall provide a report to the City of its use of the funds provided no later than 30 days after the close of the third quarter (March 31) of the fiscal year.
17. Each year, and in accordance with the established time line, the City Council will develop its funding allocations within the following categories for Community Benefit Grands Funding:
  - a. Parks and Recreation, including but not limited to:
    - i. Outdoor Recreation
    - ii. Youth services and athletics, such as dance classes, life skilled programs
    - iii. Hospitality Program
  - b. Arts and Cultural, including but not limited to:
    - i. Event and Tourism Resources
    - ii. History and Culture Education
    - iii. Music, Theater & Art Events
  - c. Environmental Quality and Sustainability, including but not limited to:
    - i. Clean air quality / pollution control
    - ii. Climate action initiative
    - iii. Sustainability education
  - d. Health & Community/Human Services, including but not limited to:
    - i. Health and Safety, Food / Nutrition, Youth and mental health services
    - ii. Crisis Intervention Facilities
    - iii. Senior & Low Income Resources
  - e. Economic Vitality, including but not limited to:
    - i. Workforce training such as internship
    - ii. Business development, incubation or acceleration
    - iii. Business attraction, retention / expansion program

**Detail - Community Support  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-1040-4820	Sebastopol Regional Library	-	-	3,800	3,800	3,800	-
100-1040-4820	Library Assoc New Techno-Current Regional Entity (LANTERN)	5,000	5,000	5,000	5,000	-	10,000
100-1040-4820	Main Stage West	2,500	-	2,500	2,500	2,500	-
100-1040-4820	Sebastopol Center for the Arts	7,500	32,500	10,000	10,000	10,000	15,000
100-1040-4820	Rebuilding Together Sebastopol	2,500	2,500	3,500	3,500	3,500	3,500
100-1040-4820	Chamber of Commerce	5,000	5,000	5,000	5,000	5,000	10,000
100-1040-4820	Mr. Music Foundation	5,000	5,000	5,000	5,000	5,000	8,000
100-1040-4820	Sebastopol Farmers Market	-	2,000	2,000	2,000	2,000	2,000
100-1040-4820	SCCC TeensWork Program	2,400	2,400	2,400	2,400	2,400	2,400
100-1040-4820	Redwood Rainbows Square Dance Club, Inc	-	-	5,000	5,000	5,000	7,800
100-1040-4820	Sebastopol World Friends - Sister City Exchanges	2,500	3,245	3,700	3,700	3,700	4,200
100-1040-4820	Slow Food Russian River	4,500	4,500	4,500	4,500	4,500	4,500
100-1040-4820	Western SoCo Historical Society	3,000	3,000	3,000	3,000	3,000	5,000
100-1040-4820	SUSD Rainbow House	4,000	4,000	4,000	4,000	4,000	4,000
100-1040-4820	UC Master Gardener Program of Sonoma County	-	-	1,500	1,500	1,500	-
100-1040-4820	Community and Family Service Agency	5,000	5,000	5,000	5,000	5,000	-
100-1040-4820	Law Chaplaincy of Sonoma County	-	-	500	500	500	500
100-1040-4820	Sebastopol Area (Burbank) Senior Center	5,000	5,000	5,000	55,000	55,000	-
100-1040-4820	Sebastopol Entrepreneurs Project	-	2,000	2,000	2,000	2,000	-
100-1040-4820	Analy Student Club Operation	400	-	-	-	-	-
100-1040-4820	Sebastopol Village Building Convergence	2,000	-	-	-	-	-
<b>Total</b>		<b>\$ 56,300</b>	<b>\$ 81,145</b>	<b>\$ 73,400</b>	<b>\$ 123,400</b>	<b>\$ 118,400</b>	<b>\$ 76,900</b>

# FINANCE DEPARTMENT

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The Finance Department provides support in three distinct areas: Finance, Human Resources, and Risk Management. This department is responsible for the control of the City’s financial records; City payroll functions; Employee Benefit and Personnel administration; and Risk Management Insurance administration.

## MANDATED

### Finance

- Prepare Annual City Budget
- Prepare Audited Financial Reports
- Respond to Public Records Requests
- Prepare Federal, State & County Reports
- Prepare semi-monthly Payroll
- Administer Bond Requirements
- Administer Business Licensing

### Human Resources/Risk Management

- Ensure compliance with federal and state-mandated requirements
- Administer City’s labor and employee relations program
- Administer employee medical leaves
- Administer compensation and benefits
- Administer hiring processes
- Serves as one of two City-assigned REMIF Board Members

## CORE

### Finance

- Administer Utility Billing Operation
- Process Accounts Payable/Receivable
- Process Cash Receipts
- Perform Treasury Management
- Perform Financial Analysis
- Administer and Maintenance ongoing of the City’s User Fee Schedule

- Administers the Street Lighting Assessment District, and the Woodstone Assessment District
- Maintains the Fixed Asset inventory

### **Human Resources/Risk Management**

- Provide notice to employees of medical leave and benefits rights under law
- Resolve return to work, risk management, and safety issues with supervisors and managers
- Coordinate with oversight and benefit administration organizations
- Design and maintain classification and compensation structures
- Provide direction to payroll staff for legal compliance for 100 employees
- Compile and maintain official personnel records for all employees
- Maintains and manages the City's Payroll, Personnel, Medical, and Worker's Compensation records
- Creates and implements various employee benefit / insurance programs and policies as needed
- Updates job descriptions for all departments
- Administration of required AB1825 Anti-Harassment training for City staff
- Serves as the insurance and benefit administrator for City staff
- Manages Public Employee Retirement System program
- Administration of the Health, Life, Short Term and Long Term Disability insurance programs
- Administration of the City's self-funded Dental and Vision insurance programs
- Administers the City's Child Care benefit program
- Administers City's 457 Deferred Compensation programs
- Administers FMLA Family Medical Leave Act leave of absences for employees
- Administers the City's Medical After Retirement programs
- Administers the COBRA program for former employees and their dependents
- Administration of HIPAA privacy act
- Assists employees with all of the City's benefit programs
- Responsible for managing REMIF's Risk Management programs including City insurances for Property Insurance, Liability Insurance, Vehicle Insurance, Earthquake & Flood Insurance, and Boiler Insurance
- Responsible for managing REMIF's Employee Insurance programs including Health Insurance, Life Insurance, Short Term and Long Term Disability Insurance, and Voluntary Life Insurances
- Responsible for management of REMIF's Workers Compensation Insurance coverage
- Responsible for maintaining REMIF's list of all property insured for the City including City buildings, City property and the City's vehicle and equipment fleet

### **Major Accomplishments in 2016/2017:**

- ✓ Received the Distinguished Budget Presentation Award (1<sup>st</sup> time recipient)
- ✓ Responded to and provided information for numerous Public Records Requests.
- ✓ Continued to assist the City Manager with employee negotiations for the three

- employee union organizations.
- ✓ Implemented Utility On-line bill payment
  - ✓ Selected new auditors
  - ✓ Facilitated Human Resources study assessment
  - ✓ Facilitated CalPERS unfunded liability study
  - ✓ Upgraded Phase II of information technology for the Public Works and Fire Department infrastructure

**Goals and Objectives for 2017/2018:**

- Implement Finance Suite Module for Go-Live on July 10, 2017
- Preparation for payroll module upgrade for Go-Live on January 1, 2018
- Continue to improve the City's annual budget
- Continue to be the recipient of the Distinguished Budget Presentation Award
- Obtain the Certificate of Achievement for Excellence in Financial Reporting
- Continue to streamline for efficiency with year-end close processes and the department overall

## SUMMARY - FINANCE

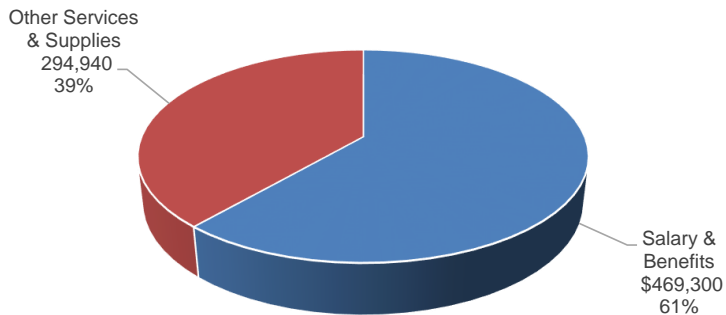
FUNDING SOURCES	FUNDING SOURCES 2016-17	FUNDING SOURCES 2017-18
Business Licenses	\$ 130,000	\$ 127,400
Staff Time Reimbursement	3,500	6,000
Water Fund	264,271	288,131
Sewer Fund	257,317	280,549
General Fund	46,363	62,160
<b>TOTAL REVENUE</b>	<b>\$ 701,450</b>	<b>764,240</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits<sup>a</sup></b>	319,556	447,900	447,900	469,300	21,400	4.8%
<b>Contract Services</b>	187,091	161,150	190,650	228,650	38,000	19.9%
<b>Services &amp; Supplies</b>	7,777	8,400	8,400	8,400	-	0.0%
<b>Equipment Rental</b>	67,483	11,400	11,400	12,600	1,200	10.5%
<b>Telecommunications</b>	2,188	2,200	2,200	3,740	1,540	70.0%
<b>Training/Meetings</b>	2,149	9,200	9,200	9,200	-	0.0%
<b>Dues &amp; Subscriptions</b>	431	2,500	2,500	2,500	-	0.0%
<b>Allocated Insurance</b>	10,860	29,200	29,200	29,850	650	2.2%
<b>TOTAL EXPENSE</b>	<b>\$ 597,535</b>	<b>\$ 671,950</b>	<b>\$ 701,450</b>	<b>\$ 764,240</b>	<b>\$ 62,790</b>	<b>9.0%</b>

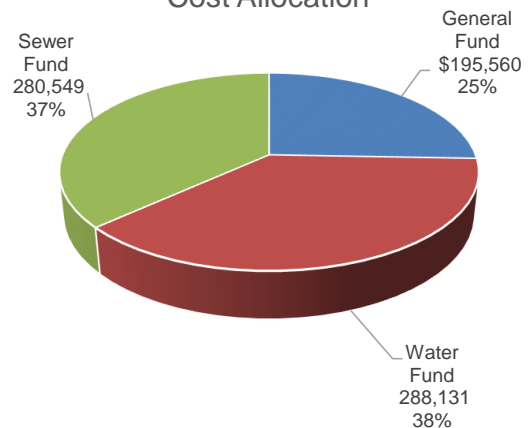
<sup>a</sup> Salaries: base pay, and education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Finance Expenditures



Cost Allocation



**Detail - Finance**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Year-End	2017/18 Adopted Budget
100-1401-4010	Salaries <sup>1</sup>	252,192	218,538	313,200	313,200	313,200	325,000
100-1401-4012	Overtime	395	312	-	-	-	-
100-1401-4100	Benefits <sup>2</sup>	71,924	91,600	127,100	127,100	127,100	136,700
100-1401-4140	Retiree Health Insurance OPEB	15,416	9,106	7,600	7,600	7,600	7,600
100-1401-4210	Contract Services	14,042	63,074	42,500	42,500	42,500	72,900
100-1440-4211	Contract Services - Credit Card Services	7,307	15,262	15,000	15,000	15,000	21,600
100-1410-4212	Contract Services - Information Tech	5,596	63,775	51,500	66,500	66,500	53,000
100-1401-4212	Technology Maintenance	1,755	1,563	3,400	3,400	3,400	3,400
100-1430-4220	Contract Services - Accounting Services	24,150	24,150	28,750	38,250	38,250	36,550
100-1441-4222	Contract Services - Sales Tax Audit	5,511	6,132	5,000	5,000	5,000	6,200
100-1442-4223	Contract Services - UUT Audit	14,500	13,135	15,000	15,000	15,000	15,000
100-1420-4230	Contract Services - Human Resources	-	-	-	5,000	5,000	20,000
100-1401-4310	Office Supplies	7,019	6,236	8,400	8,400	8,400	8,400
100-1401-4330	Misc. Supplies & Services	389	1,541	-	-	-	-
100-1401-4345	Dues / Subscriptions	365	431	2,500	2,500	2,500	2,500
100-1401-4375	Equipment Rental	1,984	7,087	5,400	5,400	5,400	6,600
100-1401-4510	Conference & Training	1,611	1,981	8,700	8,700	8,700	8,700
100-1401-4515	Meetings & Travel	318	168	500	500	500	500
100-1401-4750	Telecommunication	2,063	2,188	2,200	2,200	2,200	3,740
100-1401-4996	Allocated Liability Insurance	9,126	10,860	13,700	13,700	13,700	15,250
100-1401-4997	Allocated Workers' Comp Insurance	-	-	15,500	15,500	15,500	14,600
<b>Total Operation</b>		<b>435,663</b>	<b>537,139</b>	<b>665,950</b>	<b>695,450</b>	<b>695,450</b>	<b>758,240</b>
124-1401-4375	Equipment Rental (Photocopier Lease)	5,501	60,396	6,000	6,000	6,000	6,000
<b>Total Capital Outlay</b>		<b>5,501</b>	<b>60,396</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>

<b>TOTAL DEPARTMENT</b>	<b>441,164</b>	<b>597,535</b>	<b>671,950</b>	<b>701,450</b>	<b>701,450</b>	<b>764,240</b>
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100-1401-3998	G&A - Water Fund Allocation - 38%	(165,552)	(171,860)	(253,061)	(264,271)	(264,271)	(288,131)
100-1401-3998	G&A - Sewer Fund Allocation - 37%	(161,195)	(167,338)	(246,402)	(257,317)	(257,317)	(280,549)
<b>General Fund Cost Allocation - 25%</b>		<b>108,916</b>	<b>197,941</b>	<b>166,488</b>	<b>173,863</b>	<b>173,863</b>	<b>189,560</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<b>General Fund FTE</b>	3.00	3.90	4.90	4.90	4.90	4.90
<b>Total FTE</b>	3.00	3.90	4.90	4.90	4.90	4.90

## INSURANCE & BENEFITS

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 ADOPTED BUDGET	\$ INC/(DEC) FROM ADJUSTED	% CHANGE
<u>OPERATING REVENUE</u>							
Charges for Services - Insurance	\$ 374,045	\$ 487,086	\$ 487,086	\$ 500,150	\$ 500,150	\$ 13,064	2.7%
Charges for Services - Benefits	1,757,767	2,060,554	2,060,554	2,139,400	2,139,400	78,846	3.8%
Other Income	-	-	-	-	-	-	0.0%
Interest Earnings	-	-	-	-	-	-	0.0%
TOTAL REVENUE	<u>\$ 2,131,812</u>	<u>\$ 2,547,640</u>	<u>\$ 2,547,640</u>	<u>\$ 2,639,550</u>	<u>\$ 2,639,550</u>	<u>\$ 91,910</u>	<u>3.6%</u>
<u>OPERATING EXPENSES</u>							
REMIF - Liability Insurance	\$ 228,957	\$ 263,750	\$ 263,750	\$ 288,650	\$ 288,650	\$ 24,900	9.4%
REMIF - Workers' Comp Insurance	145,088	223,336	223,336	211,500	211,500	(11,836)	-5.3%
Health Insurance	565,550	664,260	664,260	655,100	655,100	(9,160)	-1.4%
Dental Insurance	71,977	65,000	65,000	75,000	75,000	10,000	15.4%
Vision Insurance	16,473	20,000	20,000	20,000	20,000	-	0.0%
Retirement Benefits	1,007,894	1,217,315	1,217,315	1,295,000	1,295,000	77,685	6.4%
Other Benefits	95,873	93,979	93,979	94,300	94,300	321	0.3%
TOTAL OPERATING EXPENSE	<u>\$ 2,131,812</u>	<u>\$ 2,547,640</u>	<u>\$ 2,547,640</u>	<u>\$ 2,639,550</u>	<u>\$ 2,639,550</u>	<u>\$ 91,910</u>	<u>3.6%</u>
NET BUDGETARY RESULT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Addition/(Use) of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		

**Detail Finance - Liability Insurance**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
601-0000-4996	Allocated Liability Insurance	(192,351)	(228,957)	(263,750)	(263,750)	(263,750)	(288,650)
601-0000-4811	Liability Premium	110,185	136,480	149,000	149,000	149,000	163,900
601-0000-4812	Liability Deductible	15,991	26,563	25,000	25,000	25,000	30,000
601-0000-4813	Environmental Pollution Ins.	5,521	2,731	5,500	5,500	5,500	5,500
601-0000-4814	Cyber Risk & Safety Services	-	3,257	10,000	10,000	10,000	10,000
601-0000-4815	Property Premium	14,675	14,822	15,000	15,000	15,000	15,000
601-0000-4816	Vehicle Insurance	11,182	11,088	10,000	10,000	10,000	15,000
601-0000-4817	Earthquake & Flood	33,275	32,471	47,250	47,250	47,250	47,250
601-0000-4818	Boiler & Machinery Insurance	1,522	1,545	2,000	2,000	2,000	2,000
<b>TOTAL</b>		-	-	-	-	-	-

Account Number	Department	% Allocation	FY15/16 Actual Expense as reported to REMIF	Department Allocation
601-1001-4996	City Council	2.6%	227,670	7,500
601-1101-4996	City Manager	2.5%	215,095	7,100
601-1201-4996	City Attorney	1.4%	123,605	4,100
601-1301-4996	City Clerk	2.8%	247,143	8,175
601-1401-4996	Finance	5.3%	460,907	15,250
601-2102-4996	Planning	4.8%	419,606	13,900
601-2202-4996	Building Inspection	2.6%	229,703	7,600
601-2302-4996	Engineering	3.4%	297,098	9,850
601-3102-4996	Fire	8.0%	697,831	23,100
601-3202-4996	Police	40.8%	3,556,752	117,700
601-4102-4996	PW Corp Yard	4.9%	423,350	14,000
601-4103-4996	General Fund Streets	3.1%	270,641	9,000
601-4104-4996	Parks & Landscaping	3.3%	290,726	9,600
601-4106-4996	Government Building	1.2%	104,977	3,500
601-4302-4996	Ives Pool	1.0%	88,273	3,000
601-4402-4996	Water Operations	8.0%	698,529	23,120
601-4502-4996	Wastewater Operations	4.3%	370,895	12,155
<b>Total</b>			<b>8,722,801</b>	<b>288,650</b>

**Detail Finance - Employee Benefits**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
601-0000-4997	Allocated Workers' Comp Insurance	(156,403)	(145,088)	(223,336)	(223,336)	(223,336)	(211,500)
601-0000-4190	Worker's Compensation Premium	131,400	119,788	203,336	203,336	203,336	191,500
601-0000-4191	Worker's Comp Deductible	25,003	25,300	20,000	20,000	20,000	20,000
<b>TOTAL</b>		-	-	-	-	-	-

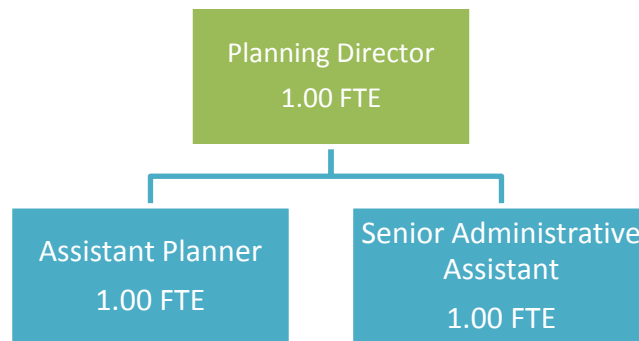
Account Number	Department	Department Allocation
601-1001-4997	City Council	900
601-1101-4997	City Manager	5,525
601-1201-4997	City Attorney	1,850
601-1301-4997	City Clerk	7,100
601-1401-4997	Finance	14,600
601-2102-4997	Planning	12,650
601-2202-4997	Building Inspection	7,100
601-2302-4997	Engineering	6,450
601-3102-4997	Fire	26,650
601-3202-4997	Police	81,800
601-4102-4997	PW Corp Yard	10,550
601-4103-4997	General Fund Streets	8,600
601-4104-4997	Parks & Landscaping	5,500
601-4106-4997	Government Building	800
601-4202-4997	Recreation	900
601-4302-4997	Ives Pool	1,080
601-4402-4997	Water Operations	11,250
601-4502-4997	Wastewater Operations	8,195
<b>Total</b>		<b>211,500</b>

**Detail Finance - Employee Benefits**  
**Budget Expenditures**

<b>Account Number</b>	<b>Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Adopted Budget</b>	<b>2016/17 Adjusted Budget</b>	<b>2016/17 Estimated Actual</b>	<b>2017/18 Adopted Budget</b>
601-0000-4100	Direct Charge to Departments	(1,602,910)	(1,757,767)	(2,060,554)	(2,060,554)	(2,060,554)	(2,139,400)
601-0000-4105	FICA - Medicare/Social Security Tax	84,037	76,707	61,480	61,480	61,480	61,300
601-0000-4110	Employer PERS Retirement	921,316	1,007,894	1,217,315	1,217,315	1,217,315	1,295,000
601-0000-4130	Health Insurance	489,871	565,550	664,260	664,260	664,260	655,100
601-0000-4150	Dental Insurance Program	62,214	71,977	65,000	65,000	65,000	75,000
601-0000-4151	Vision Insurance Program	14,708	16,473	20,000	20,000	20,000	20,000
601-0000-4181	Long Term Disability Insurance	11,738	6,920	12,375	12,375	12,375	12,700
601-0000-4182	Short Term Disability Ins.	4,642	4,697	6,224	6,224	6,224	6,400
601-0000-4183	EAP Insurance	5,264	2,267	6,000	6,000	6,000	6,000
601-0000-4184	Life Insurance	3,514	2,768	3,100	3,100	3,100	3,100
601-0000-4187	Employee Longevity Awards	5,606	2,514	4,800	4,800	4,800	4,800
<b>TOTAL</b>		-	-	-	-	-	-

# PLANNING DEPARTMENT

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The Planning Department provides planning and environmental review assistance to the City Council, and has responsibility for staffing the Planning Commission, Design Review Board, Tree Board, and Public Arts Committee, as well as ad-hoc committees, and providing service to residents and the real estate, development and construction industries.

The Planning Department's activities are divided into two primary functions, current and advance planning. With a small staff (a Director, an Assistant Planner, and a Senior Administrative Assistant), the Department has a challenging workload.

Current planning includes staffing a public counter, responding to questions from potential applicants and members of the public, assisting the Building Official in enforcement efforts, receiving and processing applications for land use permits, subdivision and other development permits, preparing staff reports for the Council and City boards and commissions, preparing agenda packets and minutes for assigned committees, and performing inspections to assure compliance with zoning, environmental, and other planning regulations.

Advance planning includes preparation of long-range planning documents, including the General Plan, Specific Plans, grant preparation, park and community facility planning, special studies, and new policy documents and ordinances.

In addition to traditional planning and land use related functions, the Department also takes a lead role in formulation of park policy, applies for and administers park-related grants, and manages park development projects. The Planning Commission serves as the City's 'parks' board.

The Department also prepares the City newsletter sent to water/wastewater customers.

## **Major Accomplishments during 2016/2017**

- ✓ Completed the General Plan Update process, a major undertaking that has spanned multiple fiscal years.
- ✓ Adoption of mandatory Zoning Ordinance amendments identified in the adopted Housing Element.
- ✓ Assisted in responding to various litigation and Public Records Act requests.

- ✓ Completed preliminary annexation review for Tomodachi Park/Village Park.
- ✓ Initiated final annexation procedures for Tomodachi Park/Village Park.
- ✓ Manage the Facade Grant Program.
- ✓ Coordinated implementation of Occupy Bench project.
- ✓ Supervised completion of Skategarden Park expansion construction.
- ✓ Closed State and Open Space grants for Skategarden Park expansion project.
- ✓ Managed City's participation in County-wide Climate Action 2020 Plan.
- ✓ Worked with Public Arts Committee on initiation of first public art project funded by art in-lieu fee fund.
- ✓ Managed review of design options for Wayfinding Sign Project.
- ✓ Initiated update of Accessory Dwelling Unit regulations pursuant to changes in State law.
- ✓ Assisted Housing Subcommittee with identification of housing initiatives.
- ✓ Processed Hotel Sebastopol applications, including code amendments.
- ✓ Processed cannabis dispensary application, including code amendments.
- ✓ Initiated major Zoning Ordinance update.
- ✓ Participated in review of WCCS proposal for Village Park.

### **Objectives for 2017/2018**

The budget includes continuation of the current and advance planning functions detailed above as well as the following special projects listed below.

- Manage adoption and implementation of Climate Action 2020 Plan.
- Direct review and adoption of comprehensive Zoning Ordinance and Zoning Map updates pursuant to adopted General Plan.
- Continue implementation of Laguna Preserve Management Plan.
- If funding available, manage implementation of Wayfinding Sign Program.
- Coordinate update of Design Review Guidelines including downtown and residential provisions.
- Implement public art project.
- Complete annexation process for Tomodachi Park/Village Park property.
- Monitor funding opportunities for Ives Park Renovation Master Plan.
- Monitor and participate in Petaluma-Sebastopol bicycle route feasibility study.
- Assist in update of cannabis regulations.
- Coordinate review and adoption of ordinance amendments to address housing issues.

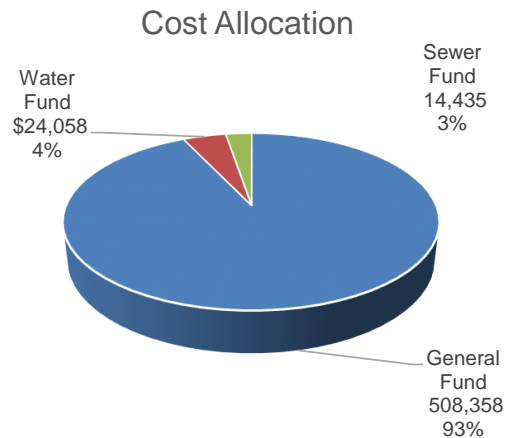
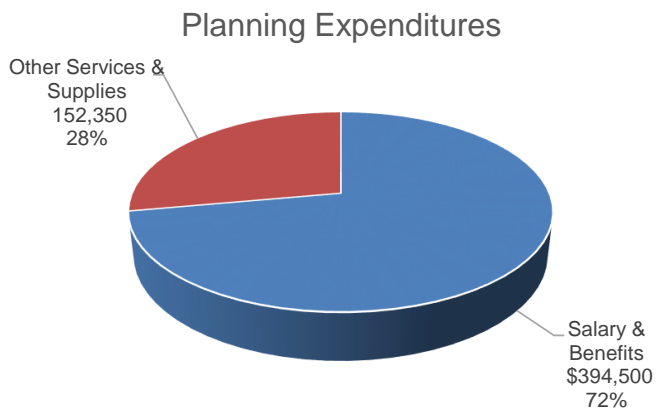
## SUMMARY - PLANNING

FUNDING SOURCES	FUNDING SOURCES	FUNDING SOURCES
	2016-17	2017-18
Planning Fees	\$ 40,000	\$ 40,000
Planning Publications	200	300
Intergovernmental Grant	-	2,600
Water Fund	22,608	24,058
Sewer Fund	13,565	14,435
General Fund	481,478	465,458
<b>TOTAL REVENUE</b>	<b>557,850</b>	<b>546,850</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INC/ (DEC)	% INC/ (DEC)
<b>Salaries &amp; Benefits <sup>a</sup></b>	328,248	361,900	361,900	394,500	32,600	9.0%
<b>Contract Services</b>	217,022	151,350	151,350	105,350	(46,000)	-30.4%
<b>Services &amp; Supplies</b>	6,627	6,500	6,500	7,000	500	7.7%
<b>Equipment Rental</b>	6,029	6,200	6,200	6,200	-	0.0%
<b>Telcommunications</b>	1,332	2,000	2,000	2,000	-	0.0%
<b>Training/Meetings</b>	2,001	4,600	4,600	4,600	-	0.0%
<b>Dues &amp; Subscriptions</b>	646	650	650	650	-	0.0%
<b>Allocated Insurance</b>	10,007	24,650	24,650	26,550	1,900	7.7%
<b>TOTAL EXPENSE</b>	<b>\$ 571,912</b>	<b>\$ 557,850</b>	<b>\$ 557,850</b>	<b>\$ 546,850</b>	<b>\$ (11,000)</b>	<b>-2.0%</b>

<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - Planning**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget	Comments
100-2102-4010	Salaries <sup>1</sup>	222,926	241,569	267,700	267,700	267,700	282,700	
100-2102-4012	Overtime	-	-	2,300	2,300	2,300	2,300	
100-2102-4100	Benefits <sup>2</sup>	72,817	83,025	77,600	77,600	77,600	93,700	
100-2102-4121	Health In-Lieu - Deferred Comp.	2,880	3,654	4,300	4,300	4,300	5,800	
100-2102-4122	Retirement Health Savings Plan	9,990	-	10,000	10,000	10,000	10,000	
100-2102-4210	Contract Services	6,540	45,502	25,600	25,600	25,600	19,600	See Item#1
100-2102-4212	Technology Maintenance		-	750	750	750	750	
100-2102-4226	Façade Improvement Program	10,043	19,213	25,000	25,000	25,000	25,000	
100-2102-4250	Advertising/Legal Publications	861	633	1,000	1,000	1,000	1,500	
100-2102-4310	Office Supplies	3,662	5,994	5,500	5,500	5,500	5,500	
100-2102-4345	Dues / Subscriptions	657	646	650	650	650	650	
100-2102-4378	Equipment Maintenance	500	493	500	500	500	500	
100-2102-4510	Conference & Training	831	751	1,300	1,300	1,300	1,300	
100-2102-4515	Meetings & Travel	3,002	1,250	3,300	3,300	3,300	3,300	
100-2102-4750	Telecommunications	2,049	1,332	2,000	2,000	2,000	2,000	
100-2102-4996	Allocated Liability Insurance	8,407	10,007	11,550	11,550	11,550	13,900	
100-2102-4997	Allocated Workers' Comp Insurance	-	-	13,100	13,100	13,100	12,650	
<b>Total Operation</b>		<b>345,166</b>	<b>414,069</b>	<b>452,150</b>	<b>452,150</b>	<b>452,150</b>	<b>481,150</b>	
124-2102-4210	Contract Services	152,738	152,307	100,000	100,000	90,000	60,000	See Item#2
124-2102-4375	Equipment Rental (Photocopier Lease)	5,501	5,536	5,700	5,700	5,700	5,700	
<b>TOTAL DEPARTMENT</b>		<b>503,405</b>	<b>571,912</b>	<b>557,850</b>	<b>557,850</b>	<b>547,850</b>	<b>546,850</b>	
100-2102-3998	G&A - Water Fund Allocation - 5%	(17,258)	(20,703)	(22,608)	(22,608)	(22,608)	(24,058)	5%
100-2102-3998	G&A - Sewer Fund Allocation - 3%	(10,355)	(12,422)	(13,565)	(13,565)	(13,565)	(14,435)	3%
<b>General Fund Cost Allocation - 92%</b>		<b>317,553</b>	<b>380,944</b>	<b>415,978</b>	<b>415,978</b>	<b>415,978</b>	<b>442,658</b>	

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<b>General Fund FTE</b>	2.75	2.75	2.75	3.00	3.00	3.00
<b>Total FTE</b>	2.75	2.75	2.75	3.00	3.00	3.00

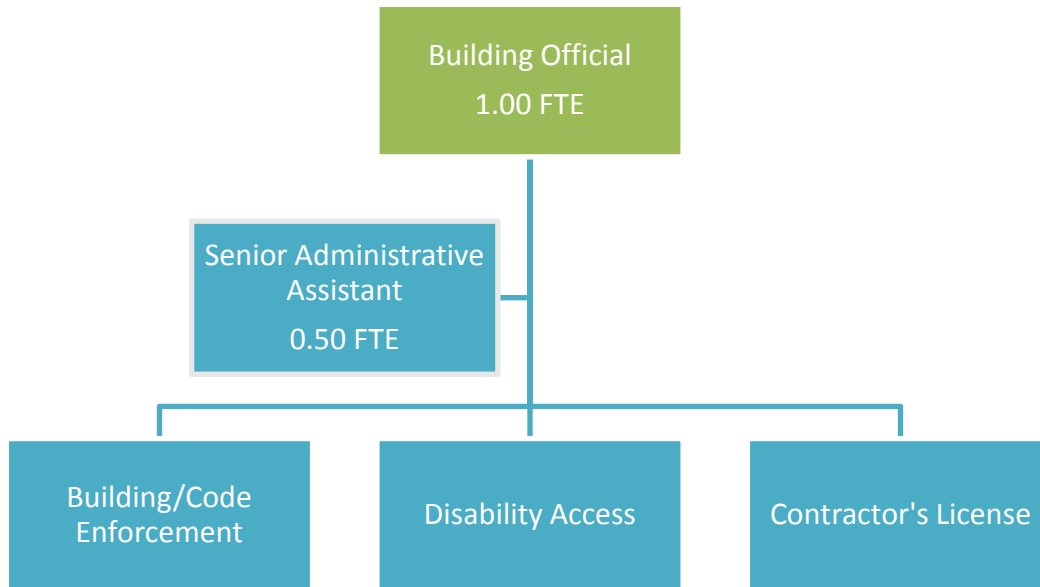
## ***Budget Detail***

### Planning Budget Justification

<b>Item</b>	<b>Account/Vendor</b>	<b>Description</b>	<b>Cost</b>	<b>2017/18 Adopted Budget</b>	<b>2016/17 Adjusted Budget</b>
1	100-2102-4210	Contract Services		19,600	25,600
		Arborist/Other Consulting	5,000		
		Economic Development Profiles	1,500		
		Meadowlark Field Picnic Tables	2,600		
		Newsletter Graphic Design	500		
		Grant Writing	10,000		
2	124-2102-4210	Contract Services		60,000	100,000
		Zoning Ordinance Update	60,000		

# **BUILDING INSPECTION**

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The Building and Safety Department is responsible for the administration and enforcement of the City of Sebastopol construction codes relative to new and existing development and alteration or repair to residential, commercial, and industrial buildings and properties. The department plans, coordinates and manages all city activities related to building and construction inspections, including review of construction plans, drawings, and specifications for compliance with state and local regulations.

The department is responsible for the administrative Flood Plain Management Program. In conjunction with FEMA and the State Water Resource Board regulations, the department maintains records, reviews projects, and provides inspections and enforcement of the regulations.

The Building and Safety Department also investigates complaints regarding possible Housing Code and Municipal Code violations, gathers evidence with regard to said violations, and issues correction notices. The department also investigates complaints regarding ADA handicap access violations.

The Department is responsible for consultation with architects, engineers, contractors, and property owners concerning building construction and land development.

## **Major Budget Changes for 2017/18**

Permit and Plan Review activity is expected to be similar to previous years and is anticipated to remain steady during fiscal year 2017/2018. The permit activity is steady, however the projects are smaller. We anticipate income to the Department to be similar to the prior year end totals. Permit monthly totals are tracking similar to previous years.

The City of Sebastopol Building and Safety Department budget for 2017/2018 reflects some changes in staffing needs. This is reflected in new codes being adopted, increased training needs,

and some additional duties. The Building and Safety Department will augment staff with contract help on an as needed basis for both plan review and inspection services. The City of Sebastopol will continue operations with a full-time Building Official and Administrative Assistant (shared with Fire Department).

The State of California adopted amendments to the State Codes based on the State Agency proposed changes in July of last year, mandatory adoption by the City occurred on January 1, 2017. The adoption of the new codes requires additional expenses for purchasing new codebooks and support material. This will necessitate staff to attend additional training on the new codes on a more frequent basis.

### **Major Accomplishments in 2016/2017**

- ✓ Adoption of 2016 California Building Codes
- ✓ Enhance expedited permitting process for Electrical Vehicle Charging Systems Permit
- ✓ Update all the forms available on Department Website

### **Goals for 2017/2018**

- Augment coordination with other Departments in project permitting process
- Implement on-line permitting system that allows on line permit submittals, issuance, payments, schedule inspections and citizen access to track projects.

### **Incremental Fee**

- Is used to provide funding for training for certified staff to maintain current certifications status.

### **Permit Electronic Systems Fee**

- Implement Permitting system by January 2018. Make available to public an on-line permitting system for “over the counter permits”. Land use type permits including use permits, special events, grading, building and fire permits will be available to staff and public to track process and issuance. Fee will be used to maintain the permitting system, property information and homeowner data website and other associated costs.

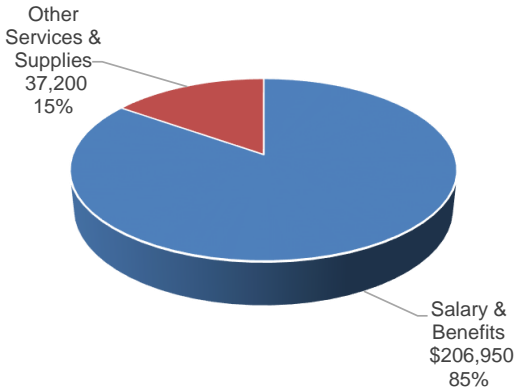
**SUMMARY - BUILDING**

FUNDING SOURCES	FUNDING SOURCES	FUNDING SOURCES
	2016-17	2017-18
Building Permits	\$ 175,000	\$ 150,000
Water Fund	31,088	31,285
Sewer Fund	31,088	31,285
General Fund	29,264	31,581
<b>TOTAL REVENUE</b>	<b>266,440</b>	<b>244,150</b>

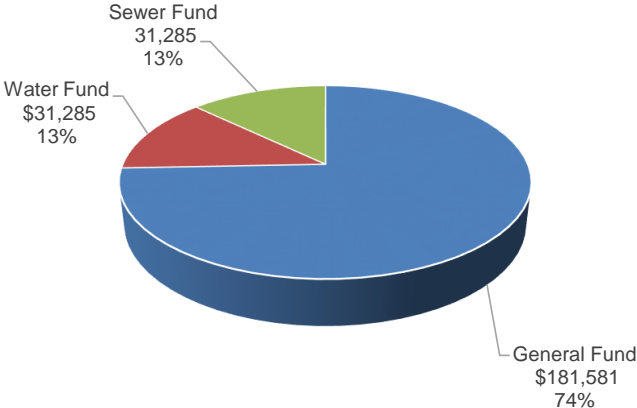
EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
Salaries & Benefits <sup>a</sup>	199,178	200,900	200,900	206,950	6,050	3.0%
Contract Services	11,815	8,000	8,000	8,000	-	0.0%
Services & Supplies	4,671	8,000	8,000	4,000	(4,000)	-50.0%
Equipment Rental	3,016	3,000	3,000	3,500	500	16.7%
Vehicle Maintenance	77	2,000	2,000	2,000	-	0.0%
Telcommunications	2,766	3,000	3,000	3,000	-	0.0%
Dues & Subscriptions	1,702	2,000	2,000	2,000	-	0.0%
Allocated Insurance	6,478	15,240	15,240	14,700	(540)	-3.5%
<b>TOTAL EXPENSE</b>	<b>\$ 229,703</b>	<b>\$ 242,140</b>	<b>\$ 242,140</b>	<b>\$ 244,150</b>	<b>\$ 2,010</b>	<b>0.8%</b>

<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay  
 Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Building Expenditures



Cost Allocation



**Detail - Building**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-2202-4010	Salaries <sup>1</sup>	157,612	152,488	154,800	154,800	154,800	159,000
100-2202-4100	Benefits <sup>2</sup>	39,638	42,550	39,400	39,400	39,400	43,600
100-2202-4121	Health In-Lieu - Salary/Deferred Comp.	2,820	4,140	6,700	6,700	4,200	4,350
100-2202-4210	Contract Services	10,025	11,815	8,000	8,000	8,000	8,000
100-2202-4310	Office Supplies	1,468	3,532	3,000	3,000	3,000	2,000
100-2202-4330	Misc Supplies & Services	1,133	1,139	5,000	5,000	5,000	2,000
100-2202-4345	Dues / Subscriptions	1,187	1,702	2,000	2,000	2,000	2,000
100-2202-4380	Vehicle Maintenance	1,710	77	2,000	2,000	2,000	2,000
100-2202-4515	Meetings & Travel	1,092	-	-	-	-	-
100-2202-4750	Telecommunications	3,137	2,766	3,000	3,000	3,000	3,000
100-2202-4996	Allocated Liability Insurance	5,442	6,478	7,540	7,540	7,540	7,600
100-2202-4997	Allocated Wrks Comp Insurance			7,700	7,700	7,700	7,100
<b>Total Operation</b>		<b>225,266</b>	<b>226,687</b>	<b>239,140</b>	<b>239,140</b>	<b>236,640</b>	<b>240,650</b>
124-2202-4375	Equipment Rental (Photocopier)	2,806	3,016	3,000	3,000	3,000	3,500
<b>TOTAL DEPARTMENT</b>		<b>228,073</b>	<b>229,703</b>	<b>242,140</b>	<b>242,140</b>	<b>239,640</b>	<b>244,150</b>

100-2202-3998	G&A - Water Fund Allocation - 13%	(29,285)	(29,469)	(31,088)	(31,088)	(30,763)	(31,285)
100-2202-3998	G&A - Sewer Fund Allocation - 13%	(29,285)	(29,469)	(31,088)	(31,088)	(30,763)	(31,285)
<b>General Fund Cost Allocation - 74%</b>		<b>166,697</b>	<b>167,749</b>	<b>176,964</b>	<b>176,964</b>	<b>175,114</b>	<b>178,081</b>

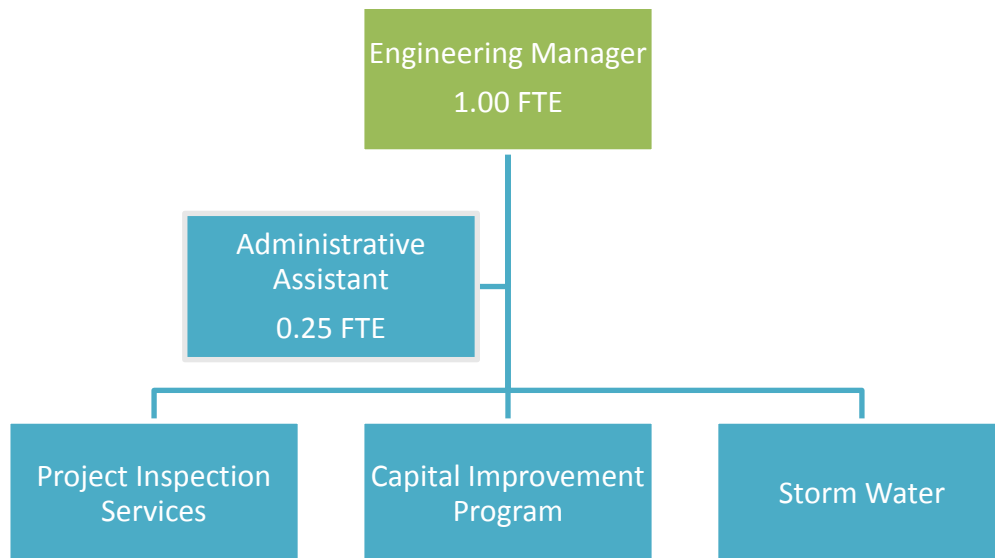
<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<b>General Fund FTE</b>	1.50	1.50	1.50	1.50	1.50	1.50	1.50
<b>Total FTE</b>	1.50	1.50	1.50	1.50	1.50	1.50	1.50

## ENGINEERING DEPARTMENT

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The Engineering Department is responsible for maintenance and improvements to the City's infrastructure mainly via administration of the City Capital Improvement Plan (CIP), providing project management and contract management for City construction projects, assists the Public Works Department with technical assistance on City infrastructure such as water and sewer, pavements and streets, bicycles and pedestrians access, ADA, and City buildings, and provides a City presence with private and commercial development projects via plan reviews and site inspections. Engineering Department staff also play a large role acting as the City liaison to many external agencies and activities, serving on several Boards, Technical Advisory Committees, and Working Groups. Several regulatory compliance efforts, chiefly the NPDES Storm-water discharge Permit with its several annual submittals, are handled by the Engineering Department.

### Major Accomplishments in 2016/2017

- ✓ Pavement preservation: slurry seal over sections containing the 260 spot repairs done previously.
- ✓ Local-owned streets bicycle lanes: design is done, all streets other than Bodega Ave. are in a package going to bid for construction/installation.
- ✓ SR 116 bicycle lanes: this is a cooperative program with CalTrans and includes repaving. The City portion is constructing ADA curb ramps. Design is done and has been submitted to CalTrans for approval, and an encroachment permit.
- ✓ Willow Street paving: Design completed and contract set for repaving Willow Street, work will be complete by July.
- ✓ Bodega/High intersection crosswalk and pavement repairs: Design completed and contract set for repaving the intersection and reinstalling crosswalk flashers, work will be complete by late summer/fall 2017.
- ✓ First Annual storm water report and permit submittal was made; this is for the new MS4 Regional NPDES Permit.
- ✓ Started first two ADA improvements at the Ives Pool facility

## Goals for 2017/2018

- ✓ Bodega Avenue corridor:
  - Gain approval for the \$1.2M OBAG2 grant
  - Begin design work for Bodega Avenue paving, sidewalk gap fill-ins, and roadway improvements (such as the shoulder along cemetery frontage)
  - Bid and install the Bodega/Nelson HAWK pedestrian signal
  - Construct the safety improvements at the Bodega/Ragle and Bodega/Robinson intersections
- ✓ Construct ADA curb ramps along SR 116
- ✓ Bid and construct bike lanes for locally-owned streets other than the Bodega corridor
- ✓ Assist in implementing several Parks related improvement projects including equipment replacement, a new Laguna Preserve trail, and replacement of distressed trees.
- ✓ Complete ADA renovation at the Ives Pool facility
- ✓ Bid, contract for, and construct the six sewer and water pipeline replacements.
- ✓ Conduct analysis of the sewer line closed circuit TV inspection results in order to develop a list with priorities and costs for sewer pipeline replacements.

## Future Issues to Consider:

- ✓ Revisit Traffic Engineer (a consultant) selection.
- ✓ Identify ways to streamline the process for taking projects from CIP approval through completion.
- ✓ Refine the sequence and financial management factors for the Bodega Avenue corridor work plan upon approval of the OBAG2 grant.
- ✓ Begin planning for the MS4 regional storm water NPDES permit requirement regarding handling storm water discharges from paving projects larger than 10,000 square feet. Requirement is effective in 2018.
- ✓ Explore funding options to deal with storm water infrastructure needs.

## SUMMARY - ENGINEERING / STORM WATER

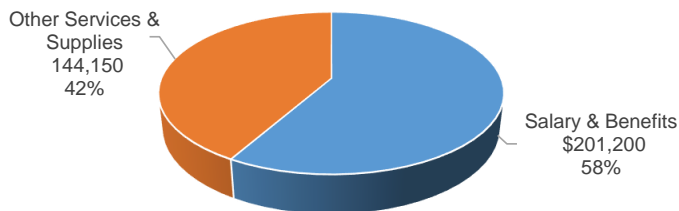
FUNDING SOURCES	FUNDING SOURCES	FUNDING SOURCES
	2016-17	2017-18
Encroachment Permits	19,000	20,000
Grading Permits	1,200	1,200
Engineering Staff Time	25,000	25,000
Sale of Plans & Specifications	1,000	1,000
Water Fund	90,362	93,891
Sewer Fund	74,416	77,322
General Fund	134,393	126,937
<b>TOTAL REVENUE</b>	<b>345,370</b>	<b>345,350</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
Salaries & Benefits <sup>a</sup> (1.65 FTE)	210,060	199,850	199,850	201,200	1,350	0.7%
Contract Services	46,399	90,800	90,800	80,400	(10,400)	-11.5%
Services & Supplies	1,413	4,000	4,000	4,000	-	0.0%
Telecommunications	4,003	4,500	4,500	4,500	-	0.0%
Training/Meetings	1,233	2,750	4,750	4,750	-	0.0%
Dues & Subscriptions	20,622	28,000	28,000	30,000	2,000	7.1%
Allocated Insurance	9,474	9,270	9,270	16,300	7,030	75.8%
Capital Outlay	3,894	4,200	4,200	4,200	-	0.0%
<b>TOTAL EXPENSE</b>	<b>\$ 297,098</b>	<b>\$ 343,370</b>	<b>\$ 345,370</b>	<b>\$ 345,350</b>	<b>\$ (20)</b>	<b>0.0%</b>

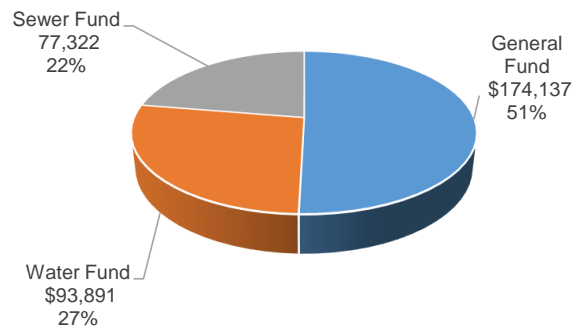
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Engineering / Storm Water Expenditures



Cost Allocation



**Detail - Engineering**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Budget	2017/18 Adopted Budget	Comments
100-2302-4010	Salaries <sup>1</sup> (1.65 FTE)	172,979	120,420	138,200	138,200	138,200	143,900	
100-2302-41xx	Benefits <sup>2</sup>	54,239	89,509	57,400	57,400	57,400	53,500	
100-2302-4140	Retiree Health Insurance (OPEB)	-	131	4,250	4,250	4,250	3,800	
100-2302-4210	Contract Services	32,896	31,838	44,400	44,400	44,400	46,400	See Item#1
100-2302-4212	Technology Maintenance	1,497	-	2,000	2,000	2,000	2,000	
100-2302-4330	Misc Supplies & Services	1,606	994	3,000	3,000	3,000	3,000	
100-2302-4750	Telecommunications	4,571	4,003	4,500	4,500	4,500	4,500	
100-2302-4515	Meetings & Travel	1,479	1,233	2,750	2,750	2,750	2,750	
100-2302-4996	Allocated Liability Insurance	7,957	9,474	9,270	9,270	9,270	9,850	
100-2302-4997	Allocated Workers' Comp Insurance	-	-	-	-	-	6,450	
<b>Total Operation</b>		<b>277,224</b>	<b>257,602</b>	<b>265,770</b>	<b>265,770</b>	<b>265,770</b>	<b>276,150</b>	
124-2302-4375	Equipment Rental (Photocopier Lease)	3,830	3,894	4,200	4,200	4,200	4,200	

<b>TOTAL DEPARTMENT</b>	<b>281,054</b>	<b>261,496</b>	<b>269,970</b>	<b>269,970</b>	<b>269,970</b>	<b>280,350</b>
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100-2302-3998	G&A - Water Fund Allocation - 34%	(94,256)	(87,585)	(90,362)	(90,362)	(90,362)	(93,891)
100-2302-3998	G&A - Sewer Fund Allocation - 28%	(77,623)	(72,129)	(74,416)	(74,416)	(74,416)	(77,322)
<b>General Fund Cost Allocation - 38%</b>		<b>105,345</b>	<b>97,888</b>	<b>100,993</b>	<b>100,993</b>	<b>100,993</b>	<b>104,937</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<b>General Fund FTE</b>	1.50	1.50	1.75	1.75	1.75	1.75
<b>Total FTE</b>	1.50	1.50	1.75	1.75	1.75	1.75

**Detail - Storm Water Management  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Budget	2017/18 Adopted Budget	Comments
124-2303-4210	Contract Services	42,488	14,561	44,400	44,400	44,400	32,000	See Item#2
124-2303-4330	Misc Supplies & Services	517	419	1,000	1,000	1,000	1,000	
124-2303-4345	Dues / Subscriptions	19,629	20,622	28,000	28,000	28,000	30,000	See Item#3
124-2303-4515	Meetings & Travel	-	-	2,000	2,000	2,000	2,000	
<b>TOTAL DEPARTMENT</b>		<b>62,634</b>	<b>35,602</b>	<b>75,400</b>	<b>75,400</b>	<b>75,400</b>	<b>65,000</b>	

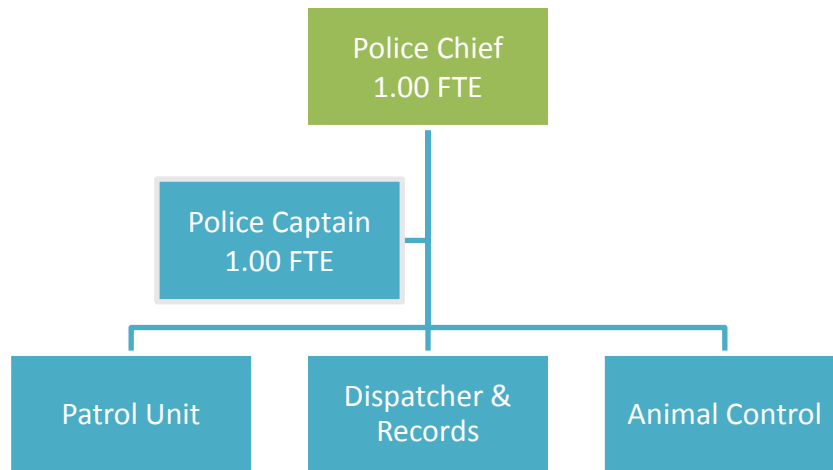
**Budget Detail**

## Engineering &amp; Storm Water Budget Justification

Item	Account/Vendor	Description	Cost	2017/18 Adopted Budget	2016/17 Adjusted Budget
1	100-2302-4210	Contract Services		46,400	44,400
		SCTA Annual Fee	5,000		
		City Engineer	30,000		
		Miscellaneous Studies - Contingency	11,400		
2	124-2303-4210	Contract Services		32,000	44,400
		Mandate Storm Water Creek Sampling	5,000		
		GHD Consultant	5,000		
		City Engineer	12,000		
		Miscellaneous Studies - Contingency	10,000		
3	124-2303-4345	Dues / Subscriptions		30,000	28,000
		State Water Resources Control Board	2,000		
		Russian River Water Shed	28,000		

# POLICE DEPARTMENT

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The Police Department has an important role in helping to improve the quality of life in Sebastopol through the prevention and detection of crime, the investigation of criminal acts, and the delivery of a variety of public services. Our primary goal is to provide a safe and secure environment for all city residents and anyone who works in or visits Sebastopol.

We are committed to providing our community with a high level of service, delivered in a fair and impartial manner. Our motto is, “Exemplary Service, Vigilant Protection.”

The Sebastopol Police Department is a full-service law enforcement agency composed of 14 sworn peace officers and 7 non-sworn support staff. The department is managed by the Chief of Police, and the Police Captain. Daily field supervision is provided by 4 Police Sergeants. The Sebastopol Police Department’s volunteer bureau augments the paid staff and is composed of 10 Reserve Police Officers, 10 Community Service Volunteers, and 8 Police Explorers.

The department is organized into three divisions; Administration, Operations, and Technical and Support Services.

## **Administration:**

The Administration component is comprised of Department management, who ensure that operations are efficient, professional, and directed toward organizational goals and objectives. Administration is also responsible for ensuring that fiscal and personnel matters are handled properly and that the agency continues to maintain its exemplary standards of performance and community service.

## **Operations:**

The Operations Division consists of 12 uniformed peace officers who respond to calls for service and crisis intervention twenty-four hours a day, seven days a week. Included in this division are the members of the Volunteer Bureau. Operations Division personnel are responsible for the field training of newly-hired officers and volunteers, on-going training of existing officers and volunteers, investigation of all criminal activity in Sebastopol, traffic enforcement, providing general patrol and service delivery around the clock, and booking and processing of arrestees.

### **Technical and Support Service:**

The maintenance, processing, and distribution of records are combined with dispatching services, both of which constitute Technical and Support Services. The dispatch center is responsible for accepting all emergency and non-emergency telephone calls for public safety services, both from the public and other agencies. The dispatchers are responsible for directing available resources to address identified community needs. The Lead Dispatcher and 5 full-time Communications Dispatchers are also responsible for staffing the reception counter, providing a variety of requested services and information. The division is responsible for the handling and storage of property and evidence, and assists with the maintenance of the Police Services building. Our Parking Enforcement and Animal Control services are provided by the Police Aide, as part of the division.

### **Major Accomplishments during 2016/2017**

- ✓ Hired and completed the 12-week field training of a Reserve Police Officer who was later promoted to fill a vacant full-time Police Officer position; we also hired and completed the training of a new Communications Dispatcher to replace one who departed.
- ✓ Planned and provided event management for the allied agency public safety professionals present to provide traffic control and security of the Apple Blossom Parade and Festival.
- ✓ Presented the third session of the Sebastopol Citizen's Police Academy.
- ✓ During calendar year 2016, SPD handled 14,322 incidents. Of those incidents, 7,631 were calls for service from citizens; in addition, our officers initiated another 6,691 incidents such as traffic enforcement stops and citizen or business contacts. On average, we resolved 39 incidents per day – ranging from law enforcement activity like criminal investigations, arrests, parking and traffic enforcement, to quality of life issues like neighborhood complaints and interacting with middle school students during “Lunch with the Law.”

### **Objectives for 2017/2018**

- Contribute to a superior quality of life for Sebastopol residents and visitors, by delivering effective and practical response to current or anticipated events, while seeking opportunities to address issues proactively.
- Maintain efforts to provide our members an adequate level of professional training that meets State mandates as well as other necessary areas.
- Maintain our enhanced traffic enforcement efforts through best-practice enforcement strategies, education, and collaborating in the City's Traffic Calming Program to address concerns.
- Provide safe, effective and efficient parking control and management, and animal control services.

## SUMMARY - POLICE

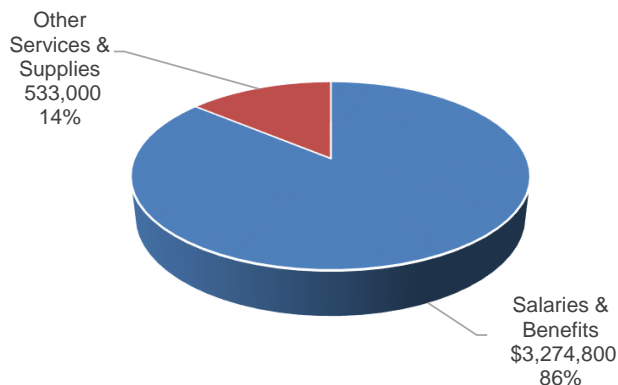
FUNDING SOURCES	FUNDING SOURCES 2016-17	FUNDING SOURCES 2017-18
Public Safety Augmentation Fund	\$ 72,000	\$ 72,000
Fines & Forfeitures	98,750	87,000
P.O.S.T Reimbursement	7,000	2,500
Other Public Safety Services	66,500	56,000
Casino Mitigation Program	16,161	14,500
Transfer In	-	10,000
General Fund	<u>3,376,570</u>	<u>3,565,800</u>
<b>TOTAL REVENUE</b>	<b><u>\$ 3,636,981</u></b>	<b><u>3,807,800</u></b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits<sup>a</sup></b>	2,932,432	3,012,850	3,097,750	3,274,800	177,050	5.7%
<b>Services &amp; Supplies</b>	27,019	26,100	26,100	26,100	-	0.0%
<b>Contract Services</b>	92,723	109,161	109,161	107,500	(1,661)	-1.5%
<b>Equipment Rental / Maintenance</b>	108,205	84,300	84,300	80,500	(3,800)	-4.5%
<b>Telcommunications</b>	18,221	15,750	15,750	15,750	-	0.0%
<b>Training/Meetings</b>	36,370	32,500	32,500	32,500	-	0.0%
<b>Dues &amp; Subscriptions</b>	2,379	2,450	2,450	2,450	-	0.0%
<b>Utilities</b>	13,135	16,500	16,500	16,700	200	1.2%
<b>Allocated Insurance</b>	90,148	109,820	109,820	117,700	7,880	7.2%
<b>Transfer Out - SLESF</b>	-	30,400	30,400	34,550	4,150	13.7%
<b>Capital Outlay</b>	60,929	99,250	99,250	99,250	-	0.0%
<b>TOTAL EXPENSE</b>	<b><u>\$ 3,381,561</u></b>	<b><u>\$ 3,539,081</u></b>	<b><u>\$ 3,623,981</u></b>	<b><u>\$ 3,807,800</u></b>	<b><u>\$ 183,819</u></b>	<b><u>5.1%</u></b>

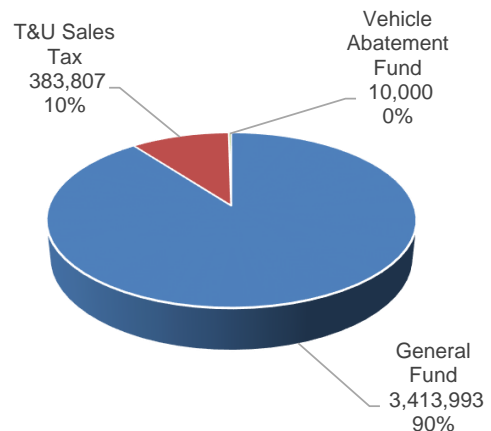
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long term disability

Police Expenditures



Cost Allocation



**Detail - Police  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-3202-4010	Salaries <sup>1</sup>	1,529,176	1,623,265	1,670,850	1,670,850	1,670,850	1,757,000
100-3202-4012	Overtime	109,219	122,616	110,000	110,000	110,000	110,000
100-3202-4100	Benefits <sup>2</sup>	882,024	955,478	966,850	966,850	966,850	1,014,100
100-3202-4101	Health In-Lieu	3,075	3,575	7,300	7,300	7,300	7,300
100-3202-4102	Uniform Allowance	26,050	23,800	25,600	25,600	25,600	25,600
100-3202-4103	Holiday Pay	71,761	73,378	115,900	115,900	115,900	122,500
100-3202-4104	Accrual Time In-Lieu	65,742	64,400	32,500	32,500	32,500	67,500
100-3202-4121	RHS - Deferred Compensation	24,959	12,963	18,600	18,600	18,600	23,600
100-3202-4140	Retiree Medical Insurance	53,255	38,158	50,000	50,000	50,000	50,000
100-3202-4145	Safety Disability Insurance	5,160	5,160	5,250	5,250	5,250	5,400
100-3202-4210	Contract Services	89,480	84,343	85,000	85,000	85,000	85,000
100-3202-4215	Casino Mitigation Program	-	-	16,161	16,161	16,161	14,500
100-3202-4310	Office Supplies	11,766	12,856	11,000	11,000	11,000	11,000
100-3202-4330	Other Supplies & Materials	14,683	13,866	15,000	15,000	15,000	15,000
100-3202-4345	Dues / Subscriptions	1,813	2,379	2,450	2,450	2,450	2,450
100-3202-4375	Equipment Rental	25,960	11,928	20,500	20,500	20,500	20,500
100-3202-4380	Vehicle Maintenance	58,643	56,321	60,000	60,000	60,000	60,000
100-3202-4515	Meetings & Travel	32,788	36,370	32,500	32,500	32,500	32,500
100-3202-4710	Utilities - Gas & Electric	18,941	10,635	8,300	8,300	8,300	8,500
100-3202-4711	Utilities - City Use	-	2,500	8,200	8,200	8,200	8,200
100-3202-4750	Telecommunications	17,283	18,221	15,750	15,750	15,750	15,750
100-3202-4996	Allocated Liability Insurance	75,733	90,148	109,820	109,820	109,820	117,700
100-3202-4997	Allocated Workers' Comp Insurance	-	-	84,900	84,900	84,900	81,800
100-3202-4999	Transfer Out - SLESF	-	-	30,400	30,400	-	34,550
<b>Total Operation</b>		<b>3,117,512</b>	<b>3,262,360</b>	<b>3,502,831</b>	<b>3,502,831</b>	<b>3,472,431</b>	<b>3,690,450</b>
124-3202-4012	Overtime   School Resource Officer	8,990	9,639	10,000	10,000	10,000	10,000
124-3202-4375	Equipment Rental	9,170	39,956	3,800	3,800	3,800	-
124-3202-5100	Capital Outlay	50,889	60,929	99,250	99,250	99,250	99,250
<b>Total Capital Outlay &amp; Other</b>		<b>69,048</b>	<b>110,524</b>	<b>113,050</b>	<b>113,050</b>	<b>113,050</b>	<b>109,250</b>
<b>TOTAL DEPARTMENT</b>		<b>3,186,560</b>	<b>3,372,884</b>	<b>3,615,881</b>	<b>3,615,881</b>	<b>3,585,481</b>	<b>3,799,700</b>
100-3202-3998	G & A Cost Allocation - 10.4%	(327,106)	(303,611)	(364,294)	(364,294)	(361,133)	(383,807)
<b>General Fund Cost Allocation</b>		<b>2,790,406</b>	<b>2,958,749</b>	<b>3,138,537</b>	<b>3,138,537</b>	<b>3,111,298</b>	<b>3,306,643</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

<b>General Fund FTE</b>	20.50	22.00	22.00	22.00	22.00	22.00
<b>Total FTE</b>	20.50	22.00	22.00	22.00	22.00	22.00

***Detail - Animal Control***  
**Budget Expenditures**

<b>Account Number</b>	<b>Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Adopted Budget</b>	<b>2016/17 Adjusted Budget</b>	<b>2016/17 Estimated Actual</b>	<b>2017/18 Adopted Budget</b>
100-3213-4210	Contract Services	6,425	8,380	8,000	8,000	8,000	8,000
100-3213-4330	Other Supplies & Materials	71	297	100	100	100	100
<b>TOTAL DEPARTMENT</b>		<b>6,496</b>	<b>8,677</b>	<b>8,100</b>	<b>8,100</b>	<b>8,100</b>	<b>8,100</b>

## **POLICE DEPARTMENT - GRANT**

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The Sebastopol Police Department seeks grant funds to institute new and innovative community oriented policing programs, and to begin evidence-based methods to improve quality of life in our community. Each of these grants is reimbursement based, allowing the City to recover the cost of program related activities and equipment.

### **Fund 811**

The State of California provides grant funding to Sonoma County Law Enforcement agencies to ensure adequate supervision of state prisoners that have been returned to our communities, through compliance inspections and enforcement sweeps. The grant is managed by the City of Santa Rosa, which functions as the fiscal agent. This grant is used for county-wide crime suppression efforts and provides reimbursement of actual expenses associated with approved activities.

### **Fund 816**

The Environmental Services grant from the County of Sonoma Department of Health Services is designed to implement a community-based environmental project to reduce the amount of teen alcohol use in West Sonoma County communities. The current grant is a program extension that expires on June 30, 2017; however, we are negotiating for a renewed grant or another program extension for FY 2017/2018. This grant includes program activities such as compliance checks at local establishments that sell alcohol, to ensure the businesses abide by the conditions of State-issued alcohol licenses; Responsible Beverage Service training offered free to those who serve alcohol to customers of local bars and restaurants; and undercover sting operations to catch those who provide alcohol to minors.

# Board of State & Community Corrections

Estimated Beginning Fund Balance 7/1/17

\$ (1,714)

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2016-17 ESTIMATED ACTUAL	2017-18 ADOPTED BUDGET	\$ INCR/(DEC)	% INCR/(DEC)
<b><u>OPERATING REVENUE</u></b>							
Intergovernmental (240-0000-3206)	\$ 505	\$ 8,000	\$ 8,000	\$ 8,000	\$ 2,500	\$ (5,500)	-68.8%
Charges for services	-	-	-	-	-	-	
Interest Earnings	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
TOTAL REVENUE	<u>\$ 505</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 2,500</u>	<u>\$ (5,500)</u>	<u>-68.8%</u>
<b><u>OPERATING EXPENSES</u></b>							
Salary - Overtime (240-3202-4012)	2,219	8,000	8,000	8,000	-	(8,000)	-100.0%
Equipment Expense	-	-	-	-	-	-	
Supplies & Services	-	-	-	-	-	-	
TOTAL OPERATING EXPENSE	<u>\$ 2,219</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ -</u>	<u>\$ (8,000)</u>	<u>-100.0%</u>
NET BUDGETARY RESULT	<u>\$ (1,714)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	
Addition/(Use) of Reserves	<u>\$ (1,714)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,500</u>		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Fund Balance (Estimated)	\$ (1,714)				\$ 787		

# SAPT Block Grant

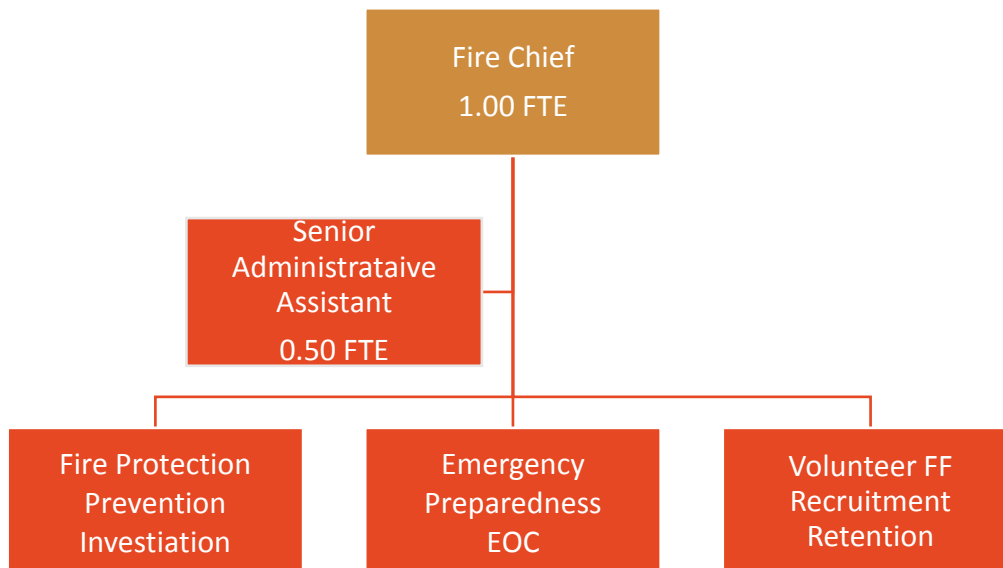
Estimated Beginning Fund Balance 7/1/17

\$ -

	<u>2015-16 ACTUAL</u>	<u>2016-17 ADOPTED BUDGET</u>	<u>2016-17 ADJUSTED BUDGET</u>	<u>2016-17 ESTIMATED ACTUAL</u>	<u>2017-18 ADOPTED BUDGET</u>	<u>\$ INCR/(DEC)</u>	<u>% INCR/(DEC)</u>
<b><u>OPERATING REVENUE</u></b>							
Intergovernmental (244-0000-3206)	\$ 22,932	\$ 40,068	\$ 40,068	\$ 40,068	\$ 46,500	\$ 6,432	16.1%
Charges for services	-	-	-	-	-	-	
Interest Earnings	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	
Transfer in	-	-	-	-	-	-	
TOTAL REVENUE	<u>\$ 22,932</u>	<u>\$ 40,068</u>	<u>\$ 40,068</u>	<u>\$ 40,068</u>	<u>\$ 46,500</u>	<u>\$ 6,432</u>	<u>16.1%</u>
<b><u>OPERATING EXPENSES</u></b>							
Salary - Overtime (244-3202-4012)	11,209	18,880	18,880	18,880	18,880	-	0.0%
Contracted Services (244-3202-4210)	11,723	19,788	19,788	19,788	26,220	6,432	32.5%
Equipment Expense (244-3202-4370)	-	1,400	1,400	1,400	1,400	-	0.0%
TOTAL OPERATING EXPENSE	<u>\$ 22,932</u>	<u>\$ 40,068</u>	<u>\$ 40,068</u>	<u>\$ 40,068</u>	<u>\$ 46,500</u>	<u>6,432</u>	<u>16.1%</u>
NET BUDGETARY RESULT	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Addition/(Use) of Reserves	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
TOTAL BUDGETARY BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
Ending Fund Balance (Estimated)	\$ -				\$ -		

## FIRE DEPARTMENT

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The Fire Department is responsible for traditional fire safety programs and emergency response. The Fire Department is operated by one full-time Fire Chief, one full-time Senior Administrative Assistant shared with the Building and Safety Department, and 30 dedicated Volunteer Firefighters.

The Fire Department provides emergency response to fires, vehicle accidents, medical emergencies, and hazardous conditions. It provides non-emergency response to public assists, invalid assists, water clean up, smoke removal, and trapped animals. One of its major services is its public education and fire inspection programs, designed to reduce the likelihood and severity of fires.

### **Major Accomplishments During 2016/2017:**

- Responded to 1056 Emergency Calls for Service
- Conducted 52 Training Drills, including Swiftwater Training & Rope Rescue
- Provided Disaster Preparedness Emergency Planning for Local Businesses
- FEMA Certified Public Information Officer (PIO)
- Conducted EOC Training with City Staff at Police Dept
- Participated in the HR Assessment with Regional Government Services
- Managed City's US Flags at Half-Staff per Presidential Orders
- Recruited 2 New Volunteer Firefighters
- Conducted SFM Business License Fire Inspections
- Applied for FEMA SAFER Grant & Misc Local Grants
- Conducted SFM Fire & Life Safety Building Inspections
- Submitted Sonoma County Standard of Cover Study Data
- Held Monthly Dinners for the Volunteers
- Participated in SRJC, Brookhaven School, & High School Career Days

- Purchased new SCBA Tanks that were outdated
- Utilized “I Am Responding” Response Program
- Provided Public Education to our Local Schools
- Utilized Active 911 Software Response Program
- Continued on our Water Hydrant Testing Program
- Worked on our Recruitment & Retention Program
- Attended Leadership Workshops and Specialized Trainings
- Attended bi-monthly City Council Meetings and Special Meetings
- Participated in the 2017 City Council Goals & Priorities
- Member of the Local Hazard Mitigation Plan 2016 Taskforce
- Attended Annual Russian River Flood Planning Meeting
- Successful Weed Abatement Program
- Successful Safe & Sane Fireworks Program
- REDCOM (911 Dispatch Center) Board President
- Sonoma County Fire Chief’s Association Board President
- Managed Fire Dept Vehicle Replacement List
- Held 6 Blood Drives for Blood Centers of the Pacific

**Objectives for 2017/2018:**

- On schedule for 1100 Emergency Calls for Service!!
- Conduct 52 Required Training Drills, including Swiftwater Training
- Conduct EOC Training Exercises with City Staff
- Apply for FEMA SAFER Grant and Other Grants
- Apply for additional funding/misc grants
- Attend bi-monthly City Council Meetings and Special Meetings
- Recruit new Volunteer Firefighters (3)
- Use the “I Am Responding” Response Program
- Use the “Active 911” Response Program
- Hold Monthly Dinners for the Volunteers
- Participate in SRJC Career Day and visit local high schools for recruitment
- Purchase/replace new SCBA Tanks that have or will expire (15 year lifespan)
- Continue to work on Recruitment and Retention Programs
- Maintain and Service FD Hydrants
- Budget for FD 4<sup>th</sup> Bay Expansion Project
- Continue with Public Education at Schools and Local Businesses
- Continue with SFM Required Fire & Life Safety Inspections
- Hold 6 Blood Drives for Blood Centers of the Pacific
- Attend Annual Russian River Flood Planning Meeting
- Manage Weed Abatement Program
- Manage Safe & Sane Fireworks Program
- Manage Fire Dept Vehicle Replacement List
- Serve on Sonoma County Fire Chief’s Board of Directors as Ex-Officio
- Budget and Hire One to Two Full-Time Firefighters/Engineers

## SUMMARY - FIRE

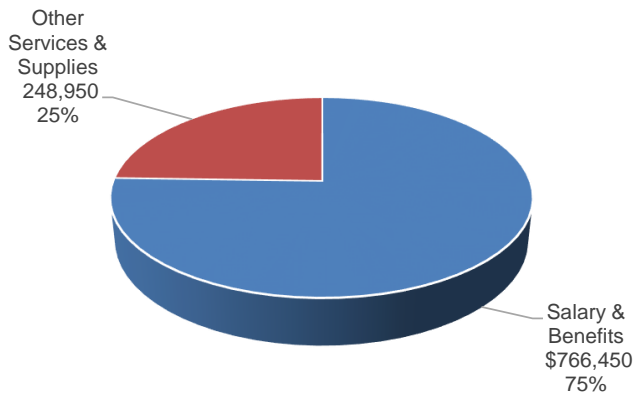
FUNDING SOURCES	FUNDING SOURCES 2016-17	FUNDING SOURCES 2017-18
Fire Department Fees	\$ 31,000	\$ 32,000
Water Fund	66,315	69,706
General Fund	868,545	913,694
<b>TOTAL REVENUE</b>	<b>\$ 965,860</b>	<b>1,015,400</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits <sup>a</sup></b>	566,645	717,950	742,950	766,450	23,500	3.2%
<b>Contract Services</b>	34,505	37,000	37,000	39,000	2,000	5.4%
<b>Services &amp; Supplies</b>	28,896	35,600	36,800	37,800	1,000	2.7%
<b>Equipment Rental / Maintenance</b>	38,674	51,000	51,000	74,500	23,500	46.1%
<b>Telcommunications</b>	8,436	8,750	7,550	7,900	350	4.6%
<b>Training/Meetings</b>	4,617	7,500	7,500	7,500	-	0.0%
<b>Dues &amp; Subscriptions</b>	10,589	10,650	10,650	11,000	350	3.3%
<b>Utilities</b>	6,046	8,500	11,500	11,500	-	0.0%
<b>Allocated Insurance</b>	17,646	50,910	50,910	49,750	(1,160)	-2.3%
<b>Capital Outlay</b>	3,253	10,000	10,000	10,000	-	0.0%
<b>TOTAL EXPENSE</b>	<b>\$ 719,307</b>	<b>\$ 937,860</b>	<b>\$ 965,860</b>	<b>\$ 1,015,400</b>	<b>\$ 49,540</b>	<b>5.1%</b>

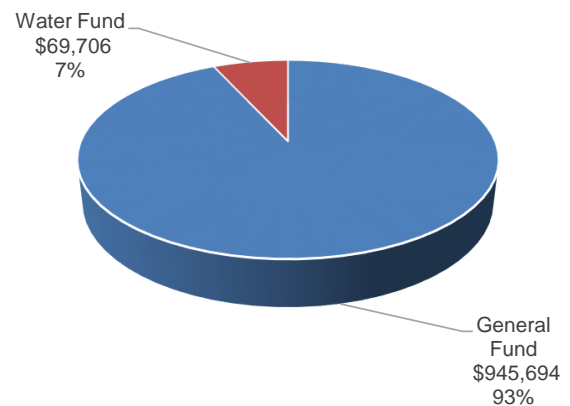
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Fire Expenditures



Cost Allocation



**Detail - Fire  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-3102-4010	Salaries <sup>1</sup>	390,967	430,217	558,500	583,500	583,500	594,700
100-3102-4012	Overtime	322	509	-	-	-	-
100-3102-41xx	Benefits <sup>2</sup>	133,848	113,479	117,200	117,200	117,200	126,300
100-3102-4121	Health In-Lieu - Salary/Deferred Comp.	2,820	2,196	2,200	2,200	2,200	2,300
100-3102-4122	RHS - Deferred Compensation	5,334	4,550	6,000	6,000	6,000	6,000
100-3102-4123	Social Security Tax	-	8,289	22,650	22,650	22,650	26,000
100-3102-4140	Retiree Health Insurance (OPEB)	3,603	4,617	4,000	4,000	4,000	4,000
100-3102-4170	Fire Service CSFA Award	-	-	4,600	4,600	4,600	4,200
100-3102-4180	Fire Disability Insurance	-	2,788	2,800	2,800	2,800	2,950
100-3102-4210	Contract Services	31,530	34,505	37,000	37,000	37,000	39,000
100-3102-4310	Office Supplies	1,271	1,521	1,600	1,600	1,600	1,600
100-3102-4330	Misc Supplies & Services	35,743	24,875	31,500	31,500	31,500	31,500
100-3102-4345	Dues / Subscriptions	7,383	10,589	10,650	10,650	10,650	11,000
100-3102-4378	Equipment Maintenance	14,791	9,365	10,000	10,000	10,000	40,000
100-3102-4380	Vehicle Maintenance	26,994	26,293	37,500	37,500	37,500	31,000
100-3102-4515	Meetings & Training	8,442	4,617	7,500	7,500	7,500	7,500
100-3102-4710	Utilities - Gas & Electric	8,503	6,046	6,500	9,500	9,500	9,500
100-3102-4711	Utilities - City Use	-	-	2,000	2,000	2,000	2,000
100-3102-4750	Telecommunications	6,242	7,108	6,250	6,250	6,250	6,500
100-3102-4996	Allocated Liability Insurance	14,824	17,646	24,510	24,510	24,510	23,100
100-3102-4997	Allocated Workers' Comp Insurance	-	-	26,400	26,400	26,400	26,650
100-3102-5100	Capital Outlay	35,713	-	-	-	-	-
<b>Total Operation</b>		<b>728,330</b>	<b>709,210</b>	<b>919,360</b>	<b>947,360</b>	<b>947,360</b>	<b>995,800</b>
124-3102-4330	Misc Supplies & Services	-	-	1,000	1,000	1,000	1,000
124-3102-4335	Equipment Rental (Photocopier Lease)	3,026	3,016	3,500	3,500	3,500	3,500
124-3102-5100	Capital Outlay	6,482	3,253	10,000	10,000	10,000	10,000
<b>Total Capital Outlay</b>		<b>9,508</b>	<b>6,269</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>

<b>TOTAL DEPARTMENT</b>	<b>737,838</b>	<b>715,479</b>	<b>933,860</b>	<b>961,860</b>	<b>961,860</b>	<b>1,010,300</b>
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100-3102-3998	G&A - Water Fund Allocation - 7%	(50,983)	(45,619)	(64,355)	(66,315)	(66,315)	(69,706)
<b>General Fund Cost Allocation</b>		<b>677,347</b>	<b>663,591</b>	<b>855,005</b>	<b>881,045</b>	<b>881,045</b>	<b>926,094</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable)

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

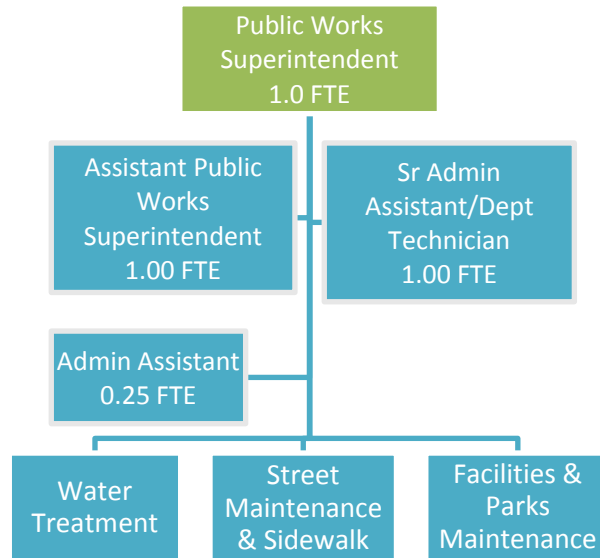
<b>General Fund FTE</b>	1.50	1.50	1.50	1.50	1.50	1.50
<b>General Fund FTE - Volunteers</b>	30.00	32.00	32.00	32.00	32.00	32.00
<b>Total FTE</b>	<b>31.50</b>	<b>33.50</b>	<b>33.50</b>	<b>33.50</b>	<b>33.50</b>	<b>33.50</b>

***Detail - Fire Emergency Preparedness***  
**Budget Expenditures**

<b>Account Number</b>	<b>Description</b>	<b>2014/15 Actual</b>	<b>2015/16 Actual</b>	<b>2016/17 Adopted Budget</b>	<b>2016/17 Adjusted Budget</b>	<b>2016/17 Estimated Actual</b>	<b>2017/18 Adopted Budget</b>
100-3125-4310	Office Supplies	200	-	1,300	200	200	200
100-3125-4330	Misc. Supplies & Services	2,500	2,500	200	2,500	2,500	3,500
100-3125-4750	Telecommunications	1,054	1,328	2,500	1,300	1,300	1,400
<b>TOTAL DEPARTMENT</b>		<b>3,754</b>	<b>3,828</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>5,100</b>

## DEPARTMENT OF PUBLIC WORKS

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The Public Works Department is responsible for the operation and maintenance of the City infrastructure, including government buildings, park and pool, streets and sidewalks, and water and sewer. In addition, the Public Works Department provides inspection support and services for private and public construction in the public right-of-way, and works closely with the City's Engineering Department and contract engineers on projects. In addition to operations and maintenance, the Public Works Department is involved in other projects such as the City Well projects involving water treatment.

Water, sewer, storm water, air quality, and ADA standards have become more stringent in regards to regulatory compliance. They require diligence to stay abreast of changing regulations, and the Public Works Department works with State agencies in all these fields, as well as the Engineering Department, to remain in compliance.

Public Works maintains all City parks and landscape areas. The City has four major parks including the skate garden, three of which include restrooms and play structures. The Plaza is at the center of town and includes a pavilion and landscaping. The Laguna Preserve is a natural habitat area at the edge of town that contains plantings and trails and also includes an outdoor classroom. The Laguna Preserve Master Plan recently identified additional maintenance and enhancements that will necessitate additional staff to accomplish. Becoming Independent performs litter abatement in the downtown areas and Ives Park.

Public Works maintains and monitors the municipal pool's filters, heater, chemical system, bathhouse, landscaping and apparatus around the deck of the pool. The West Sonoma County Swimmers (WSCS) operate the pool functions, such as public swim, lap swimming, and swim meets.

Department staff includes fifteen full-time employees, of which eleven who work primarily in the field, a full time Senior Administrative Assistant, and a part-time Administrative Assistant who are shared with the Engineering Department.

The Public Works Department is the controlling department for activities occurring in the following accounts:

- Corporation Yard
- Government Buildings (City Hall, Police and Fire Stations, Public Works facilities)
- Village Mobile Home Park
- Streets
- Parking Lots
- Parks
- Ives Pool
- Recreation
- Community Support
- Sewer Operations
- Water Operations

#### **Major Accomplishments in 2016/2017**

- Hired a half time office staff person for Public Works facility to accommodate workload
- Hired a full time Laborer position to accommodate additional maintenance and enhancement tasks identified in Laguna Preserve Master Plan
- Added one certificate incentive for maintenance staff for Ives Pool
- Allocated funds for HVAC repairs at the Police Department
- Purchased of new heat exchangers for heaters at Ives Pool facility
- Increased in maintenance funds for Ives Pool chlorine generator
- Purchased additional cleaning, vacuum and excavating unit (Fund 25% from general fund - 7 year lease purchase)

#### **Objectives for 2017/2018**

- Maintain regulatory compliance with water, sewer, storm water, air quality, and ADA standards Maintain City facilities per long term maintenance plan.
- Maintain CalOSHA regulatory compliance safety and training policies program

#### **Major Budget Changes for 2017/2018**

- Purchase one Plug-In Hybrid electric vehicle and two utility trucks

- Allocate funds to continue file scanning of Engineering files
- Fund for monthly security camera fees at City Hall and Corporation Yard
- Contract for preventative maintenance of City's solar arrays
- Replace roof and solar array at Sebastopol Fire Department
- Repair two flat roof sections at Sebastopol Police Department
- Purchase replacement Kubota riding lawnmower for parks and streetscape maintenance
- Replace play equipment at Ives and Libby Parks
- Purchase playground fiber for City parks
- Contract for tree trimming and removal at City parks
- Contract for Plaza brick repairs due to tripping hazards
- Purchase five replacement barbeques for parks
- Purchase replacement circulating pump for Ives Pool filter system
- Fund for exterior painting and carpet replacement at the Youth Annex
- Purchase a replacement concrete grinding machine for sidewalk tripping hazards
- Purchase a replacement concrete/asphalt cutting saw

## SUMMARY - PUBLIC WORKS

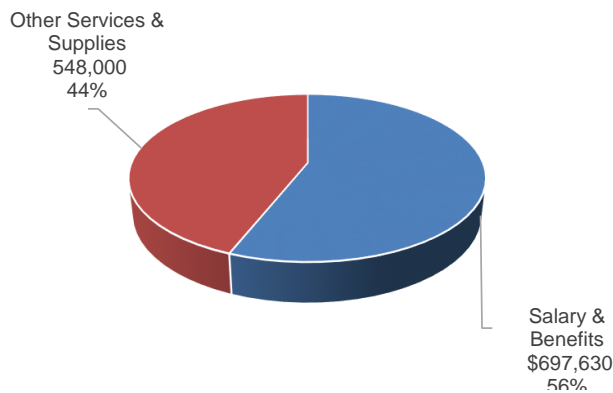
FUNDING SOURCES	FUNDING SOURCES 2016-17	FUNDING SOURCES 2017-18
Little League Park Use Reimb	\$ 750	\$ 1,200
Public Works Services	10,000	15,000
Water Fund	207,431	216,791
Sewer Fund	156,996	164,313
General Fund	976,203	885,326
<b>TOTAL REVENUE</b>	<b>1,351,380</b>	<b>1,282,630</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits <sup>a</sup> (7.75 FTE)</b>	606,377	683,400	683,400	697,630	14,230	2.1%
<b>Contract Services</b>	90,431	44,055	47,655	37,000	(10,655)	-22.4%
<b>Services &amp; Supplies</b>	184,959	188,595	188,595	178,250	(10,345)	-5.5%
<b>Equipment Rental</b>	4,533	4,200	4,200	4,200	-	0.0%
<b>Facility Maintenance</b>	59,241	66,000	262,000	66,000	(196,000)	-74.8%
<b>Telecommunications</b>	9,232	9,200	9,200	10,000	800	8.7%
<b>Utilities</b>	83,036	91,450	91,450	102,900	11,450	12.5%
<b>Allocated Insurance</b>	26,219	35,430	35,430	56,150	20,720	58.5%
<b>Capital Outlay</b>	29,329	29,450	29,450	130,500	101,050	343.1%
<b>TOTAL EXPENSE</b>	<b>\$ 1,093,357</b>	<b>\$ 1,151,780</b>	<b>\$ 1,351,380</b>	<b>\$ 1,282,630</b>	<b>\$ (68,750)</b>	<b>-5.1%</b>

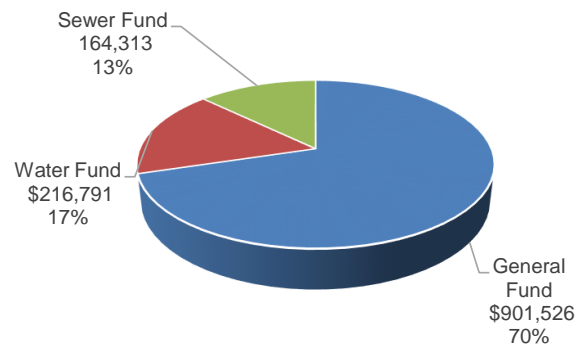
<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

Public Works Expenditures



Cost Allocation



**Detail Public Works - Corporate Yard  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-4102-4010	Salaries <sup>1</sup> (1.82 FTE)	166,034	231,553	191,600	191,600	191,600	193,600
100-4102-4100	Benefits <sup>2</sup>	51,627	65,294	66,300	66,300	66,300	70,200
100-4102-4102	Uniform Allowance	5,300	5,013	5,300	5,300	5,300	5,830
100-4102-4104	Accrual In-Lieu	-	-	10,000	10,000	10,000	10,000
100-4102-4122	Retirement Health Savings Plan	30,877	6,355	10,000	10,000	10,000	10,000
100-4102-4040	Retiree Medical Insurance	13,694	14,375	13,400	13,400	13,400	15,000
100-4102-4212	Technology Maintenance	3,000	223	1,000	1,000	1,000	1,000
100-4102-4310	Office Supplies	344	2,254	2,000	2,000	2,000	2,000
100-4102-4330	Misc Supplies & Services	8,315	7,576	7,000	7,000	7,000	9,000
100-4102-4380	Vehicle Operating Expense	38,757	48,373	46,000	46,000	46,000	46,000
100-4102-4710	Utilities - Gas & Electric	4,385	1,437	2,500	2,500	2,500	3,500
100-4102-4711	Utilities - City Use	1,110	3,209	2,500	2,500	2,500	4,000
100-4102-4750	Telecommunications	8,133	9,009	8,200	8,200	8,200	9,000
100-4102-4996	Allocated Liability Insurance	9,363	11,144	11,560	11,560	11,560	14,000
100-4102-4997	Allocated Workers' Comp Insurance	-	-	10,600	10,600	10,600	10,550
-----	Cal OSHA Safety Update	4,316	-	-	-	-	-
<b>Total Operation</b>		<b>345,256</b>	<b>405,815</b>	<b>387,960</b>	<b>387,960</b>	<b>387,960</b>	<b>403,680</b>
124-4102-5100	Capital Outlay	-	13,000	-	-	-	28,500
124-4102-4375	Photocopier	3,830	4,533	4,200	4,200	4,200	4,200
<b>Total Capital Outlay</b>		<b>3,830</b>	<b>17,533</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>32,700</b>
<b>TOTAL DEPARMENT</b>		<b>349,085</b>	<b>423,348</b>	<b>392,160</b>	<b>392,160</b>	<b>392,160</b>	<b>436,380</b>
124-4102-3998	G&A Allocation - 17%	(62,523)	(86,520)	(70,153)	(70,153)	(70,153)	(101,326)
100-4102-3998	G&A - Water Fund Allocation - 48%	(165,723)	(194,792)	(186,221)	(186,221)	(186,221)	(193,766)
100-4102-3998	G&A - Sewer Fund Allocation - 35%	(120,839)	(142,036)	(135,786)	(135,786)	(135,786)	(141,288)
<b>General Fund Cost Allocation - 0%</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail Public Works - General Fund Streets**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget	Comments
124-4103-4010	Salaries <sup>1</sup> (0.85 FTE)	33,686	56,790	71,500	71,500	71,500	71,600	
124-4103-4012	Overtime	5,349	10,738	10,700	10,700	10,700	10,700	
124-4103-4100	Benefits <sup>2</sup>	15,247	30,489	36,125	36,125	36,125	34,200	
124-4103-4210	Contract Services	-	32,800	-	-	-	-	
124-4103-4330	Misc Supplies & Services	157,120	124,511	151,755	151,755	151,755	151,750	See Item#1
124-4103-4710	Utilities - Gas & Electric	11,656	11,725	6,200	6,200	6,200	6,500	
124-4103-4711	Utilities - City Use	-	4,080	4,800	4,800	4,800	4,800	
124-4103-4996	Allocated Liability Insurance	2,665	3,174	3,270	3,270	3,270	9,000	
124-4103-4997	Allocated Workers' Comp Insurance	-	-	-	-	-	3,200	
-----	Cal OSHA Update (from 830)	3,814	-	-	-	-	-	
124-4103-5100	Capital Outlay	-	-	16,050	16,050	16,050	47,000	See Item#2
<b>Total Operation</b>		<b>229,537</b>	<b>274,307</b>	<b>300,400</b>	<b>300,400</b>	<b>300,400</b>	<b>338,750</b>	
<b>TOTAL DEPARTMENT</b>		<b>229,537</b>	<b>274,307</b>	<b>300,400</b>	<b>300,400</b>	<b>300,400</b>	<b>338,750</b>	

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Budget Detail**

## Streets Budget Justification

Item	Account/Vendor	Description	Cost	2017/18 Adopted Budget	2016/17 Adjusted Budget
1	124-4103-4330	Misc Supplies & Services		151,750	123,500
		Blacktop, sand, rock, Sidewalk repairs	25,000		
		Crosswalk light repairs	28,000		
		Signal maintenance (Bodega & Jewell & Pleasant Hill)	5,500		
		Signal maintenance (CalTrans)	30,000		
		Street painting	8,500		
		Compost / Mulch / Plants	6,800		
		HazMat Disposal	2,000		
		SCTA Dues	5,000		
		Other Supplies & Materials	28,250		
		Street Signs	12,700		
2	124-4103-5100	Capital Outlay		47,000	-
		2017 Ford Utility Truck	33,000		
		Kubota Mower 25%	7,500		
		Concrete Grinder	6,500		

**Detail Public Works - Parks & Landscapes  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget	Comments
100-4104-4010	Salaries <sup>1</sup> (2.6 FTE)	109,336	74,423	116,200	116,200	116,200	122,800	
100-4104-4013	Standby	5,106	5,821	6,000	6,000	6,000	6,000	
100-4104-4014	Benefits <sup>2</sup>	65,483	57,380	83,100	83,100	83,100	82,000	
100-4104-4210	Contract Services	12,263	12,411	13,755	13,755	13,755	2,000	See Item#1
100-4104-4330	Misc Supplies & Services	12,442	35,764	12,340	12,340	12,340	-	
100-4104-4710	Utilities - Gas & Electric	16,405	11,514	23,000	23,000	23,000	29,000	
100-4104-4711	Utilities - City Use	37,461	29,009	30,000	30,000	30,000	30,000	
100-4104-4996	Allocated Liability Insurance	8,584	10,220	8,260	8,260	8,260	9,600	
100-4104-4996	Allocated Workers' Comp Insurance	-	-	-	-	-	5,500	
<b>Total Operation</b>		<b>267,079</b>	<b>236,542</b>	<b>292,655</b>	<b>292,655</b>	<b>292,655</b>	<b>286,900</b>	
124-4104-5100	Capital Outlay	45,574	16,329	13,400	13,400	13,400	55,000	See Item#2
<b>Total Capital Outlay</b>		<b>45,574</b>	<b>16,329</b>	<b>13,400</b>	<b>13,400</b>	<b>13,400</b>	<b>55,000</b>	
<b>TOTAL DEPARTMENT</b>		<b>312,653</b>	<b>252,871</b>	<b>306,055</b>	<b>306,055</b>	<b>306,055</b>	<b>341,900</b>	

101-4104-3998	G & A Allocation - 41.5%	(156,412)	(114,431)	(134,852)	(134,852)	(134,852)	(174,064)	
General Fund Cost Allocation - 58.5%		156,241	138,440	171,203	171,203	171,203	167,837	

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Budget Detail**

Parks & Landscapes Budget Justification

Item	Account/Vendor	Description	Cost	2017/18 Adopted Budget	2016/17 Adjusted Budget
1	100-4104-4210	Contract Services		2,000	-
		Replacement Park Barbeques	2,000		
2	124-4104-5100	Capital Outlay		55,000	13,400
		2017 Ford Utility Truck	33,000		
		Kubota Mower 75%	22,000		

**Detail Public Works - Parking Lots**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-4105-4010	Salaries <sup>1</sup> (.50 FTE)	14,978	15,008	22,200	22,200	22,200	24,100
100-4105-4100	Benefits <sup>2</sup>	8,686	10,031	15,375	15,375	15,375	15,000
100-4105-4710	Utilities - Gas & Electric	5,354	7,585	8,500	8,500	8,500	8,500
100-4105-4712	Utilities - Electric Vehicle Charging Station	6,048	5,229	5,850	5,850	5,850	5,900
<b>Total Operation</b>		<b>35,065</b>	<b>37,853</b>	<b>51,925</b>	<b>51,925</b>	<b>51,925</b>	<b>53,500</b>
<b>TOTAL DEPARTMENT</b>		<b>35,065</b>	<b>37,853</b>	<b>51,925</b>	<b>51,925</b>	<b>51,925</b>	<b>53,500</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail Public Works - Government Building \***  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget	Comments
100-4106-4010	Salaries <sup>1</sup> (.30 FTE)	12,832	14,886	16,300	16,300	16,300	17,600	
100-4106-4100	Benefits <sup>2</sup>	7,318	8,221	9,300	9,300	9,300	9,000	
100-4106-4210	Contract Services	11,945	45,220	30,300	33,900	33,900	35,000	See Item#1
100-4106-4330	Misc Supplies & Services	13,950	14,854	15,500	15,500	15,500	15,500	
100-4106-4710	Utilities - Gas & Electric	2,967	5,807	5,100	5,100	5,100	7,200	
100-4106-4711	Utilities - City Use	1,432	3,441	3,000	3,000	3,000	3,500	
100-4106-4996	Allocated Liability Insurance	1,408	1,681	1,740	1,740	1,740	3,500	
100-4106-4997	Allocated Workers' Comp Insurance	-	-	-	-	-	800	
<b>Total Operation</b>		<b>51,852</b>	<b>94,110</b>	<b>81,240</b>	<b>84,840</b>	<b>84,840</b>	<b>92,100</b>	
124-4106-4213	Facilities/Grounds Maintenance	73,427	10,868	20,000	216,000	216,000	20,000	See Item#2
124-4106-5100	Capital Outlay	-	-	-	-	-	-	
<b>Total Capital Outlay</b>		<b>73,427</b>	<b>10,868</b>	<b>20,000</b>	<b>216,000</b>	<b>216,000</b>	<b>20,000</b>	
<b>TOTAL DEPARTMENT</b>		<b>125,279</b>	<b>104,978</b>	<b>101,240</b>	<b>300,840</b>	<b>300,840</b>	<b>112,100</b>	

100-4106-3900	Water Fund Allocation - 25%	(13,393)	(23,508)	(20,310)	(21,210)	(21,210)	(23,025)	
100-4106-3900	Sewer Fund Allocation - 25%	(13,393)	(23,508)	(20,310)	(21,210)	(21,210)	(23,025)	
<b>General Fund Cost Allocation- 50%</b>		<b>25,066</b>	<b>47,094</b>	<b>40,620</b>	<b>42,420</b>	<b>42,420</b>	<b>46,050</b>	

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

\* Includes City Hall, Police Department, Fire Department, Library, Museum

**Budget Detail**

## Government Building Budget Justification

Item	Account/Vendor	Description	Cost	2017/18 Adopted Budget	2016/17 Adjusted Budget
1	100-4106-4210	Contract Services		35,000	33,900
		KW Cleanning Service	18,000		
		Security camera	2,000		
		Solar Array Maintenance Agreement	15,000		
1	124-4106-4213	Facilities/Grounds Maintenance		20,000	216,000
		Conference Room backwall cabinet removal and installation	10,000		
		Lateral files for backroom and lobby vault	6,000		
		Clerk area lateral files	4,000		

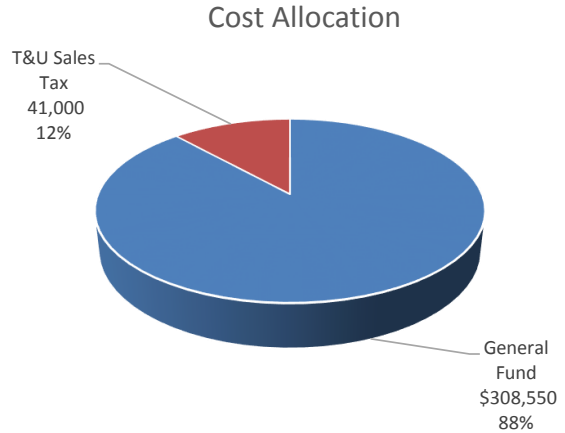
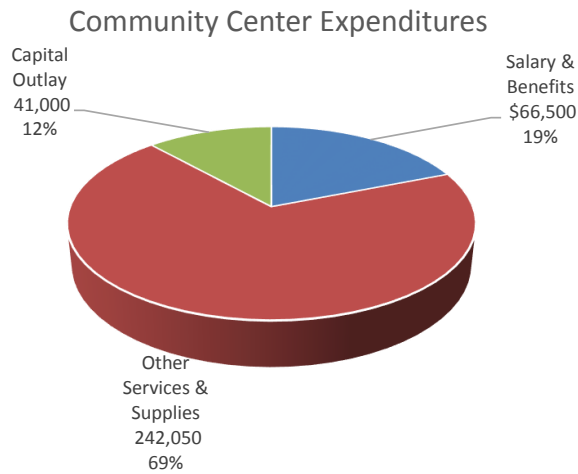
## SUMMARY - RECREATION & COMMUNITY SERVICES

FUNDING SOURCES	FUNDING SOURCES 2016-17	FUNDING SOURCES 2017-18
Ives Pool Reimbursement	\$ 40,000	\$ 40,000
General Fund	308,990	309,550
<b>TOTAL REVENUE</b>	<b>\$ 348,990</b>	<b>349,550</b>

EXPENSE	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 ADJUSTED BUDGET	2017-18 ADOPTED BUDGET	\$ INCR/ (DECR)	% INCR/ (DECR)
<b>Salaries &amp; Benefits <sup>a</sup> (.75 FTE)</b>	40,414	64,450	63,550	66,500	2,950	4.6%
<b>Contract Services</b>	15,648	9,400	22,900	20,000	(2,900)	-12.7%
<b>Services &amp; Supplies</b>	14,560	10,800	10,800	12,000	1,200	11.1%
<b>Utilities</b>	48,029	47,000	47,000	53,000	6,000	12.8%
<b>Allocated Insurance</b>	2,321	2,840	3,740	4,950	1,210	0.0%
<b>Community Support</b>	31,300	147,000	147,000	152,100	5,100	0.0%
<b>Capital Outlay</b>	150,189	37,000	37,000	41,000	4,000	10.8%
<b>TOTAL EXPENSE</b>	<b>\$ 302,461</b>	<b>\$ 318,490</b>	<b>\$ 331,990</b>	<b>\$ 349,550</b>	<b>\$ 17,560</b>	<b>5.3%</b>

<sup>a</sup> Salaries: Includes base pay, longevity pay, education incentive pay

Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability



**Detail - Community Center \***  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-4202-4010	Salaries <sup>1</sup> (.45 FTE)	11,851	10,967	18,300	18,300	18,300	20,000
100-4202-4100	Benefits <sup>2</sup>	7,319	7,820	12,500	11,600	11,600	12,350
100-4202-4210	Contract Services	-	3,685	-	-	-	-
100-4202-4330	Misc. Supplies & Services	11,184	9,202	6,000	6,000	6,000	7,200
100-4202-4710	Utilities - Gas & Electric	6,133	5,662	6,500	6,500	6,500	6,500
100-4202-4711	Utilities - City Use	11,001	7,351	8,500	8,500	8,500	8,500
100-4202-4880	Contribution to Operations	11,300	11,300	127,000	127,000	127,000	132,100
100-4202-4885	Concert Series	20,000	20,000	20,000	20,000	20,000	20,000
100-4202-4997	Allocated Workers' Comp Insurance	-	-	-	900	900	900
<b>Total Operation</b>		<b>78,787</b>	<b>75,987</b>	<b>198,800</b>	<b>198,800</b>	<b>198,800</b>	<b>207,550</b>
101-4202-5100	Capital Outlay	5,197	138,200	37,000	37,000	37,000	-
<b>Total Capital Outlay</b>		<b>5,197</b>	<b>138,200</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	<b>-</b>
<b>TOTAL DEPARTMENT</b>		<b>83,984</b>	<b>214,187</b>	<b>235,800</b>	<b>235,800</b>	<b>235,800</b>	<b>207,550</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

\* Includes Community Center, Youth Annex, Garzot Building, Burbank Farm, Museum

**Detail - Ives Pool**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
100-4302-4010	Salaries <sup>1</sup> (.30 FTE)	20,459	10,846	22,550	22,550	22,550	23,400
100-4302-4100	Benefits <sup>2</sup>	9,101	10,781	11,100	11,100	11,100	10,750
100-4302-4210	Contract Services	9,211	11,963	9,400	22,900	22,900	20,000
100-4302-4330	Misc Supplies & Services	4,292	5,358	4,800	4,800	4,800	4,800
100-4302-4710	Utilities - Gas & Electric	36,603	31,387	28,000	28,000	28,000	33,000
100-4302-4711	Utilities - City Use	2,958	3,629	4,000	4,000	4,000	5,000
100-4302-4996	Allocated Liability Insurance	1,954	2,321	2,840	2,840	2,840	3,000
100-4302-4997	Allocated Workers' Comp Insurance	-	-	-	-	-	1,050
<b>Total Operation</b>		<b>84,578</b>	<b>76,285</b>	<b>82,690</b>	<b>96,190</b>	<b>96,190</b>	<b>101,000</b>
101-4302-5100	Capital Outlay	51,979	11,989	-	-	-	41,000
<b>Total Capital Outlay</b>		<b>51,979</b>	<b>11,989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,000</b>
<b>TOTAL DEPARTMENT</b>		<b>136,557</b>	<b>88,274</b>	<b>82,690</b>	<b>96,190</b>	<b>96,190</b>	<b>142,000</b>

<sup>1</sup> Salaries: Includes base pay, longevity pay, education incentive pay (when applicable).

<sup>2</sup> Benefits: Includes PERS retirement, health, dental, vision, medicare, short-term, long-term disability

**Detail - Non Departmental  
Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Year-End	2017/18 Adopted Budget	Comments
100-0000-4104	Accrual In Lieu	100,104	61,532	70,000	70,000	70,000	70,000	
100-0000-4170	Service Awards	1,962	3,161	2,500	2,500	2,500	2,500	
100-0000-4210	Contract Services	-	150,920	101,700	113,700	113,700	133,300	See Item#1
100-0000-4221	Property Tax Services	14,982	15,082	17,500	17,500	17,500	17,500	
100-0000-4805	Beverage Container Program	-	5,000	5,000	5,000	5,000	5,000	
<b>TOTAL</b>		<b>117,048</b>	<b>235,695</b>	<b>196,700</b>	<b>208,700</b>	<b>208,700</b>	<b>228,300</b>	
100-0000-3998	G&A - Water Fund Cost Allocation - 9%	(10,534)	(23,622)	(17,703)	(18,783)	(18,783)	(20,547)	
100-0000-3998	G&A - Sewer Fund Cost Allocation - 9%	(10,534)	(23,622)	(17,703)	(18,783)	(18,783)	(20,547)	
<b>General Fund Cost Allocation - 82%</b>		<b>95,979</b>	<b>188,451</b>	<b>161,294</b>	<b>171,134</b>	<b>171,134</b>	<b>187,206</b>	

**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, website maintenance, VMHP (Park Village) contract, employee service award, personnel cost (MOUs provisions)

**Budget Detail**

Non Departmental Budget Justification

Item	Account/Vendor	Description	Cost	2017/18 Adopted Budget	2016/17 Adjusted Budget
1	100-0000-4210	Contract Services		133,300	113,700
		VMHP (Park Village) Contract	95,800		
		VMHP (Park Village) Beautification Project	21,000		
		SB90 Mandated Services	3,000		
		Constant Contact (Newsletter)	800		
		InfoShed	1,000		
		Planeteria Website Maintenance	3,000		
		Annual Homeless Count Contribution	5,000		
		Council Chairs	3,700		

## SUCCESSOR AGENCY

	2015-16 ACTUAL	2016-17 ADOPTED BUDGET	2016-17 AMENDED BUDGET	2016-17 ESTIMATED YEAR END	2017-18 ADOPTED BUDGET	\$ INC/ (DEC)	% INCR/ (DECR)
<u>OPERATING REVENUE</u>							
Property Tax - RPTTF	\$ 574,310	\$ 577,789	\$ 577,789	\$ 577,789	\$ 574,830	\$ (2,959)	-0.5%
Administrative Revenue	250,000	250,000	250,000	250,000	250,000	-	0.0%
TOTAL REVENUE	<u>\$ 824,310</u>	<u>\$ 827,789</u>	<u>\$ 827,789</u>	<u>\$ 827,789</u>	<u>\$ 824,830</u>	<u>\$ (2,959)</u>	<u>-0.4%</u>
<u>OPERATING EXPENSES</u>							
Administrative Expenses - City	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.0%
Administrative Expenses - Housing	150,000	150,000	150,000	150,000	150,000	-	0.0%
Debt Service - Principal	340,000	355,000	355,000	355,000	355,000	-	0.0%
Debt Service - Interest	94,083	70,764	70,764	70,764	67,805	(2,959)	-4.2%
Contract Services	1,925	2,025	2,025	2,025	2,025	-	0.0%
TOTAL OPERATING EXPENSE	<u>\$ 836,008</u>	<u>\$ 827,789</u>	<u>\$ 827,789</u>	<u>\$ 827,789</u>	<u>\$ 824,830</u>	<u>\$ (2,959)</u>	<u>-0.4%</u>
NET BUDGET RESULT	<u>\$ (11,698)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Addition/(Use) of Reserves	<u>\$ (11,698)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
TOTAL BUDGETARY BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -		

**Successor Agency  
Budget Analysis**

<b>Account Number</b>	<b>Description</b>	<b>2013/14 Actuals</b>	<b>2015/16 Actual</b>	<b>2016/17 Adopted Budget</b>	<b>2016/17 Amended Budget</b>	<b>2016/17 Estimated Year End</b>	<b>2017/18 Adopted Budget</b>
350-3001	RPTTF Distribution	425,920	651,502	577,789	577,789	577,789	574,830
350-3811	Administrative Revenue	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total</b>		<b>675,920</b>	<b>901,502</b>	<b>827,789</b>	<b>827,789</b>	<b>827,789</b>	<b>824,830</b>
350-6560-6100	Debt Service - Principal	320,000	330,000	355,000	355,000	355,000	355,000
350-6560-6200	Debt Service - Interest	103,670	105,396	70,764	70,764	70,764	67,805
350-0000-6810	Trustee Fees	2,250	2,025	2,025	2,025	2,025	2,025
350-0000-6850	S.A Housing Entity	-	150,000	150,000	150,000	150,000	150,000
350-0000-4999	Transfer Out - S.A Administrative	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total</b>		<b>675,920</b>	<b>837,421</b>	<b>827,789</b>	<b>827,789</b>	<b>827,789</b>	<b>824,830</b>

## **DEBT SERVICE**

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The City record and disbursement of monies used to repay of annual principal and interest, fees, anticipated new debt, and administrative fees on city issued debt. Transaction Sales Tax Fund accounts for the payment of debt service on the City's General Obligation. The Utility Fund accounts for all debt associated with the Water utilities activity. These debts account for the accumulation of resources and payment of general long-term debt principal.

### **Infrastructure Lease**

On May 16, 2006 the City adopted a resolution authorizing the lease financing in the amount of \$2,880,000 for various public improvements. The lease cost of issuance was \$20,000, with an interest rate of 4.85% for 20 years. The semi-annual payments are \$113,284 and the lease will be paid in full on June 8, 2026. The projects included replacing the sewer force main; construction of the Skate Park; installation of a Water Booster Pump which will interconnect the low and high water zones; drilling a new Well No. 2 on the existing site of the old well; Street improvements; and install solar ponds on the roof of the Sewer pump station, City Hall and Library, and the Police Station.

### **Clean Renewable Energy Bond (CREBS of 2006)**

The City entered into a capital lease arrangement with Municipal Finance Corporation pursuant to approval from the Internal Revenue Service for the issuance of Clean Renewable Energy Bonds in the amount of \$2,074,000 and the annual debt service payment is \$122,000 with no interest accruing on the principal. In 2011 the City refinanced the debt, and reduced the remaining payment for the life of the lease to \$97,590 annually. The lease will be paid in full on April 1, 2024. The projects include solar panels to generate electricity at the City Hall/Library complex, the Police station and at the sewer lift station, and funds to implement projects for pedestrian safety contained in the Street Smart Study. Funding for the repayment of this debt is charged proportionately to each fund based upon funds allocated to each project.

### **Village Mobile Home Park**

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 \$64,585 and the debt will be paid in full on July 1, 2027.

### **Vacuum Truck Lease**

With the lease payment ending paid in full on June 30, 2016 for the 2013 Vactor truck purchased through a lease option in 2008, and to ensure efficiency, greater flexibility for staff and reduce the wear and tear of utilizing one vehicle; the City purchased a second Vactor truck in as the Public Works Department has determined that it's necessary to serve as a backup and rotating usage between the two vehicles. The City's adopted budget assumes the purchase of the second Vactor vehicle in the form of a lease payment. The lease term is 60 months with the annual payment of \$56,300. The lease will be paid in full in approximately June 30, 2021.

### **Well 6 Arsenic Treatment Planning Loan**

The City of Sebastopol needs to lower the arsenic level in Well 6. The City applied for a 5 year loan from the California Department of Public Health to conduct a pilot study test to determine the

method in which to treat the arsenic, engineering to design plans and specifications for the treatment system once the method of treatment is determined, and a work plan for operating the treatment system. An application is pending for the \$411,000 loan at 2.085% from the California Safe Drinking Water State Revolving Fund, to implement this first phase of planning.

#### Well 7 Well 7 Arsenic Treatment System Construction Loan

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 applied for a 20 year loan from Muni Financing for the arsenic treatment system construction. The \$1,235,000 loan at 4.10% is for 20 years.

## Debt Service Budget Expenditures

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
<i>Infrastructure Lease Financing of 2006 (PIF 6/8/2026) Due June &amp; December</i>							
124-9971-6100	Streets Prin 27.08%	34,732	36,656	38,456	38,456	38,456	40,344
124-9971-6200	Streets Int 27.08%	26,622	24,698	30,677	30,677	30,677	21,011
510-9971-6100	Sewer Principal 27.78%	35,630	37,604	39,450	39,450	39,450	41,386
510-9971-6200	Sewer Interest 27.78%	27,311	25,338	23,491	23,491	23,491	21,554
500-9971-6100	Water Principal 31.25%	40,081	42,300	44,378	44,378	44,378	46,556
510-9971-6200	Water Interest 31.25%	30,722	28,500	35,401	35,401	35,401	24,247
212-9971-6100	Park in Lieu Prin 13.89%	17,815	18,802	19,725	19,725	19,725	20,693
212-9971-6100	Park in Lieu Int 13.89%	13,655	12,670	15,735	15,735	15,735	10,777
<b>Total Infrastructure Lease</b>		<b>226,568</b>	<b>226,568</b>	<b>247,313</b>	<b>247,313</b>	<b>247,313</b>	<b>226,568</b>
<i>Village Mobile Home Park (PIF 7/1/2027) Due January and July</i>							
124-9972-6100	Lease Principal	34,842	36,128	37,467	37,467	37,467	39,325
124-9972-6200	Lease Interest	29,743	28,456	27,118	27,118	27,118	25,260
<b>Total Village MHP Lease Purchase</b>		<b>64,585</b>	<b>64,584</b>	<b>64,585</b>	<b>64,585</b>	<b>64,585</b>	<b>64,585</b>
<i>CREBS Solar Panel Lease (PIF 12/16/2023) Due December</i>							
124-9973-6100	Lease Principal 47.41%	46,267	46,267	46,267	46,267	46,267	46,267
402-9973-6100	Lease Principal 20.80%	20,299	20,299	20,299	20,299	20,299	20,299
500-9973-6100	Lease Principal 31.79%	31,024	31,023	31,024	31,023	31,023	31,024
<b>Total CREBS Lease</b>		<b>97,589</b>	<b>97,589</b>	<b>97,590</b>	<b>97,589</b>	<b>97,589</b>	<b>97,589</b>
<i>Vacuum Truck Lease (PIF 10/12/2021) Due October &amp; June</i>							
124-9974-6100	Sales Tax Principal 25%	6,308	6,308	8,588	8,588	6,297	12,806
124-9974-6200	Sales Tax Interest 25%	609	609	1,588	1,588	745	1,277
510-9974-6100	Sewer Principal 50%	12,615	12,615	17,175	17,176	12,593	25,613
510-9974-6200	Sewer Interest 50%	1,219	1,219	3,177	3,177	1,491	2,555
500-9974-6100	Water Principal 25%	6,308	6,308	8,588	8,588	6,297	12,806
500-9974-6200	Water Interest 25%	609	609	1,588	1,588	745	1,277
<b>Total Vacuum Truck Lease</b>		<b>27,668</b>	<b>27,668</b>	<b>40,704</b>	<b>40,704</b>	<b>28,167</b>	<b>56,334</b>
<i>Well 6 Arsenic Treatment State Revolving Loan (5 Year Loan beginning Sept. 2014)</i>							
500-9975-6100	Water CIP Principal	-	-	80,478	80,478	80,478	80,478
500-9975-6200	Water CIP Interest	638	3,454	6,509	6,509	6,509	6,509
<b>Total Water System Loan</b>		<b>638</b>	<b>3,454</b>	<b>86,987</b>	<b>86,987</b>	<b>86,987</b>	<b>86,986</b>
<i>Well 7 Arsenic Treatment Muni Services Loan (20 Year Loan beginning Sept. 2014)</i>							
500-9976-6100	Water CIP Principal	-	41,517	41,517	41,517	41,517	43,219
500-9976-6200	Water CIP Interest	-	49,200	47,565	47,565	47,565	45,863

**Debt Service**  
**Budget Expenditures**

Account Number	Description	2014/15 Actual	2015/16 Actual	2016/17 Adopted Budget	2016/17 Adjusted Budget	2016/17 Estimated Actual	2017/18 Adopted Budget
	Total Water System Loan	-	90,717	89,082	89,082	89,082	89,082
<b>TOTAL DEBT SERVICE</b>		<b>417,049</b>	<b>510,580</b>	<b>626,261</b>	<b>626,260</b>	<b>613,723</b>	<b>621,145</b>
<b>Total General Fund</b>		<b>179,123</b>	<b>179,122</b>	<b>190,161</b>	<b>190,161</b>	<b>187,027</b>	<b>186,290</b>

CITY OF SEBASTOPOLE  
MATURITY SCHEDULE  
JULY 1, 2017

**GENERAL LONG-TERM DEBT:**

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033	FY 2034	Total
2006 CREBS Solar Panel Lease	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	878,302
<b>Issuance of Clean Renewable Energy Bonds to fund solar panels at City Hall/Library, Police &amp; sewer lift station</b>																			
<b>TOTAL</b>	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	97,589	878,302
2007 Village Mobile Home Park Lease Financing	39,325	41,275	43,323	45,472	47,727	50,094	52,322	55,187	57,924	60,797	63,520	66,200	68,833	71,424	73,974	76,484	78,953	81,382	598,129
<b>Fund 001</b>	25,260	23,310	21,262	19,113	16,858	14,491	12,006	9,398	6,661	3,788	772								208,926
<b>TOTAL</b>	64,585	64,585	64,585	64,585	64,585	64,585	64,328	64,585	64,585	64,585	32,292								807,055
2006 Infrastructure Improvement Lease	148,979	156,292	163,964	172,013	180,457	189,315	198,608	208,357	218,585										1,913,942
<b>Fund 001/420/510/860</b>	77,589	70,276	62,604	54,555	46,111	37,253	27,960	18,211	7,983										578,306
<b>Series of municipal improvement projects such as replacement of sewer force main, skate park project, installation of Water Booster Pump, Streets Improvements</b>																			
<b>TOTAL</b>	226,568	226,568	226,568	226,568	226,568	226,568	226,568	226,568	226,568										2,492,248
2016 Vacuum Truck Lease																			
<b>Fund 001/420/510</b>	51,225	52,384	53,569	54,782	27,854														265,000
<b>TOTAL</b>	5,109	3,950	2,765	1,553	313														16,672
<b>TOTAL GENERAL GOVERNMENT</b>	337,118	347,541	358,446	369,855	353,627	336,998	348,519	263,544	276,509	60,797	31,520								3,655,373
<b>TOTAL</b>	107,958	97,536	86,631	75,221	63,283	51,744	39,966	27,609	14,644	3,788	772								803,904
<b>TOTAL</b>	445,076	445,076	445,076	416,909	388,742	388,485	291,153	291,153	64,585	32,292									4,459,277

**ASSESSMENT DISTRICTS**

1997 Assessment Bond	20,000	25,000																	90,000
<b>Fund 778</b>	10,005	8,530																	42,875
<b>Issuance of bond to finance street improvements, drainage, streets lights and signalization to the Fairfield Inn</b>																			
<b>TOTAL</b>	30,005	33,530																	132,875

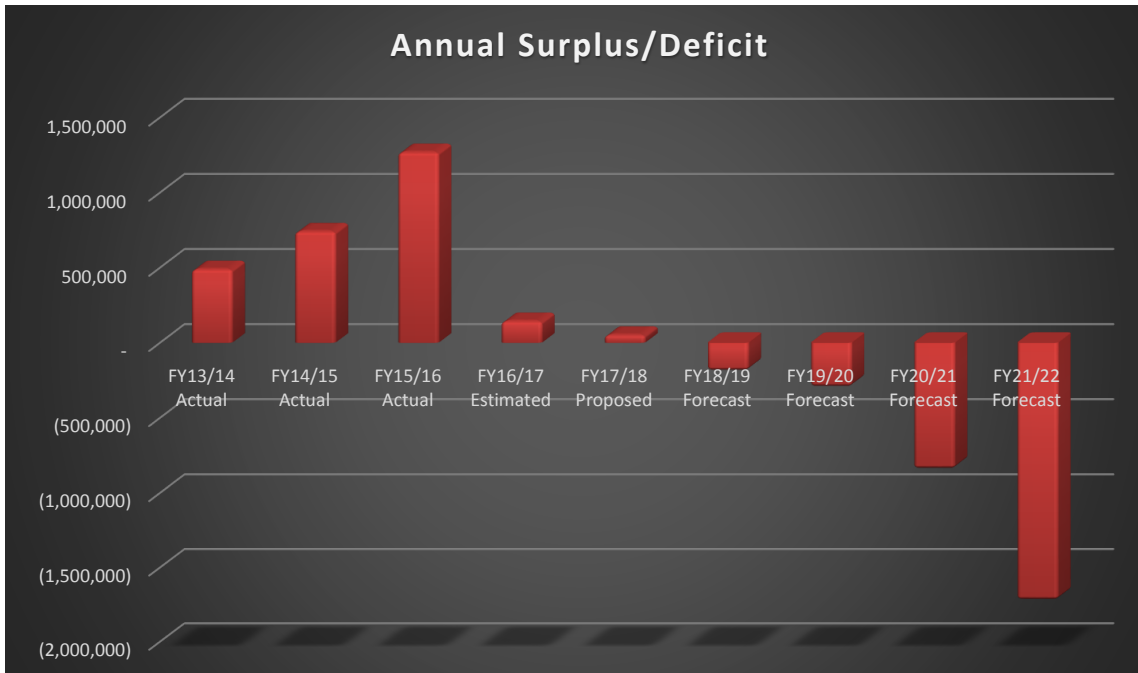
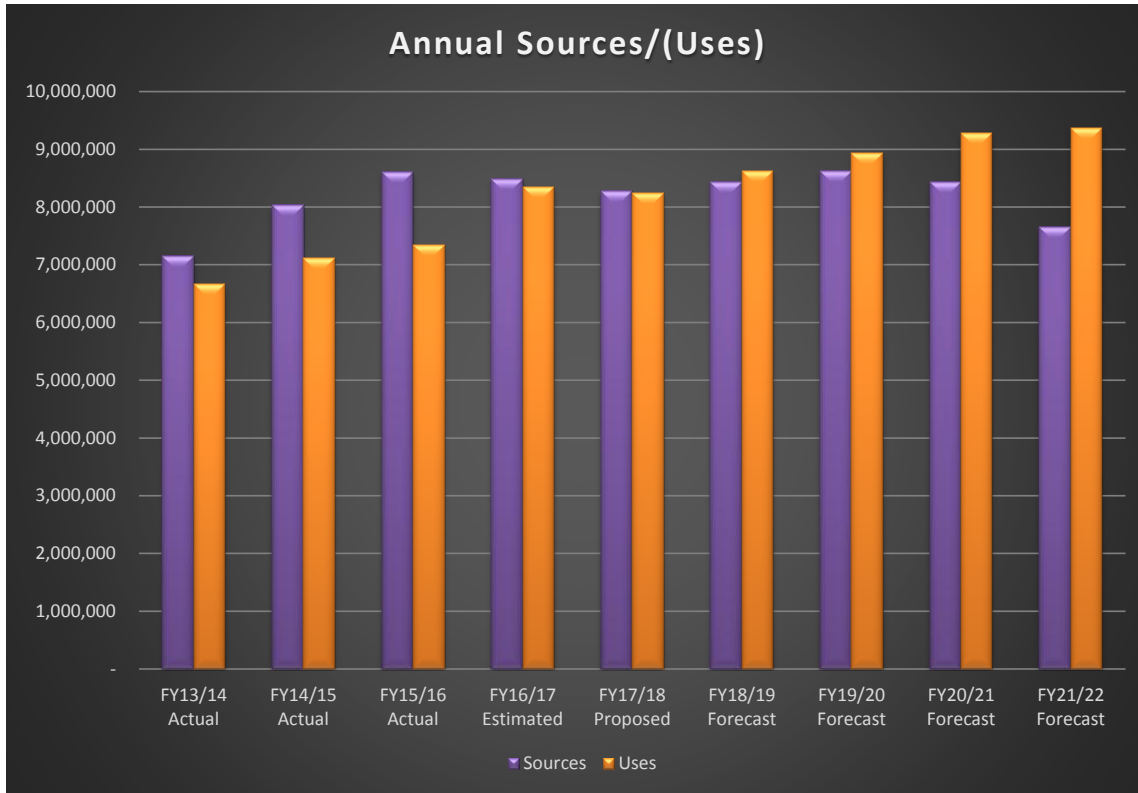
**ENTERPRISE LONG-TERM DEBT**

Well 6 Arsenic Treatment			78,826	80,478	82,165	83,887	85,645												411,000
<b>Fund 512</b>			8,161	6,515	4,822	3,100	1,342												23,938
<b>TOTAL</b>			86,986	86,992	86,986	86,986	86,986												434,938
Well 7 Arsenic Treatment	44,991	46,836	48,756	50,755	52,836	55,002	57,257	59,605	62,049	64,593	67,241	69,998	72,868	75,855	78,965	82,203	85,573	88,241	1,160,118
<b>Fund 513</b>	44,091	42,246	40,326	38,327	36,246	34,080	31,824	29,477	27,033	24,489	21,841	19,084	16,214	13,226	10,116	6,879	3,508	552,435	
<b>TOTAL</b>	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	89,082	1,692,553
<b>TOTAL ENTERPRISE</b>	44,991	46,836	48,756	50,755	52,836	55,002	57,257	59,605	62,049	64,593	67,241	69,998	72,868	75,855	78,965	82,203	85,573	88,241	1,571,118
<b>TOTAL</b>	44,091	42,246	40,326	38,327	36,246	34,080	31,824	29,477	27,033	24,489	21,841	19,084	16,214	13,226	10,116	6,879	3,508	556,373	
<b>TOTAL CITYWIDE DEBT</b>	402,109	419,377	486,027	501,088	488,627	475,887	491,421	323,149	338,558	125,390	98,761	69,998	72,868	75,855	78,965	82,203	85,573	88,241	5,316,491
<b>TOTAL</b>	162,054	148,312	135,117	120,063	104,350	88,923	73,132	57,086	41,677	28,277	22,613	19,084	16,214	13,226	10,116	6,879	3,508	1,403,152	
<b>TOTAL</b>	564,163	567,688	621,145	621,151	592,977	564,810	564,553	380,235	380,235	153,667	121,374	89,082	89,082	89,082	89,082	89,082	89,082	89,082	6,719,643

REVENUE EXPIRATION  
Measure Y - 1/2 Cent  
Utility User Tax  
Redevelopment Agency Administrative Cost

(1,200,000)  
(250,000)  
(600,000)

# FINANCIAL FORECAST GRAPH



**City of Sebastopol, CA**  
**General Fund/Transaction & Use Tax Fund History and Forecast**  
**FY 2010/11 Through 2022/23**

	Actual FY 10/11	Actual FY 11/12	Actual FY 12/13	Actual FY 13/14	Actual FY 14/15	Actual FY 15/16	Estimated FY 16/17	Budget FY 17/18	Forecast FY 18/19	Forecast FY 19/20	Forecast FY 20/21	Forecast FY 21/22	Forecast FY 22/23
<b>Revenues:</b>													
Property Taxes	\$ 1,666,583	\$ 2,166,875	\$ 2,201,954	\$ 2,024,751	\$ 2,043,313	\$ 2,325,784	\$ 2,252,600	\$ 2,322,000	\$ 2,356,830	\$ 2,403,967	\$ 2,428,007	\$ 2,452,287	\$ 2,476,810
Sales & Use Tax	1,326,892	1,330,282	1,606,184	1,642,919	1,668,410	1,553,434	1,883,100	1,721,000	1,753,699	1,788,773	1,824,548	1,862,864	1,901,984
Measure T - 1/4 cent	466,684	520,394	610,069	556,276	608,379	607,886	611,700	622,000	635,062	650,303	665,910	681,892	698,257
Measure Y - 1/2 cent	-	-	536,987	884,869	1,233,105	1,199,872	1,209,500	1,233,000	1,257,660	1,284,071	944,252	-	-
Utility User Tax	359,510	304,796	334,739	354,011	459,202	616,276	577,500	553,000	553,000	566,825	580,996	595,521	610,409
Transient Occupancy Tax	269,985	300,937	329,577	359,892	482,164	483,738	480,000	480,000	504,000	529,200	555,660	583,443	612,615
Franchise Fees	146,564	139,318	146,119	141,507	155,165	371,567	332,450	324,000	330,480	337,090	343,832	350,709	357,723
Licenses & Permits	370,071	321,279	364,654	290,027	314,693	488,949	300,500	285,500	291,210	298,490	307,445	316,668	326,168
Fines & Forfeitures	94,596	174,613	124,942	117,357	158,380	122,234	86,300	87,000	87,870	88,749	89,636	90,532	91,437
Interest & Rents	49,029	49,179	89,775	44,675	62,104	69,259	60,550	61,700	62,317	62,940	63,569	64,205	64,847
Intergovernmental	121,250	109,357	102,018	96,444	153,018	112,854	98,800	97,500	98,475	99,460	100,455	101,460	102,475
Charges for Current Services	376,330	298,932	311,111	339,120	365,302	262,337	225,520	231,520	236,150	243,235	250,532	258,048	265,789
Community Center Fees	46,398	34,080	37,466	54,572	39,837	37,479	40,000	40,000	40,800	41,616	42,448	43,297	44,163
Miscellaneous/Other Income	(40,331)	236,215	482,823	215,693	265,617	343,384	230,000	214,000	218,280	222,646	227,099	231,641	236,274
<b>Total Revenues</b>	<b>\$ 5,253,561</b>	<b>\$ 5,986,257</b>	<b>\$ 7,278,418</b>	<b>\$ 7,122,113</b>	<b>\$ 8,008,689</b>	<b>\$ 8,595,053</b>	<b>\$ 8,388,520</b>	<b>\$ 8,272,220</b>	<b>\$ 8,425,833</b>	<b>\$ 8,617,365</b>	<b>\$ 8,424,389</b>	<b>\$ 7,632,567</b>	<b>\$ 7,788,951</b>
<b>Transfers In:</b>													
Transfers In:	244,658	30,158	32,591	26,186	16,127	8,695	100,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Transfers In</b>	<b>\$ 244,658</b>	<b>\$ 30,158</b>	<b>\$ 32,591</b>	<b>\$ 26,186</b>	<b>\$ 16,127</b>	<b>\$ 8,695</b>	<b>\$ 100,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
<b>Total Resources Available: (Revenues &amp; Transfers In)</b>	<b>\$ 5,498,219</b>	<b>\$ 6,016,415</b>	<b>\$ 7,311,009</b>	<b>\$ 7,148,299</b>	<b>\$ 8,024,816</b>	<b>\$ 8,603,748</b>	<b>\$ 8,488,520</b>	<b>\$ 8,282,220</b>	<b>\$ 8,435,833</b>	<b>\$ 8,627,365</b>	<b>\$ 8,434,389</b>	<b>\$ 7,642,567</b>	<b>\$ 7,798,951</b>
<b>Growth %:</b>	6.81%	9.42%	21.52%	-2.23%	12.26%	7.21%	-1.34%	-2.43%	1.85%	2.27%	-2.24%	-9.39%	2.05%

Continued on next Page

# City of Sebastopol, CA

## General Fund/Transaction & Use Tax Fund History and Forecast

### FY 2010/11 Through 2022/23

	Actual FY 10/11	Actual FY 11/12	Actual FY 12/13	Actual FY 13/14	Actual FY 14/15	Actual FY 15/16	Estimated FY 16/17	Budget FY 17/18	Forecast FY 18/19	Forecast FY 19/20	Forecast FY 20/21	Forecast FY 21/22	Forecast FY 22/23
<b>Department Expenditures:</b>													
City Council	60,966	89,060	107,319	224,582	183,488	177,174	223,600	200,459	209,112	218,351	228,221	237,295	228,046
City Manager	184,750	127,269	69,748	117,405	101,568	151,145	234,863	214,665	226,504	235,077	244,291	247,364	245,434
City Attorney	158,862	143,309	229,079	370,426	142,329	124,574	126,058	127,006	130,857	132,939	135,234	136,997	94,046
City Clerk	-	109,355	146,499	163,131	188,523	216,138	244,793	246,066	279,347	270,272	280,022	295,343	271,605
Finance	65,883	65,633	120,675	125,182	107,830	116,057	179,863	195,560	206,078	213,488	221,758	224,166	231,533
Planning	116,996	186,605	269,322	274,104	535,423	538,787	511,678	508,358	533,145	545,492	559,576	571,824	563,796
Building	157,479	155,308	154,581	158,756	169,503	170,766	179,964	181,581	197,305	203,216	209,702	209,217	202,795
Police	2,981,474	2,896,453	2,947,930	3,025,970	3,222,751	3,380,118	3,723,981	3,807,800	3,903,886	4,063,566	4,241,540	4,381,915	4,307,683
Fire	581,350	592,213	574,657	545,700	690,609	673,687	899,545	945,694	979,242	1,005,097	1,033,556	1,036,773	1,052,405
Public Works	562,007	530,081	432,326	993,406	890,204	745,669	986,953	901,527	871,280	908,564	949,020	976,296	971,593
Engineering / Storm Water	-	-	-	-	-	101,783	180,593	174,137	183,112	195,371	211,787	218,176	214,733
Community Center	184,553	110,871	108,734	130,438	265,747	302,461	340,590	349,550	368,461	386,352	405,288	416,268	370,916
Other General Gov't (Non-Dpt)	110,907	121,038	55,843	32,199	116,726	215,225	171,134	187,206	196,566	206,394	216,714	221,048	225,469
Debt Service	165,413	298,535	298,544	298,544	285,247	267,047	187,027	186,290	186,290	186,290	186,290	187,027	186,290
<b>Total Department Expenditures</b>	<b>5,330,640</b>	<b>5,425,730</b>	<b>5,515,257</b>	<b>6,459,843</b>	<b>6,899,948</b>	<b>7,180,631</b>	<b>8,190,642</b>	<b>8,225,899</b>	<b>8,471,185</b>	<b>8,770,469</b>	<b>9,122,999</b>	<b>9,359,709</b>	<b>9,166,344</b>
<b>Other Expenditures:</b>													
City Vehicles/Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers Out:</b>													
Others - Coverage of AD & GT	185,352	85,139	51,531	49,215	67,394	4,205	4,305	4,655	4,748	4,843	4,940	5,039	5,140
Others - Streets Pavement Reserve	100,000	-	150,000	150,000	150,000	150,000	150,000	-	150,000	150,000	150,000	150,000	150,000
Others - CIP	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers Out</b>	<b>285,352</b>	<b>85,139</b>	<b>201,531</b>	<b>199,215</b>	<b>217,394</b>	<b>154,205</b>	<b>154,305</b>	<b>4,655</b>	<b>154,748</b>	<b>154,843</b>	<b>154,940</b>	<b>5,039</b>	<b>5,140</b>
<b>Total Resources Used:</b>													
(Departmental, Other Expenditures & Transfers Out)	\$ 5,615,992	\$ 5,510,869	\$ 5,716,788	\$ 6,659,058	\$ 7,117,342	\$ 7,334,836	\$ 8,344,947	\$ 8,230,554	\$ 8,625,933	\$ 8,925,312	\$ 9,277,939	\$ 9,364,748	\$ 9,171,484
<b>Net Results of Operations:</b>													
(Total Resources Available less Total Resources Used)	\$ (117,773)	\$ 505,546	\$ 1,594,221	\$ 489,241	\$ 907,474	\$ 1,268,912	\$ 143,573	\$ 51,666	\$ (190,100)	\$ (297,947)	\$ (843,550)	\$ (1,722,181)	\$ (1,372,533)
<b>Contribution/(Uses) of Reserves:</b>													
(Total Annual Surplus/(Deficit); Net Results of Operations & Contribution to Reserves)	\$ (117,773)	\$ 505,546	\$ 1,594,221	\$ 489,241	\$ 907,474	\$ 1,268,912	\$ 143,573	\$ 51,666	\$ (190,100)	\$ (297,947)	\$ (843,550)	\$ (1,722,181)	\$ (1,372,533)
<b>Policy Reserve Level (15% to 20%)</b>	\$ 817,587	\$ 781,850	\$ 812,737	\$ 954,077	\$ 1,604,963	\$ 1,720,750	\$ 1,697,704	\$ 1,656,444	\$ 1,687,167	\$ 1,725,473	\$ 1,686,878	\$ 1,528,513	\$ 1,559,790
<b>Unassigned Reserves Balance</b>	\$ 289,426	\$ 712,454	\$ 1,517,762	\$ 2,133,031	\$ 2,907,524	\$ 4,095,624	\$ 1,401,197	\$ 1,452,863	\$ 1,262,763	\$ 964,816	\$ 121,266	\$ (1,600,915)	\$ (2,973,448)
Actual Reserve Level	5.1%	12.9%	26.5%	32.0%	40.9%	55.8%	16.8%	17.7%	14.6%	10.8%	1.3%	-17.1%	-32.4%

**CITY OF SEBASTOPOL  
VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE**

VEH NO	VEHICLE REPLACEMENT SCHEDULE DESCRIPTION	YEAR OF VEHICLE	DEPT	YRS. EXPT LIFE	2018 YRS REMAIN LIFE	PURCHASE PRICE	3.00% FV REPL COST	PER YEAR RPL COST	REPLACE FY	2018 YEARS TO REPL.		2019 YEARS TO REPL.		2020 YEARS TO REPL.		2021 YEARS TO REPL.		2022 YEARS TO REPL.		2023 YEARS TO REPL.	
										REPL.	REPL.	REPL.	REPL.	REPL.	REPL.	REPL.	REPL.	REPL.	REPL.	REPL.	REPL.
11	Dodge Ram 250 Pickup	1994	PW	20	4	12,800	23,118	23,118	2014	2014	0	0	0	0	0	0	0	0	0	0	0
12	Ford 350 4x4 Pickup	2016	PW	20	18	36,203	65,387	3,633	2036	2036	18	17	16	15	14	14	13	13	13	13	13
13	Ford 350 Flat Bed Dump Truck	2002	PW	25	9	34,328	71,875	7,986	2027	2027	9	8	7	6	5	4	4	4	4	4	4
14	Ford F-350 w/ lift	2014	PW	20	16	74,114	133,858	8,366	2034	2034	16	15	14	13	12	11	11	11	11	11	11
15	Ford 250 w/Scelzi Utility Body	2014	PW	20	16	45,500	82,178	5,136	2034	2034	16	15	14	13	12	11	11	11	11	11	11
16	Ford Ranger Pickup	2002	PW	20	4	13,046	23,563	5,891	2022	2022	4	3	2	1	0	0	0	0	0	0	0
17	Ford 250 w/Scelzi Utility Body	2014	PW	20	16	32,692	59,045	3,690	2034	2034	16	15	14	13	12	11	11	11	11	11	11
19	Ford F350 w/Dump Body	2014	PW	20	16	37,499	67,727	4,233	2034	2034	16	15	14	13	12	11	11	11	11	11	11
20	Ford Pickup	1997	PW	20	-1	19,576	35,356	35,356	2017	2017	0	0	0	0	0	0	0	0	0	0	0
21	Chevrolet Pickup	2006	PW	20	8	14,000	25,286	3,161	2026	2026	8	7	6	5	4	3	3	3	3	3	3
22	Ford F650 5 Yard Dump	2010	PW	20	12	74,187	133,990	11,166	2030	2030	12	11	10	9	8	7	7	7	7	7	7
23	International 5 Yard Dump	1994	PW	30	6	32,445	78,753	13,125	2024	2024	6	5	4	3	2	1	1	1	1	1	1
24	Ford Ranger Pickup	2006	PW	20	8	12,000	21,673	2,709	2026	2026	8	7	6	5	4	3	3	3	3	3	3
26	Ford Ranger Pickup	2002	PW	20	4	13,046	23,563	5,891	2022	2022	4	3	2	1	0	0	0	0	0	0	0
27	Ford Pickup	1997	PW	20	-1	19,576	35,356	35,356	2017	2017	0	0	0	0	0	0	0	0	0	0	0
29	Chevrolet Pickup	2006	PW	20	8	14,000	25,286	3,161	2026	2026	8	7	6	5	4	3	3	3	3	3	3
86	Featherlite Trailer	2001	PW	20	3	2,500	4,515	1,505	2021	2021	3	2	1	0	0	0	0	0	0	0	0
87	John Deere 310E Backhoe	2002	PW	20	4	39,900	72,064	72,064	2022	2022	4	3	2	1	0	0	0	0	0	0	0
88	Case 570 XLT Loader/Grader	2002	PW	20	4	36,980	66,790	16,697	2022	2022	4	3	2	1	0	0	0	0	0	0	0
89	John Deere 310L Backhoe	2015	PW	15	12	93,477	145,634	12,136	2030	2030	12	11	10	9	8	7	7	7	7	7	7
95	Vactor 2103 Truck	2009	PW	20	11	167,761	302,995	27,545	2029	2029	11	10	9	8	7	6	6	6	6	6	6
96	Featherlite Mower Trailer	2013	PW	20	15	3,343	6,038	403	2033	2033	15	14	13	12	11	10	10	10	10	10	10
97	International Vactor 2103	2017	PW	25	24	286,206	599,252	24,969	2042	2042	24	23	22	21	20	19	19	19	19	19	19
ATV	Honda 4 Wheel ATV	1999	PW	20	1	5,000	9,031	9,031	2019	2019	1	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REPLACEMENT COST</b>										<b>2,112,332</b>	<b>93,831</b>	<b>102,862</b>	<b>102,862</b>	<b>107,377</b>	<b>293,356</b>	<b>293,356</b>	<b>293,356</b>	<b>293,356</b>	<b>293,356</b>	<b>293,356</b>	

**CITY OF SEBASTOPOL  
VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE**

VEH NO	VEHICLE REPLACEMENT SCHEDULE DESCRIPTION	YEAR OF VEHICLE	DEPT	YRS. EXPT LIFE	2018 YRS REMAIN LIFE	PURCHASE PRICE	3.00% FV REPL COST	PER YEAR RPL COST	REPLACE FY	2018 YEARS TO REPL.		2019 YEARS TO REPL.		2020 YEARS TO REPL.		2021 YEARS TO REPL.		2022 YEARS TO REPL.		2023 YEARS TO REPL.		
										TO REPL.	REPL.	TO REPL.	REPL.	TO REPL.	REPL.	TO REPL.	REPL.	TO REPL.	REPL.	TO REPL.	REPL.	
31	Ford Crown Victoria	2008	PD	10	0	24,500	32,926	32,926	2018	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Harley Davidson Motorcycle	2005	PD	20	7	20,000	36,122	5,160	2025	7	6	5	4	3	3	2	2	2	2	2	2	2
34	Harley Davidson Motorcycle	2005	PD	20	7	20,000	36,122	5,160	2025	7	6	5	4	3	3	2	2	2	2	2	2	2
36	Toyota Prius	2005	PD	13	0	23,500	34,511	34,511	2018	0	0	0	0	0	0	0	0	0	0	0	0	0
37	2016 Ford Fusion Hybrid	2017	PD	10	9	29,412	39,527	4,392	2027	9	8	7	6	5	4	4	4	4	4	4	4	4
40	Ford Crown Victoria	2011	PD	7	0	23,500	28,902	28,902	2018	0	0	0	0	0	0	0	0	0	0	0	0	0
41	2016 Ford Explorer	2016	PD	6	4	30,316	36,199	9,050	2022	4	3	2	1	0	0	0	0	0	0	0	0	0
42	Ford Explorer Interceptor	2015	PD	6	3	46,750	55,822	18,607	2021	3	2	1	0	0	0	0	0	0	0	0	0	0
44	Ford Explorer	2016	PD	6	4	46,750	55,822	13,955	2022	4	3	2	1	0	0	0	0	0	0	0	0	0
45	Ford Crown Victoria	2008	PD	16	6	24,500	39,315	39,315	2024	6	5	4	3	2	2	1	1	1	1	1	1	1
48	Mighty Mover DUI Trailer	1998	PD	40	20	15,000	48,931	2,447	2038	20	19	18	17	16	15	15	15	15	15	15	15	15
49	Ford Interceptor	2014	PD	6	2	28,100	33,553	16,776	2020	2	1	0	0	0	0	0	0	0	0	0	0	0
50	Ford Explorer	2014	PD	5	1	28,100	32,576	32,576	2019	1	0	0	0	0	0	0	0	0	0	0	0	0
51	Ford Escape/Hybrid	2008	PD	14	4	26,700	40,386	10,097	2022	4	3	2	1	0	0	0	0	0	0	0	0	0
52	Ford Escape/Hybrid	2005	PD	18	5	27,100	46,136	9,227	2023	5	4	3	2	1	1	1	1	1	1	1	1	1
<b>TOTAL REPLACEMENT COST</b>										<b>96,339</b>	<b>128,914</b>	<b>162,467</b>	<b>218,289</b>	<b>350,696</b>	<b>396,832</b>							

**CITY OF SEBASTOPOL  
VEHICLE/EQUIPMENT REPLACEMENT SCHEDULE**

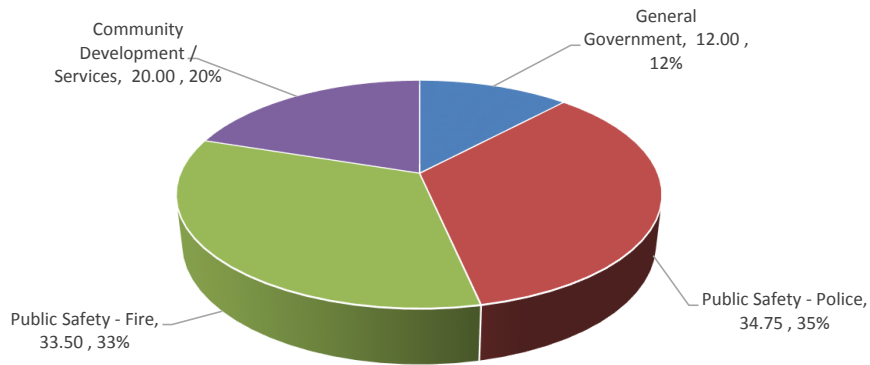
VEH NO	VEHICLE REPLACEMENT SCHEDULE DESCRIPTION	YEAR OF VEHICLE	DEPT	YRS. EXPT LIFE	2018 YRS REMAIN LIFE	PURCHASE PRICE	3.00% FV REPL COST	PER YEAR RPL COST	REPLACE FY	2018 YEARS TO REPL.		2019 YEARS TO REPL.		2020 YEARS TO REPL.		2021 YEARS TO REPL.		2022 YEARS TO REPL.		2023 YEARS TO REPL.	
										TO	REPL.	TO	REPL.	TO	REPL.	TO	REPL.	TO	REPL.	TO	REPL.
8300	Ford Escape	2008	FD	10	0	28,000	37,630	37,630	2018	0	0	0	0	0	0	0	0	0	0	0	0
8330	International Emergency Response	1994	FD	23	-1	100,000	197,359	197,359	2017	0	0	0	0	0	0	0	0	0	0	0	0
8340	Dodge Ram 2500 Pickup	2008	FD	20	10	33,500	60,505	6,050	2028	10	9	8	8	7	6	6	5	5	5	5	5
8343	Klamath 13' Rescue Boat	2014	FD	10	6	3,800	5,107	851	2024	6	5	4	4	3	2	2	1	1	1	1	1
8350	Pierce Dash Fire Ladder Truck	2003	FD	20	5	596,000	1,076,442	215,288	2023	5	4	3	3	2	1	1	0	0	0	0	0
8361	International Fire Engine Type 3	1996	FD	25	3	12,000	25,125	8,375	2021	3	2	1	1	0	0	0	0	0	0	0	0
8380	Pierce Velocity Fire Engine	2011	FD	20	13	695,500	1,256,150	96,627	2031	13	12	11	10	9	8	8	8	8	8	8	8
8381	Pierce Lance Fire Engine	1990	FD	30	2	200,000	485,452	242,726	2020	2	1	0	0	0	0	0	0	0	0	0	0
B83	Chevrolet Tahoe	2015	FD	10	7	40,000	53,757	7,680	2025	7	6	5	4	4	3	3	2	2	2	2	2
BLDG	Ford Escape	2008	BLDG	10	0	27,000	36,286	36,286	2018	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REPLACEMENT COST</b>										<b>271,274</b>	<b>271,274</b>	<b>756,727</b>	<b>781,852</b>	<b>781,852</b>	<b>781,852</b>	<b>781,852</b>	<b>781,852</b>	<b>781,852</b>	<b>781,852</b>	<b>1,858,294</b>	

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

Function	As of June 30,				
	2014	2015	2016	2017	2018
<b>General Government</b>					
City Council	6.00	6.00	6.00	6.00	6.00
Administrative <sup>1</sup>	2.00	2.00	2.00	1.75	2.00
Finance & Accounting	3.00	3.00	4.00	4.00	4.00
<b>Public Safety</b>					
Police Protection	21.00	20.50	22.00	23.25	23.75
Police Protection - Reserves	13.00	11.00	11.00	11.00	11.00
Fire Protection	1.50	1.40	1.50	1.50	1.50
Fire Protection - Volunteers	36.00	30.00	32.00	32.00	32.00
<b>Community Development / Services</b>					
Planning	2.00	2.60	2.76	2.76	3.00
Building Inspection	1.50	1.50	1.50	1.50	1.50
Engineering	2.50	2.50	1.50	1.75	1.75
Public Works	12.38	12.50	12.50	12.00	13.75
<b>Total</b>	<b>100.88</b>	<b>93.00</b>	<b>96.76</b>	<b>97.51</b>	<b>100.25</b>

<sup>1</sup> Designate one employee holding two positions

**FULL TIME / PART TIME EQUIVALENT BY FUNCTION  
 FY 2017/18**



## ADOPTED FTE STAFFING SUMMARY

Budgeted Staffing	FY 2016/17 Amended	Add	Delete	FY 2017/18 Adopted
<b><u>City Council</u></b>				
Council Members	5			5
Video Recorder	1			1
<b>Total</b>	<b>6</b>			<b>6</b>
<b><u>City Manager/Clerk</u></b>				
City Manager <sup>1</sup>	0.75			0.75
City Clerk	1			1
<b>Total</b>	<b>1.75</b>			<b>1.75</b>
<b><u>City Attorney</u></b>				
City Attorney <sup>1</sup>	0.25			0.25
<b><u>Finance</u></b>				
Finance Director	1			1
Office Assistant	1			1
Junior Accountant	2			2
<b>Total</b>	<b>4</b>			<b>4</b>
<b><u>Building Inspection</u></b>				
Building Official	1			1
Senior Administrative Assistant <sup>2</sup>	0.5			0.5
<b>Total</b>	<b>1.5</b>			<b>1.5</b>
<b><u>Planning</u></b>				
Planning Director	1			1
Assistant Planner	1			1
Senior Administrative Assistant	0.76	0.24		1
<b>Total</b>	<b>2.76</b>	<b>0.24</b>		<b>3</b>
<b><u>Fire Services</u></b>				
Fire Chief	1			1
Senior Administrative Assistant <sup>2</sup>	0.5			0.5
Volunteers	32			32
<b>Total</b>	<b>33.5</b>			<b>33.5</b>

## ADOPTED FTE STAFFING SUMMARY

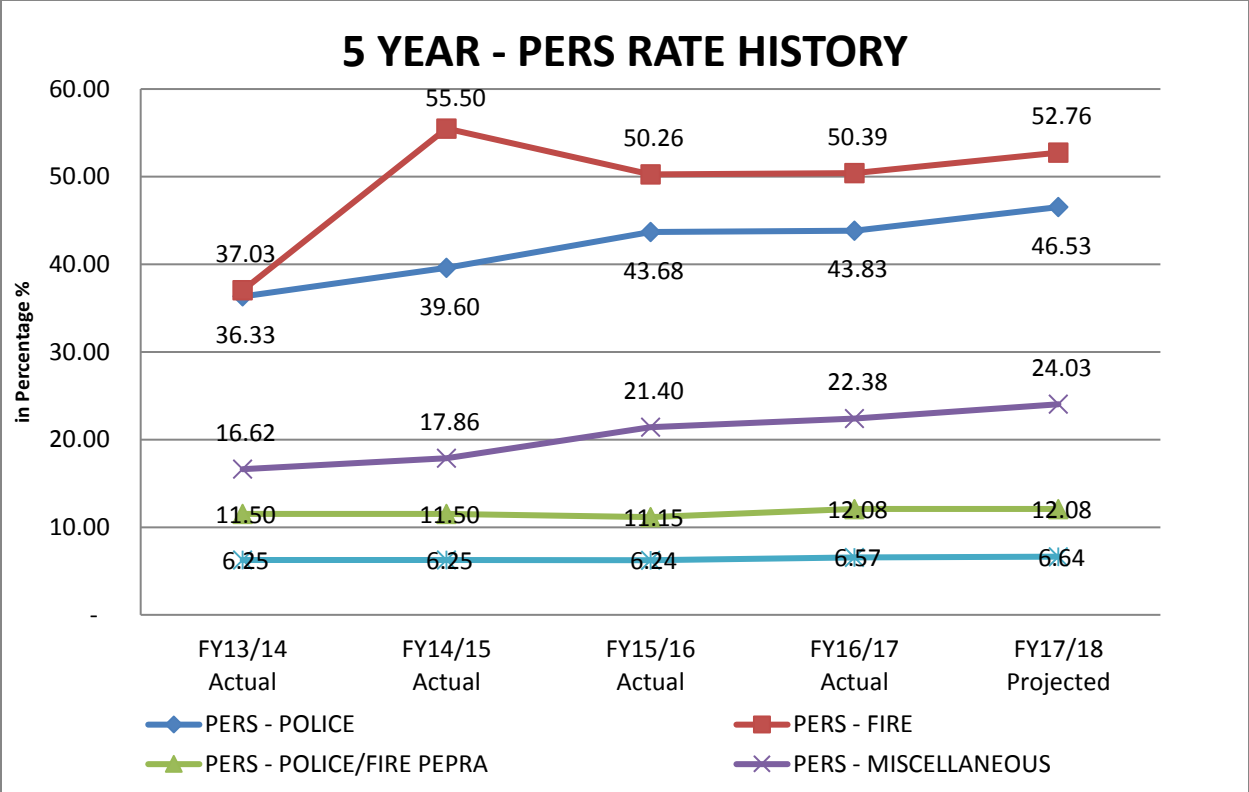
Budgeted Staffing	FY 2016/17 Amended	Add	Delete	FY 2017/18 Adopted
<b><u>Police Services</u></b>				
Police Chief	1			1
Captain	1			1
Sergeants	4			4
Officers	10			10
Dispatcher Supervisor	0.5		0.5	0
Lead Communication Dispatcher	0	1		1
Dispatchers	5			5
Technician	0.75			0.75
Aide	1			1
Reseves	11			11
<b>Total</b>	<b>34.25</b>	<b>1</b>	<b>0.5</b>	<b>34.75</b>
<b><u>Public Works</u></b>				
Superintendent	1			1
Assistant Superintendent	1			1
Senior Administrative Assistant / Department Technician	0.5			0.5
Administrative Assistant	0.25			0.25
Water Treatment Operator	1			1
Senior Maintenance Worker	1			1
Maintenance Worker III	1			1
Maintenance Worker II	1			1
Maintenance Worker II	1			1
Maintenance Worker I	1			1
Maintenance Worker I	1			1
Laborer	4			4
<b>Total</b>	<b>13.75</b>	<b>0</b>	<b>0</b>	<b>13.75</b>
<b><u>Engineering</u></b>				
Engineering Manager	1			1
Senior Administrative Assistant / Department Technician	0.5			0.5
Administrative Assistant	0.25			0.25
<b>Total</b>	<b>1.75</b>	<b>0</b>	<b>0</b>	<b>1.75</b>
<b>Grand Total</b>	<b>99.51</b>	<b>1.24</b>	<b>0.5</b>	<b>100.25</b>

<sup>1</sup> Designate one employee holding two positions

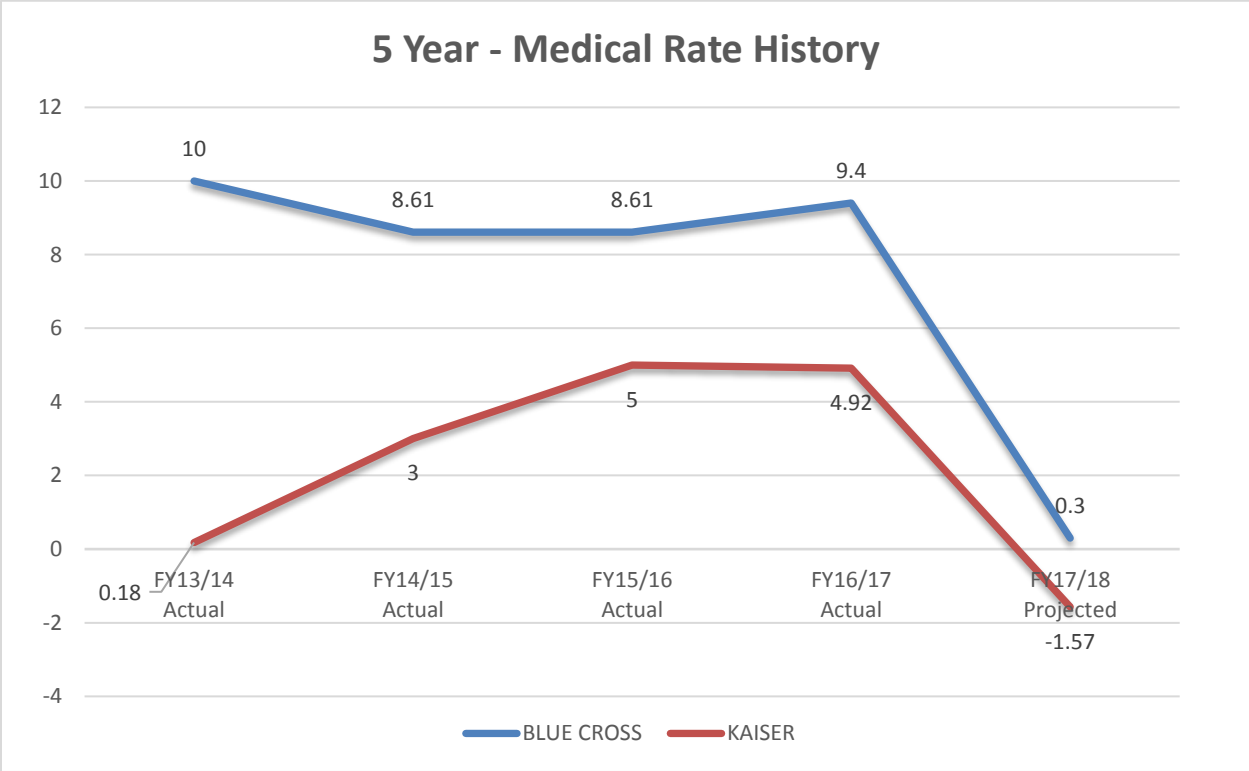
<sup>2</sup> Designate employee sharing between departments

## ADOPTED OVERHEAD ALLOCATION

Department	***** Percentage of Overhead Allocated by Fund *****				
	General Fund	T&U Fund	Water Fund	Sewer Fund	Total
City Council	74.0%		12.0%	14.0%	100.0%
City Manager	60.0%		20.0%	20.0%	100.0%
City Attorney	92.0%		5.0%	3.0%	100.0%
City Clerk	85.0%		8.0%	7.0%	100.0%
Finance	25.0%		38.0%	37.0%	100.0%
Building	74.0%		13.0%	13.0%	100.0%
Planning	92.0%		5.0%	3.0%	100.0%
Engineering	38.0%		34.0%	28.0%	100.0%
Fire Services	93.0%		7.0%		100.0%
Police Services	89.6%	10.4%			100.0%
Public Works					
Corporation Yard		17.0%	48.0%	35.0%	100.0%
Government Building	50.0%		25.0%	25.0%	100.0%
Streets		100.0%			100.0%
Parking Lots	100.0%				100.0%
Parks & Landscaping	58.5%	41.5%			100.0%
Storm Water		100.0%			100.0%
Non Departmental	82.0%		9.0%	9.0%	100.0%



Sources: PERS Actuarial Report



City of Sebastopol  
Membership Listing

	<b>Agency Description</b>	<b>Controlling Department</b>	<b>Membership Dues Amount</b>
1	Local Agency Formation Commission (LAFCO)	Council	4,800.00
2	Sister Cities International	Council	150.00
3	League of California Cities	Council	4,800.00
4	Association of Bay Area Government (ABAG)	Council	2,200.00
5	Sonoma County Go Local Cooperative	Council	150.00
6	Cittaslow International	Council	840.00
7	SoCo Transportation Authority Technical Advisory Committee (SCTA)	Council	4,600.00
8	Regional Climate Protection Authority (RCPA)	Council	8,000.00
9	Sonoma County Clean Power	Council	-
10	Sonoma County Mayors & CouncilMembers Association	Council	-
11	Sonoma Marin Mosquito Abatement	Council	-
12	Sonoma County Health Action	Council	-
13	Sonoma County Library JPA	Council	-
14	International Institute fo Municipal Clerks	City Clerk	90.00
15	City Clerks Assocation of California	City Clerk	115.00
16	Society for Human Resources Management	City Clerk	150.00
17	National Notary Assocation	City Clerk	100.00
18	California Society of Municipal Finance Officers	Finance	110.00
19	Government Finance Officers Assocation	Finance	200.00
20	Municipal Management Assocation of Northern California	Finance	100.00
21	California Public Employers Labor Relations Assocation (CALPELRA)	Finance	350.00
22	California Muncipal Treasurers Assocation	Finance	100.00
23	Sonoma County Regional Climate Protection Authority	Planning	-
24	Sonoma County Bicycle and Pedestrian Advisory Committee	Planning	-
25	International Assocation of Plumbing & Mechanical Officials	Building	150.00
26	Sacramento Valley Assocation of Building Officials	Building	65.00
27	Redwood Empire Assocation of Code Officials	Building	60.00
28	Yosemite Chapter of ICC	Building	50.00
29	California Assocation of Code Enforcement	Building	300.00
30	California Building Officials	Building	75.00
31	County Building Officials Assocation of California	Building	85.00
32	International Assocation of Electrical Inspectors	Building	120.00
33	Rusian River WaterShed Assocation Technical Work Group	Engineering	28,000.00
34	State Water Control Board	Engineering	6,000.00
35	Subregional Wastewater Technical Advisory Committee	Engineering	-

City of Sebastopol  
Membership Listing

	<b>Agency Description</b>	<b>Controlling Department</b>	<b>Membership Dues Amount</b>
36	SoCo Community Development Commission Technical Advisory Committee	Engineering	-
37	Sonoma County Waste Management Agency (JPA)	Engineering	-
38	MS4 Storm Water Permit Collaborative Effort	Engineering	10,000.00
39	Sustainable Groundwater Management Act	Engineering	-
40	Clears, Inc	Police	50.00
41	California Police Chief Association	Police	331.00
42	National Emergency Number Association	Police	137.00
43	Sonoma County Law Enforcement Chief Association	Police	200.00
44	Sonoma County Fire Chief Association	Fire	400.00
45	California State Firefighter Association	Fire	2,287.50
46	Emergency Services Marketing Corp	Fire	650.00
47	REDCOM (9-1-1 Dispatcher Services)	Fire	39,000.00
48	SoCo Operational Area Emergency Services (County EOC)	Fire	2,000.00
49	Bay Area Air Quality Management District	Fire	1,000.00
50	CUPA/CERS Hazmat Inspection (City of Healdsburg)	Fire	1,500.00
51	City of Santa Rosa Fire Department (Training Tower)	Fire	1,000.00
	<b>Total</b>		<b>108,215.50</b>

# Appropriations Limit Worksheet For the Year Ending June 30, 2018

Appropriations limit for fiscal year ending  
June 30, 2017 \$ 14,136,141

Adjustment factors for the fiscal year ending  
June 30, 2017

Inflation Factor 1.0369

Population Factor 1.0026

Adjustment Factor 1.03959594

Appropriations limit for fiscal year ending  
June 30, 2018 \$ 14,695,875

Appropriations Limit:

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 at the same time as it reviews and approves the Budget. Staff has calculated the Fiscal Year 2017-2018 Limit at \$14,695,875



City of Sebastopol

# FINANCIAL POLICIES

RESOLUTION NO 6141

RESOLUTION OF THE COUNCIL OF THE CITY OF SEBASTOPOL APPROVING AND ADOPTING THE AMENDED FINANCIAL POLICY#69 FOR OVERALL FINANCIAL MANAGEMENT, BUDGET DEVELOPMENT, AND FISCAL ADMINISTRATION FOR THE CITY OF SEBASTOPOL

WHEREAS, the Budget Subcommittee has heretofore reviewed during the budget process, and wished to establish a comprehensive set of financial policies that will serve as a guideline for operational and strategic decision making related to financial matters;

WHEREAS, the Budget Subcommittee is submitting to the City Council an amended financial policy #69 for the City of Sebastopol; and

WHEREAS, the amended policy establishes the overall fiscal management practices, supports long term planning, promotes public confidence, enhances transparency, provides continuity over time, designs with a long term perspective and provides the basic framework and road map to addressing a wide variety of financial and economic conditions that the City will encounter; and

WHEREAS, adequate financial reserves are one of the major components that bond rating agencies study in determining the creditworthiness of the City government, and to cover cash flow variations, economic downturns, and loss of revenues from State or Federal levels.

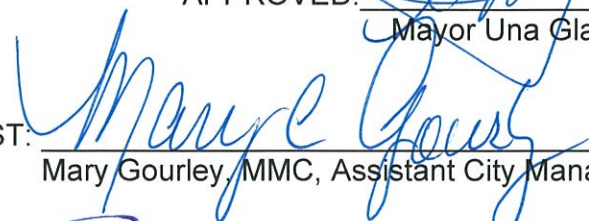
NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Sebastopol that the amended Financial Policy #69, is hereby approved and adopted as submitted with the operating budget for the City of Sebastopol;

BE IT FURTHER RESOLVED that City Council Policy #69 approved on June 1, 2010 by Minute Order #2010-095 be replaced with this current Financial Policy #69.

IN COUNCIL DULY ADOPTED this 6<sup>th</sup> day of June, 2017.

Ayes: Councilmembers Carnacchi, Gurney, Hinton, Vice Mayor Slayter and Mayor Glass  
Noes: None  
Absent: None  
Abstain: None

APPROVED:   
\_\_\_\_\_  
Mayor Una Glass

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

Approved as to Form:   
\_\_\_\_\_  
Larry McLaughlin, City Attorney

## **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

## **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 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.
- 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.
- 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:

**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

## **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 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.

## DESCRIPTION OF FUNDS

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**General Fund:** Accounts for all financial resources traditionally associated with governments, which are not required to be accounted for in another fund. The General Fund has no legal restrictions. Revenues generated are used to support city services such as police, fire, streets, parks and recreation.

**Enterprise Funds:** Consist of Water, and Sewer Funds:

- The Water Fund accounts for water production to City residents, including, but not limited to operations, maintenance, financing and related debt service, billing and collections.
- The Wastewater Fund accounts for sewage disposal to City residents, including, but not limited to, operations, maintenance, financing and related debt service, and billing and collections.

**Capital Projects Funds:** Accounts for resources used for the acquisition or construction of capital facilities and infrastructure.

**Special Revenue Funds:** Accounts for revenues derived from specific revenue sources. These funds are required by statute or ordinance to finance particular functions or activities of government.

**Debt Service Funds:** Accumulates monies for payment of Tax Allocation Bonds, Certificates of Participation and other indebtedness. Financing is provided by a specific annual property tax increment, as well as lease revenues received from the City.

## FUND STRUCTURE AND BASIS OF BUDGETING

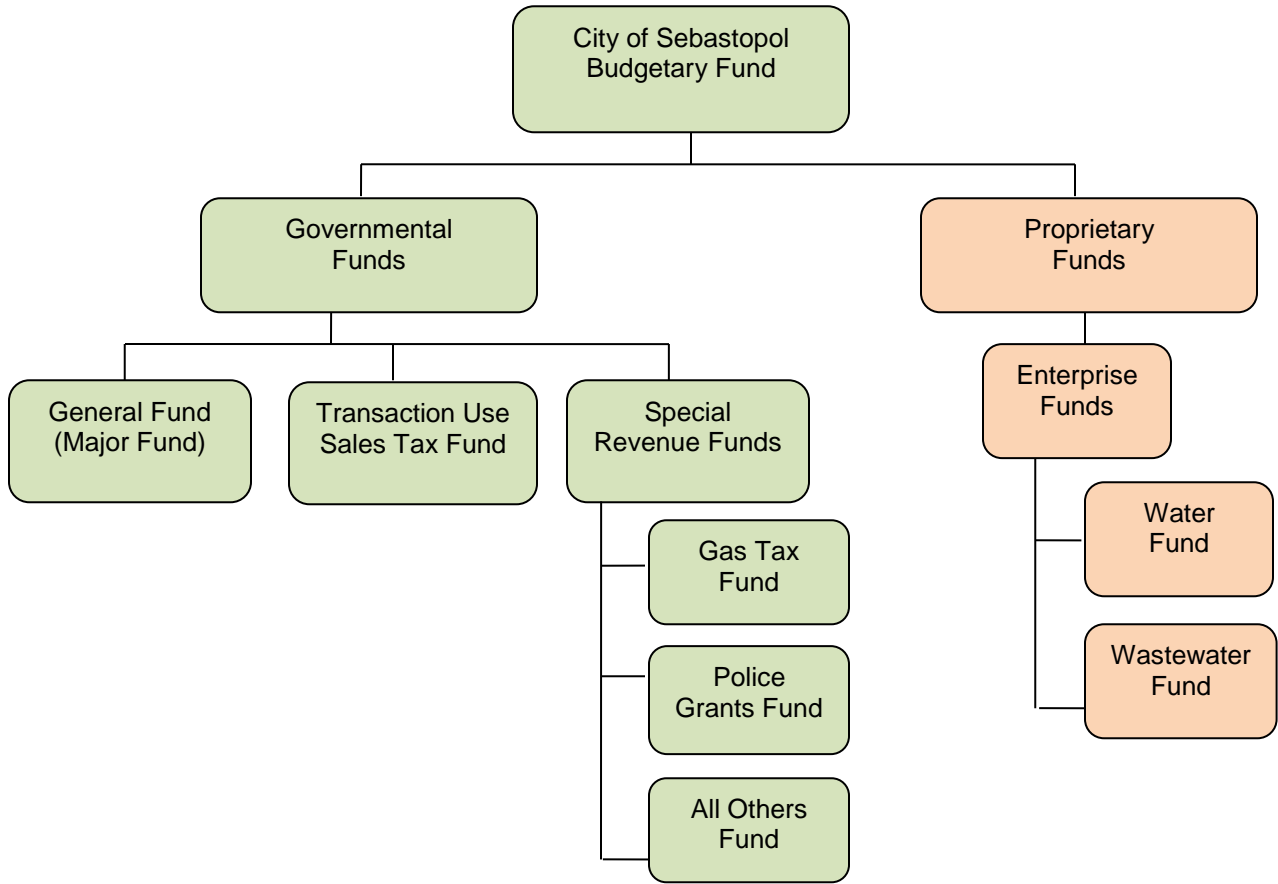
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In accordance with generally accepted principles, the City's financial reporting system is organized on a fund basis consisting of two major types – governmental and proprietary. The City's various funds are structured to segregate and identify those financial transactions and resources associated with providing specific activities or programs in conformance with special regulations, restrictions, or limitations.

The basis of accounting used for purposes of financial reporting is in accordance with generally accepted accounting principles (GAAP). The bases for each of the funds are not necessarily the same as the basis used in preparing the budget document. The City of Sebastopol used the modified accrual basis for budgeting. This basis is the method under which revenues and other financial resources are recognized when they become both "measurable" and available to finance expenditures of the current period. However, reconciling items are presented to convert the respective funds to the accounting basis used for financial reporting.

Budgets are prepared for each fund except the capital projects fund which adopt project-length projects and is effectively controlled at the project level.

Following is a discussion and a graphic presentation of the City's fund structure for budgeting:



## FINANCIAL AND BUDGET TERMS

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**Adopted Budget** - appropriations adopted by the City Council.

**Adoption** - formal action by the City Council, which sets the spending path for the fiscal year.

**Appropriation** - legal authorization given by the County Commission to make expenditures and incur obligations using County 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.

**Debt Service Budget** - the debt service budget is money used to repay bond issues.

**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.

**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.

**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.

RESOLUTION NO 6138

RESOLUTION OF THE COUNCIL OF THE CITY OF SEBASTOPOL APPROVING  
AND ADOPTING THE OPERATING BUDGET FOR THE CITY OF SEBASTOPOL  
FOR FISCAL YEAR 2017/2018

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WHEREAS, the Budget Subcommittee has heretofore prepared and submitted to the City Council a proposed operating budget for the City of Sebastopol for the fiscal year 2017-18; and

WHEREAS, on May 16, 2017, the City Council has extensively considered the operating budget submitted by the Budget Subcommittee.

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Sebastopol that the proposed operating budget for Fiscal Year 2017-18, is hereby approved and adopted as the operating budget for the City of Sebastopol for fiscal year 2017-18

IN COUNCIL DULY ADOPTED this 6<sup>th</sup> day of June, 2017.

Ayes: Councilmembers Carnacchi, Gurney, Hinton, Vice Mayor Slayter and Mayor Glass  
Noes: None  
Absent: None  
Abstain: None

APPROVED: \_\_\_\_\_



Mayor Una Glass

ATTEST: \_\_\_\_\_



Mary Gourley, MMC, Assistant City Manager / City Clerk

Approved as to Form: \_\_\_\_\_

  
Larry McLaughlin, City Attorney

6139  
RESOLUTION NO \_\_\_\_\_

RESOLUTION OF THE COUNCIL OF THE CITY OF SEBASTOPOL  
ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE  
CITY OF SEBASTOPOL FOR THE 2017-18 FISCAL YEAR  
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

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WHEREAS, Article XIII B of the California Constitution (Proposition 4) provides for an annual appropriations limit for state and local governments beginning with the 1980-81 fiscal year, based on the 1978-79 appropriations, as adjusted for the changes in the cost of living or per capita personal income, population, and other specified factors; and

WHEREAS, implementing legislation, which became effective January 1, 1981, provides that each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the year pursuant to Article III B at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, local jurisdictions may select either the percentage change in California per capita personal income as reported by the California Department of Finance or the percentage change in the local assessment roll due to the addition of local nonresidential new construction.

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Sebastopol:

1. For fiscal year 2017-18, the City of Sebastopol hereby (a) elects the change in the California Per Capita Personal Income for calculating the inflation factor, and (b) elects the change in the County's population for calculating the population factor, necessary to determine the City's appropriation limit.
2. For the fiscal year 2017-18, the total annual appropriations subject to limitation as specified by Article XIIB of the Constitution of the State of California for the City of Sebastopol Budget shall be: \$14,695,875.

IN COUNCIL DULY PASSED this 6<sup>th</sup> day of June, 2017.

Ayes: Councilmembers Carnacchi, Gurney, Hinton, Vice Mayor Slayter and Mayor Glass  
Noes: None  
Absent: None  
Abstain: None

APPROVED:   
Mayor Una Glass

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

Approved as to Form:   
Larry McLaughlin, City Attorney

6140  
RESOLUTION NO. \_\_\_\_\_

RESOLUTION ADOPTING THE EXPENDITURE PLAN FOR SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUNDING (SLESF) OR CITIZENS OPTIONS FOR PUBLIC SAFETY (COPS) FOR THE CITY OF SEBASTOPOL FISCAL YEAR BUDGET OF 2017/2018

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WHEREAS, AB1584, originally enacted as part of the state budget in Fiscal Year 1996/97, established the Citizens' Options for Public Safety (COPS) Program, which is anticipated to be funded by the State for Fiscal Year 2017/2018; and

WHEREAS, the Council conducted a public hearing to consider recommendations for use of these funds as required by law; and

WHEREAS, estimated funds available under this program total \$100,000 and are required to be placed in a special revenue fund; and shall be allocated for expenditures listed in the 2017/2018 budget; and

WHEREAS, the 2017/2018 budget is included the anticipation of using the COPS funds as part of the Police Department's budget.

NOW, THEREFORE, BE IT RESOLVED that the Council approves the recommendation of the Chief of Police for use of the Supplemental Law Enforcement Services Funding or Citizens' Options for Public Safety Funds to continue to supplement one sworn officer position.

IN COUNCIL DULY APPROVED AND ADOPTED this 6<sup>th</sup> day of June, 2017.

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

City of Sebastopol Council:

VOTE:

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

Noes: None

Absent: None

Abstain: None

Approved: \_\_\_\_\_

Mayor Una Glass

Attest: \_\_\_\_\_

Mary Gourley, MMC, Assistant City Manager / City Clerk

Approved as to Form: \_\_\_\_\_

Larry McLaughlin, City Attorney